REPEALED

done 5/2/12

CONTENTS

REPEALED

Not Corrected: See India Code

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TABLE SHOWING EFFECT OF PARLIAMENTARY LEGISLATION OF 1971

Part I.—Central Acts amended, repealed or otherwise affected

Year of Act	No. of Act	Short title of Act	How affected	No. and section of 1971 Act by which affected
1	2	3	4	5
1885	13	Indian Telegraph Act, 1885	S. 6A inserted. S. 7 amended. S. 29 omitted.	33, s. 2. *Ibid.*, s. 3. *Ibid*, s. 4.
1898	6	Indian Post Office Act, 1898	First Schedule amended.	32, s. 52.
1899	2	Indian Stamp Act, 1899	S. 3A inserted (w.e.f. 15-11-1971) S. 3B inserted in its application to Delhi, Manipur, Tripura, Andaman and Nicobar Islands, Laccadive, Minicoy and Amindivi Islands, Dadra and Nagar Haveli, Goa, Daman and Diu, Pondicherry and Chandigarh (w.e.f. 1-1-1972).	44, s. 2. 73, s. 2 and Schedule.
1923	19	Official Secrets Act, 1923	S. 5 amended (temporarily)	42, s. 6(*1*).
1934	2	Reserve Bank of India Act, 1934	S. 21A amended (w.e.f. 21-1-1972)	81, s. 72.
1934	22	Aircraft Act, 1934	Ss. 5, 8, 11 and 13 amended (temporarily). S. 14 omitted (temporarily). S. 5 amended (w.e.f. 1-2-1972)	42, s. 6(*2*). 42, s. 6(*2*). 43, s. 41.
1934	32	Indian Tariff Act, 1934.	First Schedule amended. First Schedule amended (w.e.f. 1-1-1972).	32, s. 39 and Schedule II. 67, s. 2.
1936	4	Payment of Wages Act, 1936.	S.7 amended (temporarily)	42, s. 6(*3*).
1939	4	Motor Vehicles Act, 1939	Modified (temporarily) Supplemented in its application to Union territory of Delhi (w.e.f. 3-11-1971)	42, s. 6(*4*). 71, s. 7(*c*) and Schedule III.
1944	1	Central Excises and Salt Act, 1944	First Schedule amended. First Schedule amended (w.e.f. 15-11-1971)	32, s. 40. 44, s. 3.
1947	14	Industrial Disputes Act, 1947	S2. 2, 25FFF, 33, 36 and First Schedule amended (w.e.f. 15-12-1971). S. 11A inserted (w.e.f. 15-12-1971)	45, ss. 2, 4, 5, 6, 7. *Ibid.*, s. 3.
1947	18	The Imports and Exports (Control) Act, 1947.	Long title, preamble and s. 1 amended.	7, s. 2, 3.
1948	46	Coal Mines Provident Fund and Bonus Schemes Act, 1948.	Long title, Preamble, ss. 1, 2, 3A, 3C, 5 and 8 amended Ss. 3E, 3F and Second Schedule inserted Original Second Schedule renumbered	16, ss. 2, 3, 4, 5, 6, 7, 9, 10. *Ibid.*, ss. 8, 11. *Ibid.*, s. 11.

1	2	3	4	5
1949	1	Indian Tariff (Amendment) Act, 1949	ss4 and 5 amended (w.e.f. 1-4-1971)	14, s.5
1950	43	Representation of the People Act, 1950	S. 27A amended (w.e.f. 21-1-1972) Second Schedule amended. S. 27A amended (w.e.f. date to be notified	81, s. 13. *Ibid*, s. 21. 83, s. 14.
1950	64	Road Transport Corporations Act, 1950	S. 1 amended (w e.f. 3-11-1971), S. 47A amended (w.e.f. 21-1-1972)	71, S 2 S 81, s. 73
			Ss. 1, 3, 5, 8, 12, 18, 19, 21, 23, 26, 28, 30, 33, 35, 37, 38, 39, 40, 44, 45 and 46 amended in its application to Union territory of Delhi (w.e.f. 3-11-1971).	71, s. 7(*a*) and Schedule I.
			S. 19A, 19B Chapter VI (ss. 49 to 53) inserted in application to Union territory of Delhi (w.e.f. 3-11-1971)	*Ibid* s. 7(*a*) and Schedule. I.
1951	29	Visva-Bharati Act, 1951	Ss. 19, 21, 35 and 41 substituted (w.e.f. 3-11-1971)	57, ss. 3, 4, 9, 11.
			Ss. 22, 23, 28, 30, 36 and Statutes amended (w.e.f. 3-11-1971).	*Ibid.*, ss.5,6, 7,8, 12.
1951	65	Industries (Development and Regulation) Act, 1951.	Ss. 3, 18, 25 and 30 72,. amended (w.e.f. 1-11-1971).	ss. 2, 4, 7, 9.
			Ss. 15A, 18AA, Chapters IIIAA, IIIAB, IIIAC (ss. 18FA to 18FH), 29D and Third Schedule inserted (w.e.f. 1-11-1971)	*Ibid.*, ss. 3, 5, 6, 8 and 10.
1952	10	Uttar Pradesh Cantonments (Control of Rent and Eviction) Act, 1952.	Repealed (w.e.f. 3-4-1972)	68, s. 2.
1952	19	Employees' Provident Fund, Act, 1952.	Long title, ss. 1, 2, 5A, 5D, 5E, 7, 7A, 8, 10, 11, 13, 14, 14A, 17, 18, and 19 amended.	16 ss. 12, 13, 14, 15, 16, 17, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29.
			Ss. 6A, 6B and Schedule III inserted.	*Ibid.*, ss. 18, 30.
1952	32	Contempt of Courts Act, 1952	Repealed	69, s. 24.
1952	60	Commissions of Inquiry Act, 1952	Ss. 1, 2, 3, 4, 5, 8 and 12 amended.	79, ss. 2, 3, 5, 6, 7, 11, 14.
			Ss. 2, 5A, 6A, 8A, 8B, 8C and 10A inserted. S. 7 substituted.	*Ibid.*, ss. 4, 8, 9, 12, 13. *Ibid.*, s. 10.
1952	74	Forward Contracts (Regulation) Act, 1952.	S. 2 amended (w.e.f. 11-10-1971).	53, s. 2.
1953	20	Salaries and Allowances of Officers of Parliament Act, 1953.	S. 3 substituted. S. 5 amended.	22, s. 2. *Ibid.*, s. 3.
1953	21	Comptroller and Auditor General (Conditions of Service) Act, 1953.	Repealed.	56, s. 25.
1953	27	Air Corporations Act, 1953	Ss. 4, 5, 7, 8, 12, 35, 40, 41, 42, 44 49, and 47 amended (w.e.f. 1-12-1972).	ss. 2, 3, 4, 5, 6, 8, 9, 10, 11, 12, 13.
			15A inserted (w.e.f. 1-12-1972).	*Ibid.*, s. 7.

1	2	3	4	5
1954	28	High Court Judges (Conditions of Service) Act, 1954.	Ss. 2, 3, 5 and 9 amended (w.e.f. 15-1-1972).	78, ss. 2, 3, 4, 6.
			S. 5A inserted (w.e.f. 15-1-1972).	*Ibid.*, S. 5.
1954	37	Prevention of Food Adulteration Act, 1954.	S. 1 amended (w.e.f. 26-1-1972).	41, s.2.
			S. 2A inserted (w.e.f. 26-1-1972).	*Ibid.*, s. 3.
			S. 25 amended in its application to Jammu and Kashmir (w.e.f. 26-1-1972).	*Ibid.*, s. 4.
1955	10	Essential Commodities Act, 1955	Ss. 3, 5 and 12A amended.	66, ss. 2, 3, 5.
1955	56	Manipur (Courts) Act, 1955	Long title, ss. 2, 16, 17, 18, 25 and 43 amended (w.e.f 21-1-1972).	81, s. 76(*a*) and Ninth Schedule.
			Chapter II, ss. 19, 33, 34, 35, 40 and 46 omitted (w.e.f. 21-1-1972).	*Ibid.*, s. 76(*a*) and Ninth Schedule.
			S. 23 substituted (w.e.f. 21-1-72).	*Ibid.*, s. 76(*a*) and Ninth Schedule.
1956	1	Companies Act, 1956	S. 293B inserted. (w.e.f. 3-12-1972)	80, s. 2.
1956	31	Life Insurance Corporation Act, 1956	S. 44 amended.	16, s. 31.
1956	37	States Reorganisation Act, 1956	S. 15 and 16 amended (w.e.f. 21-1-1972).	81, s. 74.
1957	20	Coal Bearing Areas (Acquisition and Development) Act, 1957.	Ss. 8, 9, 13, 14 and 17 amended.	54, ss. 2, 3, 4, 5, 6.
			S. 18A inserted.,	*Ibid.*, s. 7.
1957	27	Wealth-tax Act, 1957	Ss. 4, 18, 21 and Schedule amended (w.e.f. 1-4-1972).	32, ss. 31, 33, 34, 36.
			Ss. 5 amended (partially w.e.f. 1-4-1963, partially w.e.f. 1-4-1972.)	*Ibid.*, s. 32
			S. 32 amended (w.e.f. 1-1-1972).	*Ibid.* s. 35.
1957	58	Additional Duties of Excise (Goods of Special Importance) Act, 1957	First Schedule amended.	32, s. 41.
1957	66	Delhi Municipal Corporation Act, 1957	Ss. 2, 9, 36, 39, 42, 44, 50, 52, 53, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 81, 83, 90, 92, 96, 99, 100, 101, 104, 106, 109, 110, 112, 115, 204, 208, 431, 432, 433, 438, 440, 442, 443, 450, 462, 476, 481, 487, 499, 500, 504, 509 and Second Schedule amended (w.e.f. 3-11-1971).	71, s. 7(*b*) and Second Schedule.
			Chapter XIV (ss. 287 to 297) and ss. 467, 468, 469, 470, 471, 472 and 473 omitted (w.e.f. 3-11-1971).	*Ibid.*, s. 7(*b*) and Second Schedule.
1958	18	Gift-tax Act, 1958	Ss. 2 and 4 (w.e.f. 1-4-1972).	32, s. 37.
			S. 5 amended (w.e.f. 1-4-1968).	*Ibid.*, s. 37.
			S. 33 amended (w.e.f. 1-1-1972).	*Ibid.*, s. 37.
			S. 45 amended (w.e.f. 1-4-1971).	*Ibid.*, s. 37.
1958	27	Mineral Products (Additional Duties of Excise and Customs) Act, 1958	S. 3 amended.	32, s. 42.
1958	32	Public Premises (Eviction of Unauthorised Occupants) Act, 1958	Repealed (w.e.f. 23-8-1971).	40, s. 19.

1	2	3	4	5
1958	41	Supreme Court Judges (Conditions of Service) Act, 1958.	Ss. 3, 9 and 24 amended (w.e.f. 15-1-72).	77, ss. 2, 6, 7.
			S. 5A inserted (w.e.f. 15-1-72).	*Ibid.*, s. 5.
			S. 4 amended (w.e.f. 1-5-1958).	*Ibid.*, s. 3.
			S. 5 amended (partially w.e.f. 17-10-1958 and partially w.e.f. 15-1-72).	*Ibid.*, s. 4.
1959	54	Arms Act, 1959.	S. 2 amended.	55, s. 2.
1961	25	Advocates Act, 1961	S. 3 amended (w.e.f. 21-1-1972).	81, s. 34(*3*).
			S. 17 modified in respect of the roll of the Bar Council of Assam, Nagaland, Meghalaya, Manipur and Tripura.	*Ibid.*, s. 34(*4*).
1961	43	Income-tax Act, 1961	Ss. 2(*18*), 2(*26*), 13, 67, 86 and 194A amended (w.e.f. 1-4-1971.	32, ss. 3(*b*), 3(*c*), 6, 13, 24, 26.
			Second Schedule amended (w.e.f. 1-1-1972).	*Ibid.*, s. 29.
			S. 230A amended (w. e. f. 1-10-1971)	*Ibid.*, s. 27.
			Ss. 16, 36, 40, 40A, 58, 80A, 80C, 80I, 80L, 80M, 80MM, 80N, 80P, 80T and Sixth Schedule amended (w.e.f. 1-4-1972).	*Ibid.*, ss. 7, 8, 9, 10, 12, 14, 15, 16, 17, 18, 19, 20,22, 23, 30.
			S. 10 amended (partially retrospectively partially w.e.f. 1-4-1970 and partially w.e.f. 1-4-1972).	*Ibid.*, s. 4.
			S. 11 amended (retrospectively).	*Ibid.*, s. 5.
			S. 2 (*43B*) inserted (w.e.f. 1-1-1972).	*Ibid.*, s. 3(*d*).
			S. 2(*17*) substituted (w. e. f. 1-4-1971).	*Ibid.*, s. 3(*a*).
			Ss. 54A and 235 omitted (w.e.f. 1-4-1972).	*Ibid.*, ss. 11, 28
			Ss. 80O and 115 substituted (w.e.f. 1-4-1972).	*Ibid.*, ss. 21, 25.
1961	47	Deposit Insurance Corporation Act, 1961.	S. 30 amended (w.e.f. 1-4-1971).	32, s. 53.
1962	3	Union Duties of Excise (Distribution) Act, 1962.	S. 2. amended (w.e.f. 15-11-1971).	44, s. 4.
1962	55	Manipur (Sales of Motor Spirit and Lubricants) Taxation Act, 1962.	S. 3A inserted (w.e.f. 1-1-1972).	73, s. 2 and Schedule.
1962	57	Delhi Motor Vehicles Taxation Act, 1962.	S. 3A inserted (w.e.f. 1-1-1972).	73, s. 2 and Schedule.
1962	59	Personal Injuries (Emergency Provisions) Act, 1962.	Ss. 2 and 3 amended.	74, s. 2 and 3.
1963	10	Agricultural Refinance Corporations Act, 1963.	Ss. 20 and 46A amended.	39, ss. 3, 4.
			S. 2 amended (retrospectively).	*Ibid.*, s. 2.
1963	20	Government of Union Territories Act, 1963.	Ss. 2 and 44 amended (w.e.f. 21-1-1972).	81, s. 75.
			S. 52 omitted (w.e.f. 21-1-1972).	*Ibid.*, s. 75.
			Ss. 1, 2, 3, 20, 33, 38 and 44 amended (w.e.f. 16-2-1972).	83, ss. 2, 3, 4, 5, 8, 9, 11.
			Ss. 21, 25 and 54 substituted (w.e.f. 16-2-1972).	*Ibid.*, ss. 6, 7, 12.
			S. 43A inserted (w.e.f. 16-2-1972).	*Ibid.*, s. 10.

1	2	3	4	5
1963	37	Personal Injuries (Compensation Insurance) Act, 1963.	Ss. 2, 3 and 8 amended.	75, ss. 2, 3, 4.
1964	7	Companies (Profits) Surtax Act, 1964.	S. 18 amended (w.e.f. 1-1-1972).	32, s. 38.
			Third Schedule substituted (w.e.f. 1-4-1972).	*Ibid.*, s. 38.
1964	47	Essential Commodities (Amendment) Act, 1964.	S. 1 amended.	66, s. 4.
1966	24	Jayanti Shipping Company (Taking Over of Management) Act, 1966.	Repealed (w.e.f. 17-10-1971).	63, s. 18.
1967	29	Cotton Textile Companies (Management of Undertakings and Liquidation or Reconstruction) Act, 1967.	Repealed (w.e.f. 1-11-1971).	72, s. 11.
1968	27	Civil Defence Act, 1968 . . .	Ss. 3, 11 and 19 amended (temporarily).	42, s. 6(5).
			Ss. 16A and 16B inserted (temporarily).	*Ibid.*, s. 6(5).
1968	45	Gold (Control) Act, 1968 . . .	S. 71 amended (partially retrospectively, partially w.e.f. 20-5-1971).	21, s. 2.
			S. 73 amended (retrospectively).	*Ibid.*, s. 3.
1970	19	Finance Act, 1970	S. 2 and First Schedule modified (w.e.f. 1-4-1971).	14, s. 2.
1970	26	North-Eastern Council Act, 1970. .	Repealed (w.e.f. date to be notified).	84, s. 8.
1970	53	State of Himachal Pradesh Act, 1970 .	Ss. 8 and 9 omitted (w.e.f. 5-1-1971).	15, s. 2.
			S. 17 amended (w.e.f. 5-1-1971).	*Ibid.*, s. 3.
1971	14	The Finance Act, 1971 . . .	S. 2 repealed (retrospectively).	32, s. 55.
1971	24	Delhi Sikh Gurdwaras (Management) Act, 1971.	Repealed (w.e.f. date to be notified).	82, s. 41.
1971	26	Maintenance of Internal Security Act, 1971.	Ss. 1, 2, 3 and 13 amended (temporarily).	42, s. 6(6).
			S. 17A inserted (temporarily).	*Ibid.*, s. 6(6).

Part II.—Central Ordinances Repealed

Year of Ordinance	No. of Ordinance	Short title of Ordinance	How affected	No. and section of 1971 Act by which repealed
1	2	3	4	5
1971	1	State of Himachal Pradesh (Amendment) Ordinance, 1971.	Repealed (w.e.f. 5-1-1971).	15, s. 4.
1971	3	abour Provident Fund Laws (Amendment) Ordinance, 1971.	Repealed.	16, s. 32.
1971	5	Maintenance of Internal Security Ordinance, 1971.	Repealed.	26, s. 18.
1971	6	General Insurance (Emergency Provisions) Ordinance, 1971.	Repealed (w.e.f. 13-5-1971).	17, s. 17.

1	2	3	4	5
1971	7	Bengal Finance (Sales Tax) (Delhi Validation of Appointments and Proceedings) Ordinance, 1971.	Repealed.	20, s. 4.
1971	8	Gold (Control) Amendment Ordinance, 1971.	Repealed (w.e.f. 20-5-1971).	21, s. 6.
1971	9	Delhi Sikh Gurdwaras (Management) Ordinance, 1971.	Repealed (w.e.f. 20-5-1971).	24, s. 20.
1971	11	Forward Contracts (Regulation) Amendment Ordinance, 1971.	Repealed (w.e.f. 11-10-1971).	53, s. 3.
1971	12	Coking Coal Mines (Emergency Provisions) Ordinance, 1971.	Repealed (w.e.f. 16-10-1971).	64, s. 22.
1971	13	Asian Refractories Limited (Acquisition of Undertaking) Ordinance, 1971.	Repealed (w.e.f. 17-10-1971).	65, s. 11.
1971	14	Jayanti Shipping Company (Acquisition of Shares) Ordinance, 1971.	Repealed (w.e.f. 17-10-1971).	63, s. 18.
1971	15	Small Coins (Offences) Ordinance, 1971.	Repealed.	52, s. 10.
1971	16	Stamp and Excise Duties (Amendment) Ordinance, 1971.	Repealed (w.e.f. 15-11-1971).	44, s. 5.
1971	17	Railway Passenger Fares Ordinance, 1971.	Repealed (w.e.f. 22-10-1971).	46, s. 8.
1971	18	Tax on Postal Articles Ordinance, 1971.	Repealed (w.e.f. 15-11-1971).	47, s. 6.
1971	19	Inland Air Travel Tax Ordinance, 1971.	Repealed (w.e.f. 30-10-1971).	48, s. 9.
1971	20	Industries (Development and Regulation) Amendment Ordinance, 1971.	Repealed (w.e.f. 1-11-1971).	72, s. 11.
1971	21	Delhi Road Transport Laws (Amendment) Ordinance, 1971.	Repealed (w.e.f. 3-11-1971).	71, s. 8.
1971	22	Visva-Bharati (Amendment) Ordinance, 1971.	Repealed (w.e.f. 3-11-1971).	57, s. 14.

Part III.—British Statutes in their application to India

Year	No. of Statute	Short title of the Statute	How affected	No. and section of 1971 Act by which affected
1	2	3	4	5
1864	27 & 28 Vict., Ch. 25	Naval Prize Act, 1864.	Repealed	59, s. 19.
1864		Naval Agency and Distribution Act, 1864	Repealed	*Ibid.*, s. 19.
1894	57 & 58 Vict., Ch. 39	Prize Courts Act, 1894	Repealed	*Ibid.*, s. 19.
1914	4 & 5 Geo. 5, Ch. 13	Prize Courts (Procedure) Act, 1914	Repealed	*Ibid.*, s. 19.
1915	5 & 6 Geo. 5, Ch. 57	Prize Courts Act, 1915	Repealed	*Ibid.*, s. 19.
1918		Naval Prize Act, 1918	Repealed	*Ibid.*, s. 19.
1939	2 & 3 Geo. 6, Ch. 65	Prize Act, 1939	Repealed	*Ibid.*, s. 19.

Part IV.—State Acts in their application to Union territories amended

Year of Act	No. of Act	Short title of Act	How affected	No. and section of 1971 Act by which affected
1	2	3	4	5
		CHANDIGARH		
1939	Punjab 1	Punjab Motor Spirit (Taxation of Sales) Act, 1939 (in its application to Chandigarh).	S. 3A inserted. (w.e.f. 1-1-1972).	73, s. 2 and Schedule.
1948	Punjab 46	Punjab General Sales Tax Act, 1948 (in its application to Chandigarh).	S. 5A inserted (w.e.f. 1-1-1972).	73, s. 2 and Schedule.
1952	Punjab 16	Punjab Passengers and Goods Taxation Act, 1952 (in its application to Chandigarh).	S. 3A inserted (w.e.f. 1-1-1972).	73, s. 2 and Schedule.
1955	Punjab 16	Entertainment Duty Act, 1955 (in its application to Chandigarh).	S. 3A inserted (w.e.f. 1-1-1972).	73, s. 2 and Schedule.
		DELHI		
1937	U. P. 8	U. P. Entertainment and Betting Tax Act, 1937 (in its application to Delhi).	Ss. 3A, 11A, 14A and 17A inserted (w.e.f. 1-1-1972).	73, s. 2 and Schedule.
1941	Bengal 6	Bengal Finance (Sales-Tax) Act, 1941 (in its application to Delhi).	S. 5AA inserted (w.e.f. 1-1-1972).	73, s. 2 and Schedule.
		GOA, DAMAN AND DIU		
1924	Punjab 4	Punjab Motor Vehicles Taxation Act, 1924 (in its application to Goa, Daman and Diu).	S. 3A inserted (w.e.f. 1-1-1972).	73, s. 2 and Schedule.
1964	Goa, Daman and Diu 2.	Goa, Daman and Diu Entertainment Tax Act, 1964.	S. 3B inserted (w.e.f. 1-1-1972).	73, s.2 and Schedule.
1964	Goa, Daman and Diu 4.	Goa, Daman and Diu Sales Tax Act, 1964.	S. 7A inserted (w.e.f. 1-1-1972).	73, s. 2 and Schedule.
		MANIPUR		
1936	Assam 9	Assam Motor Vehicles Taxation Act, 1936 (in its application to Manipur).	S. 4A inserted. (w.e.f. 1-1-1972).	73 s. 2 and Schedule.
1939	Assam 6	Assam Amusements and Betting Tax Act, 1939 (in its application to Manipur).	Ss. 3B, 15A and 18A inserted (w.e.f. 1-1-1972).	73, s. 2 and Schedule.
1947	Assam 17	Assam Sales Tax Act, 1947 (in its application to Manipur).	S. 5A inserted (w.e.f. 1-1-1972).	73, s. 2 and Schedule.
		PONDICHERRY		
1967	Pondicherry 5	Pondicherry Motor Vehicles Taxation Act, 1967.	S. 4A inserted (w.e.f. 1-1-1972).	73, s. 2 and Schedule.
1967	Pondicherry 6	Pondicherry General Sales Tax Act, 1967.	S. 8A inserted (w.e.f. 1-1-1972).	73, s. 2 and Schedule.
		TRIPURA		
1922	Bengal 5	Bengal Amusements Act, 1922 (in its application to Tripura).	S. 3A, 15A and 18A inserted (w.e.f. 1-1-1972).	73, s. 2 and Schedule.

Part V.—Constitution of India amended

Articles and how affected	No. and section of 1971 Act by which affected
1	2
Articles 13, 368 amended	Constitution (Twenty-fourth Amendment) Act, 1971, ss. 2 and 3.
Articles 291, 362 repealed	Constitution (Twenty-sixth Amendment) Act, 1971, s. 2.
Article 363A inserted	*Ibid.*, s. 3.
Article 366 amended	*Ibid.*, s. 4.
First Schedule, Fourth Schedule, Articles 210, 239A, 244, 244A, 275, 332, 371B, Fifth Schedule, Sixth Schedule amended (w.e.f. 21-1-1972).	81, ss. 9, 10, 71 and Schedule VIII.
Articles 239A, 240 amended (w.e.f. 15-2-1972) .	Constitution (Twenty-seventh Amendment) Act, 1971, ss. 2, 4.
Article 239B inserted	*Ibid.*, s. 3.
Article 371C inserted (w.e.f. 15-2-1972)	*Ibid.*, s. 5.
Sixth Schedule amended (w. e. f. date to be notified)	83, s. 13.

Part VI:—Orders under the Constitution of India and Orders amended

Constitution (Scheduled Castes) Order, 1950 amended (w.e.f. 21-1-1972).	81, s. 25(*1*) and Second Schedule.
Constitution (Scheduled Castes) (Union Territories) Order, 1951 amended (w.e.f. 21-1-1972).	*Ibid.*, s. 25(*2*) and Third Schedule.
Constitution (Scheduled Tribes) Order, 1950 amended (w.e.f. 21-1-1972).	*Ibid.*, s. 26(*1*) and Fourth Schedule.
Constitution (Scheduled Tribes) (Union Territories) Order, 1951 amended (w.e.f. 21-1-1972).	*Ibid.*, s. 26(*2*) and Fifth Schedule.
Tripura (Courts) Order, 1950 amended (w.e.f. 21-1-1972).	*Ibid.*, s. 76(*b*) and Tenth Schedule.
Delimitation of Parliamentary and Assembly Constituencies Order, 1966 amended (w.e.f. 21-1-1972).	*Ibid.* ss. 14(*2*) and 20(*5*) and First Schedule.

THE APPROPRIATION (RAILWAYS) VOTE ON ACCOUNT ACT, 1971

No. 1 OF 1971

[30*th March*, 1971]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of India for the services of a part of the financial year 1971-72 for the purposes of Railways.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. This Act may be called the Appropriation (Railways) Vote on Account Act, 1971. **Short title.**

2. From and out of the Consolidated Fund of India there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of five hundred and forty-three crores, twenty-four lakhs and fifty-seven thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1971-72, in respect of the services relating to railways specified in column 2 of the Schedule. **Withdrawal of Rs. 543,24,57,0 from and out of the Consolidated Fund of India for the financial year 1971-72.**

3. The sums authorised to be withdrawn from and out of the Consolidated Fund by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. **Appropriation.**

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Railway Board	56,04,000	..	56,04,000
2	Miscellaneous Expenditure . . .	2,45,25,000	1,00,000	2,46,25,000
3	Payments to Worked Lines and Others .	4,75,000	..	4,75,000
4	Working Expenses—Administration .	28,65,39,000	7,000	28,65,46,000
5	Working Expenses—Repairs and Maintenance	94,19,14,000	15,000	94,19,29,000
6	Working Expenses—Operating Staff .	60,62,84,000	..	60,62,84,000
7	Working Expenses—Operation (Fuel) .	56,66,26,000	..	56,66,26,000
8	Working Expenses—Operation other than Staff and Fuel	17,52,38,000	17,83,000	17,70,21,000
9	Working Expenses—Miscellaneous Expenses	12,30,54,000	2,26,000	12,32,80,000
10	Working Expenses—Staff Welfare .	9,28,97,000	..	9,28,97,000
11	Working Expenses—Appropriation to Depreciation Reserve Fund . .	35,00,00,000	..	35,00,00,000
11-A	Working Expenses—Appropriation to Pension Fund	5,00,00,000	..	5,00,00,000
12	Dividend to General Revenues . .	6,17,79,000	..	6,17,79,000
13	Open Line Works (Revenue) . .	2,99,97,000	7,000	3,00,04,000
14	Construction of New Lines . .	11,15,92,000	6,000	11,15,98,000
15	Open Line Works—Capital, Depreciation Reserve Fund and Development Fund	197,39,00,000	2,85,000	197,41,85,000
16	Pensionary Charges—Pension Fund .	2,96,04,000	..	2,96,04,000
	TOTAL . .	543,00,28,000	24,29,000	543,24,57,000

THE APPROPRIATION (RAILWAYS) ACT, 1971

No. 2 OF 1971

[*30th March,* 1971]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the service of the financial year 1970-71 for the purposes of Railways.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. This Act may be called the Appropriation (Railways) Act, 1971. Short title.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of two crores, forty-nine lakhs and forty-six thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1970-71, in respect of the services relating to railways specified in column 2 of the Schedule. Issue of Rs. 2,49,46,000 out of the Consolidated Fund of India for the financial year 1970-71.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
2	Miscellaneous Expenditure . . .	..	10,000	10,000
4	Working Expenses—Administration .	..	17,000	17,000
5	Working Expenses—Repairs and Maintenance	..	3,23,000	3,23,000
6	Working Expenses—Operating Staff .	..	3,18,000	3,18,000
7	Working Expenses—Operation (Fuel) .	..	42,000	42,000
8	Working Expenses—Operation other than Staff and Fuel	1,05,23,000	7,01,000	1,12,24,000
0	Working Expenses—Staff Welfare . .	..	16,000	16,000
3	Open Line Works (Revenue) . .	..	6,000	6,000
4	Construction of New Lines . . .	..	13,04,000	13,04,000
15	Open Line Works—Capital, Depreciation Reserve Fund and Development Fund	..	10,57,000	10,57,000
16	Pensionary Charges—Pension Fund .	75,76,000	..	75,76,000
17	Repayment of loans from General Revenue and interest thereon—Development Fund	30,53,000	..	30,53,000
	TOTAL . .	2,11,52,000	37,94,000	2,49,46,000

THE MANIPUR APPROPRIATION (VOTE ON ACCOUNT) ACT, 1971

No. 3 OF 1971

[30*th March*, 1971]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the Union territory of Manipur for the services of a part of the financial year 1971-72.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. This Act may be called the Manipur Appropriation (Vote on Account) Act, 1971. Short title.

2. From and out of the Consolidated Fund of the Union territory of Manipur there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of eight crores, forty-two lakhs and fifty-three thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1971-72. Withdrawal of Rs. 8,42,53,000 from and out of the Consolidated Fund of the Union territory of Manipur for the financial year 1971-72.

3. The sums authorised to be withdrawn from and out of the Consolidated Fund of the Union territory of Manipur by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Land Revenue	7,10,000	..	7,10,000
2	State Excise	86,000	..	86,000
3	Taxes on Vehicles	38,000	..	38,000
4	Sales Tax	36,000	..	36,000
5	Other Taxes and Duties	1,000	..	1,000
6	Stamps	9,000	..	9,000
7	Registration	28,000	..	28,000
	Interest on Debt anb Other Obligations	..	*31,02,000*	31,02,000
8	Parliament, States and Union territories Legislatures	3,82,000	*11,000*	3,93,000
9	General Administration	32,32,000	*59,000*	32,91,000
10	Administration of Justice	1,58,000	*18,000*	1,76,000
11	Jails	1,86,000	..	1,86,000
12	Police	1,12,20,000	*4,000*	1,12,24,000
13	Civil Supplies	83,000	..	83,000
14	Education	1,54,16,000	..	1,54,16,000
15	Medical	27,57,000	..	27,57,000
16	Public Health	16,54,000	..	16,54,000
17	Agriculture and Fisheries	14,82,000	..	14,82,000
18	Animal Husbandry	8,28,000	..	8,28,000
19	Co-operation	4,02,000	..	4,02,000
20	Industries	8,47,000	..	8,47,000
21	Community Development	8,81,000	..	8,81,000
22	Labour.	1,55,000	..	1,55,000
23	Statistics.	2,20,000	..	2,20,000
24	Irrigation.	2,83,000	..	2,83,000
25	Elctricity.	25,18,000	..	25,18,000
26	Public Works (Original Works and Repairs)	31,31,000	..	31,31,000
27	Public Works (Establishments)	56,40,000	*10,000*	56,50,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
28	Road Transport	21,81,000	..	21,81,000
29	Famine	17,000	..	17,000
30	Pensions and other Retirement Benefits .	4,22,000	..	4,22,000
31	Stationery and Printing	2,56,000	..	2,56,000
32	Forest	5,93,000	..	5,93,000
33	Miscellaneous	19,62,000	..	19,62,000
34	Capital Outlay on Public Health . .	4,17,000	..	4,17,000
35	Capital Outlay on Minor Irrigation .	2,53,000	..	2,53,000
36	Capital Outlay on Flood Control . .	6,67,000	..	6,67,000
37	Capital Outlay on Electricity . . .	35,57,000	..	35,57,000
38	Capital Outlay on Roads . . .	68,33,000	..	68,33,000
39	Capital Outlay on Buildings . .	26,19,000	..	26,19,000
40	Capital Outlay on Road Transport . .	4,00,000	..	4,00,000
41	Capital Outlay on State Trading . .	29,02,000	..	29,02,000
	Repayment of Loans	..	*36,73,000*	36,73,000
42	Capital Outlay on Industries . . .	3,33,000	..	3,33,000
43	Capital Outlay on Co-operation . .	69,000	..	69,000
44	Loans and Advances	15,12,000	..	15,12,000
	TOTAL . .	7,73,76,000	*68,77,000*	8,42,53,000

THE MANIPUR APPROPRIATION ACT, 1971

No. 4 OF 1971

[30th March, 1971]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the Union territory of Manipur for the services of the financial year 1970-71.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. This Act may be called the Manipur Appropriation Act, 1971.

Short title.

Issue of Rs. 2,94, 72,000 from and out of the Consolidated Fund of the Union territory of Manipur for the financial year 1970-71.

2. From and out of the Consolidated Fund of the Union territory of Manipur there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of two crores, ninety-four lakhs and seventy-two thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1970-71, in respect of the services specified in column 2 of the Schedule.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the Union territory of Manipur by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Land Revenue	28,900	..	28,900
4	Sales Tax	4,400	..	4,400
5	Other Taxes and Duties	300	..	300
7	Registration	4,900	..	4,900
	Interest on Debt and Other Obligations	..	*21,42,300*	21,42,300
9	General Administration	9,64,300	*15,600*	9,79,900
10	Administration of Justice	83,800	..	83,800
11	Jails	1,85,000	..	1,85,000
12	Police	48,13,400	..	48,13,400
13	Civil Supplies	2,100	..	2,100
14	Education	35,54,800	..	35,54,800
15	Medical	6,15,600	..	6,15,600
16	Public Health	1,18,600	..	1,18,600
18	Animal Husbandry	2,77,200	..	2,77,200
20	Industries	4,77,300	..	4,77,300
21	Community Development	2,86,000	..	2,86,000
23	Statistics	1,05,600	..	1,05,600
24	Irrigation	1,80,000	..	1,80,000
25	Electricity	1,05,200	..	1,05,200
26	Public Works (Original Works and Repairs)	22,06,400	..	22,06,400
27	Public Works (Establishments)	17,17,100	*1,02,000*	18,19,100
28	Road Transport	1,67,100	..	1,67,100
30	Pensions and Other Retirement Benefits	5,68,400	..	5,68,400
31	Stationery and Printing	29,000	..	29,000
32	Forest	74,700	..	74,700
33	Miscellaneous	1,00,000	*95,500*	1,95,500
36	Capital Outlay on Flood Control	2,00,000	..	2,00,000
38	Capital Outlay on Roads	29,00,700	..	29,00,700
	Repayment of Loans	..	*44,90,800*	44,90,800
44	Loans and Advances	28,55,000	..	28,55,000
	TOTAL	226,25,800	*68,46,200*	2,94,72,000

THE APPROPRIATION ACT, 1971

No. 5 OF 1971

[30*th March*, 1971]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 1970-71.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Appropriation Act, 1971.

Issue of Rs. 4,14,48,62,000 out of the Consolidated Fund of India for the year 1970-71.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of four hundred and fourteen crores, forty-eight lakhs and sixty-two thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1970-71, in respect of the services specified in column 2 of the Schedule.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Ministry of Defence	26,47,000	..	26,47,000
2	Defence Services, Effective—Army . .	13,21,00,000	..	13,21,00,000
4	Defence Services, Effective—Air Force .	13,23,00,000	..	13,23,00,000
6	Ministry of Education and Youth Services .	2,91,000	..	2,91,000
7	Education	1,000	..	1,000
11	Other Revenue Expenditure of the Ministry of Education and Youth Services . .	..	*42000*	42,000
16	Union Excise Duties	69,28,000	..	69,28,000
17	Taxes on Income including Corporation Tax, etc.	90,00,000	..	90,00,000
19	Audit	1,50,00,000	..	1,50,00,000
21	Mint	69,15,000	..	69,15,000
22	Kolar Gold Mines	46,67,000	..	46,67,000
25	Other Revenue Expenditure of the Ministry of Finance	9,94,24,000	..	9,94,24,000
26	Grants-in-Aid to State and Union Territory Governments.	..	*2,89,00,000*	2,89,00,000
	CHARGED—*Interest on Debt and Other Obligations and Reduction or Avoidance of Debt.* .	..	*6,42,82,000*	6,42,82,000
	CHARGED.—*Payments of States' Share of Union Excise Duties*	..	*36,58,27,000*	36,58,27,000
29	Ministry of Food, Agriculture, Community Development and Co-operation . .	5,05,000	..	5,05,000
30	Agriculture	1,000	..	1,000
32	Forest	6,32,000	..	6,32,000
33	Other Revenue Expenditure of the Ministry of Food, Agriculture, Community Development and Co-operation . . .	1,000	..	1,000
34	Ministry of Foreign Trade . . .	4,19,000	..	4,19,000
35	Foreign Trade	3,27,18,000	..	3,27,18,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
37	Ministry of Health and Family Planning and Works, Housing and Urban Development	4,96,000	..	4,96,000
39	Public Works	98,22,000	..	98,22,000
43	Cabinet	6,07,000	..	6,07,000
44	Administration of Justice . .	..	1,01,000	1,01,000
45	Police	8,29,37,000	..	8,29,37,000
46	Census	..	1,000	1,000
48	Privy Purses and Allowances of Indian Rulers	24,000	..	24,000
50	Delhi	5,00,00,000	2,67,000	5,02,67,000
51	Chandigarh	47,89,000	4,43,000	52,32,000
52	Andaman and Nicobar Islands . .	2,80,54,000	..	2,80,54,000
53	Tribal Areas	84,57,000	..	84,57,000
54	Dadra and Nagar Haveli Area . .	11,65,000	..	11,65,000
55	Laccadive, Minicoy and Amindivi Islands	18,11,000	..	18,11,000
57	Ministry of Industrial Development, Internal Trade and Company Affairs	2,82,000	..	2,82,000
60	Other Revenue Expenditure of the Ministry of Industrial Development, Internal Trade and Company Affairs	4,34,000	..	4,34,000
61	Ministry of Information and Broadcasting	2,89,000	..	2,89,000
62	Broadcasting	78,25,000	..	78,25,000
68	Director General Mines Safety .	2,38,000	..	2,38,000
74	Ministry of Petroleum and Chemicals and Mines and Metals . .	4,33,000	..	4,33,000
76	Other Revenue Expenditure of the Ministry of Petroleum and Chemicals and Mines and Metals . .	1,000	..	1,000
77	Ministry of Shipping and Transport	2,56,000	..	2,56,000
79	Mercantile Marine . . .	16,89,000	..	16,89,000
81	Other Revenue Expenditure of the Ministry of Shipping and Transport	1,000	..	1,000
84	Ministry of Supply . . .	11,61,000	..	11,61,000
85	Supplies and Disposals . .	15,36,000	..	15,36,000
91	Department of Atomic Energy .	1,23,000	..	1,23,000
92	Other Revenue Expenditure of the Department of Atomic Energy .	4,50,00,000	..	4,50,00,000

1	2	3		
		Sums not exceeding		
No. of Vote	Services and purposes	Voted by Parliament.	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
95	Posts and Telegraphs—Working Expenses	3,50,35,000	..	3,50,35,000
99	Department of Social Welfare . .	69,000	..	69,000
	CHARGED.—*Staff, Household and Allowances of the President*	..	*2,24,000*	2,24,000
105	Defence Capital Outlay . . .	4,25,75,000	..	4,25,75,000
108	Capital Outlay on Currency and Coinage	23,00,00,000	..	23,00,00,000
111	Commuted Value of Pensions . .	1,76,89,000	*2,50,000*	1,79,39,000
113	Capital Outlay on Grants to State Governments for Development .	1,04,07,000	..	1,04,07,000
114	Loans and Advances by the Central Government	41,00,00,000	*1,65,00,00,000*	2,06,00,00,000
115	Purchase of Foodgrains and Fertilizers	51,26,00,000	*10,63,000*	51,36,63,000
116	Other Capital Outlay of the Ministry of Food, Agriculture, Community Development and Co-operation .	..	*16,73,000*	16,73,000
118	Capital Outlay on Public Works .	..	*7,78,000*	7,78,000
119	Delhi Capital Outlay . . .	1,000	..	1,000
121	Capital Outlay in Union Territories and Tribal Areas . . .	..	*2,06,80,000*	2,06,80,000
127	Capital Outlay of the Ministry of Labour, Employment and Rehabilitation	25,22,000	..	25,22,000
128	Capital Outlay of the Ministry of Petroleum and Chemicals and Mines and Metals	1,000	..	1,000
129	Capital Outlay on Roads . .	..	*1,50,000*	1,50,000
134	Other Capital Outlay of the Ministry of Tourism and Civil Aviation .	5,43,00,000	..	5,43,00,000
136	Capital Outlay on Posts and Telegraphs (not met from Revenue) .	3,000	..	3,000
137	Other Capital Outlay of the Department of Communications . .	40,00,000	..	40,00,000
	TOTAL . .	2,01,01,81,000	*2,13,46,81,000*	4,14,48,62,000

THE APPROPRIATION (VOTE ON ACCOUNT) ACT, 1971

No. 6 OF 1971

[30th March, 1971]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of India for the services of a part of the financial year 1971-72.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Appropriation (Vote on Account) Act, 1971.

Withdrawal of Rs. 66,25,43,70,000 from and out of the Consolidated Fund of India for the financial year 1971-72.

2. From and out of the Consolidated Fund of India there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of six thousand six hundred and twenty-five crores, forty-three lakhs and seventy thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1971-72.

Appropriation.

3. The sums authorised to be withdrawn from and out of the Consolidated Fund by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

Construction of references to Ministries and Departments in the Schedule.

4. References to Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before the 19th March, 1971 and shall, on or after that date, be construed as references to the appropriate Ministries or Departments as reconstituted from time to time.

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3		
		Sums not exceeding		
No. of Vote	Services and purposes	Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Ministry of Defence	40,60,000	..	40,60,000
2	Defence Services, Effective—Army	2,71,25,33,000	2,87,000	2,71,28,20,000
3	Defence Services, Effective—Navy	19,76,33,000	13,000	19,76,46,000
4	Defence Services, Effective—Air Force	81,65,00,000	33,000	81,65,33,000
5	Defence Services, Non-effective	15,76,67,000	..	15,76,67,000
6	Ministry of Education and Youth Services	41,66,000	..	41,66,000
7	Education	24,39,47,000	..	24,39,47,000
8	Archaeology	70,62,000	..	70,62,000
9	Survey of India	2,08,84,000	..	2,08,84,000
10	Other Revenue Expenditure of the Ministry of Education and Youth Services	1,62,15,000	..	1,62,15,000
11	External Affairs	9,38,08,000	2,000	9,38,10,000
12	Other Revenue Expenditure of the Ministry of External Affairs	7,32,72,000	..	7,32,72,000
13	Ministry of Finance	6,29,08,000	..	6,29,08,000
14	Customs	3,18,00,000	17,000	3,18,17,000
15	Union Excise Duties	6,36,30,000	17,000	6,36,47,000
16	Taxes on Income including Corporation Tax, etc.	6,68,70,000	72,000	6,69,42,000
17	Stamps	1,62,55,000	..	1,62,55,000
18	Audit	10,60,00,000	17,76,000	10,77,76,000
19	Currency and Coinage	5,53,40,000	..	5,53,40,000
20	Mint	1,52,02,000	..	1,52,02,000
21	Kolar Gold Mines	2,71,89,000	..	2,71,89,000
22	Pensions and Other Retirement Benefits	5,15,63,000	12,60,000	5,28,23,000
23	Opium Factories and Alkaloid Works	6,14,73,000	1,000	6,14,74,000
24	Other Revenue Expenditure of the Ministry of Finance	16,17,44,000	..	16,17,44,000

1	2	3		
		Sums not exceeding		
No. of Vote	Services and purposes	Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
25	Grants-in-aid to State and Union Territory Governments . .	1,93,47,86,000	73,09,50,000	2,66,57,36,000
26	Miscellaneous Adjustments between the Central, State and Union Territory Governments . .	18,35,000	..	18,35,000
27	Pre-partition Payments . . .	18,000	1,74,000	1,92,000
	CHARGED.—*Interest on Debt and Other Obligations and Reduction or Avoidance of Debt.*	..	2,16,14,62,000	2,16,14,62,000
	CHARGED.—*Payments of States' Share of Union Excise Duties* . .	..	1,40,94,88,000	1,40,94,88,000
28	Ministry of Food, Agriculture, Community Development and Co-operation	70,18,000	..	70,18,000
29	Agriculture	5,52,25,000	..	5,52,25,000
30	Payments to Indian Council of Agricultural Research . .	6,27,33,000	..	6,27,33,000
31	Forest	67,06,000	..	67,06,000
32	Other Revenue Expenditure of the Ministry of Food, Agriculture, Community Development and Co-operation	15,59,12,000	3,000	15,59,15,000
33	Ministry of Foreign Trade . .	18,87,000	..	18,87,000
34	Foreign Trade	32,74,15,000	..	32,74,15,000
35	Other Revenue Expenditure of the Ministry of Foreign Trade .	2,56,53,000	..	2,56,53,000
36	Ministry of Health and Family Planning and Works, Housing and Urban Development . . .	27,09,000	..	27,09,000
37	Medical and Public Health . .	9,04,03,000	..	9,04,03,000
38	Public Works	15,19,69,000	12,42,000	15,32,11,000
39	Stationery and Printing . .	5,28,72,000	1,000	5,28,73,000
40	Other Revenue Expenditure of the Ministry of Health and Family Planning and Works, Housing and Urban Development . .	1,09,90,000	..	1,09,90,000
41	Ministry of Home Affairs . .	46,02,000	..	46,02,000
42	Cabinet	28,22,000	..	28,22,000
43	Department of Personnel . .	1,39,94,000	..	1,39,94,000
44	Administration of Justice . .	82,000	12,28,000	13,10,000
45	Police	25,48,52,000	..	25,48,52,000
46	Census	3,62,84,000	..	3,62,84,000
47	Statistics	1,46,80,000	..	1,46,80,000
48	Privy Purses and Allowances of Indian Rulers	88,000	2,33,29,000	2,34,17,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
49	Territorial and Political Pensions	9,43,000	..	9,43,000
50	Delhi	19,82,26,000	*11,66,000*	19,93,92,000
51	Chandigarh	2,69,59,000	*10,41,000*	2,80,00,000
52	Andaman and Nicobar Islands	3,69,47,000	*1,000*	3,69,48,000
53	Tribal Areas	9,38,18,000	..	9,38,18,000
54	Dadra and Nagar Haveli Area	28,99,000	..	28,99,000
55	Laccadive, Minicoy and Amindivi Islands	60,75,000	..	60,75,000
56	Other Revenue Expenditure of the Ministry of Home Affairs	4,31,18,000	..	4,31,18,000
57	Ministry of Industrial Development and Internal Trade	25,81,000	..	25,81,000
58	Industries	1,95,96,000	..	1,95,96,000
59	Salt	30,12,000	..	30,12,000
60	Other Revenue Expenditure of the Ministry of Industrial Development and Internal Trade	5,24,82,000	..	5,24,82,000
61	Ministry of Information and Broadcasting	10,79,000	..	10,79,000
62	Broadcasting	5,48,31,000	..	5,48,31,000
63	Other Revenue Expenditure of the Ministry of Information and Broadcasting	2,89,19,000	..	2,89,19,000
64	Ministry of Irrigation and Power	15,38,000	..	15,38,000
65	Multi-purpose River Schemes	1,12,40,000	..	1,12,40,000
66	Other Revenue Expenditure of the Ministry of Irrigation and Power	3,80,89,000	..	3,80,89,000
67	Ministry of Labour, Employment and Rehabilitation	31,21,000	..	31,21,000
68	Director General, Mines Safety	20,94,000	..	20,94,000
69	Labour and Employment	8,50,87,000	*2,000*	8,50,89,000
70	Expenditure on Displaced Persons	3,92,48,000	*14,000*	3,92,62,000
71	Other Revenue Expenditure of the Ministry of Labour, Employment and Rehabilitation	3,22,000	..	3,22,000
72	Ministry of Law	34,17,000	..	34,17,000
73	Other Revenue Expenditure of the Ministry of Law	6,18,06,000	..	6,18,06,000

1	2	3		
		Sums not exceeding		
No. of Vote	Services and purposes	Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
74	Ministry of Petroleum and Chemicals and Mines and Metals	21,24,000	..	21,24,000
75	Geological Survey	5,16,00,000	..	5,16,00,000
76	Other Revenue Expenditure of the Ministry of Petroleum and Chemicals and Mines and Metals	5,59,14,000	*10,000*	5,59,24,000
77	Ministry of Shipping and Transport	52,96,000	..	52,96,000
78	Roads	8,13,38,000	*3,000*	8,13,41,000
79	Mercantile Marine	2,52,69,000	*2,000*	2,52,71,000
80	Lighthouses and Lightships	46,77,000	..	46,77,000
81	Other Revenue Expenditure of the Ministry of Shipping and Transport	2,04,51,000	..	2,04,51,000
82	Ministry of Steel and Heavy Engineering	9,14,000	..	9,14,000
83	Other Revenue Expenditure of the Ministry of Steel and Heavy Engineering	24,41,000	..	24,41,000
84	Ministry of Supply	39,46,000	..	39,46,000
85	Supplies and Disposals	1,57,38,000	..	1,57,38,000
86	Other Revenue Expenditure of the Ministry of Supply	15,50,000	..	15,50,000
87	Ministry of Tourism and Civil Aviation	8,65,000	..	8,65,000
88	Meteorology	1,72,55,000	..	1,72,55,000
89	Aviation	5,96,06,000	..	5,96,06,000
90	Other Revenue Expenditure of the Ministry of Tourism and Civil Aviation	97,35,000	..	97,35,000
91	Department of Atomic Energy	12,00,000	..	12,00,000
92	Other Revenue Expenditure of the Department of Atomic Energy	17,85,70,000	..	17,85,70,000
93	Department of Communications	6,38,000	..	6,38,000
94	Overseas Communications Service	1,58,11,000	..	1,58,11,000
95	Posts and Telegraphs (Working Expenses)	96,06,76,000	*3,000*	96,06,79,000
96	Posts and Telegraphs—Dividend to General Revenues, Appropriations to Reserve Funds and Repayments of Loans from General Revenues	5,60,46,000	..	5,60,46,000
97	Other Revenue Expenditure of the Department of Communications	15,57,000	..	15,57,000
98	Department of Company Affairs	11,49,000	..	11,49,000
99	Other Revenue Expenditure of the Department of Company Affairs	28,08,000	..	28,08,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
100	Department of Electronics . .	43,94,000	..	43,94,000
101	Department of Parliamentary Affairs	3,73,000	..	3,73,000
102	Department of Scientific and Industrial Research . . .	7,40,58,000	..	7,40,58,000
103	Department of Social Welfare .	8,05,000	..	8,05,000
104	Other Revenue Expenditure of the Department of Social Welfare .	1,94,39,000	..	1,94,39,000
105	Planning Commission . . .	54,10,000	..	54,10,000
106	Lok Sabha	92,62,000	*31,000*	92,93,000
107	Rajya Sabha	37,82,000	*28,000*	38,10,000
	CHARGED.—*Staff, Household and Allowances of the President* . .	..	*15,97,000*	15,97,000
108	Secretariat of the Vice-President .	1,15,000	..	1,15,000
	CHARGED.—*Union Public Service Commission*	..	*37,76,000*	37,76,000
109	Defence Capital Outlay . .	54,42,67,000	*3,33,000*	54,46,00,000
110	Other Capital Outlay of the Ministry of Defence	1,53,33,000	..	1,53,33,000
111	Capital Outlay of the Ministry of Education and Youth Services .	48,18,000	..	48,18,000
112	Capital Outlay on the India Security Press	21,03,000	..	21,03,000
113	Capital Outlay on Currency and Coinage	3,55,42,000	..	3,55,42,000
114	Capital Outlay on Mints . .	9,61,000	..	9,61,000
115	Capital Outlay on Kolar Gold Mines	45,55,000	..	45,55,000
116	Commuted Value of Pensions .	3,83,73,000	*84,000*	3,84,57,000
117	Other Capital Outlay of the Ministry of Finance	2,23,97,000	..	2,23,97,000
118	Capital Outlay on Grants to State Governments for Development . .	9,64,67,000	..	9,64,67,000
119	Loans and Advances by the Central Government	2,63,71,04,000	*3,59,55,68,000*	6,23,26,72,000
	CHARGED.—*Repayment of Debt* .	..	*41,84,17,33,000*	41,84,17,33,000
120	Purchase of Foodgrains and Fertilizers	41,12,21,000	*34,000*	41,12,55,000
121	Other Capital Outlay of the Ministry of Food, Agriculture, Community Development and Co-operation	20,87,95,000	*33,000*	20,88,28,000
122	Capital Outlay of the Ministry of Foreign Trade . . .	1,62,93,000	..	1,62,93,000
123	Capital Outlay on Public Works .	3,51,67,000	*5,00,000*	3,56,67,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
124	Delhi Capital Outlay . . .	2,23,34,000	6,66,000	2,30,00,000
125	Other Capital Outlay of the Ministry of Health and Family Planning and Works, Housing and Urban Development	7,73,01,000	..	7,73,01,000
126	Capital Outlay in Union Territories and Tribal Areas . . .	8,59,76,000	69,67,000	9,29,43,000
127	Other Capital Outlay of the Ministry of Home Affairs . .	68,33,000	..	68,33,000
128	Capital Outlay of the Ministry of Industrial Development and Internal Trade	2,03,70,000	..	2,03,70,000
129	Capital Outlay of the Ministry of Information and Broadcasting .	2,74,80,000	..	2,74,80,000
130	Capital Outlay on Multi-purpose River Schemes	3,92,88,000	..	3,92,88,000
131	Other Capital Outlay of the Ministry of Irrigation and Power . .	7,50,07,000	..	7,50,07,000
132	Capital Outlay of the Ministry of Labour, Employment and Rehabilitation	2,52,53,000	..	2,52,53,000
133	Capital Outlay of the Ministry of Petroleum and Chemicals and Mines and Metals	27,02,71,000	..	27,02,71,000
134	Capital Outlay on Roads . .	18,55,72,000	67,000	18,56,39,000
135	Capital Outlay on Ports . . .	3,65,40,000	1,66,000	3,67,06,000
136	Other Capital Outlay of the Ministry of Shipping and Transport .	4,51,64,000	..	4,51,64,000
137	Capital Outlay of the Ministry of Steel and Heavy Engineering . . .	7,62,15,000	..	7,62,15,000
138	Capital Outlay on Aviation . .	4,45,76,000	67,000	4,46,43,000
139	Other Capital Outlay of the Ministry of Tourism and Civil Aviation .	4,52,27,000	..	4,52,27,000
140	Capital Outlay of the Department of Atomic Energy	21,71,71,000	..	21,71,71,000
141	Capital Outlay on Posts and Telegraphs (Not met from Revenue) . .	29,35,00,000	..	29,35,00,000
142	Other Capital Outlay of the Department of Communications . .	61,27,000	7,000	61,34,000
	TOTAL	16,46,91,16,000	49,78,52,54,000	66,25,43,70,000

Rep. by Act.....38....of 1978, S. 2 + Sch. I

THE IMPORTS AND EXPORTS (CONTROL) AMENDMENT ACT, 1971

No. 7 OF 1971

[30*th March*, 1971]

An Act further to amend the Imports and Exports (Control) Act, 1947.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. This Act may be called the Imports and Exports (Control) Amendment Act, 1971. **Short title.**

18 of 1947. 2. In the Imports and Exports (Control) Act, 1947 (hereinafter referred to as the principal Act), in the long title and preamble, the words "to continue for a limited period powers" shall be omitted. **Amendment of long title and preamble.**

3. In section 1 of the principal Act, in sub-section (3), the words, figures and letters "and shall remain in force, until the 31st day of March, 1971" shall be omitted. **Amendment of section 1.**

THE ORISSA APPROPRIATION (VOTE ON ACCOUNT) ACT, 1971

No. 8 of 1971

[30*th March*, 1971]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Orissa for the services of a part of the financial year 1971-72.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Orissa Appropriation (Vote on Account) Act, 1971.

Withdrawal of Rs. 61,81,01,000 from and out of the Consolidated Fund of the State of Orissa for the financial year 1971-72.

2. From and out of the Consolidated Fund of the State of Orissa there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of sixty-one crores, eighty-one lakhs and one thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1971-72.

Appropriation.

3. The sums authorised to be withdrawn from and out of the Consolidated Fund of the State of Orissa by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3		
		Sums not exceeding		
No. of Vote	Services and purposes	Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
	A.—Expenditure met from Revenue			
1	Elections and Other Expenditure relating to the Home Department . . .	30,30,000	4,22,000	34,52,000
2	Jails	30,00,000	..	30,00,000
3	Police	2,45,00,000	..	2,45,00,000
4	Expenditure relating to the Planning and Co-ordination Department . . .	1,44,00,000	..	1,44,00,000
5	Community Development Projects, etc. .	1,80,73,000	..	1,80,73,000
6	Expenditure relating to the Political and Services Department	16,19,000	1,14,000	17,33,000
7	Cultural Affairs	6,00,000	..	6,00,000
8	Stamps	2,00,000	..	2,00,000
9	Ministers, Civil Secretariat and Other Expenditure relating to the Finance Department	83,79,000	2,27,000	86,06,000
10	Pensions	46,34,000	15,000	46,49,000
11	Expenditure relating to the Education Department	6,00,00,000	..	6,00,00,000
11-A	Text Book Press	10,00,000	..	10,00,000
12	Taxation	28,80,000	..	28,80,000
13	Land Revenue	1,40,00,000	..	1,40,00,000
14	Excise	12,00,000	..	12,00,000
15	Registration	6,00,000	..	6,00,000
16	District Administration and Other Expenditure relating to the Revenue Department	81,00,000	..	81,00,000
17	Expenditure relating to the Industries Department	1,30,00,000	..	1,30,00,000
17-A	Mines	13,00,000	..	13,00,000
18	Civil and Sessions Courts and Other Expenditure relating to the Law Department .	20,52,000	..	20,52,000
19	Government Press and Other Expenditure relating to the Commerce Department	45,00,000	..	45,00,000
20	Labour, Employment and Housing .	19,00,000	..	19,00,000

1	2	3		
		Sums not exceeding		
No. of Vote	Services and purposes	Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
21	Tribal and Rural Welfare	1,35,00,000	..	1,35,00,000
22	Medical and other Expenditure relating to the Health and Family Planning Department	1,90,00,000	..	1,90,00,000
23	Public Health	1,36,00,000	..	1,36,00,000
24	Irrigation	1,92,22,000	2,000	1,92,24,000
25	Public Works	4,21,51,000	1,19,000	4,22,70,000
26	State Legislature	6,10,000	22,000	6,32,000
27	Public Works, Common Establishment	72,53,000	..	72,53,000
28	Electricity Schemes	40,00,000	..	40,00,000
29	Taxes on Vehicles	7,68,000	..	7,68,000
30	Transport Schemes	1,02,36,000	..	1,02,36,000
31	Forests	1,30,00,000	2,000	1,30,02,000
32	Fisheries	35,98,000	..	35,98,000
33	Co-operation and Marketing	54,22,000	..	54,22,000
34	Expenditure relating to the Urban Development Department	1,33,00,000	..	1,33,00,000
35	Animal Husbandry	1,00,00,000	..	1,00,00,000
36	Public Relations and Tourism	15,39,000	..	15,39,000
37	Agriculture	2,07,66,000	..	2,07,66,000
38	Supply Department	24,82,000	..	24,82,000
39	Ports	1,20,000	..	1,20,000
	Interest on Debt and Other Obligations	..	2,00,00,000	2,00,00,000
	Appropriation for Reduction or avoidance of Debt	..	20,00,000	20,00,000
	TOTAL—A	38,95,34,000	2,29,23,000	41,24,57,000
	B.—Other Expenditure			
41	Loans to Local Funds, Government Servants etc.	33,00,000	..	33,00,000
42	Compensation for Abolition of Zamindari System and Other Expenditure relating to the Revenue Department	16,00,000	..	16,00,000
43	Multi-purpose River, Irrigation and Electricity Schemes	8,00,00,000	..	8,00,00,000
44	Agricultural Improvement and Research	60,00,000	..	60,00,000
45	Government Trading Schemes	2,00,00,000	..	2,00,00,000

1	2	3		
		Sums not exceeding		
No. of Vote	Services and purposes	Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
46	Road and Water Transport Schemes .	10,00,000	..	10,00,000
47	Capital Expenditure relating to Public Health and Urban Development Department	40,00,000	..	40,00,000
48	Capital Outlay on Industrial Development	80,00,000	..	80,00,000
49	Hirakud Dam Project. . . .	2,03,000	..	2,03,000
50	Capital Outlay on Ports . . .	4,00,000	..	4,00,000
51	Capital Expenditure relating to the Labour Employment and Housing Department.	15,00,000	..	15,00,000
52	Capital Expenditure relating to the Education Department	15,00,000	..	15,00,000
53	Capital Expenditure relating to Home Department	2,00,000	..	2,00,000
54	Capital Outlay on Forests . . .	2,00,00,000	..	2,00,00,000
55	Share Capital Contribution and Loans to Co-operative Organisations . .	30,00,000	..	30,00,000
56	Capital Expenditure relating to Planning and Co-ordination Department . .	81,67,000	..	81,67,000
57	Capital Expenditure relating to Animal Husbandry Department . .	1,00,000	..	1,00,000
58	Capital Expenditute relating to the Grams Panchayat Department . . .	50,000	..	50,000
60	Capital Outlay on Public Works . .	1,46,14,000	10,000	1,46,24,000
61	Capital Expenditure relating to the Mining and Geology Department . .	25,00,000	..	25,00,000
62	Capital Expenditure relating to Tribal and Rural Welfare Department . .	15,00,000	..	15,00,000
	Permanent Debt (Repayment) . . .	..	10,00,000	10,00,000
	Floating Debt (Repayment) . . .	..	50,00,000	50,00,000
	Loans from the Central Government (Repayment)	..	2,00,00,000	2,00,00,000
	Other Loans (Repayment) . . .	..	20,00,000	20,00,000
	TOTAL—B. .	17,76,34,000	2,80,10,000	20,56,44,000
	GRAND TOTAL . . .	56,71,68,000	5,09,33,000	61,81,01,000

THE ORISSA APPROPRIATION ACT, 1971

No. 9 OF 1971

[30*th March*, 1971]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Orissa for the services of the financial year 1970-71.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Orissa Appropriation Act, 1971.

Issue of Rs. 9,45, 08,200 from and out of the Consolidated Fund of the State of Orissa for the financial year 1970-71.

2. From and out of the Consolidated Fund of the State of Orissa there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate (inclusive of the sums specified in column 3 of the Schedule to the Order made by the President on the 8th day of March, 1971 under article 357 of the Constitution and published with the notification of the Government of India in the Ministry of Finance No. S.O. 1033 of the said date) to the sum of nine crores, forty-five lakhs, eight thousand and two hundred rupees towards defraying the several charges which will come in course of payment during the financial year 1970-71 in respect of the services specified in column 2 of the Schedule.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Orissa by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
	A.—Expenditure met from Revenue			
1	Elections and Other Expenditure relating to the Home Department	23,16,600	29,800	23,46,400
3	Police	500	..	500
4	Expenditure relating to the Planning and Coordination Department	1,15,17,000	..	1,15,17,000
5	Community Development Projects, etc.	68,19,200	..	68,19,200
7	Cultural Affairs	100	..	100
10	Pensions	13,86,700	..	13,86,700
11	Expenditure relating to the Education Department	2,900	16,100	19,000
11-A	Text Book Press	200	..	200
13	Land Revenue	29,77,200	1,000	29,78,200
14	Excise	100	..	100
16	District Administration and Other Expenditure relating to the Revenue Department	600	700	1,300
17	Expenditure relating to the Industries Department	300	..	300
17-A	Mines	1,00,000	..	1,00,000
19	Government Press and Other Expenditure relating to the Commerce Department	2,32,100	..	2,32,100
21	Tribal and Rural Welfare	300	..	300
22	Medical and Other Expenditure relating to the Health and Family Planning Department	17,34,300	..	17,34,300
23	Public Health	400	1,000	1,400
24	Irrigation	79,62,800	27,000	79,89,800
25	Public Works	15,38,700	95,300	16,34,000
26	State Legislature	91,000	14,800	1,05,800
27	Public Works, Common Establishment	8,56,100	9,000	8,65,100
28	Electricity Schemes	200	..	200
29	Taxes on Vehicles	1,30,700	..	1,30,700
30	Transport Schemes	30,10,000	5,600	30,15,600

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
31	Forests	3,00,000	..	3,00,000
32	Fisheries	200	..	200
33	Co-operation and Marketing	..	2,000	2,000
34	Expenditure relating to the Urban Development Department	22,88,700	..	22,88,700
35	Animal Husbandry	91,200	..	91,200
37	Agriculture	1,900	..	1,900
38	Supply Department	..	600	600
	Interest on Debt and Other Obligations	..	400	400
	Appropriation for Reduction or Avoidance of Debt	..	71,93,800	71,93,800
	TOTAL—A	4,33,60,000	73,97,100	5,07,57,100
	B.—Other Expenditure			
40	Community Development Projects	79,200	..	79,200
41	Loans to Local Funds, Government Servants, etc.	100	..	100
42	Compensation for Abolition of Zamindari System and Other Expenditure relating to the Revenue Department	14,63,700	..	14,63,700
43	Multi-purpose River, Irrigation and Electricity Schemes	99,52,300	..	99,52,300
44	Agricultural Improvement and Research	2,50,000	..	2,50,000
45	Government Trading Schemes	..	46,700	46,700
46	Road and Water Transport Schemes	48,600	..	48,600
47	Capital Expenditure relating to Public Health and Urban Development Department	10,00,100	..	10,00,100
48	Capital Outlay on Industrial Development	36,03,300	..	36,03,300
49	Hirakud Dam Project	5,00,000	..	5,00,000
53	Capital Expenditure relating to Home Department	1,00,000	..	1,00,000
54	Capital Outlay on Forests	10,00,000	..	10,00,000
55	Share Capital Contribution and Loans to Co-operative Organisations	22,52,000	..	22,52,000
58	Capital Expenditure relating to the Grama Panchayat Department	100	..	100
59	Capital Expenditure relating to Health Department	41,78,000	..	41,78,000
60	Capital Outlay on Public Works	90,88,900	76,500	91,65,400
62	Capital Expenditure relating to Tribal and Rural Welfare Department	12,18,000	..	12,18,000
	Permanent Debt (Repayment)	..	25,00,000	25,00,000
	Loans from the Central Government (Repayment)	..	63,93,600	63,93,600
	TOTAL—B	3,47,34,300	90,16,800	4,37,51,100
	GRAND TOTAL	7,80,94,300	1,64,13,900	9,45,08,200

THE MYSORE APPROPRIATION (VOTE ON ACCOUNT) ACT, 1971

No. 10 OF 1971

[30*th March*, 1971]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Mysore for the services of a part of the financial year 1971-72.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. This Act may be called the Mysore Appropriation (Vote on Account) Act, 1971. Short title.

2. From and out of the Consolidated Fund of the State of Mysore there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one hundred and eighty-one crores, eleven lakhs and five thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1971-72. Withdrawal of Rs. 1,81, 11,05,000 from and out of the Consolidated Fund of the State of Mysore for the financial year 1971-72.

3. The sums authorised to be withdrawn from and out of the Consolidated Fund of the State of Mysore by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Taxes on Income Other than Corporation Tax	3,46,000	1,000	3,47,000
2	Land Revenue	1,73,70,000	2,000	1,73,72,000
3	State Excise Duties	51,99,500	500	52,00,000
4	Taxes on Vehicles	9,98,500	1,000	9,99,500
5	Sales Tax	42,16,500	1,500	42,18,000
6	Other Taxes and Duties	6,77,000	500	6,77,500
7	Stamps	7,18,500	500	7,19,000
8	Registration Fees	12,38,500	1,000	12,39,500
	Interest on Debt and Other Obligations / *Appropriation for Reduction or Avoidance of Debt*	..	12,38,18,000	12,38,18,000
9	Parliament, State/Union Territory Legislature	37,07,500	38,500	37,46,000
10	General Administration	1,80,45,000	5,81,500	1,86,26,500
11	Administration of Justice	63,56,500	10,65,000	74,21,500
12	Jails	36,22,000	500	36,22,500
13	Police	3,31,93,500	10,000	3,32,03,500
14	Supplies and Disposals	1,16,500	500	1,17,000
15	Miscellaneous Departments	82,86,000	1,000	82,87,000
16	Scientific Departments	18,55,000	..	18,55,000
17	Education	18,94,34,500	33,000	18,94,67,500
18	Medical, Public Health and Family Planning	6,50,76,000	8,500	6,50,84,500
20	Agriculture	4,16,32,500	3,500	4,16,36,000
21	Rural Development	87,08,000	..	87,08,000
22	Animal Husbandry	90,65,500	500	90,66,000
23	Co-operation	1,20,67,000	3,500	1,20,70,500
24	Industries	5,30,07,500	1,000	5,30,08,500
25	Community Development Projects, National Extension Service and Local Development Works	1,88,09,500	1,000	1,88,10,500
26	Labour and Employment	47,74,500	1,500	47,76,000
27	Miscellaneous Social and Developmental Organisations	3,24,36,500	500	3,24,37,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
29	Irrigation, Navigation, Embankment and Drainage Works (Commercial)	4,73,52,000	..	4,73,52,000
30	Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)	1,37,95,000	3,500	1,37,98,500
30B	Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works	87,00,000	..	87,00,000
31	Public Works	12,40,54,500	66,500	12,41,21,000
31A	Capital Outlay on Public Works	1,70,83,500	500	1,70,84,000
32	Ports and Pilotage	4,30,500	..	4,30,500
33	Famine Relief	1,19,69,000	..	1,19,69,000
34	Pensions and Other Retirement Benefits	1,77,34,000	8,59,500	1,85,93,500
35	Territorial and Political Pensions	48,500	24,000	72,500
36	Privy Purses and Allowances of Indian Rulers	5,000	33,500	38,500
37	Stationery and Printing	56,35,000	500	56,35,500
38	Forest	2,84,86,500	28,500	2,85,15,000
39	Miscellaneous	4,08,91,500	6,500	4,08,98,000
40	Commutation of Pensions	9,64,500	..	9,64,500
41	Other Miscellaneous Compensations and Assignments	59,83,500	5,00,000	64,83,500
42	Payment of Compensation to Landholders, etc., on the Abolition of Zamindari System	8,08,500	..	8,08,500
43	Capital Outlay on Improvement of Public Health	39,47,000	..	39,47,000
44	Capital Outlay on Industrial and Economic Development	3,40,80,500	..	3,40,80,500
45	Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)	9,79,50,000	1,66,500	9,81,16,500
46	Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)	31,33,500	..	31,33,500
47	Capital Outlay on Electricity Schemes	8,33,500	..	8,33,500
48	Capital Outlay on Public Works	1,38,95,500	33,500	1,39,29,000
50	Capital Outlay on Ports	16,65,500	..	16,65,500
50A	Capital Outlay on Road and Water Transport Schemes	1,67,000	..	1,67,000
51	Capital Outlay on Forests	14,00,000	..	14,00,000
52	Payment of Commuted Value of Pensions	8,96,000	76,000	9,72,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
53	Capital Outlay on Schemes of Government Trading	6,94,99,000	..	6,94,99,000
	Public Debt—Repayment . . .	..	51,01,76,000	51,01,76,000
	Inter-State Settlements . . .			
54	Loans and Advances by State/Union Territory Governments . . .	8,11,87,000	..	8,11,87,000
	TOTAL . . .	1,17,35,54,000	63,75,51,000	1,81,11,05,000

THE MYSORE APPROPRIATION ACT, 1971

No. 11 OF 1971

[30*th March*, 1971]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Mysore for the services of the financial year 1970-71.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows :—

1. This Act may be called the Mysore Appropriation Act, 1971. **Short title.**

2. From and out of the Consolidated Fund of the State of Mysore there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of thirty-nine crores, fifty lakhs, forty-six thousand, five hundred and eight rupees towards defraying the several charges which will come in course of payment during the financial year 1970-71, in respect of the services specified in column 2 of the Schedule. **Issue of Rs. 39,50,46,508 from and out of the Consolidated Fund of the State of Mysore for the financial year 1970-71.**

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Mysore by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. **Appropriation.**

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
3	State Excise Duties	..	5,900	5,900
5	Sales Tax Administration	100	..	100
6	Other Taxes and Duties	2,16,000	..	2,16,000
7	Stamps	6,00,000	..	6,00,000
9	Legislature and Elections	54,00,000	..	54,00,000
10	General Administration	..	1,98,200	1,98,200
11	Administration of Justice	..	4,89,500	4,89,500
13	Police	200	..	200
17	Education	100	..	100
18	Medical and Public Health	200	..	200
20	Agriculture	700	46,200	46,900
22	Animal Husbandry	..	3,456	3,456
24	Industries	60,00,000	2,410	60,02,410
26	Labour and Employment	..	49,620	49,620
27	Miscellaneous Social and Developmental Organisations	22,00,000	35,623	22,35,623
29	Irrigation (Commercial)	3,37,06,100	..	3,37,06,100
30-A	Electricity Schemes	74,59,000	..	74,59,000
30-B	Irrigation—Capital Outlay on Irrigation	25,00,000	..	25,00,000
31	Public Works	3,83,79,400	..	3,83,79,400
31-A	Capital Outlay on Public Works	11,50,000	..	11,50,000
33	Famine	1,12,57,000	..	1,12,57,000
34	Pensions and Other Retirement Benefits	1,16,50,900	..	1,16,50,900
37	Stationery and Printing	20,00,000	..	20,00,000
39	Miscellaneous	1,38,84,371	..	1,38,84,371
40	Commutation of Pensions	4,28,300	..	4,28,300
41	Miscellaneous Compensations and Assignments	15,30,000	..	15,30,000
42	Payment of Compensation to Landholders on the Abolition of the Zamindari System	..	3,49,000	3,49,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
44	Capital Outlay on Industrial and Economic Development	3,30,68,800	..	3,30,68,800
45	Capital Outlay on Irrigation	11,98,90,500	*15,90,000*	12,14,80,500
46	Capital Outlay on Irrigation—Non-Commercial . .	47,19,000	..	47,19,000
47	Capital Outlay on Electricity Schemes . . .	1,19,60,000	..	1,19,60,000
48	Capital Outlay on Public Works	500	..	500
52	Commuted Value of Pensions	3,76,300	*42,000*	4,18,300
53	Capital Outlay on Schemes of Government Trading .	200	*6,328*	6,528
	Public Debt Repayments, etc.	..	*7,51,50,000*	7,51,50,000
54	Advances and Loans	87,00,600	..	87,00,600
	TOTAL . . .	31,70,78,271	*7,79,68,237*	39,50,46,508

THE WEST BENGAL APPROPRIATION (VOTE ON ACCOUNT) ACT, 1971

No. 12 of 1971

[31st *March*, 1971]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of West Bengal for the services of a part of the financial year 1971-72.

Be it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title.

1. This Act may be called the West Bengal Appropriation (Vote on Account) Act, 1971.

Withdrawal of Rs. 1,60, 67,58,000 from and out of the Consolidated Fund of the State of West Bengal

2. From and out of the Consolidated Fund of the State of West Bengal there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one hundred and sixty crores, sixty-seven lakhs and fifty-eight thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1971-72.

Appropriation

3. The sums authorised to be withdrawn from and out of the Consolidated Fund of the State of West Bengal by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Taxes on Income other than Corporation Tax . . .	3,86,000	1,000	3,87,000
2	Land Revenue . . .	2,59,77,000	40,000	2,60,17,000
	Other Miscellaneous Compensation and Assignments .	11,01,000	1,50,000	12,51,000
	Payment of Compensation to Land-holders, etc., on the Abolition of the Zamindari System	1,25,00,000	..	1,25,00,000
3	State Excise Duties . .	39,46,000	..	39,46,000
4	Taxes on Vehicles . . .	8,17,000	..	8,17,000
5	Sales Tax	28,83,000	1,000	28,84,000
6	Other Taxes and Duties . .	37,31,000	..	37,31,000
7	Stamps	10,17,000	..	10,17,000
8	Registration Fees . . .	28,53,000	..	28,53,000
9	Interest on Debt and Other Obligations	33,33,000	11,00,02,000	11,33,35,000
10	Appropriation for Reduction or Avoidance of Debt . .	..	2,17,68,000	2,17,68,000
11	Parliament, State/Union Territory Legislature . . .	31,28,000	14,000	31,42,000
12	General Administration . .	2,87,44,000	6,80,000	2,94,24,000
13	Administration of Justice . .	84,70,000	28,98,000	1,13,68,000
14	Jails	87,80,000	..	87,80,000
15	Police	10,86,87,000	..	10,86,87,000
16	Miscellaneous Departments—Fire Services	29,09,000	..	29,09,000
17	Miscellaneous Departments—Excluding Fire Services . .	2,24,12,000	..	2,24,12,000
18	Scientific Departments . .	26,000	..	26,00
19	Education	27,12,62,000	..	27,12,62,00
20	Medical	8,13,62,000	..	8,13,62,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
21	Public Health	3,92,79,000	..	3,92,79,000
22	Agriculture—Agriculture	5,12,00,000	1,000	5,12,01,000
	Capital Outlay on Schemes of Agricultural Improvement and Research	89,02,000	..	89,02,000
23	Agriculture—Fisheries	24,63,000	..	24,63,000
24	Animal Husbandry	99,19,000	..	99,19,000
	Capital Outlay on Schemes of Government Trading—Greater Calcutta Milk Supply Scheme	5,46,29,000	..	5,46,29,000
25	Co-operation	51,84,000	..	51,84,000
26	Industries—Industries	1,02,80,000	5,000	1,02,85,000
	Capital Outlay on Industrial and Economic Development	62,07,000	..	62,07,000
27	Industries—Cottage Industries	90,23,000	..	90,23,000
	Capital Outlay on Industrial and Economic Development—Cottage Industries	5,67,000	..	5,67,000
28	Industries—Cinchona	22,28,000	..	22,28,000
29	Interest on Debt and Other Obligations—Community Development Projects, National Extension Service and Local Development Works	..	6,41,000	6,41,000
	Community Development Projects, National Extension Service and Local Development Works	1,75,01,000	..	1,75,01,000
	Capital Outlay on Other Works—Community Development Projects, National Extension Service and Local Development Works	2,90,000	..	2,90,000
	Loans for Community Development Projects, National Extension Service and Local Development Works	..	23,00,000	23,00,000
	Loans and Advances under Community Development Projects, National Extension Service and Local Development Works	2,17,000	..	2,17,000
30	Labour and Employment	1,95,78,000	..	1,95,78,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
31	Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and Other Backward Classes . . .	78,44,000	..	78,44,000
32	Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes. .	63,86,000	..	63,86,000
	Multi-purpose River Schemes.	2,79,62,000	..	2,79,62,000
	Irrigation, Navigation, Embankment and Drainage Works (Commercial) . . .	40,93,000	..	40,93,000
	Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial) . .	1,45,92,000	7,000	1,45,99,000
	Capital Outlay on Multi-purpose River Schemes . . .	88,34,000	..	88,34,000
	Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)	46,96,000	..	46,96,000
	Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial) . . .	43,46,000	..	43,46,000
34	Public Works . . .	5,32,39,000	6,92,000	5,39,31,000
35	Greater Calcutta Development Scheme	55,96,000	..	55,96,000
	Capital Outlay on Greater Calcutta Development Scheme .	1,11,10,000	..	1,11,10,000
36	Ports and Pilotage . . .	6,57,000	..	6,57,000
37	Road and Water Transport Schemes	28,65,000	..	28,65,000
	Capital Outlay on Road and Water Transport Schemes .	3,07,000	..	3,07,000
38	Famine Relief . .	1,52,48,000	..	1,52,48,000
39	Pensions and Other Retirement Benefits . . .	1,20,97,000	1,59,000	1,22,56,000
	Payments of Commuted Value of Pensions . . .	3,15,000	2,000	3,17,000
40	Privy Purses and Allowances of Indian Rulers . . .	9,000	..	9,000
41	Stationery and Printing . .	39,12,000	..	39,12,000
42	Forests	1,08,82,000	..	1,08,82,000
43	Miscellaneous—Contributions .	3,74,27,000	1,31,000	3,75,58,000
44	Miscellaneous—Panchayats .	1,07,02,000	69,000	1,07,71,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
45	Miscellaneous—Sports	13,38,000	..	13,38,000
46	Miscellaneous—Civil Defence . . .	60,59,000	..	60,59,000
47	Miscellaneous—Other Miscellaneous Expenditure	1,45,49,000	7,000	1,45,56,000
	Capital Outlay on Other Works . .	1,72,00,000	83,000	1,72,83,000
48	Interest on Debt and Other Obligations—Expenditure on Displaced Persons .	..	1,12,000	1,12,000
	Miscellaneous—Irrecoverable Loans to Displaced Persons—Written Off . .	3,67,000	..	3,67,000
	Miscellaneous—Expenditure on Displaced Persons	1,87,39,000	1,000	1,87,40,000
	Capital Outlay on Other Works —Expenditure on Displaced Persons . . .	25,67,000	33,000	26,00,000
	Loans for Displaced Persons . . .	..	7,94,000	7,94,000
	Loans and Advances to Displaced Persons	20,00,000	..	20,00,000
49	Pre-partition Payments	1,000	..	1,000
50	Capital Outlay on Multi-purpose River Schemes—Damodar Valley Project .	1,84,99,000	..	1,84,99,000
51	Capital Outlay on Public Works . .	2,63,07,000	..	2,63,07,000
52	Capital Outlay on Schemes of Government Trading	1,69,40,000	1,000	1,69,41,000
53	Permanent Debt	..	2,59,90,000	2,59,90,000
	Loans from Central Government (Excluding Loans for Community Development Projects, etc., and Displaced Persons) .	..	15,98,85,000	15,98,85,000
	Other Loans	..	26,30,000	26,30,000
54	Loans and Advances by State/Union Territory Governments	7,81,85,000	..	7,81,85,000
	TOTAL	1,27,76,61,000	32,90,97,000	1,60,67,58,000

THE WEST BENGAL APPROPRIATION ACT, 1971

No. 13 OF 1971

[31st *March*, 1971]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of West Bengal for the services of the financial year 1970-71.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. This Act may be called the West Bengal Appropriation Act, 1971. Short title.

2. From and out of the Consolidated Fund of the State of West Bengal there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of sixty-eight crores, eighteen lakhs and three thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1970-71, in respect of the services specified in column 2 of the Schedule. Issue of Rs. 68,18,03,000 from and out of the Consolidated Fund of the State of West Bengal for the financial year 1970-71.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of West Bengal by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
3	State Excise Duties	16,60,000	..	16,60,000
5	Sales Tax	..	4,000	4,000
6	Other Taxes and Duties	18,22,000	..	18,22,000
7	Stamps	1,71,000	..	1,71,000
8	Registration Fees	63,000	..	63,000
9	Interest on Debt and Other Obligations	20,00,000	71,56,000	91,56,000
11	Parliament, State/Union Territory Legislature	46,82,000	10,000	46,92,000
12	General Administration	12,70,000	..	12,70,000
13	Administration of Justice	..	3,000	3,000
14	Jails	10,76,000	..	10,76,000
15	Police	6,67,01,000	9,000	6,67,10,000
17	Miscellaneous Departments—Excluding Fire Services	52,64,000	52,000	53,16,000
18	Scientific Departments	4,000	..	4,000
19	Education	8,18,67,000	10,86,000	8,29,53,000
20	Medical	24,54,000	14,000	24,68,000
21	Public Health	..	6,000	6,000
22	Capital Outlay on Schemes of Agricultural Improvement and Research	..	11,000	11,000
23	Agriculture—Fisheries	..	34,000	34,000
24	Animal Husbandry	45,21,000	..	45,21,000
	Capital Outlay on Schemes of Government Trading—Greater Calcutta Milk Supply Scheme	1,60,29,000	4,000	1,60,33,000
26	Capital Outlay on Industrial and Economic Development	2,51,000		2,51,000
27	Industries—Cottage Industries	26,44,000	..	26,44,000
	Capital Outlay on Industrial and Economic Development—Cottage Industries	8,31,000	..	8,31,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
29	Interest on Debt and Other Obligations—Community Development Projects, National Extension Service and Local Development Works	..	24,50,000	24,50,000
	Public Debt—Loans for Community Development Projects, National Extension Service and Local Developmental Works	..	63,48,000	63,48,000
33	Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)	3,92,29,000	7,000	3,92,36,000
	Capital Outlay on Multipurpose River Schemes	..	12,43,000	12,43,000
	Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)	1,06,54,000	..	1,06,54,000
	Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)	..	18,000	18,000
34	Public Works	3,91,07,000	..	3,91,07,000
36	Ports and Pilotage	1,91,000	..	1,91,000
38	Famine Relief	11,12,71,000	..	11,12,71,000
39	Pensions and Other Retirement Benefits	11,49,000	..	11,49,000
	Payments of Commuted Value of Pensions	1,00,000	..	1,00,000
46	Capital Outlay on Other Works	..	11,00,000	11,00,000
47	Interest on Debt and Other Obligations—Expenditure on Displaced Persons	..	11,000	11,000
	Miscellaneous—Irrecoverable Loans to Displaced Persons—Written Off	99,00,000	..	99,00,000
	Miscellaneous—Expenditure on Displaced Persons	1,36,57,000	1,000	1,36,58,000
	Capital Outlay on Other Works—Expenditure on Displaced Persons	4,47,000	..	4,47,000
	Public Debt—Loans for Displaced Persons	..	1,06,29,000	1,06,29,000
51	Capital Outlay on Public Works	..	5,26,000	5,26,000
52	Capital Outlay on Schemes of Government Trading	2,65,44,000	..	2,65,44,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
	Public Debt— Floating Debt	..	2,58,00,000	2,58,00,000
53	Loans from Central Government (Excluding Loans for Community Development Projects, etc., and Displaced Persons)	..	6,66,28,000	6,66,28,000
54	Loans and Advances by State/Union Territory Governments	11,30,94,000	..	11,30,94,000
	TOTAL	55,86,53,000	12,31,50,000	68,18,03,000

THE FINANCE ACT, 1971

No. 14 of 1971

[7th April, 1971]

An Act to continue for the financial year 1971-72 the existing rates of income-tax with certain modifications and to provide for the continuance of the provisions relating to special and regulatory duties of customs and excise and of certain commitments under the General Agreement on Tariffs and Trade and the discontinuance of the duty on salt for the said year.

Be it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Finance Act, 1971.

(2) Sections 2, 5 and 8 shall be deemed to have come into force on the 1st day of April, 1971.

Income-tax.

~~2. The provisions of section 2 of, and the First Schedule to, the Finance~~ 19 of 1970. Act, 1970, shall apply in relation to income-tax for the assessment year or, as the case may be, the financial year commencing on the 1st day of April, 1971, as they apply in relation to income-tax for the assessment year or, as the case may be, the financial year commencing on the 1st day of April, 1970, with the following modifications, namely:—

(a) in section 2,—

(i) for the figures "1970", wherever they occur, the figures "1971" shall be substituted;

(ii) for sub-section (3), the following sub-section shall be substituted, namely:—

"(3) In cases to which Chapter XII or section 164 of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) applies, the tax chargeable shall be determined as

43 of 1961.

4 M of Law—8.

4. Rep. by Act 32 of 1971, s. 55 (retrospectively).

provided in that Chapter or that section, and with reference to the rates imposed by sub-section (*1*) or the rates as specified in that Chapter or section, as the case may be.";

(*iii*) in sub-section (*5*), the following proviso shall be inserted at the end, namely:—

'Provided that in respect of any income chargeable to tax under section 164 of the Income-tax Act at the rate of sixty-five per cent., "advance tax" shall be computed at that rate.';

(*b*) in the First Schedule,—

(*i*) in Part I,—

(*1*) for Paragraph A, the following Paragraph shall be substituted, namely:—

"*Paragraph A*

In the case of every individual or Hindu undivided family or unregistered firm or other association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

(1) where the total income does not exceed Rs. 5,000	*Nil*;
(2) where the total income exceeds Rs. 5,000 but does not exceed Rs. 10,000	10 per cent. of the amount by which the total income exceeds Rs. 5,000;
(3) where the total income exceeds Rs. 10,000 but does not exceed Rs. 15,000	Rs. 500 *plus* 17 per cent. of the amount by which the total income exceeds Rs. 10,000;
(4) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000	Rs. 1,350 *plus* 23 per cent. of the amount by which the total income exceeds Rs. 15,000;
(5) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000	Rs. 2,500 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 20,000;
(6) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000	Rs. 4,000 *plus* 40 per cent. of the amount by which the total income exceeds Rs. 25,000;
(7) where the total income exceeds Rs. 30,000 but does not exceed Rs. 40,000	Rs. 6,000 *plus* 50 per cent of the amount by which the total income exceeds Rs. 30,000;

(8) where the total income exceeds Rs. 40,000 but does not exceed Rs. 60,000	Rs. 11,000 *plus* 60 per cent of the amount by which the total income exceeds Rs. 40,000;
(9) where the total income exceeds Rs. 60,000 but does not exceed Rs. 80,000	Rs. 23,000 *plus* 70 per cent. of the amount by which the total income exceeds Rs. 60,000;
(10) where the total income exceeds Rs. 80,000 but does not exceed Rs. 1,00,000	Rs. 37,000 *plus* 75 per cent. of the amount by which the total income exceeds Rs. 80,000;
(11) where the total income exceeds Rs. 1,00,000 but does not exceed Rs. 2,00,000	Rs. 52,000 *plus* 80 per cent. of the amount by which the total income exceeds Rs. 1,00,000;
(12) where the total income exceeds Rs. 2,00,000	Rs. 1,32,000 *plus* 85 per cent. of the amount by which the total income exceeds Rs. 2,00,000:

Provided that for the purposes of this Paragraph, in the case of a Hindu undivided family which at any time during the previous year satisfies either of the following two conditions, namely:—

(*a*) that it has at least two members entitled to claim partition who are not less than eighteen years of age, or

(*b*) that it has at least two members entitled to claim partition who are not lineally descended one from the other and who are not lineally descended from any other living member of the family,—

(*i*) no income-tax shall be payable on a total income not exceeding Rs. 7,000;

(*ii*) where the total income exceeds Rs. 7,000 but does not exceed Rs. 7,660, the income-tax payable thereon shall not exceed forty per cent. of the amount by which the total income exceeds Rs. 7,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax.";

(2) in Paragraph C, the following *Explanation* shall be inserted at the end, namely:—

'*Explanation.*—For the purposes of this Paragraph, "registered firm" includes an unregistered firm assessed as a registered firm under clause (*b*) of section 183 of the Income-tax Act.';

(*ii*) in Part III,—

(*1*) in the opening portion, after the words 'as the case may be, "advance tax"', the brackets, words and figures '(not being "advance tax" in respect of any income chargeable to tax under section 164 of the Income-tax Act at the rate of sixty-five per cent.)' shall be inserted;

(*2*) in Paragraph A, for the figures "1971" occurring in the proviso, the figures "1972" shall be substituted;

(*3*) in Paragraph C, the following *Explanation* shall be inserted at the end, namely:—

'*Explanation.*—For the purposes of this Paragraph, "registered firm" includes an unregistered firm assessed as a registered firm under clause (*b*) of section 183 of the Income-tax Act.'.

Special duties of customs.

3. (*1*) In the case of goods chargeable with a duty of customs which is specified in the First Schedule to the Indian Tariff Act, 1934 (hereinafter referred to as the Tariff Act), or in that Schedule as amended from time to time, or in that Schedule read with any notification of the Central Government for the time being in force, there shall be levied and collected as an addition to, and in the same manner as, the total amount so chargeable, a special duty of customs equal to 10 per cent. of such amount: 32 of 1934.

Provided that in computing the total amount so chargeable, any duty chargeable under section 2A of the Tariff Act or section 4 of this Act shall not be included.

(*2*) Sub-section (*1*) shall cease to have effect after the 31st day of March, 1972, except as respects things done or omitted to be done before such cesser; and section 6 of the General Clauses Act, 1897, shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act. 10 of 1897.

Regulatory duties of customs.

4. (*1*) With a view to regulating or bringing greater economy in imports, there shall be levied and collected, with effect from such date, and at such rate, as may be specified in this behalf by the Central Government by notification in the Official Gazette, on all or any of the goods mentioned in the First Schedule to the Tariff Act, or in that Schedule as amended from time to time, a regulatory duty of customs not exceeding—

(*a*) 25 per cent. of the rate, if any, specified in the said First Schedule read with any notification issued under section 3A, or sub-section (*1*) of section 4, of the Tariff Act; or

(*b*) 10 per cent. of the value of the goods as determined in accordance with the provisions of section 14 of the Customs Act, 1962. 52 of 1962

whichever is higher:

Provided that different dates and different rates may be specified by the Central Government for different kinds of goods.

(*2*) Sub-section (*1*) shall come into force on the 16th day of May, 1971, and cease to have effect after the 15th day of May, 1972, except as

respects things done or omitted to be done before such cesser; and section 6 of the General Clauses Act, 1897, shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act.

10 of 1897.

(3) The regulatory duty of customs leviable under this section in respect of any goods referred to in sub-section (1) shall be in addition to any other duty of customs chargeable on such goods under the Customs Act, 1962.

52 of 1962.

52 of 1962.

(4) The provisions of the Customs Act, 1962, and the rules and regulations made thereunder, including those relating to refunds and exemptions from duties, shall, as far as may be, apply in relation to the levy and collection of the regulatory duty of customs leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of customs on such goods under that Act or those rules and regulations.

(5) Every notification issued under sub-section (1) shall, as soon as may be after it is issued, be placed before each House of Parliament.

Amendment of Act 1 of 1949.

5. In the Indian Tariff (Amendment) Act, 1949, in sections 4 and 5, for the figures "1971", the figures "1972" shall be substituted.

Special duties of excise on certain goods.

6. (1) When goods of the description mentioned in this section chargeable with a duty of excise under the Central Excises and Salt Act, 1944, as amended from time to time (hereinafter referred to as the Central Excises Act) read with any notification for the time being in force issued by the Central Government in relation to the duty so chargeable, are assessed to duty, there shall be levied and collected—

1 of 1944.

(a) as respects goods comprised in Items Nos. 6, 8, 9, 14D, 22A, 23A except sub-item (1) thereof, 23B, 28, 29, sub-items (2) and (3) of Item No. 31 and Item No. 32 of the First Schedule to the Central Excises Act, a special duty of excise equal to 10 per cent. of the total amount so chargeable on such goods;

(b) as respects goods comprised in Items Nos. 2, 3(1), sub-items I, II(2) and II(3) of Item No. 4, Items Nos. 13, 14, 14F, 15, 15A, 15B, 16, 16A, 17, 18A(2), 21, 22, 23, 23A(1), 27, 30, 31(1), 33, sub-items (1), (3a) and (4) of Item No. 34 and sub-items II(1) and II(2) of Item No. 37 of that Schedule, a special duty of excise equal to 20 per cent. of the total amount so chargeable on such goods; and

(c) as respects goods comprised in sub-item II(1) of Item No. 4 and Items Nos. 18, 18A(1), 18B, 20, 29A, 33A and sub-items (2) and (3) of Item No. 34 of that Schedule, a special duty of excise equal to 33 1/3 per cent. of the total amount so chargeable on such goods.

(2) Sub-section (1) shall cease to have effect after the 31st day of March, 1972, except as respects things done or omitted to be done before such cesser; and section 6 of the General Clauses Act, 1897, shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act.

10 of 1897.

(3) The duties of excise referred to in sub-section (1) in respect of the goods specified therein shall be in addition to the duties of excise

chargeable on such goods under the Central Excises Act or any other law for the time being in force and such special duties shall be levied for purposes of the Union and the proceeds thereof shall not be distributed among the States.

(4) The provisions of the Central Excises Act and the rules made thereunder, including those relating to refunds and exemptions from duties, shall, as far as may be, apply in relation to the levy and collection of the duties of excise leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of excise on such goods under that Act or those rules.

Regulatory duties of excise.

7. (1) With a view to regulating or bringing greater economy in consumption, there shall be levied and collected, with effect from such date, and at such rate, as may be specified in this behalf by the Central Government by notification in the Official Gazette, on all or any of the goods mentioned in the First Schedule to the Central Excises Act, a regulatory duty of excise which shall not exceed 15 per cent. of the value of the goods as determined in accordance with the provisions of section 4 of the Central Excises Act:

Provided that different dates and different rates may be specified by the Central Government for different kinds of goods.

(2) Sub-section (1) shall come into force on the 16th day of May, 1971, and cease to have effect after the 15th day of May, 1972, except as respects things done or omitted to be done before such cesser; and section 6 of the General Clauses Act, 1897, shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act. 10 of 1897

(3) The duties of excise referred to in sub-section (1) in respect of the goods specified therein shall be in addition to the duties of excise chargeable on such goods under the Central Excises Act or any other law for the time being in force and such regulatory duties shall be levied for purposes of the Union and the proceeds thereof shall not be distributed among the States.

(4) The provisions of the Central Excises Act and the rules made thereunder, including those relating to refunds and exemptions from duties, shall, as far as may be, apply in relation to the levy and collection of the regulatory duties of excise leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of excise on such goods under that Act or those rules.

(5) Every notification issued under sub-section (1) shall, as soon as may be after it is issued, be placed before each House of Parliament.

Discontinuance of salt duty.

8. For the year beginning on the 1st day of April, 1971, no duty under the Central Excises Act or the Tariff Act shall be levied in respect of salt manufactured in, or imported into, India.

Rep. by Act ....38.... of 1978, S. 2 + Sch. I

THE STATE OF HIMACHAL PRADESH (AMENDMENT) ACT, 1971

No. 15 OF 1971

[19th *April*, 1971]

An Act to amend the State of Himachal Pradesh Act, 1970.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the State of Himachal Pradesh (Amendment) Act, 1971.

(*2*) It shall be deemed to have come into force on the 5th day of January, 1971.

Omission of sections 8 and 9.

53 of 1970.

2. Sections 8 and 9 of the State of Himachal Pradesh Act, 1970 (hereinafter referred to as the principal Act) shall be omitted.

amendment of section 17.

3. In section 17 of the principal Act, for clause (*a*) of sub-section (*2*), the following clause shall be substituted, namely:—

"(*a*) all the persons (or as many of them as are available) who, having been elected from parliamentary constituencies in the Union territory of Himachal Pradesh, were members of the House of the People immediately before its dissolution by the order of the President published with notification No. 37|2|70|T, dated the 27th December, 1970, of the Lok Sabha Secretariat, in the Gazette of India, dated the 27th December, 1970, or if the delimitation of any constituencies is taken up after the first constitution, following such dissolution, of the House of the People, all the members elected to such House (or as many of them as are available) from parliamentary constituencies in the State of Himachal Pradesh; and".

Repeal and saving.

Ord. 1 of 1971.

4. (*1*) The State of Himachal Pradesh (Amendment) Ordinance, 1971, is hereby repealed.

(*2*) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.

Rep. by Act 38 of 1978, s. 2 + Sch. I

THE LABOUR PROVIDENT FUND LAWS (AMENDMENT) ACT, 1971

No. 16 of 1971

[23rd *April*, 1971]

An Act further to amend the Coal Mines Provident Fund and Bonus Schemes Act, 1948, and the Employees' Provident Funds Act, 1952.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Labour Provident Fund Laws (Amendment) Act, 1971.

Amendment of long title.

2. In the long title to the Coal Mines Provident Fund and Bonus Schemes Act, 1948 (hereinafter referred to as the Coal Mines Act), after the words "Provident Fund Scheme", the words, "a Family Pension Scheme" shall be inserted. 46 of 1948.

Amendment of preamble.

3. In the preamble to the Coal Mines Act, the first paragraph shall be omitted.

Amendment of section 1.

4. In sub-section (*1*) of section 1 of the Coal Mines Act, after the words "Provident Fund", the words, "Family Pension" shall be inserted.

Amendment of section 2.

5. In section 2 of the Coal Mines Act, after clause (*e*), the following clause shall be inserted, namely:—

'(*ee*) "Family Pension Fund" means the Family Pension Fund established under the Coal Mines Family Pension Scheme framed under sub-section (*1*) of section 3E;'.

Ins. by Act 38 of 1978, S. 2 & Sch. I

6. In section 3A of the Coal Mines Act,— Amendment of section 3A.

(*a*) in sub-section (*3*), after the words "The Board shall", the words, figure and letter ", subject to the provisions of section 3E," shall be inserted;

(*b*) in sub-section (*4*), for the words "the Scheme aforesaid", the words "the Coal Mines Provident Fund Scheme and the Coal Mines Family Pension Scheme" shall be substituted.

7. In sub-section (*3*) of section 3C of the Coal Mines Act, after the words "Coal Mines Provident Fund Scheme", the words "and the Coal Mines Family Pension Scheme" shall be inserted. Amendment of section 3C.

8. After section 3D of the Coal Mines Act, the following sections shall be inserted, namely:— Insertion of new sections 3E and 3F.

"3E. (*1*) The Central Government may, by notification in the Official Gazette, frame a scheme to be called the Coal Mines Family Pension Scheme for the purpose of providing family pension and life assurance benefits to such employees as are covered by the Coal Mines Provident Fund Scheme. Coal Mines Family Pension Scheme.

(*2*) There shall be established, as soon as may be after the framing of the aforesaid Scheme, a Family Pension Fund into which shall be paid from time to time in respect of every such employee—

(*a*) such portion, not exceeding one-fourth, of the amount payable under sub-section (*1*) of section 10D as the employer's contribution as well as the employee's contribution, as may be specified in the said Scheme, and

(*b*) such sums, being not less than the aggregate of the amount payable in pursuance of clause (*a*) out of the employer's contribution under sub-section (*1*) of section 10D and an amount equivalent to one-sixteenth of the employer's contribution under that sub-section in respect of such employee, as the Central Government may, after due appropriation made by Parliament by law in this behalf, specify.

(*3*) The Family Pension Fund shall vest in and be administered by the Board.

(*4*) Any scheme framed under the provisions of sub-section (*1*) may provide for all or any of the matters specified in the Second Schedule.

3F. The Central Government shall, after due appropriation made by Parliament by law in this behalf, pay such further sums as may be determined by it into the Family Pension Fund to meet all the expenses in connection with the administration of the Coal Mines Family Pension Scheme other than the expenses towards the cost of any benefits provided by or under the said scheme." Special grant by Central Government.

9. In sub-section (*2*) of section 5 of the Coal Mines Act, for the words "Second Schedule", the words "Third Schedule" shall be substituted. Amendment of section 5.

Amendment of section 8.

10. In section 8 of the Coal Mines Act, after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(*3*) The provisions of sub-section (*1*) and sub-section (*2*) shall, so far as may be, apply in relation to the family pension or any other amount payable under the Coal Mines Family Pension Scheme as they apply in relation to any amount payable out of the Fund.".

Insertion of new Second Schedule.

11. The Second Schedule to the Coal Mines Act shall be re-numbered as the Third Schedule and before the Third Schedule as so re-numbered, the following Schedule shall be inserted, namely :—

"THE SECOND SCHEDULE

(*See* section 3E)

MATTERS TO BE PROVIDED FOR IN THE COAL MINES FAMILY PENSION SCHEME

1. The employees or class of employees to whom the Coal Mines Family Pension Scheme shall apply and the time within which option to join that Scheme shall be exercised by those employees to whom the said Scheme does not apply.

2. Subject to the provisions of section 3E(*2*), the portion of employer's and employee's contribution which may be credited to the Family Pension Fund and the manner in which it may be credited.

3. The contribution by the Central Government to the Family Pension Fund and the manner in which such contribution is to be made.

4. The manner in which the accounts of the Family Pension Fund shall be kept and the investment of moneys belonging to the Family Pension Fund with the Central Government at a rate of interest which shall not be less than five and a half per centum per annum.

5. The form in which an employee shall furnish particulars about himself and his family whenever required.

6. The nomination of a person to receive the assurance amount due to the employee after his death and the cancellation or variation of such nomination.

7. The registers and records to be maintained in respect of employees, the form or design of any identity card, token or disc for the purpose of identifying any employee, or his nominee or a member of his family entitled to receive the pension.

8. The scales of family pension and the assurance amount.

9. The mode of disbursement of family pension and the arrangements to be entered into with such disbursing agencies as may be specified for the purpose.

10. The manner in which the expenses incurred in connection with the administration of the Coal Mines Family Pension Scheme may be paid by the Central Government to the Board.

11. Any other matter which is to be provided for in the Coal Mines Family Pension Scheme or which may be necessary or proper for the purpose of implementing the Coal Mines Family Pension Scheme.".

19 of 1952.

12. In the long title to the Employees' Provident Funds Act, 1952 (hereinafter referred to as the Provident Funds Act), after the words "provident funds", the words "and family pension fund" shall be inserted. Amendment of long title.

13. In section 1 of the Provident Funds Act,— Amendment of section 1.

(*a*) in sub-section (*1*), after the words "Provident Funds", the words "and Family Pension Fund" shall be inserted;

(*b*) the proviso to sub-section (*5*) shall be omitted.

14. In section 2 of the Provident Funds Act,— Amendment of section 2.

(*a*) after clause (*g*), the following clauses shall be inserted, namely:—

'(*gg*) "Family Pension Fund" means the Family Pension Fund established under the Family Pension Scheme;

(*ggg*) "Family Pension Scheme" means the Employees' Family Pension Scheme framed under section 6A;';

(*b*) for clause (*l*), the following clause shall be substituted, namely:—

'(*l*) "Scheme" means the Employees' Provident Fund Scheme framed under section 5.'.

15. In section 5A of the Provident Funds Act,— Amendment of section 5A.

(*a*) in sub-section (*3*), after the words "The Central Board shall", the words, figure and letter ", subject to the provisions of section 6A," shall be inserted;

(*b*) in sub-section (*4*), after the words "of the Scheme", the words "and the Family Pension Scheme" shall be inserted.

16. In sub-section (*3*) of section 5D of the Provident Funds Act, after the words "the Scheme", the words "and the Family Pension Scheme" shall be inserted. Amendment of section 5D.

17. In section 5E of the Provident Funds Act, after the words "the Scheme", the words "and the Family Pension Scheme" shall be inserted. Amendment of section 5E.

18. After section 6 of the Provident Funds Act, the following sections shall be inserted, namely:— Insertion of new sections 6A and 6B.

"6A. (*1*) The Central Government may, by notification in the Official Gazette, frame a scheme to be called the Employees' Family Pension Scheme for the purpose of providing family pension and life assurance benefits to the employees of any establishment or class of establishments to which this Act applies. Employees' Family Pension Schemes.

(2) There shall be established, as soon as may be after the framing of the Family Pension Scheme, a Family Pension Fund into which shall be paid from time to time in respect of every such employee—

(a) such portion, not exceeding one-fourth, of the amount payable under section 6 as contribution by the employer as well as the employee, as may be specified in the Family Pension Scheme,

(b) such sums as are payable by the employer of an exempted establishment under sub-section (6) of section 17, and

(c) such sums, being not less than the amount payable in pursuance of clause (a) out of the employer's contribution under section 6, as the Central Government may, after due appropriation made by Parliament by law in this behalf, specify.

(3) The Family Pension Fund shall vest in and be administered by the Central Board.

(4) The Family Pension Scheme may provide for all or any of the matters specified in Schedule III.

(5) The Family Pension Scheme may provide that any of its provisions shall take effect either prospectively or retrospectively on such date as may be specified in this behalf in that Scheme.

Special grant by Central Government.

6B. The Central Government shall, after due appropriation made by Parliament by law in this behalf, pay such further sums as may be determined by it into the Family Pension Fund to meet all the expenses in connection with the administration of the Family Pension Scheme other than the expenses towards the cost of any benefits provided by or under the said Scheme.".

Amendment of section 7.

19. In sub-section (1) of section 7 of the Provident Funds Act, for the words "or of the Scheme", the words, ", the Scheme or the Family Pension or the Family Pension Scheme, as the case may be" shall be substituted.

Amendment of section 7A.

20. In sub-section (1) of section 7A of the Provident Funds Act, for the words "of the Scheme", the words "the Scheme or the Family Pension Scheme, as the case may be," shall be substituted.

Amendment of section 8.

21. In clause (b) of section 8 of the Provident Funds Act, for the words and figures "under section 17", the words and figures "under section 17 or in respect of the contribution payable by him towards the Family Pension Scheme under the said section 17" shall be substituted.

Amendment of section 10.

22. In section 10 of the Provident Funds Act, after sub-section (2), the following sub-section shall be inserted, namely:—

"(3) The provisions of sub-section (1) and sub-section (2) shall, so far as may be, apply in relation to the family pension or any other amount payable under the Family Pension Scheme as they apply in relation to any amount payable out of the Fund.".

Amendment of section 11.

23. In clause (b) of section 11 of the Provident Funds Act, after the words "under the rules of the provident fund,", the words, brackets and figures "any contribution payable by him towards the Family Pension Fund under sub-section (6) of section 17," shall be inserted.

24. In section 13 of the Provident Funds Act,— Amendment of section 13.

(*a*) in sub-section (*1*), for the words "or of any Scheme", the words ", the Scheme or the Family Pension Scheme" shall be substituted;

(b) sub-section (*2A*) shall be re-numbered as sub-section (*2B*) and before sub-section (*2B*) as so re-numbered, the following sub-section shall be inserted, namely:—

"(*2A*) Any Inspector appointed under sub-section (*1*) may, for the purpose of inquiring into the correctness of any information furnished in connection with the Family Pension Scheme or for the purpose of ascertaining whether any of the provisions of this Act or of the Family Pension Scheme have been complied with in respect of an establishment to which the Family Pension Scheme applies, exercise all or any of the powers conferred on him under clause (*a*), clause (b), clause (c) or clause (*d*) of sub-section (*2*).";

(c) in sub-section (*2B*) as so re-numbered, after the words, brackets and figure "under sub-section (*2*)", the words, brackets, figure and letter "or under sub-section (*2A*), as the case may be," shall be inserted.

25. In section 14 of the Provident Funds Act,— Amendment of section 14.

(*a*) in sub-section (*1*), for the words "or under any Scheme", the words ", the Scheme or the Family Pension Scheme" shall be substituted;

(*b*) in sub-section (*2*), for the words "A Scheme framed under this Act", the words "The Scheme or the Family Pension Scheme" shall be substituted;

(c) in sub-section (*3*), for the words "or under any Scheme", the words ", the Scheme or the Family Pension Scheme" shall be substituted.

26. In section 14A of the Provident Funds Act,— Amendment of section 14A.

(*a*) in sub-section (*1*), for the words "or the Scheme made thereunder", the words ", the Scheme or the Family Pension Scheme" shall be substituted;

(b) in sub-section (*2*), for the words "or the Scheme thereunder", the words ", the Scheme or the Family Pension Scheme" shall be substituted.

27. In section 17 of the Provident Funds Act,— Amendment of section 17.

(*a*) after sub-section (*1*), the following sub-section shall be inserted, namely:—

"(*1A*) The Central Government may, by notification in the Official Gazette, and subject to such conditions as may be specified in the notification, exempt from the operation of all or any of the provisions of the Family Pension Scheme, any establishment if the employees of such establishment are in enjoyment of benefits in the nature of family pension, and the Central Government

is of opinion that such benefits are on the whole not less favourable to such employees than the benefits provided under this Act or the Family Pension Scheme in relation to employees in any other establishment of a similar character.";

(*b*) in sub-section (*4*),—

(*i*) in clause (*a*), the word "and" occurring at the end shall be omitted;

(*ii*) after clause (*a*), the following clause shall be inserted, namely:—

"(*aa*) in the case of an exemption granted under sub-section (*1A*), with any of the conditions imposed under that sub-section; and";

(*c*) for sub-section (*5*), the following sub-sections shall be substituted, namely:—

"(*5*) Where any exemption granted under sub-section (*1*), sub-section (*1A*) or sub-section (*2*) is cancelled, the amount of accumulations to the credit of every employee to whom such exemption applied, in the provident fund or the family pension fund of the establishment in which he is employed shall be transferred within such time and in such manner as may be specified in the Scheme or the Family Pension Scheme to the credit of his account in the Fund or the Family Pension Fund, as the case may be.

(*6*) Subject to the provisions of sub-section (*1A*), the employer of an exempted establishment or of an exempted employee of an establishment to which the provisions of the Family Pension Scheme apply, shall, notwithstanding any exemption granted under sub-section (*1*) or sub-section (*2*), pay to the Family Pension Fund such portion of the employer's contribution as well as the employee's contribution to its provident fund within such time and in such manner as may be specified in the Family Pension Scheme.".

Amendment of section 18.

28. In section 18 of the Provident Funds Act, for the words "or under any Scheme", the words ", the Scheme or the Family Pension Scheme" shall be substituted.

Amendment of section 19.

29. In section 19 of the Provident Funds Act, for the words "or any Scheme", the words ", the Scheme or the Family Pension Scheme" shall be substituted.

Insertion of new Schedule III.

30. After Schedule II to the Provident Funds Act, the following Schedule shall be inserted, namely:—

"SCHEDULE III

[*See* section 6A (4)]

MATTERS FOR WHICH PROVISION MAY BE MADE IN THE FAMILY PENSION SCHEME

1. The employees or class of employees to whom the Family Pension Scheme shall apply and the time within which option to join that Scheme shall be exercised by those employees to whom the said Scheme does not apply.

2. Subject to the provisions of section 6A(2), the portion of employer's and employee's contribution which may be credited to the Family Pension Fund and the manner in which it may be credited.

3. The contribution by the Central Government to the Family Pension Fund and the manner in which such contribution is to be made.

4. The manner in which the accounts of the Family Pension Fund shall be kept and the investment of moneys belonging to the Family Pension Fund with the Central Government at a rate of interest which shall not be less than five and a half per centum per annum.

5. The form in which an employee shall furnish particulars about himself and his family whenever required.

6. The nomination of a person to receive the assurance amount due to the employee after his death and the cancellation or variation of such nomination.

7. The registers and records to be maintained in respect of employees, the form or design of any identity card, token or disc for the purpose of identifying any employee, or his nominee or a member of his family entitled to receive the pension.

8. The scales of family pension and the assurance amount.

9. The manner in which the exempted establishments have to pay the contributions (both employer's and employee's shares) towards the Family Pension Fund and the submission of returns relating thereto.

10. The mode of disbursement of family pension and the arrangements to be entered into with such disbursing agencies as may be specified for the purpose.

11. The manner in which the expenses incurred in connection with the administration of the Family Pension Scheme may be paid by the Central Government to the Central Board.

12. Any other matter which is to be provided for in the Family Pension Scheme or which may be necessary or proper for the purpose of implementing the Family Pension Scheme.".

Consequential amendment of Act 31 of 1956.

31. In section 44 of the Life Insurance Corporation Act, 1956, after clause (*f*), the following clause shall be inserted, namely:—

"(*g*) any Family Pension Scheme framed under the Coal Mines Provident Fund, Family Pension and Bonus Schemes Act, 1948 or the Employees' Provident Funds and Family Pension Fund Act, 1952 for the purpose of providing family pension and life assurance benefits to the employees covered by the said Scheme.".

46 of 1948.
19 of 1952.

Repeal and savings.

32. (*1*) The Labour Provident Fund Laws (Amendment) Ordinance, 1971, is hereby repealed. 3 of 1971.

(*2*) Notwithstanding such repeal, anything done or any action taken under the Coal Mines Act or the Provident Funds Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the Coal Mines Act or the Provident Funds Act as amended by this Act, as the case may be, as if this Act had come into force on the 13th day of February, 1971.

THE GENERAL INSURANCE (EMERGENCY PROVISIONS) ACT, 1971

No. 17 OF 1971

[17*th June*, 1971]

An Act to provide for the taking over, in the public interest, of the management of general insurance business pending nationalisation of such business.

WHEREAS it is expedient in the public interest that general insurance business should be nationalised;

AND WHEREAS it is expedient that pending such nationalisation, adequate steps should be taken to protect the interest of the policy holders;

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the General Insurance (Emergency Provisions) Act, 1971.

(*2*) It shall be deemed to have come into force on the 13th day of May, 1971.

Definitions.

2. In this Act, unless the context otherwise requires,—

(a) "appointed day" means the 13th day of May, 1971;

(b) "Custodian" means the person appointed under section 4 to take over the management of the undertaking of any insurer;

(c) "general insurance business" means fire, marine or miscellaneous insurance business, whether carried on singly or in combination with one or more of them, but does not include capital redemption business and annuity certain business;

(d) "Insurance Act" means the Insurance Act, 1938; 4 of 1938.

(e) "insurer" means an insurer, as defined in the Insurance Act, who carries on general insurance business in India, and includes an insurer whose registration under that Act has not remained wholly cancelled for a period of six months immediately before the appointed day, but does not include the Life Insurance Corporation of India established under the Life Insurance Corporation Act, 1956, or any State Government which carries on general insurance business; 31 of 1956.

(f) "notified order" means an order notified in the Official Gazette;

(g) "prescribed" means prescribed by rules made under this Act;

(h) "undertaking", in relation to an insurer incorporated outside India, means the undertaking of that insurer in India;

(i) words and expressions used herein but not defined, and defined in the Insurance Act, have the meanings respectively assigned to them in that Act.

Management of undertakings to vest in Government on commencement of this Act.

3. (1) On and from the appointed day, the management of the undertakings of all insurers shall vest in the Central Government, and, pending the appointment of a Custodian for the undertaking of any insurer, the persons in charge of the management of such undertaking immediately before the appointed day shall, on and from the appointed day, be in charge of the management of the undertaking for and on behalf of the Central Government; and the management of the undertaking of the insurer shall be carried on by them subject to the provisions contained in sub-sections (3) and (5) and to such further directions, if any, as the Central Government may give to them by notice addressed and sent to the principal officer of the insurer.

(2) Any contract, whether express or implied, providing for the management of the undertaking of an insurer, made before the appointed day between the insurer and any person in charge of the management of such undertaking immediately before the appointed day, shall be deemed to have terminated on the appointed day.

(3) No insurer shall, without the previous approval of the person specified by the Central Government in this behalf in respect of that insurer (hereinafter referred to as the "authorised person"),—

(a) make any payment or grant any loan otherwise than in accordance with the normal practice observed by him in respect of such matters immediately before the appointed day;

(b) incur any expenditure from the assets appertaining to the undertaking otherwise than for the purpose of making routine payments of salaries or commissions to employees, insurance agents or for the purpose of meeting the routine day to day expenditure;

(c) transfer or otherwise dispose of any such assets or create any charge, hypothecation, lien or other encumbrance thereon;

(d) invest in any manner any moneys forming part of such assets;

(e) acquire any immovable property out of any moneys forming part of such assets;

(f) enter into any contract of service or agency, whether expressly or by implication, for purposes connected wholly or partly with the undertaking or vary the terms and conditions of any such contract subsisting on the appointed day;

(g) enter into any other transaction relating to the undertaking of the insurer other than a contract relating to the transaction of general insurance business or vary the terms and conditions of any agreement relating to any such transaction subsisting at the commencement of this Act.

(4) The approval of the authorised person may be given either generally in relation to certain classes of transactions of the insurer or specially in relation to any of his transactions.

(5) Every insurer shall deposit all securities and documents of title to any assets appertaining to the undertaking in any Scheduled Bank or Nationalised Bank in which the insurer had an account immediately before the appointed day or in any branch of the State Bank in the place where the head office or the principal office of the insurer is situated or, where there is no branch of the State Bank in such place, the nearest branch of the State Bank; and no such security or document shall be withdrawn from the Scheduled Bank, the Nationalised Bank or the State Bank, as the case may be, except with the permission of the authorised person:

Provided that nothing contained in this sub-section shall apply to any security or document of title kept in trust with an Official Trustee in pursuance of the articles of association of an insurer unless the Central Government, by notified order, otherwise directs.

Explanation.—In this sub-section,—

(a) "Scheduled Bank" means a bank included for the time being in the Second Schedule to the Reserve Bank of India Act, 1934;

2 of 1934.

(b) "State Bank" means the State Bank of India constituted under the State Bank of India Act, 1955;

23 of 1955.

(c) "Nationalised Bank" means a corresponding new bank as defined in the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970.

5 of 1970.

(6) Every insurer shall deliver forthwith to the person specified in this behalf by the Central Government in respect of that insurer the following documents, namely:—

(a) the minutes book or any other book in India containing all resolutions up to the appointed day of the persons in charge of the management of the undertaking before the appointed day;

(b) the current cheque books relating to the undertaking which are at the head office or the principal office of the insurer;

(c) all registers or other books containing particulars relating to the investment of any moneys appertaining to the undertaking including investments on mortgaged properties and all loans granted and advances made;

(d) all brokers' notes or certificates in the possession of the insurer in respect of any orders for the investment of any moneys appertaining to the undertaking.

(7) Without prejudice to the generality of the powers conferred by sub-section (1) and to the provisions contained in sub-sections (3), (5) and (6), any direction issued under sub-section (1) may require the persons in charge of the management of the undertaking of an insurer under this Act to furnish to the Central Government or to the authorised person such returns, statements and other information relating to the undertaking as may be mentioned in the direction.

(8) The persons in charge of the management of the undertaking of an insurer under this Act shall be entitled to such remuneration, whether by way of allowance or salary or perquisites as the Central Government may fix; and any such person may, by giving one month's notice in writing to the Central Government of his intention so to do, relinquish charge of the management of the undertaking.

Power of Central Government to appoint Custodians to take over the management of the undertaking of the insurer.

4. (1) The Central Government may, as soon as it is convenient administratively so to do, appoint any person as Custodian for the purpose of taking over the management of the undertaking of an insurer and the person so appointed shall carry on the management of the undertaking of the insurer for and on behalf of the Central Government.

(2) On the appointment of a Custodian under sub-section (1), the charge of management of the undertaking of the insurer shall vest in him and all persons in charge of the management of such undertaking immediately before such appointment shall cease to be in charge of such management and shall be bound to deliver to the Custodian all books of account, registers or other documents in their custody relating to the undertaking of the insurer.

(3) Nothing contained in sub-sections (3), (5) and (6) of section 3 shall apply to any insurer the charge of management of whose undertaking has been taken over by the Custodian, but the Central Government may issue such directions to the Custodian as to his powers and duties as it deems desirable in the circumstances of the case, and the Custodian may apply to the Central Government at any time for instructions as to the manner in which he shall conduct the management of the undertaking of the insurer or in relation to any matter arising in the course of such management.

(4) The Custodian shall receive from the funds of the undertaking for the charge of management of which he is appointed under sub-section (1) such remuneration as the Central Government may fix.

(5) The Custodian shall hold office during the pleasure of the Central Government.

Power of Custodian to institute proceedings, etc.

5. The Custodian may, in relation to the undertaking of any insurer the charge of management of which has been taken over by him, exercise—

(a) all or any of the powers which the Controller of Insurance may exercise under section 106 or section 107 of the Insurance Act;

(b) all or any of the powers under section 52B, section 52BB, section 52C or section 52D of the Insurance Act which an Administrator appointed under section 52A of that Act could have exercised in relation to life insurance business of an insurer.

Payment of compensation.

6. (1) Every insurer shall be given by the Central Government compensation for the vesting in it, under section 3, of the management of the undertaking of the insurer.

(2) For every month during which the management of the undertaking of the insurer remains vested in the Central Government, the amount of compensation referred to in sub-section (1) shall be—

(A) in the case of an insurer referred to in clause (b) of sub-section (9) of section 2 of the Insurance Act,—

(i) where the insurer has declared a ~~dividend during at least one~~ [dividend for at least one][2] of the three calendar years 1967, 1968 and 1969,—

(a) a sum equal to one-twelfth of the annual average (for the three years) of the amount distributed to shareholders as dividend; or

(b) a sum equal to two-and-a-half rupees for every thousand rupees or part thereof of the net premium income of the undertaking of insurer during the year 1969,

whichever is greater;

(ii) in any other case, a sum equal to two-and-a-half rupees for every thousand rupees or part thereof of the net premium income of the undertaking of the insurer during the year 1969;

(B) in the case of an insurer referred to in clause (a) of sub-section (9) of section 2 of the Insurance Act, a sum equal to two-and-a-half rupees for every thousand rupees or part thereof of the ~~net premium income of the undertaking of the insurer in India~~ during the year 1969.

Compensation how to be paid.

7. (1) The compensation referred to in section 6 shall be paid by the Central Government in cash to every insurer.

(2) The compensation received by an insurer under section 6 shall be dealt with by him in such manner as may be prescribed.

1. Ins. by Act 27 of 1972, s. 2 (w.e.f. 13-5-1971).
2. Subs. by s. 3, ibid.

Penalties

8. If any person—

(*a*) fails to deliver to the Custodian any books of account, registers or any other documents in his custody relating to the undertaking of an insurer in respect of the management of which the Custodian has been appointed, or

(*b*) retains any property of such insurer appertaining to the undertaking of the insurer, or

(*c*) fails to comply with the provisions contained in sub-section (*3*) or sub-section (*5*) or sub-section (*6*) of section 3, or

(*d*) fails to comply with any directions issued under sub-section (*1*) or sub-section (*7*) of section 3,

he shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Insurer not to be wound up by Court.

9. No proceeding for the winding up of an insurer, the management of whose undertaking has vested in the Central Government under this Act, or for the appointment of a Receiver in respect of such business, shall lie in any Court.

Exclusion of time of Act for computing period of limitation.

10. In computing the period of limitation prescribed by any law for the time being in force for any suit or application against any person by an insurer in respect of any matter arising out of his undertaking, the time during which this Act is in force shall be excluded.

Effect of Act on other laws.

11. The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in any instrument having effect by virtue of any law other than this Act.

Delegation of powers.

12. The Central Government may, by notified order, direct that all or any of the powers exercisable by it under this Act may also be exercised by any such person as may be specified in the order.

Protection of action taken under this Act.

13. (*1*) No suit, prosecution or other legal proceeding shall lie against any Custodian or authorised person in respect of anything which is in good faith done or intended to be done under this Act.

(*2*) No suit or other legal proceeding shall lie against the Central Government or any Custodian or authorised person for any damage caused or likely to be caused by anything which is in good faith done or intended to be done under this Act.

New certificate of registration not to be issued.

~~14. Notwithstanding the provisions of section 3 of the Insurance Act, the Controller of Insurance shall not, after the appointed day, issue any new certificate of registration under that section to any person.~~

Act where not to apply.

15. Nothing contained in this Act shall apply to—

(*a*) any insurer whose business is being voluntarily wound up or is being wound up by a Court;

(*b*) any insurer to whom the Insurance Act does not apply by reason of the provisions contained in section 2E thereof;

4. Omitted by Act 57 of 1972, s. 40.

(c) the Calcutta Hospital and Nursing Home Benefit Association, Limited;

(d) the Export Credit Guarantee Corporation;

(e) the Deposit Insurance Scheme;

(f) any scheme of insurance which might be exempted by the Central Government relating to—

(i) crop and cattle,

(ii) war risks,

(iii) emergency risks;

(g) general insurance business carried on by a State Government or by the Life Insurance Corporation of India.

Power to make rules.

16. (1) The Central Government may, by notification in the Official Gazette, make rules to carry out the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the form and manner in which books of account appertaining to undertakings shall be maintained by insurers;

(b) the manner in which any compensation payable under this Act shall be dealt with by an insurer;

(c) the circumstances in which the remuneration payable to persons in charge of the management of the undertaking of an insurer under this Act or to Custodians shall be met by the Central Government, whether wholly or in part;

(d) any other matter which is required to be, or may be, prescribed.

Repeal and savings.

17. (1) The General Insurance (Emergency Provisions) Ordinance, 1971, is hereby repealed. 6 of 1971.

(2) Notwithstanding such repeal, anything done or any action taken (including any direction given and orders and rules made) under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

THE MANIPUR APPROPRIATION (No. 2) ACT, 1971

No. 18 OF 1971

[19th *June*, 1971]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the Union territory of Manipur for the services of the financial year 1971-72.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Manipur Appropriation (No. 2) Act, 1971.

Issue of Rs. 25,27,60,000 out of the Consolidated Fund of the Union territory of Manipur for the year 1971-72.

2. From and out of the Consolidated Fund of the Union territory of Manipur there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedule to the Manipur Appropriation (Vote on Account) Act, 1971] to the sum of twenty-five crores, twenty-seven lakhs and sixty thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1971-72 in respect of the services specified in column 2 of the Schedule. 3 of 1971.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the Union territory of Manipur by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Land Revenue	21,29,000	..	21,29,000
2	State Excise	2,59,000	..	2,59,000
3	Taxes on Vehicles	1,14,000	..	1,14,000
4	Sales Tax	1,07,000	..	1,07,000
5	Other Taxes and Duties	3,000	..	3,000
6	Stamps	26,000	..	26,000
7	Registration	85,000	..	85,000
	Interest on Debt and Other Obligations	..	*93,06,000*	93,06,000
8	Parliament, State and Union Territories Legislature.	11,46,000	*32,000*	11,78,000
9	General Administration	96,96,000	*1,78,000*	98,74,000
10	Administration of Justice	4,74,000	*53,000*	5,27,000
11	Jails	5,57,000	..	5,57,000
12	Police	3,36,61,000	*13,000*	3,36,74,000
13	Civil Supplies	2,48,000	..	2,48,000
14	Education	4,62,48,000	..	4,62,48,000
15	Medical	82,71,000	..	82,71,000
16	Public Health	49,63,000	..	49,63,000
17	Agriculture and Fisheries	44,47,000	..	44,47,000
18	Animal Husbandry	24,83,000	..	24,83,000
19	Co-operation	12,08,000	..	12,08,000
20	Industries	25,40,000	..	25,40,000
21	Community Development	26,45,000	..	26,45,000
22	Labour	4,64,000	..	4,64,000
23	Statistics	6,61,000	..	6,61,000
24	Irrigation	8,50,000	..	8,50,000
25	Electricity	75,55,000	..	75,55,000
26	Public Works (Original Works and Repairs)	93,92,000	..	93,92,000
27	Public Works (Establishments)	1,69,19,000	*31,000*	1,69,50,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
28	Road Transport	65,43,000	..	65,43,000
29	Famine	50,000	..	50,000
30	Pensions and Other Retirement Benefits	12,67,000	..	12,67,000
31	Stationery and Printing . . .	7,67,000	..	7,67,000
32	Forest	17,79,000	..	17,79,000
33	Miscellaneous	58,84,000	*1,000*	58,85,000
34	Capital Outlay on Public Health .	12,50,000	..	12,50,000
35	Capital Outlay on Minor Irrigation .	7,60,000	..	7,60,000
36	Capital Outlay on Flood Control .	20,00,000	..	20,00,000
37	Capital Outlay on Electricity . .	1,06,72,000	..	1,06,72,000
38	Capital Outlay on Roads . . .	2,05,00,000	..	2,05,00,000
39	Capital Outlay on Buildings . .	78,56,000	..	78,56,000
40	Capital Outlay on Road Transport .	12,00,000	..	12,00,000
41	Capital Outlay on State Trading .	87,06,000	..	87,06,000
	Repayment of Loans . . .	..	*1,10,19,000*	1,10,19,000
42	Capital Outlay on Industries . .	10,00,000	..	10,00,000
43	Capital Outlay on Co-operation . .	2,06,000	..	2,06,000
44	Loans and Advances . . .	45,36,000	..	45,36,000
	TOTAL . .	23,21,27,000	*2,06,33,000*	25,27,60,000

THE APPROPRIATION (RAILWAYS) No. 2 ACT, 1971

No. 19 OF 1971

[23rd *June*, 1971]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of India for the service of the financial year 1971-72 for the purposes of Railways.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. This Act may be called the Appropriation (Railways) No. 2 Act, 1971. Short title.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedule to the Appropriation (Railways) Vote on Account Act, 1971] to the sum of one thousand eight hundred and one crores, twenty-six lakhs and fifty-seven thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1971-72, in respect of the services relating to railways specified in column 2 of the Schedule. Issue of Rs. 18,01, 26,57,000 out of the Consolidated Fund of India for the financial year 1971-72.

1 of 1971.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Railway Board	1,68,11,000	..	1,68,11,000
2	Miscellaneous Expenditure	7,35,74,000	3,00,000	7,38,74,000
3	Payments to Worked Lines and Others	14,26,000	..	14,26,000
4	Working Expenses—Administration	85,96,17,000	21,000	85,96,38,000
5	Working Expenses—Repairs and Maintenance	2,82,57,43,000	44,000	2,82,57,87,000
6	Working Expenses—Operating Staff	1,81,88,52,000	..	1,81,88,52,000
7	Working Expenses—Operation (Fuel)	1,69,98,78,000	..	1,69,98,78,000
8	Working Expenses—Operation other than Staff and Fuel	52,57,14,000	53,48,000	53,10,62,000
9	Working Expenses—Miscellaneous Expenses	36,91,61,000	6,80,000	36,98,41,000
10	Working Expenses—Staff Welfare	27,86,91,000	..	27,86,91,000
11	Working Expenses—Appropriation to Depreciation Reserve Fund	1,05,00,00,000	..	1,05,00,00,000
11A	Working Expenses—Appropriation to Pension Fund	15,00,00,000	..	15,00,00,000
12	Dividend to General Revenues	1,73,77,35,000	..	1,73,77,35,000
13	Open Line Works (Revenue)	8,99,92,000	21,000	9,00,13,000
14	Construction of New Lines.	33,47,77,000	18,000	33,47,95,000
15	Open Line Works—Capital, Depreciation Reserve Fund and Development Fund	5,92,22,99,000	8,55,000	5,92,31,54,000
16	Pensionary Charges—Pension Fund	8,88,11,000	..	8,88,11,000
17	Repayment of loans from General Revenue and interest thereon—Development Fund	3,53,87,000	..	3,53,87,000
20	Payments towards Amortisation of over capitalisation, Repayment of Loans from General Revenues and interest thereon—Revenue Reserve Fund	12,69,02,000	..	12,69,02,000
	TOTAL	18,00,53,70,000	72,87,000	18,01,26,57,000

THE BENGAL FINANCE (SALES TAX) (DELHI VALIDATION OF APPOINTMENTS AND PROCEEDINGS) ACT, 1971

No. 20 OF 1971

[23rd *June*, 1971]

An Act to validate appointments of certain officers under the Bengal Finance (Sales Tax) Act, 1941, as in force in the Union territory of Delhi and to validate proceedings taken by such officers under that Act and the Central Sales Tax Act, 1956.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Bengal Finance (Sales Tax) (Delhi Validation of Appointments and Proceedings) Act, 1971.

Definitions.

2. In this Act,—

(*a*) "Administrator" means the administrator of the Union territory of Delhi appointed by the President under article 239 of the Constitution;

(*b*) "appointment" means appointment as—

(*a*) Commissioner of Sales Tax; or

(*b*) Additional Commissioner of Sales Tax; or

(*c*) Deputy Commissioner of Sales Tax; or

(*d*) Assistant Commissioner of Sales Tax; or

(*e*) Sales Tax Officer; or

(*f*) Assistant Sales Tax Officer; or

(*g*) Inspector.

Validation of certain appointments, assessments, etc etc.

3. Notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority,—

(*a*) no appointment of any person made or purporting to have been made under or for the purposes of the Bengal Finance (Sales Tax) Act, 1941, as in force in the Union territory of Delhi (hereinafter referred to as the principal Act) before the commencement of

Bengal Act VI of 1941.

this Act shall be deemed to be illegal or invalid or ever to have been illegal or invalid merely on the ground that such appointment was not made in accordance with the provisions of section 3 of the principal Act or on the ground that such appointment was not made under that section or on both those grounds; and

(*b*) no assessment, re-assessment, levy or collection of any tax made or purporting to have been made under the principal Act or under the Central Sales Tax Act, 1956, as the case may be, before the commencement of this Act and no jurisdiction exercised, no order made and no other act or proceeding or thing done or taken by, or before, a person referred to in clause (*a*) in relation to such assessment, re-assessment, levy or collection shall be deemed to be illegal or invalid or ever to have been illegal or invalid merely on the ground that such jurisdiction was exercised or such order had been made or such other act or proceeding or thing had been done or taken by, or before, a person whose appointment was not made in accordance with or under the provisions of section 3 of the principal Act, and accordingly— 74 of 1956.

(*i*) all appointments made or purporting to have been made under or for the purposes of the principal Act before the commencement of this Act shall, for all purposes, be deemed to be, and to have been, made in accordance with law;

(*ii*) the jurisdiction exercised, orders made and all other acts, proceedings or things done or taken by the Administrator or by a person whose appointment had been made as aforesaid or by any other officer of Government or by any tribunal or other authority in connection with the said appointments or in connection with the assessment, re-assessment, levy or collection of tax under the principal Act or under the Central Sales Tax Act, 1956, as the case may be, shall, for all purposes, be deemed to be and to have been exercised, made, done or taken in accordance with law; and 74 of 1956.

(*iii*) no suit or other proceedings shall be maintained or continued in any court or before any tribunal or other authority whatsoever on the ground that any such appointment was illegal or invalid or any such jurisdiction, order or other act, proceeding or thing was not exercised, made, done or taken in accordance with law.

Repeal and saving.

4. (*1*) The Bengal Finance (Sales Tax) (Delhi Validation of Appointments and Proceedings) Ordinance, 1971, is hereby repealed. 7 of 1971.

(*2*) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under this Act, as if this Act had commenced on the 18th day of May, 1971.

THE GOLD (CONTROL) AMENDMENT ACT, 1971

No. 21 OF 1971

[24th *June*, 1971]

An Act further to amend the Gold (Control) Act, 1968.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. (*1*) This Act may be called the Gold (Control) Amendment Act, 1971. Short title and commencement.

(*2*) It shall be deemed to have come into force on the 20th day of May, 1971.

45 of 1968. 4 ~~2. In section 71 of the Gold (Control) Act, 1968 (hereinafter referred to as the Principal Act),—~~ Amendment of section 71.

(*i*) for sub-section (*1*), the following sub-section shall be, and shall be deemed always to have been, substituted, namely:—

"(*1*) Any gold in respect of which any provision of this Act or any rule or order made thereunder has been, or is being, or is attempted to be, contravened, together with any package, covering or receptacle in which such gold is found, shall be liable to confiscation:

4 S. 0. 2 & 3 Repealed by Act 38 of 1978, S. 2 & Sch. I

Provided that where it is established to the satisfaction of the officer adjudging the confiscation that such gold or other thing belongs to a person other than the person who has, by any act or omission, rendered it liable to confiscation, and such act or omission was without the knowledge or connivance of the person to whom it belongs, it shall not be ordered to be confiscated but such other action, as is authorised by this Act, may be taken against the person who has, by such act or omission, rendered it liable to confiscation.";

(*ii*) for sub-sections (*2*), (*3*) and (*4*), the following sub-sections shall be substituted, namely:—

"(*2*) Where any package, covering or receptacle referred to in sub-section (*1*) contains any other goods, such contents shall also be liable to confiscation.

(*3*) Where any gold is liable to confiscation under sub-section (*1*), it shall be so liable notwithstanding any change in its form, and where such gold is mixed with other goods in such manner that it cannot be separated from those other goods, the whole of such goods, including the gold, shall be liable to confiscation.

(*4*) On and from the commencement of the Gold (Control) Amendment Act, 1971, the proviso to sub-section (*1*) shall also apply to any gold or other thing which is liable to confiscation under sub-section (*2*) or sub-section (*3*).".

Amendment of section 73.

3. In section 73 of the principal Act, the ~~word "twice" shall be, and shall be deemed always to have been, omitted~~.

Reopening of past confiscations.

4. (*1*) Where any order made, before the commencement of this Act, for the confiscation of any gold or other thing or giving option to pay fine in lieu thereof is such that it could not have been made if the principal Act, as amended by this Act, were in force on the date on which the said order was made, the officer competent under section 78 to adjudge such confiscation shall, on an application made to him by the person aggrieved by such order, set aside the order of confiscation or, as the case may be, the order giving option to pay fine in lieu of confiscation, and also any order imposing penalty in addition to confiscation or giving option to pay fine in lieu thereof, and make a fresh adjudication in accordance with the provisions of the principal Act, as amended by this Act.

(*2*) The power referred to in sub-section (*1*) shall be exercised by the officer specified therein in relation to the final order of adjudication of confiscation or giving option to pay fine in lieu thereof or imposing any penalty, whether or not such final order was made in appeal under section 80 or in revision under section 81 or section 82.

(*3*) Every application referred to in sub-section (*1*) shall be made within ninety days from the commencement of this Act or within such further time, not exceeding ninety days, as the officer specified in that sub-section may, on sufficient cause being shown, allow.

(4) Where, and in so far as, any order for the confiscation of any gold or other thing, or any option given to pay fine in lieu of confiscation, or imposing any penalty is modified or reversed, the officer specified in sub-section (1) shall make an order for such refund or restitution as the circumstances of the case may require:

Provided that where the restitution of any gold or other thing is not practicable, the said authority shall make an order for the payment to the person to whom such restitution is to be made, the market value of such gold or other thing, as on the date on which the fresh adjudication is made.

(5) Nothing in this section shall apply to any confiscation made, option given to pay fine in lieu of confiscation, or penalty imposed under Part XII-A of the Defence of India Rules, 1962.

Validation.

5. Notwithstanding any judgment, decree or order of any court, any confiscation made, penalty imposed or fine levied under the Gold (Control) Act, 1968, before the commencement of this Act shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been made, imposed or levied in accordance with the provisions of the Gold (Control) Act, 1968, as amended by this Act.

45 of 1968.

Repeal and savings

~~8 of 1971.~~ ~~6. (1) The Gold (Control) Amendment Ordinance, 1971 is hereby repealed.~~ ↓ xxx

(2) Notwithstanding such repeal, anything done, any action taken or any order made under the said Ordinance shall be deemed to have been done, taken or made under the corresponding provisions of the Gold (Control) Act, 1968, as amended by this Act.

~~45 of 1968.~~

↓ Repealed by Act 38 of 1978, S. 2 & Sch. I.

Rep. by Act.....38...of 1978, S. 2 & Sch I.

THE SALARIES AND ALLOWANCES OF OFFICERS OF PARLIAMENT (AMENDMENT) ACT, 1971

No. 22 OF 1971

[24th *June*, 1971]

An Act further to amend the Salaries and Allowances of Officers of Parliament Act, 1953.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Salaries and Allowances of Officers of Parliament (Amendment) Act, 1971.

Substitution of new section for section 3.

2. For section 3 of the Salaries and Allowances of Officers of Parliament Act, 1953 (hereinafter referred to as the principal Act), the following section shall be substituted, namely:— 10 of 1953.

Salaries of officers of Parliament.

"3. There shall be paid to each officer of Parliament a salary of two thousand, two hundred and fifty rupees per mensem.".

Amendment of section 5.

3. In section 5 of the principal Act, the words "and to the Deputy Chairman and the Deputy Speaker a sumptuary allowance of two hundred and fifty rupees per mensem" shall be added at the end.

THE MYSORE STATE LEGISLATURE (DELEGATION OF POWERS) ACT, 1971

No. 23 OF 1971

[26*th June*, 1971]

An Act to confer on the President the power of the Legislature of the State of Mysore to make laws.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. This Act may be called the Mysore State Legislature (Delegation of Powers) Act, 1971. Short title.

2. In this Act, "Proclamation" means the Proclamation issued on the 27th day of March, 1971, under article 356 of the Constitution, by the President, and published with the notification of the Government of India in the Ministry of Home Affairs No. G.S.R. 457 of the said date. Definition.

3. (*1*) The power of the Legislature of the State of Mysore to make laws, which has been declared by the Proclamation to be exercisable by or under the authority of Parliament, is hereby conferred on the President. Conferment on the President of the power of the State Legislature to make laws.

(*2*) In the exercise of the said power, the President may, from time to time, whether Parliament is or is not in session, enact, as a President's Act a Bill containing such provisions as he considers necessary:

Provided that before enacting any such Act, the President shall, whenever he considers it practicable to do so, consult a Committee constituted for the purpose, consisting of forty members of the House of the People nominated by the Speaker and twenty members of the Council of States nominated by the Chairman.

(*3*) Every Act enacted by the President under sub-section (*2*) shall, as soon as may be after enactment, be laid before each House of Parliament.

(4) Either House of Parliament may, by resolution, passed within thirty days from the date on which the Act has been laid before it under sub-section (3), which period may be comprised in one session or in two successive sessions, direct any modifications to be made in the Act and if the modifications are agreed to by the other House of Parliament during the session in which the Act has been so laid before it or the session succeeding, such modifications shall be given effect to by the President by enacting an amending Act under sub-section (2):

Provided that nothing in this sub-section shall affect the validity of the Act or of any action taken thereunder before it is so amended.

THE DELHI SIKH GURDWARAS (MANAGEMENT) ACT, 1971

No. 24 OF 1971

[26*th June*, 1971]

An Act to provide for the better management of certain Sikh Gurdwaras and Gurdwara property.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Delhi Sikh Gurdwaras (Management) Act, 1971.

(*2*) It shall be deemed to have come into force on the 20th day of May, 1971.

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "Administrator" means the Administrator of the Union territory of Delhi appointed by the President under article 239 of the Constitution;

(*b*) "appointed day" means the 20th day of May, 1971, being the day on which the Delhi Sikh Gurdwaras (Management) Ordinance, 1971, was promulgated;

9 of 1971.

(*c*) "Board" means the Delhi Sikh Gurdwara Board constituted under section 3;

(*d*) "Committee" means the Gurdwara Prabandhak Committee Delhi, a society registered under the Societies Registration Act, 1860;

21 of 1860.

(*e*) "Gurdwaras" means the Sikh Gurdwaras situated in the Union territory of Delhi as were, immediately before the appointed day, being managed by or affiliated to the Committee;

(*f*) "Gurdwara property" means,—

(*i*) all movable and immovable property which, immediately before the appointed day, vested or was kept in deposit in the name of the Committee,

(*ii*) all property which stands in the name of the Gurdwaras or in the name of present or old managers of the historic Gurdwaras,

(*iii*) all offerings in cash or kind made in various Gurdwaras,

(*iv*) all property, cash and kind, movable as well as immovable that may be acquired by purchase, exchange or otherwise by the Gurdwaras from time to time,

(*v*) all grants, donations or contributions made from time to time by any person or authority to the Gurdwaras,

and includes any actionable claim with respect to such Gurdwara property;

(*g*) "Sikh" means a person who professes the Sikh religion or, in the case of a deceased person, who professed the Sikh religion or was known to be a Sikh during his lifetime. If any question arises as to whether any living person is or is not a Sikh, he shall be deemed respectively to be or not to be a Sikh according as he makes or refuses to make in such manner as the Administrator may prescribe by rules the following declaration:—

"I solemnly affirm that I am a Sikh, that I believe in the Guru Granth Sahib, that I believe in the Ten Gurus, and that I have no other religion.".

Incorporation of the Board.

3. (*1*) As from the appointed day, there shall be established a Board to be called the Delhi Sikh Gurdwara Board.

(*2*) The Board shall be a body corporate having perpetual succession and a common seal and shall by the said name sue and be sued.

Composition of the Board.

4. (*1*) The Board shall consist of five members, being citizens of India, to be nominated by the Central Government from amongst persons having knowledge or practical experience in respect of such matters as the following, namely:—

Social service, public affairs, management of public institutions, finance or law.

(*2*) There shall be a Chairman of the Board who shall be elected by the members from amongst themselves.

(*3*) A casual vacancy in the office of a member of the Board shall be filled by fresh nomination.

5. A person shall be disqualified for being nominated as a member of the Board— Disqualifications.

(*a*) if he is not a Sikh and is less than twenty-one years of age;

(*b*) if he is found to be a person of unsound mind;

(*c*) if he is an undischarged insolvent;

(*d*) if he has been convicted of an offence involving moral turpitude;

(*e*) if he has, on any previous occasion, been removed from the office of a member of the Committee or has been removed by order of a competent court from any position of trust either for mismanagement or corruption.

6. The Chairman or any other member of the Board may resign his office by writing under his hand addressed to the Central Government: Resignation of Chairman and members.

Provided that the Chairman or the member shall continue in office until the nomination of his successor is notified.

7. (*1*) The Central Government may, by notification in the Official Gazette, remove the Chairman of the Board or any member thereof if he— Removal of Chairman and members.

(*a*) is or becomes subject to any disqualification; or

(*b*) refuses to act, or is incapable of acting or acts in a manner which the Central Government, after hearing any explanation that he may offer, considers to be prejudicial to the interests of the Gurdwaras.

(*2*) Where the Chairman of the Board is removed under sub-section (*1*), he shall also cease to be a member of the Board.

8. No act or proceeding of the Board shall be invalid by reason only of the existence of any vacancy amongst its members or any defect in the constitution thereof. Validity of acts of Board not to be questioned by reason of vacancy, etc.

9. (*1*) The Board shall meet for the transaction of business at such times and places as may be decided by the Board: Meetings of the Board.

Provided that the first meeting of the Board shall be held at such time and place as may be fixed by the Administrator in this behalf.

(*2*) The Chairman or in his absence any member chosen by the members from amongst themselves shall preside at a meeting of the Board.

(*3*) Subject to the provisions of this Act, all questions which come before any meeting of the Board shall be decided by a majority of votes of the members present, and in the case of equality of votes the Chairman, or, in his absence, any other person presiding shall have a second or casting vote.

Taking over of management of Gurdwaras, etc., by the Board.

10. Notwithstanding any judgment, decree or order of any court or other authority or any proceeding pending before any court or other authority, or anything contained in any law or rules or bye-laws of the Committee, the entire management and control of the Gurdwaras and Gurdwara property shall, as from the appointed day, be taken over and vested in the Board.

Dissolution of the society and transfer of Gurdwara property.

11. (1) As from the appointed day, the society known as the Gurdwara Prabandhak Committee, Delhi, and registered under the Societies Registration Act, 1860, shall stand dissolved and all Gurdwara property, movable and immovable, and all rights, powers and privileges of the said society which immediately before the appointed day belonged to or were vested in the said society shall vest in the Board and shall be applied for the purposes for which the Board is constituted in accordance with the provisions of this Act. 21 of 1860.

(2) As from the appointed day, all debts and liabilities of the said society shall stand transferred and attached to the Board and thereafter be discharged and satisfied by the Board.

(3) Any will, deed or other instrument whether made or executed before or after the appointed day, which contains any bequests, gifts, or trust in favour of the said society shall, as from the appointed day, be construed as if the Board were therein named instead of the said society.

Duties of the Board.

12. Subject to the provisions of this Act and the rules made thereunder, it shall be the duty of the Board—

(*i*) to arrange for the proper performance of religious rites and ceremonies in the Gurdwaras;

(*ii*) to provide facilities for worship by devotees at the Gurdwaras;

(*iii*) to ensure safe custody of its funds, movable properties, deposits, offerings in cash or kind and management of all Gurdwara property;

(*iv*) to ensure maintenance of order and discipline and proper hygienic conditions in the Gurdwaras;

(*v*) to make provision for payment of emoluments to its salaried staff;

(*vi*) to manage the historic and other Gurdwaras and the Gurdwara property in such a way as to make them inspiring centres of the Sikh tradition, Sikh culture and Sikh religion;

(*vii*) to spread education, especially the knowledge of Panjabi and Gurmukhi, to establish educational institutions and libraries and to give aid to such institutions and stipends to the students, to provide suitable accommodation for the pilgrims, to maintain free kitchen, to open free dispensaries and to do such other religious and charitable acts as the Board thinks fit;

(*viii*) to render all help in the cause of the uplift of the Sikh community;

(*ix*) to do all such things as may be incidental and conducive to the efficient management of the affairs of Gurdwaras, Gurdwara property or to the convenience of the devotees;

(*x*) to perform such other functions as may be prescribed by rules by the Administrator for carrying out the purposes of this Act.

13. (*1*) There shall be a Gurdwara Fund into which all receipts and income of the Gurdwara property (including all amounts comprised for the time being in Gurdwara property) shall be credited and out of which all expenses and disbursements of the Board shall be made. Creation of the Gurdwara Fund.

(*2*) The Gurdwara Fund shall be operated and maintained in accordance with the rules made by the Administrator in this behalf.

14. (*1*) The Administrator may issue such directions, as he may think fit, on questions of policy to be followed by the Board and for issuing such directions, he may call for any report or information from the Board. Directions by the Administrator.

(*2*) In the performance of its functions under this Act, the Board shall be guided by the directions issued under sub-section (*1*).

15. If any person obstructs the Board or any of its officers or servants from taking possession of any Gurdwara property vested in the Board under section 11 or conceals, destroys, mutilates or defaces any book or other documents with intent to evade the provisions of the said section 11, that person shall be punishable with imprisonment for a term which may extend to one year, or with fine, or with both. Penalty.

16. No suit, prosecution or other legal proceeding shall lie against the Chairman or any member of the Board or any officer or servant of the Board, for anything which is in good faith done or intended to be done in pursuance of this Act or of any rule or order made thereunder. Protection of action taken in good faith.

17. (*1*) The Administrator may, by notification in the Official Gazette, make rules to carry out the purposes of this Act. Power to make rules.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the manner in which a declaration for the purpose of clause (*f*) of section 2 shall be made;

(*b*) the functions to be performed by the Board and the conditions and restrictions subject to which those functions shall be performed;

(*c*) the manner in which the funds belonging to the Board shall be deposited or invested;

(*d*) the mode of authentication of orders for payment of money by the Board;

(*e*) the form in which the accounts shall be kept by the Board, the audit thereof and publication of such accounts;

(*f*) any other matter which has to be, or may be, prescribed.

(*3*) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Power of Board to make regulations.

18. (*1*) The Board may, with the previous approval of the Administrator, make regulations not inconsistent with the provisions of this Act or the rules made thereunder for carrying out its functions under this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such regulations may provide for all or any of the following matters, namely:—

(*a*) the manner in which meetings of the Board shall be convened, the quorum for the transaction of any business thereat and the procedure at such meetings;

(*b*) the manner in which a majority decision of the Board shall be obtained by circulation to the members of the matter requiring decision;

(*c*) the appointment of such officers and servants as may be necessary for the purpose of carrying out the functions of the Board under section 12 and the terms and conditions of their service.

Act not to affect rites and practices of Sikh religion.

19. Nothing contained in this Act shall—

(*a*) save as otherwise expressly provided in this Act or the rules made thereunder, affect any honour, emolument or perquisite to which any person is entitled by custom or otherwise in any Gurdwara,

(*b*) authorise any interference with the religious or spiritual functions performed in any Gurdwara.

Repeal and saving.

20. (*1*) The Delhi Sikh Gurdwaras (Management) Ordinance, 1971, is hereby repealed. 9 of 1971.

(*2*) Notwithstanding such repeal, anything done or any action taken under the said Ordinance, shall be deemed to have been done or taken under the corresponding provision of this Act.

THE PUNJAB APPROPRIATION ACT, 1971

No. 25 OF 1971

[28*th June*, 1971]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the State of Punjab for the services of the financial year 1971-72.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. This Act may be called the Punjab Appropriation Act, 1971. **Short title.**

2. From and out of the Consolidated Fund of the State of Punjab there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedule to the Punjab Appropriation (Vote on Account) Act, 1971] to the sum of five hundred crores, eleven lakhs, fifty-five thousand, eight hundred and eighty rupees towards defraying the several charges which will come in course of payment during the financial year 1971-72 in respect of the services specified in column 2 of the Schedule. **Issue of Rs. 5,00,11,55,880 out of the Consolidated Fund of the State of Punjab for the financial year 1971-72.**

Punjab Act 8 of 1971.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Punjab by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. **Appropriation.**

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Land Revenue	1,97,85,800	66,400	1,98,52,200
2	State Excise Duties	26,50,300	20,000	26,70,300
3	Taxes on Vehicles	7,80,900	..	7,80,900
4	Sales Tax	57,82,800	10,000	57,92,800
5	Other Taxes and Duties	30,34,900	3,000	30,37,900
6	Stamps	6,60,000	..	6,60,000
7	Registration Fees	55,600	..	55,600
	Interest on Debt and Other Obligations	..	15,52,38,900	15,52,38,900
	Appropriation for Reduction or Avoidance of Debt	..	6,98,46,000	6,98,46,000
8	Parliament, State/Union territory Legislatures	46,97,900	65,600	47,63,500
9	General Administration	4,99,64,900	11,40,300	5,11,05,200
10	Administration of Justice	84,57,400	24,61,600	1,09,19,000
11	Jails	1,26,57,400	..	1,26,57,400
12	Police	8,93,71,100	30,000	8,94,01,100
13	Supplies and Disposals	5,01,700	10,000	5,11,700
14	Miscellaneous Departments	89,71,400	..	89,71,400
15	Scientific Departments	5,89,100	..	5,89,100
16	Education	32,35,39,400	59,41,000	32,94,80,400
17	Medical	5,94,64,300	2,37,000	5,97,01,300
18	Public Health	5,31,09,900	5,000	5,31,14,900
19	Family Planning	1,65,30,000	..	1,65,30,000
20	Agriculture	6,55,36,800	..	6,55,36,800
21	Animal Husbandry	2,45,75,400	..	2,45,75,400
22	Co-operation	1,56,13,800	3,000	1,56,16,800
23	Industries	1,77,46,700	..	1,77,46,700

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
24	Community Development Projects, National Extension Service and Local Development Works	6,38,22,700	..	6,38,22,700
25	Labour and Employment	2,42,16,000	..	2,42,16,000
26	Miscellaneous, Social and Developmental Organisations	1,12,77,400	..	1,12,77,400
27	Multi-purpose River Schemes	4,66,21,490	..	4,66,21,490
28	Irrigation, Navigation, Embankment and Drainage Works (Commercial) / Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)	6,01,97,100	..	6,01,97,100
29	Charges on Irrigation Establishment	3,41,43,990	..	3,41,43,990
30	Public Works	7,81,68,880	1,70,000	7,83,38,880
31	Charges on Buildings and Roads Establishment	1,70,38,170	50,000	1,70,88,170
32	Capital Outlay on Public Works	4,32,40,000	..	4,32,40,000
33	Road and Water Transport Schemes	8,95,44,300	..	8,95,44,300
34	Famine Relief	1,15,13,200	..	1,15,13,200
35	Pensions and Other Retirement Benefits	1,97,88,900	1,25,000	1,99,13,900
36	Privy Purses and Allowances of Indian Rulers	6,53,100	..	6,53,100
37	Stationery and Printing	1,39,74,600	8,000	1,40,52,600
38	Forests	1,41,16,110	2,000	1,41,18,110
39	Miscellaneous	5,55,84,720	..	5,55,84,720
40	Other Miscellaneous Compensations and Assignments	1,82,500	..	1,82,500
41	Pre-partition Payments	2,000	..	2,000
42	Capital Outlay on Schemes of Agricultural Improvement and Research	65,36,000	..	65,36,000
43	Capital Outlay on Industrial and Economic Development	5,12,75,000	..	5,12,75,000
44	Capital Outlay on Multi-purpose River Schemes	14,68,83,600	..	14,68,83,600
45	Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)	5,12,94,370	..	[illegible]

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
46	Capital Outlay on Public Works	13,08,20,850	3,00,000	13,11,20,850
47	Capital Outlay on Other Works	12,70,000	..	12,70,000
48	Capital Outlay on Road and Water Transport Schemes	1,79,85,000	..	1,79,85,000
49	Payments of Commuted Value of Pensions	2,00,000	..	2,00,000
50	Capital Outlay on Schemes of Government Trading	1,51,32,26,000	..	1,51,32,26,000
	Public Debt	..	1,18,97,29,600	1,18,97,29,600
51	Loans to Local Funds—Private Parties, etc. Loans to Government Servants	28,79,69,800	..	28,79,69,800
	TOTAL	3,57,56,23,480	1,42,55,32,400	5,00,11,55,880

THE MAINTENANCE OF INTERNAL SECURITY ACT, 1971

No. 26 OF 1971

[*2nd July*, 1971]

An Act to provide for detention in certain cases for the purpose of maintenance of internal security and matters connected therewith.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title and extent.

1. (*1*) This Act may be called the Maintenance of Internal Security Act, 1971.

(*2*) It extends to the whole of India ~~except the State of Jammu and Kashmir.~~

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "appropriate Government" means, as respects a detention order made by the Central Government or a person detained under such order, the Central Government, and as respects a detention order made by a State Government or by an officer subordinate to a State Government or as respects a person detained under such order, the State Government;

(*b*) "detention order" means an order made under section 3;

(*c*) "foreigner" has the same meaning as in the Foreigners Act, 1946;

31 of 1946.

(*d*) "State Government", in relation to a Union territory, means the administrator thereof.

Power to make orders detaining certain persons.

3. (*1*) The Central Government or the State Government may,—

(*a*) if satisfied with respect to any person (including a foreigner) that with a view to preventing him from acting in any manner prejudicial to—

(*i*) the defence of India, the relations of India with foreign powers, or the security of India, or

(*ii*) the security of the State or the maintenance of public order, or

(*iii*) the maintenance of supplies and services essential to the community, or

(*b*) if satisfied with respect to any foreigner that with a view to regulating his continued presence in India or with a view to making arrangements for his expulsion from India,

it is necessary so to do, make an order directing that such person be detained.

(2) Any of the following officers, namely:—

(*a*) district magistrates,

(*b*) additional district magistrates specially empowered in this behalf by the State Government,

(*c*) Commissioners of Police, wherever they have been appointed,

may, if satisfied as provided in sub-clauses (*ii*) and (*iii*) of clause (*a*) of sub-section (*1*), exercise the power conferred by the said sub-section.

(3) When any order is made under this section by an officer mentioned in sub-section (2), he shall forthwith report the fact to the State Government to which he is subordinate together with the grounds on which the order has been made and such other particulars as in his opinion have a bearing on the matter, and no such order shall remain in force for more than twelve days after the making thereof unless in the meantime it has been approved by the State Government:

Provided that where under section 8 the grounds of detention are communicated by the authority making the order after five days but not later than fifteen days from the date of detention, this sub-section shall apply subject to the modification that for the words "twelve days", the words "twenty-two days" shall be substituted.

(4) When any order is made or approved by the State Government under this section, the State Government shall, within seven days, report the fact to the Central Government together with the grounds on which

the order has been made and such other particulars as in the opinion of the State Government have a bearing on the necessity for the order.

Execution of detention orders.

4. A detention order may be executed at any place in India in the manner provided for the execution of warrants of arrest under the Code of Criminal Procedure, 1898.

5 of 1898.

Power to regulate place and conditions of detention.

5. Every person in respect of whom a detention order has been made shall be liable—

(*a*) to be detained in such place and under such conditions, including conditions as to maintenance, discipline and punishment for breaches of discipline, as the appropriate Government may, by general or special order, specify; and

(*b*) to be removed from one place of detention to another place of detention, whether within the same State or in another State, by order of the appropriate Government:

Provided that no order shall be made by a State Government under clause (*b*) for the removal of a person from one State to another State except with the consent of the Government of that other State.

Detention orders not to be invalid or inoperative on certain grounds.

6. No detention order shall be invalid or inoperative merely by reason—

(*a*) that the person to be detained thereunder is outside the limits of the territorial jurisdiction of the Government or officer making the order, or

(*b*) that the place of detention of such person is outside the said limits.

Powers in relation to absconding persons.

7. (*1*) If the Central Government or the State Government or an officer specified in sub-section (*2*) of section 3, as the case may be, has reason to believe that a person in respect of whom a detention order has been made has absconded or is concealing himself so that the order cannot be executed, that Government or officer may—

(*a*) make a report in writing of the fact to a Presidency Magistrate or a Magistrate of the first class having jurisdiction in the place where the said person ordinarily resides; and thereupon the provisions of sections 87, 88 and 89 of the Code of Criminal Procedure, 1898, shall apply in respect of the said person and his property as if the order directing that he be detained were a warrant issued by the Magistrate;

5 of 1898.

(*b*) by order notified in the Official Gazette direct the said person to appear before such officer, at such place and within such period as may be specified in the order; and if the said person fails to comply with such direction he shall, unless he proves that it was not

possible for him to comply therewith and that he had, within the period specified in the order, informed the officer mentioned in the order of the reason which rendered compliance therewith impossible and of his whereabouts, be punishable with imprisonment for a term which may extend to one year or with fine or with both.

(2) Notwithstanding anything contained in the Code of Criminal Procedure, 1898, every offence under clause (b) of sub-section (1) shall be cognizable. 5 of 1898.

Grounds of order of detention to be disclosed to persons affected by the order.

8. (1) When a person is detained in pursuance of a detention order, the authority making the order shall, as soon as may be, but ordinarily not later than five days and in exceptional circumstances and for reasons to be recorded in writing, not later than fifteen days, from the date of detention, communicate to him the grounds on which the order has been made and shall afford him the earliest opportunity of making a representation against the order to the appropriate Government.

(2) Nothing in sub-section (1) shall require the authority to disclose facts which it considers to be against the public interest to disclose.

Constitution of Advisory Boards.

9. (1) The Central Government and each State Government shall, whenever necessary, constitute one or more Advisory Boards for the purposes of this Act.

(2) Every such Board shall consist of three persons who are, or have been, or are qualified to be appointed as, Judges of a High Court, and such persons shall be appointed by the Central Government or the State Government, as the case may be.

(3) The appropriate Government shall appoint one of the members of the Advisory Board who is, or has been, a Judge of a High Court to be its Chairman, and in the case of a Union territory the appointment to the Advisory Board, of any person who is a Judge of the High Court of a State shall be with the previous approval of the State Government concerned.

Reference to Advisory Boards.

10. Save as otherwise expressly provided in this Act, in every case where a detention order has been made under this Act, the appropriate Government shall, within thirty days from the date of detention under the order, place before the Advisory Board constituted by it under section 9 the grounds on which the order has been made and the representation, if any, made by the person affected by the order, and in case where the order has been made by an officer, also the report by such officer under sub-section (3) of section 3.

Procedure of Advisory Boards.

11. (1) The Advisory Board shall, after considering the materials placed before it and, after calling for such further information as it may deem necessary from the appropriate Government or from any person called for the purpose through the appropriate Government or from the person concerned, and if, in any particular case, it considers it essential so to do or if the person concerned desires to be heard, after hearing him in person, submit its report to the appropriate Government within ten weeks from the date of detention.

(2) The report of the Advisory Board shall specify in a separate part thereof the opinion of the Advisory Board as to whether or not there is sufficient cause for the detention of the person concerned.

(3) When there is a difference of opinion among the members forming the Advisory Board, the opinion of the majority of such members shall be deemed to be the opinion of the Board.

(4) Nothing in this section shall entitle any person against whom a detention order has been made to appear by any legal practitioner in any matter connected with the reference to the Advisory Board, and the proceedings of the Advisory Board and its report, excepting that part of the report in which the opinion of the Advisory Board is specified, shall be confidential.

Action upon the report of Advisory Board.

12. (1) In any case where the Advisory Board has reported that there is in its opinion sufficient cause for the detention of a person, the appropriate Government may confirm the detention order and continue the detention of the person concerned for such period as it thinks fit.

(2) In any case where the Advisory Board has reported that there is in its opinion no sufficient cause for the detention of the person concerned, the appropriate Government shall revoke the detention order and cause the person to be released forthwith.

Maximum period of detention.

13. The maximum period for which any person may be detained in pursuance of any detention order which has been confirmed under section 12 shall be twelve months from the date of detention:

Provided that nothing contained in this section shall affect the power of the appropriate Government to revoke or modify the detention order at any earlier time.

Revocation of detention orders.

10 of 1897.

14. (1) Without prejudice to the provisions of section 21 of the General Clauses Act, 1897, a detention order may, at any time, be revoked or modified—

(a) notwithstanding that the order has been made by an officer mentioned in sub-section (2) of section 3, by the State Government to which that officer is subordinate or by the Central Government;

(b) notwithstanding that the order has been made by a State Government, by the Central Government.

(2) The revocation or expiry of a detention order shall not bar the making of a fresh detention order under section 3 against the same person in any case where fresh facts have arisen after the date of revocation or expiry on which the Central Government or a State Government or an officer, as the case may be, is satisfied that such an order should be made.

Temporary release of persons detained.

15. (1) The appropriate Government may, at any time, direct that any person detained in pursuance of a detention order may be released for any specified period either without conditions or upon such conditions specified in the direction as that person accepts, and may, at any time, cancel his release.

(2) In directing the release of any person under sub-section (1), the appropriate Government may require him to enter into a bond with or without sureties for the due observance of the conditions specified in the direction.

(3) Any person released under sub-section (1) shall surrender himself at the time and place, and to the authority, specified in the order directing his release or cancelling his release, as the case may be.

(4) If any person fails without sufficient cause to surrender himself in the manner specified in sub-section (3), he shall be punishable with imprisonment for a term which may extend to two years, or with fine, or with both.

(5) If any person released under sub-section (1) fails to fulfil any of the conditions imposed upon him under the said sub-section or in the bond entered into by him, the bond shall be declared to be forfeited and any person bound thereby shall be liable to pay the penalty thereof.

Protection of action taken in good faith.

16. No suit or other legal proceeding shall lie against the Central Government or a State Government, and no suit, prosecution or other legal proceeding shall lie against any person, for anything in good faith done or intended to be done in pursuance of this Act.

Duration of detention in certain cases of foreigners.

17. (1) Notwithstanding anything contained in this Act, any foreigner in respect of whom an order of detention has been made under this Act may be detained without obtaining the opinion of the Advisory Board for a period longer than three months, but not exceeding two years from the date of his detention, in any of the following classes of cases or under any of the following circumstances, namely:—

(a) where such foreigner enters or attempts to enter the territory of India or is found therein with arms, ammunition or explosives, or

(b) where such foreigner enters or attempts to enter a notified area or is found therein in contravention of section 3 of the Criminal Law Amendment Act, 1961, or 23 of 1961.

(c) where such foreigner enters or attempts to enter the local limits or is found within the local limits of such area adjoining the borders of India as may be specified in an order made under section 139 of the Border Security Force Act, 1968, without a valid travel document, or 47 of 1968.

(d) where the Central Government has reason to believe that such foreigner commits or is likely to commit any offence under the Official Secrets Act, 1923. 19 of 1923.

(2) In the case of any foreigner to whom sub-section (1) applies, sections 10 to 13 shall have effect subject to the following modifications, namely :—

(a) in section 10, for the words "shall, within thirty days", the words "may, at any time prior to but in no case later than three months before the expiration of two years" shall be substituted;

(b) in section 11,—

(i) in sub-section (1), for the words "from the date of detention", the words "from the date on which reference is made to it" shall be substituted;

(ii) in sub-section (2), for the words "the detention of the person concerned", the words "the continued detention of the person concerned" shall be substituted;

(c) in section 12, for the words "for the detention" in both the places where they occur, the words "for the continued detention" shall be substituted;

(d) in section 13, for the words "twelve months", the words "three years" shall be substituted.

Ord. 5 of 1971.

Repeal and saving.

18. (1) The Maintenance of Internal Security Ordinance, 1971, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act as if this Act had come into force on the 7th day of May, 1971.

Ins. by Act 42 of 1971, s.6(during emergency months thereafter).

THE MYSORE APPROPRIATION (No. 2) ACT, 1971

No. 27 OF 1971

[30*th July*, 1971]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the State of Mysore for the services of the financial year 1971-72.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Mysore Appropriation (No. 2) Act, 1971.

Issue of Rs. 5,40,97,97,000 out of the Consolidated Fund of the State of Mysore for the year 1971-72.

2. From and out of the Consolidated Fund of the State of Mysore there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedule to the Mysore Appropriation (Vote on Account) Act, 1971] to the sum of five hundred and forty crores, ninety-seven lakhs and ninety-seven thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1971-72, in respect of the services specified in column 2 of the Schedule. 10 of 1971.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Mysore by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Taxes on Income other than Corporation Tax	10,37,000	2,000	10,39,000
2	Land Revenue	4,96,10,000	5,000	4,96,15,000
3	State Excise Duties . . .	1,55,99,000	1,000	1,56,00,000
4	Taxes on Vehicles . . .	29,96,000	2,000	29,98,000
5	Sales Tax	1,26,50,000	5,000	1,26,55,000
6	Other Taxes and Duties . .	20,32,000	1,000	20,33,000
7	Stamps	21,56,000	1,000	21,57,000
8	Registration Fees	37,15,000	2,000	37,17,000
	Interest on Debt and Other Obligations. *Appropriation for Reduction or Avoidance of Debt.*	..	37,14,54,000	37,14,54,000
9	Parliament, State/Union Territory Legislature	1,11,23,000	1,16,000	1,12,39,000
10	General Administration . .	5,43,15,000	17,45,000	5,60,60,000
11	Administration of Justice . .	1,90,70,000	31,95,000	2,22,65,000
12	Jails	1,08,66,000	1,000	1,08,67,000
13	Police	9,70,80,000	30,000	9,71,10,000
14	Supplies and Disposals . . .	3,50,000	1,000	3,51,000
15	Miscellaneous Departments . .	2,48,58,000	2,000	2,48,60,000
16	Scientific Departments . . .	55,65,000	..	55,65,000
17	Education	55,83,04,000	99,000	55,84,03,000
18	Medical, Public Health and Family Planning	19,52,28,000	26,000	19,52,54,000
20	Agriculture	12,48,98,000	10,000	12,49,08,000
21	Rural Development . . .	2,61,24,000	..	2,61,24,000
22	Animal Husbandry	2,71,97,000	1,000	2,71,98,000
23	Co-operation	3,70,35,000	10,000	3,70,45,000
24	Industries	15,93,13,000	2,000	,93,15,000
25	Community Development Projects, National Extension Service and Local Development Works .	5,64,28,000	2,000	5,64,30,000
26	Labour and Employment . .	1,43,23,000	5,000	1,43,28,000
27	Miscellaneous Social and Developmental Organisations . .	9,71,10,000	9,000	9,71,19,000
29	Irrigation, Navigation, Embankment and Drainage Works (Commercial)	14,20,56,000	..	,20,56,000
30	Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)	4,13,85,000	10,000	4,13,95,000

1	2	3		
		Sums not exceeding		
No. of Vote	Services and purposes	Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
30B	Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works within the Revenue Account	2,61,00,000	..	2,61,00,000
31	Public Works	37,10,00,000	2,00,000	37,12,00,000
31A	Capital Outlay on Public Works within the Revenue Account .	5,12,50,000	1,000	5,12,51,000
32	Ports and Pilotage . . .	12,92,000	..	12,92,000
33	Famine Relief	3,59,07,000	..	3,59,07,000
34	Pensions and Other Retirement Benefits	5,32,02,000	25,79,000	5,57,81,000
35	Territorial and Political Pensions .	1,45,000	72,000	2,17,000
36	Privy Purses and Allowances of Indian Rulers	13,000	98,000	1,11,000
37	Stationery and Printing . . .	1,69,05,000	1,000	1,69,06,000
38	Forest	8,29,60,000	85,000	8,30,45,000
39	Miscellaneous	12,34,75,000	20,000	12,34,95,000
40	Commutation of Pensions . .	28,94,000	..	28,94,000
41	Other Miscellaneous Compensations and Assignments . . .	1,79,50,000	15,00,000	1,94,50,000
42	Payment of Compensation to Landholders, etc., on the Abolition of the Zamindari System . .	24,25,000	..	24,25,000
43	Capital Outlay on Improvement of Public Health	1,18,41,000	..	1,18,41,000
44	Capital Outlay on Industrial and Economic Development . .	10,24,46,000	..	10,24,46,000
45	Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial) . .	29,38,50,000	5,00,000	29,43,50,000
46	Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial) . .	94,00,000	..	94,00,000
47	Capital Outlay on Electricity chemes	25,00,000	..	25,00,000
48	Capital Outlay on Public Works .	4,25,45,000	1,00,000	4,26,45,000
50	Capital Outlay on Ports . . .	50,00,000	..	50,00,000
50A	Capital Outlay on Road and Water Transport Schemes . . .	5,00,000	..	5,00,000
51	Capital Outlay on Forests . .	42,00,000	..	42,00,000
52	Payment of Commuted Value of Pensions	26,88,000	2,26,000	29,14,000
53	Capital Outlay on Schemes of Government Trading . . .	20,84,97,000	..	20,84,97,000

1	2	3		
		Sums not exceeding		
No. of Vote	Services and purposes	Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
	Public Debt—Repayment and Inter-State Settlements . . .	..	*1,53,05,26,000*	1,53,05,26,000
54	Loans and Advances by State/Union Territory Governments . .	23,57,44,000	..	23,57,44,000
	TOTAL . .	3,49,71,52,000	*1,91,26,45,000*	5,40,97,97,000

THE WEST BENGAL APPROPRIATION (No. 2) ACT, 1971

No. 28 OF 1971

[30*th July*, 1971]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the State of West Bengal for the Services of the financial year 1971-72.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title.

1. This Act may be called the West Bengal Appropriation (No. 2) Act, 1971.

Issue of Rs. 5,52,36,35,000 out of the Consolidated Fund of the State of West Bengal for the financial year 1971-72.

2. From and out of the Consolidated Fund of the State of West Bengal there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregrate [inclusive of the sums specified in column 3 of the Schedule to the West Bengal Appropriation (Vote on Account) Act, 1971] to the sum of five hundred and fifty-two crores, thirty-six lakhs and thirty-five thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1971-72, in respect of the services specified in column 2 of the Schedule. 12 of 1971.

Appropriation

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of West Bengal by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(*See* Section 2 and 3)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Taxes on Income other than Corporation Tax	11,57,000	1,000	11,58,000
2	Land Revenue	7,79,31,000	1,20,000	7,80,51,000
	Other Miscellaneous Compensations and Assignments	33,02,000	4,50,000	37,52,000
	Payment of Compensation to Landholders, etc., on the Abolition of the Zamindari System	3,75,00,000	..	3,75,00,000
3	State Excise Duties	1,18,38,000	..	1,18,38,000
4	Taxes on Vehicles	24,50,000	..	24,50,000
5	Sales Tax	86,50,000	1,000	86,51,000
6	Other Taxes and Duties	1,11,92,000	..	1,11,92,000
7	Stamps	30,52,000	..	30,52,000
8	Registration Fees	85,60,000	..	85,60,000
9	Interest on Debt and other Obligations	1,00,00,000	41,21,68,000	42,21,68,000
10	Appropriation for Reduction or Avoidance of Debt	..	6,53,04,000	6,53,04,000
11	Parliament, State Union territory Legislature	93,84,000	43,000	94,27,000
12	General Administration	8,62,33,000	20,42,000	8,82,75,000
13	Administration of Justice	2,54,09,000	86,95,000	3,41,04,000
14	Jails	2,63,39,000	..	2,63,39,000
15	Police	32,60,62,000	..	32,60,62,00
16	Miscellaneous Departments—Fire Services	87,27,000	..	87,27,000
17	Miscellaneous Departments—Excluding Fire Services	6,72,37,000	..	6,72,37,000
18	Scientific Departments	77,000	..	77,000
19	Education	81,87,88,000	..	81,87,88,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
20	Medical	24,43,87,000	..	24,43,87,000
21	Public Health	12,28,39,000	..	12,28,39,000
22	Agriculture—Agriculture	15,35,99,000	1,000	15,36,00,000
	Capital Outlay on Schemes of Agricultural Improvement and Research	2,67,06,000	..	2,67,06,000
23	Agriculture—Fisheries	73,89,000	..	73,89,000
24	Animal Husbandry	2,97,56,000	..	2,97,56,000
	Capital Outlay on Schemes of Government Trading—Greater Calcutta Milk Supply Scheme	16,38,87,000	..	16,38,87,000
25	Co-operation	1,55,51,000	..	1,55,51,000
26	Industries—Industries	3,08,41,000	15,000	3,08,56,000
	Capital Outlay on Industrial and Economic Development	1,86,20,000	..	1,86,20,000
27	Industries—Cottage Industries	2,70,69,000	..	2,70,69,000
	Capital Outlay on Industrial and Economic Development—Cottage Industries	17,00,000	..	17,00,000
28	Industries—Cinchona	66,83,000	..	66,83,000
29	Interest on Debt and Other Obligations—Community Development Projects, National Extension Service and Local Development Works	..	19,22,000	19,22,000
	Community Development Projects, National Extension Service and Local Development Works	7,12,52,000	..	7,12,52,000
	Capital Outlay on Other Works—Community Development Projects, National Extension Service and Local Development Works	8,71,000	..	8,71,000
	Loans for Community Development Projects, National Extension Service and Local Development Works	..	69,01,000	69,01,000
	Loans and Advances under Community Development Projects, National Extension Service and Local Development Works	6,50,000	..	6,50,000
30	Labour and Employment	5,87,34,000	..	5,87,34,000
31	Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and Other Backward Classes	2,35,34,000	..	2,35,34,000
32	Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes.	1,91,58,000	..	1,91,58,000

1	2	3		
No of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
33	Multi-purpose River Schemes	6,88,86,000	..	6,88,86,000
	Irrigation, Navigation, Embankment and Drainage Works (Commercial).	1,22,80,000	..	1,22,80,000
	Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)	4,37,76,000	20,000	4,37,96,000
	Capital Outlay on Multi-purpose River Schemes.	3,15,00,000	..	3,15,00,000
	Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)	1,40,89,000	..	1,40,89,000
	Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)	1,30,39,000	..	1,30,39,000
34	Public Works	15,97,18,000	20,78,000	16,17,96,000
35	Greater Calcutta Development Scheme	6,67,89,000	..	6,67,89,000
	Capital Outlay on Greater Calcutta Development Scheme	3,33,29,000	..	3,32 [illegible]9,000
36	Ports and Pilotage	19,70,000	..	19,70,000
37	Road and Water Transport Schemes	85,96,000	..	85,96,000
	Capital Outlay on Road and Water Transport Schemes	9,20,000	..	9,20,000
38	Famine Relief	4,57,43,000	..	4,57,43,000
39	Pensions and Other Retirement Benefits	3,62,92,000	4,76,000	3,67,68,000
	Payments of Commuted Value of Pensions	9,45,000	5,000	9,50,000
40	Privy Purses and Allowances of Indian Rulers	27,000	..	27,000
41	Stationery and Printing	1,17,36,000	..	1,17,36,000
42	Forest	3,26,47,000	..	3,26 47,000
43	Miscellaneous—Contributions	11,47,96,000	3,94,000	11,51,90,000
44	Miscellaneous—Panchayats	3,21,06,000	2,06,000	3,23,12,000
45	Miscellaneous—Sports	40,13,000	..	40,13,000
46	Miscellaneous—Civil Defence	1,81,76,000	..	1,81,76,000
47	Miscellaneous—Other Miscellaneous Expenditure	4,36,46,000	21,000	4,36,67,000
	Capital Outlay on Other Works	5,83,00,000	2,50,000	5,85,50,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
48	Interest on Debt and Other Obligations—Expenditure on Displaced Persons	..	3,37,000	3,37,000
	Miscellaneous—Irrecoverable Loans to Displaced Persons—Written Off	11,00,000	..	11,00,000
	Miscellaneous—Expenditure on Displaced Persons	55,62,19,000	1,000	55,62,20,000
	Capital Outlay on Other Works—Expenditure on Displaced Perosns	77,00,000	1,00,000	78,00,000
	Loans for Displaced Persons	..	23,83,000	23,83,000
	Loans and Advances to Displaced Persons	60,00,000	..	60,00,000
49	Pre-partition Payments	1,000	..	1,000
50	Capital Outlay on Multi-purpose River Schemes—Damodar Valley Project	5,54,98,000	..	5,54,98,000
51	Capital Outlay on Public Works	7,89,23,000	..	7,89,23,000
52	Capital Outlay on Schemes of Government Trading	5,08,19,000	1,000	5,08,20,000
	Permanent Debt	..	7,79,69,009	7,79,69,000
53	Loans from Central Govrenment (Excluding Loans for Community Development Projects, etc. and Displaced Persons)	..	49,66,91,000	49,66,91,000
	Other Loans	..	78,92,000	78,92,000
54	Loans and Advances by State/Union Territory Governments	26,04,55,000	..	26,04,55,000
	TOTAL	4,43,71,48,000	1,08,64,87,000	5,52,36,35,000

THE GUJARAT APPROPRIATION ACT, 1971

No. 29 OF 1971

[30*th July*, 1971]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the State of Gujarat for the Services of the financial year 1971-72.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. This Act may be called the Gujarat Appropriation Act, 1971. Short title.

2. From and out of the Consolidated Fund of the State of Gujarat there may be paid and applied sums not exceeding those specified in column 4 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 4 of the Schedule to the Gujarat Appropriation (Vote on Account) Act, 1971] to the sum of three hundred and eighty crores, five lakhs, seventy-nine thousand and seven hundred rupees towards defraying the several charges which will come in course of payment during the financial year 1971-72 in respect of the services specified in column 2 of the Schedule. Issue of Rs. 3,80,05,79,700 out of the Consolidated Fund of the State of Gujarat for the financial year 1971-72.

Gujarat Act 4 of 1971.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Gujarat by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3	4		
No. of Vote	Services and purposes	Heads of Account	Sums not exceeding		
			Voted	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
	A.—EXPENDITURE ON REVENUE ACCOUNT				
	General Administration Department				
1	State Legislature .	18. Parliament, State/Union territory Legislatures .	62,10,000	..	62,10,000
2	General Administration Department .	19. General Administration . .	29,81,000	*11,29,000*	41,10,000
3	Territorial and Political Pensions . .	66. Territorial and Political Pensions	1,45,000	*43,000*	1,88,000
4	Privy Purses and Allowances of Indian Rulers . .	67. Privy Purses and Allowances of Indian Rulers .	3,05,000	*1,000*	3,06,000
5	Other Revenue Expenditure pertaining to General Administration Department.	26. Miscellaneous Departments 39. Miscellaneous Social and Developmental Organisations 71. Miscellaneous	46,94,000	..	46,94,000
	Finance Department				
6	Saes Tax .	12. Sales Tax .	1,15,55,000	*10,000*	1,15,65,000
7	*Interest on Debt and other Obligations.*	16. Interest on Debt and other Obligations.	..	*19,81,88,000*	19,81,88,000
8	*Appropriation for Reduction or Avoidance of Debt.* . .	17. Appropriation for Reduction or Avoidance of Debt. .	..	*9,45,75,000*	9,45,75,000
9	Finance Department .	19. General Administration	96,90,000	..	96,90,000
10	Other Revenue Expenditure pertaining to Finance Department	13. Other Taxes and Duties 26. Miscellaneous Departments 71. Miscellaneous	4,24,90,000	*1,08,06,000*	5,32,96,000
11	Pensions and Other Retirement Benefits	65. Pensions and other Retirement Benefits.	2,37,69,000	*39,91,000*	2,77,60,000
	Legal Department				
12	Legal Department .	19. General Administration .	12,13,000	..	12,13,000

1	2	3	4		
No. of Vote	Services and purposes	Heads of Account	Sums not exceeding		
			Voted	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
13	Administration of Justice. . . .	21. Administration of Justice .	1,67,41,000	*23,46,000*	1,90,87,000
14	Other Revenue Expenditure pertaining to Legal Department.	26. Miscellaneous Departments 71. Miscellaneous	19,43,000	..	19,43,000
	Public Works Department				
15	Interest on Debt and Other Obligations pertaining to Public Works Department	16. Interest on Debt and Other Obligations	..	*31,59,000*	31,59,000
16	Public Works Department.	19. General Administration	18,00,000	..	18,00,000
17	Irrigation and Navigation.	42. Multi-purpose River Schemes 43. Irrigation, Navigation, Embankment and Drainage Works (Commercial) 44. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)	18,89,50,000	..	18,89,50,000
18	Other Revenue Expenditure pertaining to Public Works Department.	26. Miscellaneous Departments 27. Scientific Departments 71. Miscellaneous	62,92,000	..	62,92,000
19	Public Works . .	50. Public Works	22,76,72,000	*52,200*	22,77,24,200
20	Ports and Pilotage .	53. Ports and Pilotage .	3,46,29,000	..	3,46,29,000
	Revenue Department				
21	Land Revenue .	9. Land Revenue .	1,18,30,000	*99,60,000*	2,17,90,000
22	Stamps and Registration	14. Stamps 15. Registration	26,21,000	..	26,21,000
23	Interest on Debt and Other Obligations pertaining to Revenue Department.	16. Interest on Debt and Other Obligations .	..	*7,10,000*	7,10,000
24	Revenue Department	19. General Administration .	2,39,95,000	*200*	2,39,95,200
25	Dangs District .	33A. Dangs District	1,54,31,000	..	1,54,31,000
26	Famine Relief . .	64. Famine Relief	1,26,00,000	..	1,26,00,000

1	2	3	4		
No. of Vote	Services and purposes	Heads of Account	Sums not exceeding		
			Voted	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
27	Other Revenue Expenditure pertaining to Revenue Department	71. Miscellanous 76. Other Miscellaneous Compensations and Assignments	1,50,99,000	21,00,000	1,71,99,000
	Panchayats and Health Department				
28	Interest on Debt and Other Obligations pertaining to Panchayats and Health Department . .	16. Interest on Debt and Other Obligations.	..	50,000	50,000
29	Panchayts and Health Department. .	19. General Administration	17,49,000	..	17,49,000
30	Medical . .	29. Medical .	9,13,86,000	..	9,13,86,000
31	Public Health . .	30. Public Health .	9,96,92,000	200	9,96,92,200
32	Family Planning .	30A. Family Planning	2,94,46,000	..	2,94,46,000
	Community Development Projects, National Extension Service and Local Development Works	37. Community Development Projects, National Extension Service and Local Development Works.	6,20,11,000	..	6,20,11,000
34	Other Revenue Expenditure pertaining to Panchayats and Health Department.	26. Miscellaneous Departments 39. Miscellaneous Social and Developmental Organisations 50. Public Works 71. Miscellaneous 76. Other Miscellaneous Compensations and Assignments.	8,22,11,000	1,03,000	8,23,14,000
	Education and Labour Department				
36	State Excise Duties .	10. State Excise Duties .	21,09,000	200	21,09,200
37	Interest on Debt and Other Obligations pertaining to Education and Labour Department.	16. Interest on Debt and Other Obligations	..	5,21,000	5,21,000

1	2	3	4		
No. of Vote	Services and purposes	Heads of Account	Sums not exceeding		
			Voted	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
37	Education and Labour Department .	19. General Administration	10,54,000	..	10,54,000
38	Education .	28. Education .	48,38,03,000	*100*	48,38,03,100
39	Labour & Employment	38. Labour and Employment .	1,04,42,000		1,04,42,000
40	Other Revenue Expenditure pertaining to Education & Labour Department . .	27. Scientific Departments 34. Co-operation 35. Industries 39. Miscellaneous Social and Developmental Organisations . .	4,96,01,000	..	4,96,01,000
41	Pensions and Other Retirement Benefits.	65. Pensions and Other Retirement Benefits.	15,00,000	..	15,00,000
	Home Department				
42	Taxes on Vehi cles and Other Taxes and Duties pertaining to Home Department.	11. Taxes on Vehicles . 13. Other Taxes and Duties .	8,01,93,000	..	8,01,93,000
43	Home Department .	19. General Administration	36,46,000	..	36,46,000
44	Jails . . .	22. Jails .	58,53,000	..	58,53,000
45	Police . . .	23. Police .	14,26,60,000	*11,000*	14,26,71,000
46	Other Revenue Expenditure pertaining to Home Department.	26. Miscellaneous Departments. 39. Miscellaneous Social and Developmental Organisations . 71. Miscellaneous	69,29,000	..	69,29,000
	Industries, Mines and Power Department				
47	Other Taxes and Duties pertaining to Industries, Mines and Power Department.	13. Other Taxes and Duties . .	7,77,000	..	7,77,000
48	Industries, Mines and Power Department.	19. General Administration	6,10,000	..	6,10,000
49	Industries . .	35. Industries	1,58,39,000	..	1,58,39,000
50	Stationery and Printing	68. Stationery and Printing .	2,03,85,000	..	2,03,85,000
51	Miscellaneous Expenditure pertaining to Industries, Mines and Power Department. . . .	71. Miscellaneous .	1,33,92,000	..	1,33,92,000

1	2	3	4		
No. of Vote	Services and purposes	Heads of Account	Sums not exceeding		
			Voted	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
	Agriculture, Forests and Co-operation Department				
52	Interest on Debt and Other Obligations pertaining to Agriculture, Forests and Co-operation Department . . .	16. Interest on Debt and Other Obligations .	..	22,26,000	22,26,000
53	Agriculture, Forests and Co-operation Department.	19. General Administration	9,00,000	..	9,00,000
54	Agriculture . .	31. Agriculture .	8,49,89,000	..	8,49,89,000
55	Animal Husbandry .	33. Animal Husbandry	2,02,42,000	..	2,02,42,000
56	Co-operation . .	34. Co-operation .	1,86,77,000	..	1,86,77,000
57	Fisheries . .	35. Industries .	81,39,000	..	81,39,000
58	Forest . .	70. Forest .	1,75,62,000	300	1,75,62,300
59	Other Revenue Expenditure pertaining to Agriculture, Forests and Co-operation Department . .	9. Land Revenue 26. Miscellaneous Departments 27. Scientific Departments 39. Miscellaneous Social and Developmental Organisations 64. Famine Relief 71. Miscellaneous	28,45,000	..	28,45,000
	Civil Supplies Department				
60	Civil Supplies Department.	19. General Administration	2,51,000	..	2,51,000
61	Miscellaneous . .	26. Miscellaneous Departments 71. Miscellaneous	1,81,66,000	..	1,81,66,000
	Gujarat Legislature Secretariat				
62	Parliament and State Legislature. . .	18. Parliament, State/Union Territory Legislatures .	16,97,000	32,000	17,29,000
	B.—EXPENDITURE ON CAPITAL ACCOUNT				
	Finance Department				
63	Payment of Commuted Value of Pensions .	120. Payment of Commuted Value of Pensions	1,00,000	3,00,000	4,00,000

1	2	3	4		
No. of Vote	Services and purposes	Heads of Account	Sums not exceeding		
			Voted	Charged on the Consolidated Fund	Total
	Public Works Department		Rs.	Rs.	Rs.
64	Capital Outlay on Industrial and Economic Development .	96. Capital Outlay on Industrial and Economic Development .	1,54,000	..	1,54,000
65	Capital Outlay on Irrigation and Navigation . . .	98. Capital Outlay on Multi-purpose River Schemes . 99. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial) . 100. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)	24,63,35,000	..	24,63,35,000
66	Capital Outlay on Public Works . .	103. Capital Outlay on Public Works .	4,98,53,000	..	4,98,53,000
67	Expenditure on Capital for Gujarat . .	107. Expenditure on Capital for Gujarat .	3,03,30,000	..	3,03,30,000
68	Capital Outlay on Ports	110. Capital Outlay on Ports .	2,20,06,000	..	2,20,06,000
	Revenue Department				
69	Compensation to Land-holders . .	92. Payment of Compensation to Land-holders, etc., on the Abolition of Zamindari System .	30,00,000	..	30,00,000
70	Capital Outlay on Other Works pertaining to Revenue Department	109. Capital Outlay on Other Works .	6,61,000	42,000	7,03,000
	Panchayats and Health Department				
71	Capital Outlay on Public Health and Irrigation, etc. . .	94. Capital Outlay on Improvement of Public Health . .	3,15,73,000	..	3,15,73,000
72	Capital Outlay on Schemes of Government Trading pertaining to Panchayats and Health Department . .	124. Capital Outlay on Schemes of Government Trading . .	78,00,000	..	78,00,000

1	2	3	4		
No. of Vote	Services and purposes	Heads of Account	Sums not exceeding		
			Voted	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
	Education and Labour Department				
73	Capital Outlay on Industrial and Economic Development .	96. Capital Outlay on Industrial and Economic Development .	2,00,000	..	2,00,000
	Home Department				
74	Capital Outlay on Industrial and Economic Development .	96. Capital Outlay on Industrial and Economic Development .	1,00,00,000	..	1,00,00,000
	Industries, Mines and Power Department				
75	Capital Outlay on Industrial and Economic Development	96. Capital Outlay on Industrial and Economic Development .	1,86,03,000	1,500	1,86,04,500
76	Capital Outlay on Multi-purpose River Schemes .	98. Capital Outlay on Multi-purpose River Schemes .	5,00,00,000	..	5,00,00,000
	Agriculture, Forests and Co-operation Department				
77	Capital Outlay on Agriculture . .	95. Capital Outlay on Schemes of Agricultural Improvement and Research .	16,16,000	..	16,16,000
78	Capital Outlay on Industrial and Economic Development	96. Capital Outlay on Industrial and Economic Development .	2,47,42,000	..	2,47,42,000
79	Capital Outlay on Other Works pertaining to Agriculture, Forests and Co-operation Department . . .	109. Capital Outlay on Other Works	50,000	..	50,000
80	Capital Outlay on Forests. . . .	119. Capital Outlay on Forests .	49,53,000	..	49,53,000
81	Capital Outlay on Schemes of Government Trading pertaining to Agriculture, Forests and Co-operation Department . . .	124. Capital Outlay on Schemes of Government Trading .	37,74,000	..	37,74,000

1	2	3	4		
No. of Vote	Services and purposes	Heads of Account	Sums not exceeding		
			Voted	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
	Civil Supplies Department				
82	Capital Outlay on Schemes of Government Trading pertaining to Civil Supplies Department .	124. Capital Outlay on Schemes of Government Trading .	37,10,20,000	10,000	37,10,30,000
	C.—EXPENDITURE UNDER DEBT HEADS				
	Finance Department				
	Public Debt—Permanent Debt . .	O. Public Debt—Permanent Debt . .	..	1,44,04,000	1,44,04,000
	Public Debt—Loans from the Central Government . .	O. Public Debt—Loans from the Central Government . .	..	27,44,17,000	27,44,17,000
85	Loans and Advances pertaining to the Finance Department	Q. Loans and Advances by State Government.	41,50,000	..	41,50,000
	Inter-State Settlement	R. Inter-State Settlement .	..	3,58,00,000	3,58,00,000
	Public Works Department				
	Public Debt—Other Loans . .	O. Public Debt—Other Loans .	..	10,01,000	10,01,000
88	Loans and Advances pertaining to the Public Works Department . .	Q. Loans and Advances by State Government .	2,16,00,000	..	2,16,00,000
	Revenue Department				
	Public Debt in respect of Land Compensation Bonds . .	O. Public Debt—Permanent Debt	..	20,00,000	20,00,000
90	Loans and Advances pertaining to Revenue Department . .	Q. Loans and Advances by State Government .	2,60,17,000	..	2,60,17,000
	Panchayats and Health Department				
	Public Debt—Other Loans . . .	O. Public Debt—Other Loans .	..	71,000	71,000
92	Loans and Advances pertaining to Panchayats and Health Department . .	Q. Loans and Advances by State Government .	7,55,000	..	7,55,00

1	2	3	4		
No. of Vote	Services and purposes	Heads of Account	Sums not exceeding		
			Voted	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
	Education and Labour Department				
93	Loans and Advances pertaining to Education and Labour Department	Q. Loans and Advances by State Government	1,02,82,000	..	1,02,82,000
	Home Department				
94	Loans and Advances pertaining to Home Department	Q. Loans and Advances by State Government	2,10,000	..	2,10,000
	Industries, Mines and Power Department				
95	Loans and Advances pertaining to Industries, Mines and Power Department	Q. Loans and Advances by State Government	9,38,16,000	..	9,38,16,000
	Agriculture, Forests and Co-operation Department				
	Public Debt—Other] Loans	Q. Public Debt—Other Loans	..	56,13,000	56,13,000
97	Loans and Advances pertaining to Agriculture, Forests and Co-operation Department	Q. Loans and Advances by State Government	1,45,55,000	..	1,45,55,000
	Civil Supplies Department				
98	Loans and Advances pertaining to Civil Supplies Department	Q. Loans and Advances by State Government	4,50,00,000	..	4,50,00,000
	General Administration Department				
99	Loans and Advances pertaining to General Administration Department	Q. Loans and Advances by State Government	23,40,000	..	23,40,000
		TOTAL	3,13,69,06,000	66,36,73,700	3,80,05,79,700

THE APPROPRIATION (No. 2) ACT, 1971

No. 30 OF 1971

[31st *July*, 1971]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of India for the services of the financial year 1971-72.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. This Act may be called the Appropriation (No. 2) Act, 1971. **Short title.**

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedule to the Appropriation (Vote on Account) Act, 1971] to the sum of seventeen thousand, six hundred and seventy-four crores and eleven thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1971-72 in respect of the services specified in column 2 of the Schedule. **Issue of Rs. 1,76,74,00,11,000 out of the Consolidated Fund of India for the year 1971-72.**

6 of 1971.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. **Appropriation.**

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Raksha Mantralaya/Ministry of Defence	1,21,79,000	..	1,21,79,000
2	Defence Services, Effective—Army	8,13,76,00,000	8,60,000	8,13,84,60,000
3	Defence Services, Effective—Navy	59,29,00,000	40,000	59,29,40,000
4	Defence Services, Effective—Air Force	2,44,95,00,000	1,00,000	2,44,96,00,000
5	Defence Services, Non-Effective	47,30,00,000	..	47,30,00,000
6	Shiksha Vibhag/Department of Education	1,00,57,000	..	1,00,57,000
7	Education	73,12,86,000	..	73,12,86,000
8	Other Revenue Expenditure of Shiksha Vibhag/Department of Education	2,49,59,000	..	2,49,59,000
9	Samaj Kalyan Vibhag/Department of Social Welfare	24,16,000	..	24,16,000
10	Other Revenue Expenditure of Samaj Kalyan Vibhag/Department of Social Welfare	6,85,68,000	..	6,85,68,000
11	External Affairs	32,38,00,000	5,000	32,38,05,000
12	Other Revenue Expenditure of Videsh Mantralaya/Ministry of External Affairs	21,99,63,000	..	21,99,63,000
13	Vitta Mantralaya/Ministry of Finance	18,87,23,000	..	18,87,23,000
14	Customs	9,54,01,000	50,000	9,54,51,000
15	Union Excise Duties	19,08,91,000	50,000	19,09,41,000
16	Taxes on Income including Corporation Tax, etc.	20,06,10,000	2,16,000	20,08,26,000
17	Stamps	4,87,65,000	..	4,87,65,000
18	Audit	31,80,00,000	53,27,000	32,33,27,000
19	Currency and Coinage	16,60,21,000	..	16,60,21,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
20	Mint	4,56,05,000	..	4,56,05,000
21	Kolar Gold Mines	8,15,67,000	..	8,15,67,000
22	Pensions and Other Retirement Benefits	10,31,26,000	*25,20,000*	10,56,46,000
23	Opium Factories and Alkaloid Works	6,82,19,000	*1,000*	6,82,20,000
24	Other Revenue Expenditure of Vitta Mantralaya/Ministry of Finance	32,26,34,000	*1,000*	32,26,35,000
25	Grants-in-aid to State and Union Territory Governments	6,44,84,83,000	*1,46,85,00,000*	7,91,69,83,000
26	Miscellaneous Adjustments between the Central and State and Union Territory Governments	55,04,000	..	55,04,000
27	Pre-partition payments	54,000	*5,22,000*	5,76,000
	CHARGED.—*Interest on Debt and Other Obligations and Reduction or Avoidance of Debt*	..	*6,48,43,86,000*	6,48,43,86,000
	CHARGED.—*Payments of States' Share of Union Excise Duties*	..	*4,22,84,64,000*	4,22,84,64,000
28	Krishi Mantralaya/Ministry of Agriculture	2,10,55,000	..	2,10,55,000
29	Agriculture	19,91,04,000	..	19,91,04,000
30	Payments to Indian Council of Agricultural Research	23,78,75,000	..	23,78,75,000
31	Forest	2,12,01,000	..	2,12,01,000
32	Other Revenue Expenditure of Krishi Mantralaya/Ministry of Agriculture	66,93,76,000	*10,000*	66,93,86,000
33	Videsh Vyapar Mantralaya/Ministry of Foreign Trade	56,61,000	..	56,61,000
34	Foreign Trade	1,06,19,09,000	..	1,06,19,09,000
35	Other Revenue Expenditure of Videsh Vyapar Mantralaya/Ministry of Foreign Trade	7,75,98,000	..	7,75,98,000
36	Swasthya Aur Parivar Niyojan Mantralaya/Ministry of Health and Family Planning	1,49,81,000	..	1,49,81,000
37	Medical and Public Health	27,63,10,000	..	27,63,10,000
38	Grih Mantralaya/Ministry of Home Affairs	1,46,31,000	*1,000*	1,46,32,000
39	Mantrimandal/Cabinet	84,66,000	..	84,66,000
40	Karmik Vibhag/Department of Personnel	4,08,44,000	..	4,08,44,000
41	Police	77,67,37,000	..	77,67,37,000
42	Census	10,90,98,000	..	10,90,98,000
43	Statistics	4,75,67,000	..	4,75,67,000
44	Privy Purses and Allowances of Indian Rulers	1,75,000	*4,66,58,000*	4,68,33,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
45	Territorial and Political Pensions	28,30,000	..	28,30,000
46	Delhi	59,57,27,000	34,98,000	59,92,25,000
47	Chandigarh	8,08,77,000	31,25,000	8,40,02,000
48	Andaman and Nicobar Islands	11,08,57,000	4,000	11,08,61,000
49	Tribal Areas	28,14,53,000	..	28,14,53,000
50	Dadra and Nagar Haveli Area	87,57,000	..	87,57,000
51	Laccadive, Minicoy and Amindivi Islands . .	1,82,46,000	..	1,82,46,000
52	Other Revenue Expenditure of Grih Mantralaya/Ministry of Home Affairs . . .	12,96,30,000	..	12,96,30,000
53	Audyogik Vikas Mantralaya/Ministry of Industrial Development . . .	77,43,000	..	77,43,000
54	Industries	7,08,39,000	7,50,000	7,15,89,000
55	Salt	90,36,000	..	90,36,000
56	Other Revenue Expenditure of Audyogik Vikas Mantralaya/Ministry of Industrial Development	15,74,46,000	..	15,74,46,000
57	Soochana Aur Prasaran Mantralaya/Ministry of Information and Broadcasting . . .	32,36,000	..	32,36,000
58	Broadcasting	16,44,92,000	..	16,44,92,000
59	Other Revenue Expenditure of Soochana Aur Prasaran Mantralaya/Ministry of Information and Broadcasting . . .	9,63,33,000	..	9,63,33,000
60	Sinchai Aur Vidyut Mantralaya/Ministry of Irrigation and Power	46,14,000	..	46,14,000
61	Multi-purpose River Schemes .	3,37,21,000	..	3,37,21,000
62	Other Revenue Expenditure of Sinchai Aur Vidyut Mantralaya/Ministry of Irrigation and Power	11,42,67,000	..	11,42,67,000
63	Shram Aur Punarvas Mantralaya/Ministry of Labour and Rehabilitation	1,13,64,000	..	1,13,64,000
64	Director General, Mines Safety	62,83,000	..	62,83,000
65	Labour and Employment . .	25,52,60,000	5,000	25,52,65,000
66	Expenditure on Displaced Persons	41,57,45,000	42,000	41,57,87,000
67	Other Revenue Expenditure of Shram Aur Punarvas Mantralaya/Ministry of Labour and Rehabilitation . . .	9,67,000	..	9,67,000
68	Vidhi Aur Nyaya Mantralaya/Ministry of Law and Justice .	1,02,90,000	..	1,02,90,000
69	Administration of Justice . .	2,47,000	36,85,000	39,32,000

1	2	3		
		Sums not exceeding		
No. of Vote	Services and purposes	Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
70	Other Revenue Expenditure of Vidhi Aur Nyaya Mantralaya/Ministry of Law and Justice .	6,54,18,000	..	6,54,18,000
71	Petroleum Aur Rasayan Mantralaya/Ministry of Petroleum and Chemicals	78,01,000	..	78,01,000
72	Yojana Mantralaya/Ministry of Planning	4,00,000	..	4,00,000
72A	Yojana Ayog/Planning Commission	1,63,12,000	..	1,63,12,000
73	Nauwahan Aur Parivahan Mantralaya/Ministry of Shipping and Transport . . .	1,58,87,000	..	1,58,87,000
74	Roads	24,40,15,000	10,000	24,40,25,000
75	Mercantile Marine . . .	6,04,98,000	5,000	6,05,03,000
76	Lighthouses and Lightships .	1,40,30,000	..	1,40,30,000
77	Other Revenue Expenditure of Nauwahan Aur Parivahan Mantralaya/Ministry of Shipping and Transport . .	6,13,52,000	..	6,13,52,000
78	Ispat Aur Khan Mantralaya/Ministry of Steel and Mines .	56,16,000	..	56,16,000
79	Geological Survey . . .	14,48,99,000	..	14,48,99,000
80	Other Revenue Expenditure of Ispat Aur Khan Mantralaya/Ministry of Steel and Mines .	17,07,61,000	30,000	17,07,91,000
81	Paryatan Aur Nagar Vimanan Mantralaya/Ministry of Tourism and Civil Aviation .	25,95,000	..	25,95,000
82	Meteorology	5,17,64,000	..	5,17,64,000
83	Aviation	17,88,18,000	..	17,88,18,000
84	Other Revenue Expenditure of Paryatan Aur Nagar Vimanan Mantralaya/Ministry of Tourism and Civil Aviation . .	2,92,06,000	..	2,92,06,000
85	Nirman Aur Awas Mantralaya/Ministry of Works and Housing	2,61,15,000	..	2,61,15,000
86	Public Works . . .	45,59,06,000	37,25,000	45,96,31,000
87	Stationery and Printing . .	16,19,60,000	3,000	16,19,63,000
88	Parmanu Urja Vibhag/Department of Atomic Energy . .	35,99,000	..	35,99,000
89	Other Revenue Expenditure of Parmanu Urja Vibhag/Department of Atomic Energy . .	54,01,09,000	..	54,01,09,000
90	Sanchar Mantralaya/Ministry of Communications . . .	19,13,000	..	19,13,000
91	Overseas Communications Service	4,74,34,000	..	4,74,34,000
92	Posts and Telegraphs (Working Expenses)	2,82,97,17,000	10,000	2,82,97,27,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
93	Posts and Telegraphs—Dividend to General Revenues, Appropriation to Reserve Funds and Repayments of Loans from General Revenues . . .	25,03,09,000	..	25,03,09,000
94	Other Revenue Expenditure of Sanchar Mantralaya/Ministry of Communications . . .	47,42,000	..	47,42,000
95	Company Karya Vibhag/Department of Company Affairs .	34,48,000	..	34,48,000
96	Other Revenue Expenditure of Company Karya Vibhag/Department of Company Affairs . .	84,23,000	..	84,23,000
97	Electronics Vibhag/Department of Electronics	1,29,49,000	..	1,29,49,000
98	Sanskriti Vibhag/Department of Culture	21,42,000	..	21,42,000
99	Archaeology	2,11,86,000	..	2,11,86,000
100	Other Revenue Expenditure of Sanskriti Vibhag/Department of Culture	3,36,44,000	..	3,36,44,000
101	Sansadiya Karya Vibhag/Department of Parliamentary Affairs .	11,18,000	..	11,18,000
102	Vigyan Aur Pradyogiki Vibhag/Department of Science and Technology	1,16,87,000	..	1,16,87,000
103	Survey of India . . .	6,26,51,000	..	6,26,51,000
104	Grants to Council of Scientific and Industrial Research . . .	23,21,21,000	..	23,21,21,000
105	Poorti Vibhag/Department of Supply	1,18,37,000	..	1,18,37,000
106	Supplies and Disposals . .	4,72,13,000	..	4,72,13,000
107	Other Revenue Expenditure of Poorti Vibhag/Department of Supply	46,51,000	..	46,51,000
108	Lok Sabha	2,76,27,000	93,000	2,77,20,000
109	Rajya Sabha	1,13,45,000	84,000	1,14,29,000
	CHARGED.—*Staff Household and Allowances of the President* .	..	47,92,000	47,92,000
110	Up-Rashtrapati Sachivalaya/Secretariat of the Vice-President .	3,46,000	..	3,46,000
	CHARGED.—*Sanghlok Seva Ayog/Union Public Service Commission*	..	1,13,28,000	1,13,28,000
111	Defence Capital Outlay . .	1,63,28,00,000	10,00,000	1,63,38,00,000
112	Other Capital Outlay of Raksha Mantralaya/Ministry of Defence	4,60,00,000	..	4,60,00,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
113	Capital Outlay of Shiksha Aur Samaj Kalyan Mantralaya/Ministry of Education and Social Welfare	1,44,55,000	..	1,44,55,000
114	Capital Outlay on the India Security Press	63,08,000	..	63,08,000
115	Capital Outlay on Currency and Coinage	10,66,27,000	..	10,66,27,000
116	Capital Outlay on Mints . .	28,82,000	..	28,82,000
117	Capital Outlay on Kolar Gold Mines	1,36,64,000	..	1,36,64,000
118	Commuted Value of Pensions .	11,51,20,000	*2,50,000*	11,53,70,000
119	Other Capital Outlay of Vitta Mantralaya/Ministry of Finance	2,98,58,000	..	2,98,58,000
120	Capital Outlay on Grants to State Governments for Development .	29,52,02,000	..	29,52,02,000
121	Loans and Advances by the Central Government . .	6,06,60,70,000	*9,46,50,05,000*	15,53,10,75,000
	CHARGED.—*Repayment of Debt*	..	*1,05,53,14,43,000*	1,05,53,14,43,000
122	Purchase of Foodgrains and Fertilizers	1,23,36,62,000	*1,01,000*	1,23,37,63,000
123	Other Capital Outlay of Krishi Mantralaya/Ministry of Agriculture	62,69,75,000	*1,00,000*	62,70,75,000
124	Capital Outlay of Videsh Vyapar Mantralaya/Ministry of Foreign Trade	3,88,80,000	..	3,88,80,000
125	Capital Outlay of Swasthya Aur Parivar Niyojan Mantralaya/Ministry of Health and Family Planning	21,87,54,000	..	21,87,54,000
126	Capital Outlay in Union Territories and Tribal Areas . .	25,79,28,000	*2,09,00,000*	27,88,28,000
127	Other Capital Outlay of Grih Mantralaya/Ministry of Home Affairs	2,05,00,000	..	2,05,00,000
128	Capital Outlay of Audyogik Vikas Mantralaya/Ministry of Industrial Development	6,57,27,000	..	6,57,27,000
129	Capital Outlay of Soochana Aur Prasaran Mantralaya/Ministry of Information and Broadcasting	10,88,44,000	..	10,88,44,000
130	Capital Outlay on Multi-purpose River Schemes . . .	10,78,64,000	..	10,78,64,000
131	Other Capital Outlay of Sinchai Aur Vidyut Mantralaya/Ministry of Irrigation and Power .	21,33,86,000	..	21,33,86,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
132	Capital Outlay of Shram Aur Punarwas Mantralaya/Ministry of Labour and Rehabilitation .	7,57,60,000	..	7,57,60,000
133	Capital Outlay of Petroleum Aur Rasayan Mantralaya/Ministry of Petroleum and Chemicals .	34,96,51,000	..	34,96,51,000
134	Capital Outlay on Roads . .	65,67,17,000	2,00,000	65,69,17,000
135	Capital Outlay on Ports . .	10,96,20,000	5,00,000	11,01,20,000
136	Other Capital Outlay of Nauwahan Aur Parivahan Mantralaya/Ministry of Shipping and Transport	15,04,91,000	..	15,04,91,000
137	Capital Outlay of Ispat Aur Khan Mantralaya/Ministry of Steel and Mines	1,50,00,52,000	..	1,50,00,52,000
138	Capital Outlay on Aviation . .	13,37,27,000	2,00,000	13,39,27,000
139	Other Capital Outlay of Paryatan Aur Nagar Vimanan Mantralaya/Ministry of Tourism and Civil Aviation	14,54,80,000	..	14,54,80,000
140	Capital Outlay on Public Works .	10,55,00,000	15,00,000	10,70,00,000
141	Delhi Capital Outlay . .	6,70,00,000	20,00,000	6,90,00,000
142	Other Capital Outlay of Nirman Aur Awas Mantralaya/Ministry of Works and Housing . .	2,01,51,000	..	2,01,51,000
143	Capital Outlay of Parmanu Urja Vibhag/Department of Atomic Energy	51,35,14,000	..	51,35,14,000
144	Capital Outlay on Posts and Telegraphs (Not met from Revenue)	99,05,00,000	..	99,05,00,000
145	Other Capital Outlay of Sanchar Mantralaya/Ministry of Communications.	2,19,80,000	20,000	2,20,00,000
	TOTAL . . .	49,44,78,92,000	1,27,29,21,19,000	1,76,74,00,11,000

Rep. by Act 38 of 1978, s. 2 + Sch. I

THE WEST BENGAL STATE LEGISLATURE (DELEGATION OF POWERS) ACT, 1971

No. 31 OF 1971

[7th August, 1971]

An Act to confer on the President the power of the Legislature of the State of West Bengal to make laws.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. This Act may be called the West Bengal State Legislature (Delegation of Powers) Act, 1971. Short title.

2. In this Act, "Proclamation" means the Proclamation issued on the 29th day of June, 1971, under article 356 of the Constitution, by the President, and published with the notification of the Government of India in the Ministry of Home Affairs No. G.S.R. 984 of the said date. Definition.

3. (1) The power of the Legislature of the State of West Bengal to make laws, which has been declared by the Proclamation to be exercisable by or under the authority of Parliament, is hereby conferred on the President. Conferment on the President of the power of the State Legislature to make laws.

(2) In the exercise of the said power, the President may, from time to time, whether Parliament is or is not in session, enact, as a President's Act, a Bill containing such provisions as he considers necessary:

Provided that before enacting any such Act, the President shall, whenever he considers it practicable to do so, consult a Committee constituted for the purpose, consisting of forty members of the House of the People nominated by the Speaker and twenty members of the Council of States nominated by the Chairman.

(3) Every Act enacted by the President under sub-section (2) shall, as soon as may be after enactment, be laid before each House of Parliament.

(4) Either House of Parliament may, by resolution passed within thirty days from the date on which the Act has been laid before it under sub-section (3), which period may be comprised in one session or in two successive sessions, direct any modifications to be made in the Act and if the modifications are agreed to by the other House of Parliament during the session in which the Act has been so laid before it or the session succeeding, such modifications shall be given effect to by the President by enacting an amending Act under sub-section (2):

Provided that nothing in this sub-section shall affect the validity of the Act or of any action taken thereunder before it is so amended.

THE FINANCE (No. 2) ACT, 1971

ARRANGEMENT OF SECTIONS

CHAPTER I

PRELIMINARY

SECTIONS

CHAPTER II

RATES OF INCOME-TAX

CHAPTER III

INCOME-TAX

SECTIONS

CHAPTER IV

WEALTH-TAX

CHAPTER V

OTHER DIRECT TAXES

CHAPTER VI

INDIRECT TAXES

CHAPTER VII ※

FOREIGN TRAVEL TAX

※ Ceased to have effect

CHAPTER VIII

MISCELLANEOUS

SECTIONS

THE FINANCE (No. 2) ACT, 1971

No. 32 OF 1971

[10*th August*, 1971.]

An Act to give effect to the financial proposals of the Central Government for the financial year 1971-72 and to provide for the levy of foreign travel tax.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

Short title and commencement.

1. (*1*) This Act may be called the Finance (No. 2) Act, 1971.

(*2*) Save as otherwise provided in this Act, sections 2 to 38 and sections 53 and 54 shall be deemed to have come into force on the 1st day of April, 1971.

CHAPTER II

RATES OF INCOME-TAX

Income-tax.

2. (*1*) Subject to the provisions of sub-sections (*2*) and (*3*), for the assessment year commencing on the 1st day of April, 1971, income-tax shall be charged at the rates specified in Part I of the First Schedule and, in the cases to which Paragraphs A, B, C and D of that Part apply, shall be increased by a surcharge for purposes of the Union and in the cases to which Paragraph C applies, also by a special surcharge for purposes of the Union, calculated in each case in the manner provided therein.

(*2*) In making any assessment for the assessment year commencing on the 1st day of April, 1971, where the total income of a company, other than the Life Insurance Corporation of India established under

31 of 1956. the Life Insurance Corporation Act, 1956, includes any profits and gains from life insurance business, the income-tax payable by it shall be the aggregate of the income-tax calculated—

(*i*) on the amount of profits and gains from life insurance business so included, at the rate applicable in the case of the Life Insurance Corporation of India, in accordance with Paragraph E of Part I of the First Schedule, to that part of its total income which consists of profits and gains from life insurance business; and

(*ii*) on the remaining part of its total income, at the rate applicable to the company on its total income.

43 of 1961. (*3*) In cases to which Chapter XII or section 164 of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) applies, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (*1*) or the rates as specified in that Chapter or section, as the case may be.

(*4*) In cases in which tax has to be deducted under sections 193, 194, 194A and 195 of the Income-tax Act at the rates in force, the deduction shall be made at the rates specified in Part II of the First Schedule.

(*5*) In cases in which income-tax has to be calculated under the first proviso to sub-section (*5*) of section 132 of the Income-tax Act or charged under sub-section (*4*) of section 172 or sub-section (*2*) of section 174 or section 175 or sub-section (*2*) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or deducted under sub-section (*9*) of section 80E of the said Act from any payment referred to in the said sub-section (*9*) or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed, at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be so calculated, charged, deducted or computed at the rate or rates specified in Part III of the First Schedule:

Provided that in respect of any income chargeable to tax under section 164 of the Income-tax Act at the rate of sixty-five per cent., "advance tax" shall be computed at that rate.

(*6*) For the purposes of this section and the First Schedule,—

(*a*) "company in which the public are substantially interested" means a company which is such a company as is referred to in section 108 of the Income-tax Act;

(b) "domestic company" means an Indian company, or any other company which, in respect of its income liable to income-tax under the Income-tax Act for the assessment year commencing on the 1st day of April, 1971, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income in accordance with the provisions of section 194 of that Act;

(c) "industrial company" means a company which is mainly engaged in the business of generation or distribution of electricity or any other form of power or in the construction of ships or in the manufacture or processing of goods or in mining.

Explanation.—For the purposes of this clause, a company shall be deemed to be mainly engaged in the business of generation or distribution of electricity or any other form of power or in the construction of ships or in the manufacture or processing of goods or in mining, if the income attributable to any one or more of the aforesaid activities included in its total income of the previous year (as computed before making any deduction under Chapter VIA of the Income-tax Act) is not less than fifty-one per cent. of such total income;

(*d*) "tax free security" means any security of the Central Government issued or declared to be income-tax free, or any security of a State Government issued income-tax free, the income-tax whereon is payable by the State Government;

(*e*) all other words and expressions used in this section and the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings, respectively, assigned to them in that Act.

CHAPTER III

INCOME-TAX

Amendment of section 2.

3. In section 2 of the Income-tax Act,—

(*a*) for clause (*17*), the following clause shall be substituted, namely:—

'(*17*) "company" means—

(*i*) any Indian company, or

(*ii*) any body corporate incorporated by or under the laws of a country outside India, or

(*iii*) any institution, association or body which is or was assessable or was assessed as a company for any assessment year under the Indian Income-tax Act, 1922 or which is or was assessable or was assessed under this Act as a company for any assessment year commencing on or before the 1st day of April, 1970, or 11 of 1922.

(*iv*) any institution, association or body, whether incorporated or not and whether Indian or non-Indian, which is declared by general or special order of the Board to be a company:

Provided that such institution, association or body shall be deemed to be a company only for such assessment year or assessment years (whether commencing before the 1st day of April, 1971 or on or after that date) as may be specified in the declaration;';

(*b*) in clause (*18*), after sub-clause (*a*), the following sub-clauses shall be inserted, namely:—

1 of 1956

"(*aa*) if it is a company which is registered under section 25 of the Companies Act, 1956; or

(*ab*) if it is a company having no share capital and if, having regard to its objects, the nature and composition of its membership and other relevant considerations, it is declared by order of the Board to be a company in which the public are substantially interested:

Provided that such company shall be deemed to be a company in which the public are substantially interested only for such assessment year or assessment years (whether commencing before the 1st day of April, 1971 or on or after that date) as may be specified in the declaration; or";

(*c*) in clause (*26*),—

(*i*) after sub-clause (*i*), the following sub-clauses shall be inserted, namely:—

"(*ia*) a corporation established by or under a Central, State or Provincial Act;

(*ib*) any institution, association or body which is declared by the Board to be a company under clause (*17*);";

(*ii*) in the proviso, for the words "registered office of the company", the words "registered or, as the case may be, principal office of the company, corporation, institution, association or body" shall be substituted;

(*d*) after clause (*43A*), the following clause shall be inserted with effect from the 1st day of January, 1972, namely:—

'(*43B*) "Tax Recovery Commissioner" means a Commissioner or an Assistant Commissioner of Income-tax who may be authorised by the Central Government, by general or special notification in the Official Gazette, to exercise the powers of a Tax Recovery Commissioner;'.

Amendment of section 10.

4. In section 10 of the Income-tax Act,—

(*a*) in clause (*20*), for the words "which accrues or arises from the supply of a commodity or service within its own jurisdictional area;", the words "which accrues or arises from the supply of a commodity or service (not being water or electricity) within its own jurisdictional area or from the supply of water or electricity within or outside its own jurisdictional area;" shall be substituted with effect from the 1st day of April, 1972;

(*b*) in clause (*26A*),—

(*i*) the brackets and words "(not being an individual who is in the service of Government)" shall be, and shall be deemed always to have been, omitted;

(*ii*) for the expression "1st day of April, 1970", the expression "1st day of April, 1975" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1970.

Amendment of section 11.

5. In section 11 of the Income-tax Act, after sub-section (*1*), the following sub-section shall be, and shall be deemed always to have been, inserted, namely:—

'(*1A*) For the purposes of sub-section (*1*),—

(*a*) where a capital asset, being property held under trust wholly for charitable or religious purposes, is transferred and the whole or any part of the net consideration is utilised for acquiring another capital asset to be so held, then, the capital gain arising from the transfer shall be deemed to have been applied to charitable or religious purposes to the extent specified hereunder, namely:—

(*i*) where the whole of the net consideration is utilised in acquiring the new capital asset, the whole of such capital gain;

(*ii*) where only a part of the net consideration is utilised for acquiring the new capital asset, so much of such capital gain as is equal to the amount, if any, by which the amount so utilised exceeds the cost of the transferred asset;

(*b*) where a capital asset, being property held under trust in part only for such purposes, is transferred and the whole or any part of the net consideration is utilised for acquiring another capital asset to be so held, then, the appropriate fraction of the capital gain arising from the transfer shall be deemed to have been applied to charitable or religious purposes to the extent specified hereunder, namely:—

(*i*) where the whole of the net consideration is utilised in acquiring the new capital asset, the whole of the appropriate fraction of such capital gain;

(*ii*) in any other case, so much of the appropriate fraction of the capital gain as is equal to the amount, if any, by which the appropriate fraction of the amount utilised for acquiring the new asset exceeds the appropriate fraction of the cost of the transferred asset.

Explanation.—In this sub-section,—

(*i*) "appropriate fraction" means the fraction which represents the extent to which the income derived from the capital asset transferred was immediately before such transfer applicable to charitable or religious purposes;

(*ii*) "cost of the transferred asset" means the aggregate of the cost of acquisition (as ascertained for the purposes of sections 48 and 49) of the capital asset which is the subject of the transfer and the cost of any improvement thereto within the meaning assigned to that expression in sub-clause (*b*) of clause (*1*) of section 55;

(*iii*) "net consideration" means the full value of the consideration received or accruing as a result of the transfer of the

capital asset as reduced by any expenditure incurred wholly and exclusively in connection with such transfer.'.

6. In section 13 of the Income-tax Act, in sub-section (4), for the words "moneys of the trust or the institution", the words "funds of the trust or the institution" shall be substituted. Amendment of section 13.

7. In section 16 of the Income-tax Act, in clause (*iv*), with effect from the 1st day of April, 1972,— Amendment of section 16.

(*a*) in sub-clause (*b*), for the entry "Rs. 60", the entry "Rs. 75" shall be substituted;

(*b*) in sub-clause (*c*), for the entry "Rs. 35", the entry "Rs. 50" shall be substituted.

8. In section 36 of the Income-tax Act, in clause (*viii*) of sub-section (*1*), for the words "industrial development", the words "industrial or agricultural development" shall be substituted with effect from the 1st day of April, 1972. Amendment of section 36.

9. In section 40 of the Income-tax Act, with effect from the 1st day of April, 1972,— Amendment of section 40.

(*a*) in clause (*a*), sub-clause (*v*) shall be omitted;

(*b*) in clause (*c*), for the words "benefit derived by or accruing to it therefrom", the following shall be substituted, namely:—

"benefit derived by or accruing to it therefrom, so, however, that the deduction in respect of the aggregate of such expenditure and allowance in respect of any one person referred to in sub-clause (*i*) shall, in no case, exceed—

(*A*) where such expenditure or allowance relates to a period exceeding eleven months comprised in the previous year, the amount of seventy-two thousand rupees;

(*B*) where such expenditure or allowance relates to a period not exceeding eleven months comprised in the previous year, an amount calculated at the rate of six thousand rupees for each month or part thereof comprised in that period:

Provided that in a case where such person is also an employee of the company for any period comprised in the previous year, expenditure of the nature referred to in clauses (*i*), (*ii*), (*iii*) and (*iv*) of the second proviso to clause (*a*) of sub-section (5) of section 40A shall not be taken into account for the purposes of sub-clause (*A*) or sub-clause (*B*), as the case may be.".

10. In section 40A of the Income-tax Act, with effect from the 1st day of April, 1972,— Amendment of section 40A.

(*a*) in sub-section (2), in the proviso to clause (*a*), for the words "provisions of this section", the words "provisions of this sub-section" shall be substituted;

(*b*) after sub-section (4), the following sub-sections shall be inserted, namely:—

'(5) (*a*) Where the assessee—

(*i*) incurs any expenditure which results directly or indirectly in the payment of any salary to an employee or a former employee, or

(*ii*) incurs any expenditure which results directly or indirectly in the provision of any perquisite (whether convertible into money or not) to an employee or incurs directly or indirectly any expenditure or is entitled to any allowance in respect of any assets of the assessee used by an employee either wholly or partly for his own purposes or benefit,

then, subject to the provisions of clause (*b*), so much of such expenditure or allowance as is in excess of the limit specified in respect thereof in clause (*c*) shall not be allowed as a deduction:

Provided that where the assessee is a company, so much of the aggregate of—

(*a*) the expenditure and allowance referred to in sub-clauses (*i*) and (*ii*) of this clause; and

(*b*) the expenditure and allowance referred to in sub-clauses (*i*) and (*ii*) of clause (*c*) of section 40,

in respect of an employee or a former employee, being a director or a person who has a substantial interest in the company or a relative of the director or of such person, as is in excess of the sum of seventy-two thousand rupees, shall in no case be allowed as a deduction:

Provided further that in computing the expenditure referred to in sub-clause (*i*) or the expenditure or allowance referred to in sub-clause (*ii*) of this clause or the aggregate referred to in the foregoing proviso, the following shall not be taken into account, namely:—

(*i*) the value of any travel concession or assistance referred to in clause (5) of section 10;

(*ii*) passage moneys or the value of any free or concessional passage referred to in sub-clause (*i*) of clause (*6*) of section 10;

(*iii*) any payment referred to in clause (*iv*) or clause (*v*) of sub-section (*1*) of section 36;

(*iv*) any expenditure referred to in clause (*ix*) of sub-section (*1*) of section 36.

(*b*) Nothing in clause (*a*) shall apply to any expenditure or allowance in relation to—

(*i*) any employee in respect of any period of his employment outside India;

(*ii*) any employee being an individual referred to in sub-clause (*vii*) or sub-clause (*viia*) of clause (*6*) of section 10 in respect of any period during which he is entitled to the exemption under sub-clause (*vii*) or, as the case may be, sub-clause (*viia*) aforesaid;

(*iii*) any employee whose income chargeable under the head "Salaries" is seven thousand and five hundred rupees or less.

(*c*) The limits referred to in clause (*a*) are the following, namely:—

(*i*) in respect of the expenditure referred to in sub-clause (*i*) of clause (*a*), in the case of an employee, an amount calculated at the rate of five thousand rupees for each month or

part thereof comprised in the period of his employment in India during the previous year, and in the case of a former employee, being an individual who ceases or ceased to be the employee of the assessee during the previous year or any earlier previous year, sixty thousand rupees;

(*ii*) in respect of the aggregate of the expenditure and the allowance referred to in sub-clause (*ii*) of clause (*a*), one-fifth of the amount of the salary payable to the employee or an amount calculated at the rate of one thousand rupees for each month or part thereof comprised in the period of employment in India of the employee during the previous year, whichever is less.

Explanation 1.—The provisions of this sub-section shall apply notwithstanding that any amount not to be allowed under this sub-section is included in the total income of the employee or, as the case may be, the former employee.

Explanation 2.—In this sub-section,—

(*a*) "salary" has the meaning assigned to it in clause (*1*) read with clause (*3*) of section 17 subject to the following modifications, namely:—

(*1*) in the said clause (*1*), the word "perquisites" occurring in sub-clause (*iv*) and the whole of sub-clause (*vii*) shall be omitted;

(*2*) in the said clause (*3*), the references to "assessee" shall be construed as references to "employee or former employee" and the references to "his employer or former employer" and "an employer or a former employer" shall be construed as references to "the assessee";

(*b*) "perquisite" means—

(*i*) rent-free accommodation provided to the employee by the assessee;

(*ii*) any concession in the matter of rent respecting any accommodation provided to the employee by the assessee;

(*iii*) any benefit or amenity granted or provided free of cost or at concessional rate to the employee by the assessee;

(*iv*) payment by the assessee of any sum in respect of any obligation which, but for such payment, would have been payable by the employee; and

(*v*) payment by the assessee of any sum, whether directly or through a fund, other than a recognised provident fund or an approved superannuation fund, to effect an assurance on the life of the employee or to effect a contract for an annuity.

(6) Where the assessee incurs any expenditure by way of fees for services rendered by a person who at any time during the twenty-four months immediately preceding the previous year was an employee of the assessee.—

(*a*) such expenditure by way of fees, or

(*b*) where the assessee has also incurred in relation to such person any expenditure by way of salary referred to in sub-clause (*i*) of clause (*a*) of sub-section (*5*), the aggregate of such expenditure by way of fees and by way of salary,

shall not be allowed as a deduction to the extent such expenditure by way of fees or, as the case may be, the aggregate of such expenditure by way of fees and by way of salary exceeds sixty thousand rupees.'.

Omission of section 54A.

11. Section 54A of the Income-tax Act shall be omitted with effect from the 1st day of April, 1972.

Amendment of section 58.

12. In clause (*a*) of sub-section (*1*) of section 58 of the Income-tax Act, sub-clause (*iv*) shall be omitted with effect from the 1st day of April, 1972.

Amendment of section 67.

13. In section 67 of the Income-tax Act,—

(*a*) in clause (*a*) of sub-section (*1*), for the words "registered firm", the words, brackets, letter and figures "registered firm or an unregistered firm assessed as a registered firm under clause (*b*) of section 183" shall be substituted;

(*b*) in sub-section (*4*), for the words "a firm treated as registered in accordance with the provisions of", the words "an unregistered firm assessed as a registered firm under" shall be substituted.

Amendment of section 80A.

14. In section 80A of the Income-tax Act, in sub-section (*3*), for the word, figures and letter "section 80L", the words, figures and letters "section 80LM or section 80N or section 80O" shall be substituted with effect from the 1st day of April, 1972.

Amendment of section 80C.

15. In section 80C of the Income-tax Act, with effect from the 1st day of April, 1972,—

(*a*) for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) In computing the total income of an assessee, there shall be deducted, in accordance with and subject to the provisions of this section, an amount calculated, with reference to the aggregate of the sums specified in sub-section (*2*), at the following rates, namely:—

(*a*) where such aggregate does not exceed Rs. 1,000	The whole of such aggregate;
(*b*) where such aggregate exceeds Rs. 1,000 but does not exceed Rs. 5,000	Rs. 1,000 *plus* 50 per cent. of the amount by which such aggregate exceeds Rs. 1,000;
(*c*) where such aggregate exceeds Rs. 5,000	Rs. 3,000 *plus* 40 per cent. of the amount by which such aggregate exceeds Rs. 5,000.";

(*b*) in sub-section (*4*), in clauses (*ii*) and (*iv*), for the words "fifteen thousand rupees", the words "twenty thousand rupees" shall be substituted.

16. In section 80I of the Income-tax Act, in sub-section (*1*), for the words "eight per cent.", the words "five per cent." shall be substituted with effect from the 1st day of April, 1972. Amendment of section 80I.

17. In section 80L of the Income-tax Act, in sub-section (*1*), with effect from the 1st day of April, 1972,— Amendment of section 80L.

(*a*) for the words "Where the gross total income of an assessee includes any income by way of—", the following shall be substituted, namely:—

"Where the gross total income of an assessee, being—

(*a*) an individual, or

(*b*) a Hindu undivided family, or

(*c*) an association of persons or a body of individuals consisting only of husband and wife governed by the system of community of property in force in the Union territories of Dadra and Nagar Haveli and Goa, Daman and Diu,

includes any income by way of—";

(*b*) in clause (*vi*), the word "or" occurring at the end shall be omitted;

(*c*) in clause (*vii*), for the word and figures "section 36,", the words and figures "section 36; or" shall be substituted;

(*d*) after clause (*vii*), the following clause shall be inserted, namely:—

"(*viii*) interest on deposits with a co-operative society, not being a co-operative society referred to in clause (*vi*), made by a member of the society,".

18. In section 80M of the Income-tax Act, with effect from the 1st day of April, 1972,— Amendment of section 80M.

(*a*) in sub-section (*1*),—

(*i*) for clauses (*a*) and (*b*), the following clauses shall be substituted, namely:—

"(*a*) sixty per cent. of such income, where the assessee is a domestic company;

(*b*) sixty-five per cent. of such income, where the assessee is a foreign company.";

(*ii*) the *Explanation* shall be omitted;

(*b*) for sub-section (*2*) and the *Explanation* appearing below that sub-section, the following sub-section shall be substituted, namely:—

"(*2*) Where a company to which this section applies is entitled also to the deduction under section 80K, the deduction under sub-section (*1*) shall be allowed in respect of income by way of dividends referred to therein as reduced by the amount of the deduction under section 80K.".

19. In section 80MM of the Income-tax Act, with effect from the 1st day of April, 1972,— Amendment of section 80 MM.

(*a*) in sub-section (*1*),—

(*i*) for the words "assessee being an Indian company", the words and brackets "assessee, being an Indian company or a person (other than a company) who is resident in India," shall be substituted;

(*ii*) for the words "received by it", the words "received by the assessee" shall be substituted;

(*iii*) for the words "Central Government", in both the places where they occur, the word "Board" shall be substituted;

(*iv*) for the words "there shall be allowed a deduction", the words "there shall, in accordance with and subject to the provisions of this section, be allowed a deduction" shall be substituted;

(*v*) after the proviso, the following proviso shall be inserted, namely:—

"Provided further that approval of the Board shall not be necessary in the case of any such agreement which has been approved for the purposes of the deduction under this sub-section by the Central Government before the 1st day of April, 1972, and every application for such approval of any such agreement pending with the Central Government immediately before that day shall stand transferred to the Board for disposal.";

(*b*) after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(*2A*) Where the assessee is a person other than a company or a co-operative society, the deduction under sub-section (*1*) shall not be admissible unless the accounts of the assessee for the previous year have been audited by an accountant as defined in the *Explanation* below sub-section (*2*) of section 288, and the assessee furnishes, along with his return of income, the report of such audit in the prescribed form duly signed and verified by such accountant and setting forth such particulars as may be prescribed.".

Amendment of section 80N.

20. In section 80N of the Income-tax Act, with effect from the 1st day of April, 1972,—

(*a*) for the words "assessee being an Indian company", the words and brackets "assessee, being an Indian company or a person (other than a company) who is resident in India," shall be substituted;

(*b*) for the words, figure and letters "Central Government in this behalf before the 1st day of October of the relevant assessment year", the words "Board in this behalf" shall be substituted;

(*c*) the following provisos shall be inserted at the end, namely:—

"Provided that the application for such approval is made to the Board before the 1st day of October of the relevant assessment year:

Provided further that the approval of the Board shall not be necessary in the case of any such agreement which has been approved for the purposes of the deduction under this section by the Central Government before the 1st day of April, 1972, and every application for such approval of any such agreement pending with the Central Government immediately before that day shall stand transferred to the Board for disposal."

21. For section 80O of the Income-tax Act, the following section shall be substituted with effect from the 1st day of April, 1972, namely:— Substitution of new section for section 80O.

"80O. (*1*) Where the gross total income of an assessee, being an Indian company or a person (other than a company) who is resident in India, includes any income by way of royalty, commission, fees or any similar payment received by the assessee from the Government of a foreign State or a foreign enterprise in consideration for the use outside India of any patent, invention, model, design, secret formula or process, or similar property right, or information concerning industrial, commercial or scientific knowledge, experience or skill made available or provided or agreed to be made available or provided to such Government or enterprise by the assessee, or in consideration of technical services rendered or agreed to be rendered outside India to such Government or enterprise by the assessee, under an agreement approved by the Board in this behalf, there shall be allowed, in accordance with and subject to the provisions of this section, a deduction of the whole of such income, in computing the total income of the assessee: Deduction in respect of royalties, etc., from certain foreign enterprises.

Provided that the application for the approval of the agreement referred to in this sub-section is made to the Board before the 1st day of October of the assessment year in relation to which the approval is first sought:

Provided further that approval of the Board shall not be necessary in the case of any such agreement which has been approved for the purposes of the deduction under this section by the Central Government before the 1st day of April, 1972, and every application for such approval of any such agreement pending with the Central Government immediately before that day shall stand transferred to the Board for disposal.

(*2*) Where the assessee is a person other than a company or a co-operative society, the deduction under sub-section (*1*) shall not be admissible unless the accounts of the assessee for the previous year have been audited by an accountant as defined in the *Explanation* below sub-section (*2*) of section 288 and the assessee furnishes, along with his return of income, the report of such audit in the prescribed form duly signed and verified by such accountant and setting forth such particulars as may be prescribed.".

22. In section 80P of the Income-tax Act, in clause (*a*) of sub-section (*2*), with effect from the 1st day of April, 1972,— Amendment of section 80P.

(*a*) in sub-clause (*v*), the word "or" shall be inserted at the end;

(*b*) after sub-clause (*v*), the following sub-clauses shall be inserted, namely:—

"(*vi*) the collective disposal of the labour of its members, or

(*vii*) fishing or allied activities, that is to say, the catching, curing, processing, preserving, storing or marketing of fish or the purchase of materials and equipment in connection therewith for the purpose of supplying them to its members.":

(c) the following proviso shall be inserted at the end, namely:—

"Provided that in the case of a co-operative society falling under sub-clause (*vi*) or sub-clause (*vii*), the rules and bye-laws of the society restrict the voting rights to the following classes of its members, namely:—

(*1*) the individuals who contribute their labour or, as the case may be, carry on the fishing or allied activities;

(*2*) the co-operative credit societies which provide financial assistance to the society;

(*3*) the State Government;".

Amendment of section 80T.

23. In section 80T of the Income-tax Act, in clause (*b*), with effect from the 1st day of April, 1972,—

(*a*) in sub-clause (*i*), for the words "forty-five per cent.", the words "thirty-five per cent." shall be substituted;

(*b*) in sub-clause (*ii*) and in the proviso, for the words "sixty-five per cent.", wherever they occur, the words "fifty per cent." shall be substituted.

Amendment of section 86.

24. In section 86 of the Income-tax Act, in clause (*iii*), after the words "unregistered firm", the brackets, words, letter and figures "[not being an unregistered firm assessed as a registered firm under clause (*b*) of section 183]" shall be inserted.

Substitution of new section for section 115.

25. For section 115 of the Income-tax Act, the following section shall be substituted with effect from the 1st day of April, 1972, namely:—

Tax on capital gains in case of companies

'115. Where the total income of a company includes any income chargeable under the head "Capital gains" relating to capital assets other than short-term capital assets (such income being hereinafter referred to as long-term capital gains), the income-tax payable shall be the aggregate of—

(*i*) the amount of income-tax calculated on the amount of long-term capital gains included in the total income—

(*a*) at the rate of forty-five per cent. on so much of the amount of such long-term capital gains as relate to buildings or lands or any rights in buildings or lands; and

(*b*) at the rate of thirty-five per cent. on the balance of such long-term capital gains, if any; and

(*ii*) the amount of income-tax with which it would have been chargeable had its total income been reduced by the amount of long-term capital gains referred to in clause (*i*).'.

Amendment of section 194A.

26. In section 194A of the Income-tax Act, in clause (*v*) of sub-section (*3*), after the words "by a co-operative society", the words "to a member thereof or" shall be inserted.

Amendment of section 230A.

27. In section 230A of the Income-tax Act, with effect from the 1st day of October, 1971,—

(*a*) in sub-section (*1*),—

(*i*) the brackets and words "(other than agricultural land)" shall be omitted;

18 of 1958.
14 of 1963.
7 of 1964.

(ii) in clause (a), for the words and figures "and the Gift-tax Act, 1958", the words, figures and brackets "the Gift-tax Act, 1958, the Super Profits Tax Act, 1963, and the Companies (Profits) Surtax Act, 1964" shall be substituted;

(b) after sub-section (2), the following sub-section shall be inserted, namely:—

"(3) The provisions of sub-section (1) shall not apply in a case where the person referred to in that sub-section is any such institution, association or body, or belongs to any such class of institutions, associations or bodies, as the Board may, for reasons to be recorded in writing, notify in this behalf in the Official Gazette.".

Omission of section 235.

28. Section 235 of the Income-tax Act shall be omitted with effect from the 1st day of April, 1972.

Amendment of Second Schedule.

29. In the Second Schedule to the Income-tax Act, with effect from the 1st day of January, 1972,—

(a) in rules 82 and 83, for the words "Tax Recovery Officer", the words "Tax Recovery Commissioner, Tax Recovery Officer" shall be substituted;

(b) in rule 86,—

(i) for sub-rule (1), the following sub-rule shall be substituted, namely:—

"(1) An appeal from any original order passed by the Tax Recovery Officer under this Schedule, not being an order which is conclusive, shall lie—

(a) in the case of a Tax Recovery Officer, being a Collector or an Additional Collector, to the revenue authority to which appeals ordinarily lie against the orders of a Collector under the law relating to land revenue of the State concerned;

(b) in the case of a Tax Recovery Officer, being an officer referred to in sub-clause (ii) of clause (44) of section 2, to the revenue authority to which an appeal or an application for revision would ordinarily lie, if the order passed by him were the order under the law relating to land revenue or other public demand for the time being in force in the State concerned; and

(c) in the case of a Tax Recovery Officer, being an officer referred to in sub-clause (iii) of clause (44) of section 2, to the Tax Recovery Commissioner.";

(ii) after sub-rule (3), the following sub-rule shall be inserted, namely:—

"(4) Notwithstanding anything contained in sub-rule (1), where a Tax Recovery Commissioner is authorised to exercise powers as such in respect of any area, then,—

(a) all appeals against the orders passed before the date of such authorisation by any Tax Recovery Officer

authorised to exercise powers as such in respect of that area or an area which is included in that area, shall lie to such Tax Recovery Commissioner; and

(b) any proceeding by way of appeal against any orders referred to in clause (a) pending on the date mentioned in that clause before an appellate authority referred to in clause (a) or clause (b) of sub-rule (1) shall stand transferred to such Tax Recovery Commissioner for disposal.";

(c) in rule 87, for the word "officer", the words "Tax Recovery Commissioner, Tax Recovery Officer or other officer" shall be substituted;

(d) in rule 92,—

(i) in sub-rule (1), for the words "Tax Recovery Officers", the words "Tax Recovery Commissioners, Tax Recovery Officers" shall be substituted;

(ii) in sub-rule (2), in clause (a), for the words "Tax Recovery Officers", the words "Tax Recovery Commissioners or Tax Recovery Officers" shall be substituted.

Amendment of Sixth Schedule.

30. In the Sixth Schedule to the Income-tax Act, with effect from the 1st day of April, 1972,—

(a) for the brackets, words, figures and letters "[*See* sections 80B (7), 80I and 80M]", the following shall be substituted, namely:—

"[*See* sections 80B (7) and 80I]";

(b) in item (2), the word "Aluminium", shall be omitted;

(c) items (10), (12), (14), (18) and (20) shall be omitted.

CHAPTER IV

WEALTH-TAX

Amendment of section 4.

31. In section 4 of the Wealth-tax Act, 1957 (hereinafter referred to as the Wealth-tax Act), with effect from the 1st day of April, 1972,— 27 of 1957.

(a) in sub-section (1),—

(i) in the proviso to clause (a), for the words, figures and letters "after the 31st day of March, 1964", the words, figures and letters "after the 31st day of March, 1964, but before the 1st day of April, 1972" shall be substituted;

(ii) in clause (b), for the words "member of an association of persons", the words and brackets "member of an association of persons (not being a co-operative housing society)" shall be substituted;

(b) after sub-section (1), the following sub-section shall be inserted, namely:—

"(1A) Where, in the case of an individual being a member of a Hindu undivided family, any property having been the

separate property of the individual has, at any time after the 31st day of December, 1969, been converted by the individual into property belonging to the family through the act of impressing such separate property with the character of property belonging to the family or throwing it into the common stock of the family (such property being hereinafter referred to as the converted property), then, notwithstanding anything contained in any other provision of this Act or in any other law for the time being in force, for the purpose of computing the net wealth of the individual under this Act for any assessment year commencing on or after the 1st day of April, 1972,—

(*a*) the individual shall be deemed to have transferred the converted property, through the family, to the members of the family for being held by them jointly;

(*b*) the converted property or any part thereof, in so far as it is attributable to the interest of the individual in the property of the family, shall be deemed to be assets belonging to the individual and not to the family;

(*c*) any part of the converted property in so far as it is attributable to the interest of the spouse or any minor child of the individual in the property of the family and where there is a partition (partial or total) amongst the members of the family, the converted property or any part thereof which is received by the spouse or minor child on such partition shall be deemed to be assets transferred indirectly by the individual to the spouse or minor child and the provisions of sub-section (*1*) shall, so far as may be, apply accordingly:

Provided that the property referred to in clause (*b*) or clause (*c*) shall, on being included in the net wealth of the individual, be excluded from the net wealth of the family or, as the case may be, the spouse or minor child of the individual.";

27 of 1957.

(c) after sub-section (*6*) and before the *Explanation*, the following sub-section shall be inserted, namely:—

"(7) Where the assessee is a member of an association of persons, being a co-operative housing society, and a building or part thereof is allotted or leased to him under a house building scheme of the society, the assessee shall, notwithstanding anything contained in this Act or any other law for the time being in force, be deemed to be the owner of such building or part and the value of such building or part shall be included in computing the net wealth of the assessee; and, in determining the value of such building or part, the value of any outstanding instalments of the amount payable under such scheme by the assessee to the society towards the cost of such building or part and the land appurtenant thereto shall, whether the amount so payable is described as such or in any other manner in such scheme, be deducted as a debt owed by him in relation to such building or part.";

(d) in the *Explanation*,—

(i) in clause (a), the word "and" occurring at the end shall be omitted;

(ii) after clause (b), the following clauses shall be inserted, namely:—

'(c) the expression "property" includes any interest in property, movable or immovable, the proceeds of sale thereof and any money or investment for the time being representing the proceeds of sale thereof and where the property is converted into any other property by any method, such other property; and

(d) the expressions "interest of the individual in the property of the family" and "interest of the spouse or any minor child of the individual in the property of the family" mean, respectively, the proportion in which the individual or, as the case may be, the spouse or minor child would be entitled to share the property of the family if there had been a total partition in the family as on the valuation date of the family relevant to the assessment year for which the individual is to be assessed under sub-section (1A).'.

Amendment of section 5.

32. In section 5 of the Wealth-tax Act,—

(a) in sub-section (1),—

(i) in clause (iv), the words "and exclusively used by him for residential purposes" shall be omitted with effect from the 1st day of April, 1972;

(ii) in clause (viii), after the words "articles intended for the personal or household use of the assessee", the words, ",but not including jewellery" shall be inserted, and shall be deemed to have been inserted, with effect from the 1st day of April, 1963;

(iii) in clause (viii) as so amended, the following provisos and *Explanations* shall be inserted at the end with effect from the 1st day of April, 1972, namely:—

'Provided that the furniture, utensils or other articles are neither made wholly or partly of, nor contain (whether by way of embedding, covering or otherwise), gold, silver, platinum or any other precious metal or any alloy containing one or more of such precious metals:

Provided further that nothing in this clause shall operate to exclude from the net wealth of the assessee any conveyance or conveyances to the extent the value or the aggregate value thereof exceeds the sum of twenty-five thousand rupees.

Explanation 1.—For the purposes of this clause and clause (xiii), "jewellery" includes—

(a) ornaments made of gold, silver, platinum or any other precious metal or any alloy containing one or more of such precious metals, whether or not containing any precious or semi-precious stone, and whether or not worked or sewn into any wearing apparel;

(*b*) precious or semi-precious stones, whether or not set in any furniture, utensil or other article or worked or sewn into any wearing apparel.

Explanation 2.—For the purposes of this clause, "conveyance" means any motor car or other mechanically propelled vehicle, aircraft or boat;';

(*iv*) in clause (*xx*), for the words, figures and letters "after the 31st day of March, 1964", the words, figures and letters "after the 31st day of March, 1964, but before the 1st day of June, 1971" shall be substituted with effect from the 1st day of April, 1972;

(*v*) after clause (*xxvii*), the following clauses shall be inserted with effect from the 1st day of April, 1972, namely:—

"(*xxviii*) any shares held by the assessee in any co-operative society;

(*xxix*) any deposits with a co-operative society, not being deposits referred to in clause (*xxvi*) or clause (*xxx*), made by a member of the society;

(*xxx*) any deposits with a co-operative housing society made by a member of the society to whom a building or part thereof is allotted or leased under a house building scheme of the society, where such deposits have been made under such scheme.";

(*b*) in sub-sections (*1A*) and (*3*), for the brackets, figures and word "(*xxvi*) and (*xxvii*)", the brackets, figures and word "(*xxvi*), (*xxvii*), (*xxviii*), and (*xxix*)" shall be substituted with effect from the 1st day of April, 1972.

Amendment of section 18.

33. In section 18 of the Wealth-tax Act, with effect from the 1st day of April, 1972,—

(*a*) in clause (*i*) of sub-section (*1*), for sub-clauses (*A*) and (*B*), the following sub-clauses shall be substituted, namely:—

"(*A*) the net wealth assessed under section 16 as reduced by the amount specified in sub-section (*1A*), or

(*B*) the net wealth assessed under section 17, where assessment has been made under that section, as reduced by—

(*1*) the net wealth, if any, assessed previously under section 16 or section 17, or

(*2*) the amount specified in sub-section (*1A*),

whichever is greater,";

(*b*) after sub-section (*1*), the following sub-section shall be inserted, namely:—

"(*1A*) The amount referred to in sub-clause (*A*) and sub-clause (B) (*2*) of clause (*i*) of sub-section (*1*) shall be,—

(*a*) in the case of an individual, Rs. 1,00,000;

(*b*) in the case of a Hindu undivided family, Rs. 2,00,000; and

(*c*) in the case of a company, Rs. 5,00,000.".

Amendment of section 21.

34. In section 21 of the Wealth-tax Act, in sub-section (4), with effect from the 1st day of April, 1972,—

(*a*) in clause (*a*) and in the proviso, the words "in the case of an individual" shall be omitted;

(*b*) the following *Explanation* shall be inserted at the end, namely:—

"*Explanation.*—Notwithstanding anything contained in section 5, in computing the net wealth for the purposes of this sub-section in any case, not being a case referred to in the proviso, any assets referred to in clauses (*xv*), (*xvi*), (*xxii*), (*xxiii*), (*xxiv*), (*xxv*), (*xxvi*), (*xxvii*), (*xxviii*) and (*xxix*) of sub-section (*1*) of that section shall not be excluded.".

Amendment of section 32.

35. In section 32 of the Wealth-tax Act, in *Explanation II*, for the words "Tax Recovery Officer and the Tax Recovery Commissioner referred to in the Income-tax Act or the rules made thereunder shall be deemed to be the Tax Recovery Officer and the Tax Recovery Commissioner", the words "Tax Recovery Commissioner and the Tax Recovery Officer referred to in the Income-tax Act shall be deemed to be the Tax Recovery Commissioner and the Tax Recovery Officer" shall be substituted with effect from the 1st day of January, 1972.

Amendment of Schedule.

36. In the Schedule to the Wealth-tax Act, with effect from the 1st day of April, 1972, in Part I—

(*a*) in Paragraph A,—

(*i*) for items (*1*) and (*2*), the following item shall be substituted, namely:—

	Rate of tax
"(1) In the case of every individual or Hindu undivided family—	
(*a*) where the net wealth does not exceed Rs. 5,00,000	1 per cent of the net wealth;
(*b*) where the net wealth exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs. 5,000 *plus* 2 per cent. of the amount by which the net wealth exceeds Rs. 5,00,000;
(*c*) where the net wealth exceeds Rs. 10,00,000 but does not exceed Rs. 15,00,000	Rs. 15,000 *plus* 3 per cent. of the amount by which the net wealth exceeds Rs. 10,00,000;
(*d*) where the net wealth exceeds Rs. 15,00,000	Rs. 30,000 *plus* 8 per cent. of the amount by which the net wealth exceeds Rs. 15,00,000:

Provided that for the purposes of this item,—

(*i*) no wealth-tax shall be payable where the net wealth does not exceed the following limit, namely:—

(*A*) Rs. 1,00,000, in the case of an individual;

(*B*) Rs. 2,00,000, in the case of a Hindu undivided family;

(*ii*) the wealth-tax payable shall, in no case, exceed 10 per cent. of the amount by which the net wealth exceeds the limit specified in sub-clause (*A*) or, as the case may be, sub-clause (*B*) of clause (*i*) of this proviso.";

(*ii*) item (3) shall be re-numbered as item (2);

(*b*) in Paragraph B, for the word, brackets and figure "item (3)", wherever they occur, the word, brackets and figure "item (2)" shall be substituted.

CHAPTER V

OTHER DIRECT TAXES

37. In the Gift-tax Act, 1958,— Amendment of Act 18 of 1958.

(*a*) in section 2, in clause (*xii*), for the words and figure "includes the transfer of any property deemed to be a gift under section 4", the words and figure "includes the transfer or conversion of any property referred to in section 4, deemed to be a gift under that section" shall be substituted with effect from the 1st day of April, 1972;

(*b*) section 4 shall, with effect from the 1st day of April, 1972, be re-numbered as sub-section (*1*) thereof and after sub-section (*1*) as so re-numbered, the following sub-section shall be inserted with effect from that day, namely:—

"(2) Where, in the case of an individual being a member of a Hindu undivided family, any property having been the separate property of the individual has been converted by the individual into property belonging to the family through the act of impressing such separate property with the character of property belonging to the family or throwing it into the common stock of the family (such property being hereafter in this sub-section referred to as the converted property), then, notwithstanding anything contained in any other provision of this Act or any other law for the time being in force, for the purpose of computation of the taxable gifts made by the individual, the individual shall be deemed to have made a gift of so much of the converted property as the members of the Hindu undivided family other than such individual would be entitled to, if a partition of the converted property had taken place immediately after such conversion.";

(*c*) in section 5, in sub-section (*1*),—

(*i*) in clause (*v*), for the word and figures "section 88", the word, figures and letter "section 80G" shall be substituted, and shall be deemed to have been substituted with effect from the 1st day of April, 1968;

(*ii*) in clause (*va*) in sub-clause (*i*), for the words, brackets and figures "sub-section (*6*) of section 88 of the Income-tax Act, 1961", the words, brackets, letters and figures "clause (*b*) of sub-section (*2*) of section 80G of the Income-tax Act" shall be substituted, and shall be deemed to have been substituted with effect from the 1st day of April, 1968; 43 of 1961.

(*d*) in section 33, in *Explanation II*, for the words "Tax Recovery Officer and the Tax Recovery Commissioner referred to in the Income-tax Act or the rules made thereunder shall be deemed to be the Tax Recovery Officer and the Tax Recovery Commissioner" the words "Tax Recovery Commissioner and the Tax Recovery Officer referred to in the Income tax Act shall be deemed to be the Tax Recovery Commissioner and the Tax Recovery Officer" shall be substituted with effect from the 1st day of January, 1972;

(*e*) in section 45, after *Explanation 2*, the following *Explanation* shall be inserted, namely:—

"*Explanation 3*.—For the removal of doubts, it is hereby declared that the exemption admissible under clause (*e*) in relation to gifts made by an institution or fund referred to in that clause shall not be denied merely on either or both of the following grounds, namely:—

(*i*) that, subsequent to the gift, any part of the income of the institution or fund has become chargeable to tax due to non-compliance with any of the provisions of section 11 of the Income-tax Act;

(*ii*) that, under clause (c) of sub-section (*1*) of section 13 of the Income-tax Act, the exemption under section 11 of that Act is denied to the institution or fund in relation to any income arising to it from any investment referred to in clause (*h*) of sub-section (*2*) of section 13 of the said Act where the aggregate of the funds invested by it in a concern referred to in the said clause (*h*) does not exceed five per cent. of the capital of that concern.".

Amendment of Act 7 of 1964.

38. In the Companies (Profits) Surtax Act, 1964,—

(*a*) in section 18, for the figures and brackets "2 (*44*)", the figures, brackets, letter and word "2 (*43B*) and (*44*)" shall be substituted with effect from the 1st day of January, 1972;

(*b*) for the Third Schedule, the following Schedule shall be substituted with effect from the 1st day of April, 1972, namely:—

"THE THIRD SCHEDULE

[*See* section 4]

RATES OF SURTAX

Surtax shall be charged on the amount (hereinafter referred to as the chargeable amount) by which the chargeable profits exceed the amount of the statutory deduction at the following rates, namely:—

(*i*) on so much of the chargeable amount as does not exceed five per cent. of the

amount of capital as computed in accordance with the Second Schedule .. 25 per cent.;

(*ii*) on the balance, if any, of the chargeable amount

able amount .. 30 per cent.".

CHAPTER VI

INDIRECT TAXES

39. The Indian Tariff Act, 1934 (hereinafter referred to as the Tariff Act) shall be amended in the manner specified in the Second Schedule. Amendment of Act 32 of 1934.

40. In the Central Excises and Salt Act, 1944, in the First Schedule,— Amendment of Act 1 of 1944.

(*i*) for Item No. 1E, the following Item shall be substituted, namely:—

"1E GLUCOSE AND DEXTROSE AND PREPARATIONS THEREOF—	Ten per cent. *ad valorem*.";
(1) Glucose in whatever form, including liquid glucose, dextrose mono-hydrate and anhydrous dextrose.	
(2) Preparations of glucose and dextrose in which the reducing sugars expressed as anhydrous dextrose amount to more than eighty per cent. by weight.	

(*ii*) after Item No. 1E, the following Item shall be inserted, namely:—

'1F MAIDA—	Ten paise per kilogram.';
"Maida" means the product of wheat known commercially as maida obtained by milling cleaned, hard or soft wheat or blends thereof in a roller flour mill.	

(*iii*) in Item No. 6, for the entry in the third column, the entry "Nine hundred and twenty rupees per kilolitre at fifteen degrees of Centigrade thermometer." shall be substituted;

(*iv*) for Item No. 11A, the following Item shall be substituted, namely:—

"11A ALL PRODUCTS DERIVED FROM REFINING

OF CRUDE PETROLEUM OR SHALE (WHETHER GASEOUS, LIQUID, SEMI-SOLID, OR SOLID IN FORM), NOT OTHERWISE SPECIFIED INCLUDING REFINERY GASES, LUBRICATING OIL AND GREASES, WAXES AND COKE—	
(1) Mineral turpentine oil	Twenty per cent. *ad valorem* plus one hundred rupees per metric tonne.
(2) Liquefied petroleum gas	Two hundred and fifty rupees per metric tonne.
(3) Others	Twenty per cent. *ad valorem.*";

(*v*) after Item No. 11A as so amended, the following Items shall be inserted, namely:—

'11B COMPOUNDED LUBRICATING OILS AND GREASES, THAT IS TO SAY, LUBRICATING OILS AND GREASES OBTAINED BY COMPOUNDING OF MINERAL OILS WITH ANY OTHER INGREDIENTS.	Twenty per cent. *ad valorem.*
Explanation.—The expression "mineral oil" has the meaning assigned to it in *Explanation I* to Item No. 6.	
11C CALCINED PETROLEUM COKE.	Twenty per cent. *ad valorem.*';

(*vi*) for Item No. 14AA, the following Item shall be substituted, namely:—

"14AA CHEMICALS, THE FOLLOWING, NAMELY:—	Ten per cent. *ad valorem.*";
(1) Calcium carbide.	
(2) Bleaching paste and bleaching powder.	
(3) Sodium hydrosulphite.	
(4) Bicarbonate of soda.	
(5) Bichromates of potassium or sodium.	

(6) Hydrogen peroxide.

(7) Potassium permanganate.

(*vii*) for Item No. 14F, the following Item shall be substituted, namely:—

'14F COSMETICS AND TOILET PREPARATIONS NOT CONTAINING ALCOHOL OR OPIUM, INDIAN HEMP, OR OTHER NARCOTIC DRUGS OR NARCOTICS, NAMELY:— Twenty-five per cent. *ad valorem*.':

(*i*) Preparations for the care of the skin including beauty creams, vanishing creams, cold creams, make-up creams, cleansing creams, skin foods and tonics, face powders, baby powders, toilet powders, talcum powders and lipsticks.

(*ii*) Preparations for the care of the hair—

(*a*) Hair lotions, creams and pomades.

(*b*) Perfumed hair oils.

(c) Shampoos whether or not containing soap or detergent.

Explanation.—"Alcohol", "Opium", "Indian hemp", "narcotic drugs" and "narcotics" have the meanings, respectively, assigned to them in section 2 of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955.

16 of 1955.

(*viii*) in Item No. 15, for the entry in the third column against sub-item 1(2), the entry "Twelve and a half per cent. *ad valorem*." shall be substituted;

(*ix*) for Item No. 15A, the following Item shall be substituted, namely:—

'15A ARTIFICIAL OR SYNTHETIC RESINS AND PLASTIC MATERIALS, AND

ARTICLES THEREOF—

(1) Artificial or synthetic resins and plastic materials in any form, whether solid, liquid or pasty, or as powder, granules or flakes, or in the form of moulding powders, the following, namely:—	Thirty per cent. *ad valorem.*
(*i*) Condensation, Poly-condensation and Poly-addition products, whether or not modified or polymerised, including Phenoplasts, Aminoplasts, Alkyds, Polyamides, Polyurethane, Polyallyl Esters and other Unsaturated Polyesters;	
(*ii*) Polymerisation and Copolymerisation products including Polyethylene and Polytetrahaloethylene, Polyisobutylene, Polystyrene, Polyvinyl chloride, Polyvinyl acetate, Polyvinyl Chloroacetate and other Polyvinyl derivatives, Polyacrylic and Polymethacrylic derivatives and Coumarone-Indene resins; and	
(*iii*) Cellulose acetate (including di- or triacetate), Cellulose acetate butyrate and Cellulose propionate, Cellulose acetate-propionate, Ethyl cellulose and Benzyl cellulose, whether plasticised or not, and plasticised Cellulose nitrate.	

(2) Articles made of plastics, all sorts, including tubes, rods, sheets, foils, sticks, other rectangular or profile shapes, whether laminated or not, and whether rigid or flexible, including layflat tubings and polyvinyl chloride sheets, not otherwise specified.	Thirty per cent. *ad valorem.*
(3) Polyurethane foam.	Forty per cent. *ad valorem.*
(4) Articles made of polyurethane foam.	Forty per cent. *ad valorem.*';
Explanation.—For the purpose of sub-item (2), "plastics" means the various artificial or synthetic resins or plastic material included in sub-item (1).	

(*x*) in Item No. 16A, for the entries in the third column against sub-items (1) and (2), the entries "Forty per cent. *ad valorem.*" and "Twenty-five per cent. *ad valorem.*" shall, respectively, be substituted;

(*xi*) after Item No. 22B, the following Items shall be inserted, namely:—

"22C LINOLEUM, THAT IS TO SAY, COVERING MATERIAL PREPARED ON A BASE OF PAPER OR PAPER BOARD (INCLUDING FELT PAPER OR FELT PAPER BOARD) OR TEXTILE FABRICS, BY IMPREGNATION OR COATING WITH A LINOLEUM CEMENT.	Twenty per cent. *ad valorem*
22D ARTICLES OF READY-TO-WEAR APPAREL (KNOWN COMMERCIALLY AS READY-MADE GARMENTS), INCLUDING UNDER GARMENTS AND BODY-SUPPORTING GARMENTS BUT EXCLUDING ARTICLES OF HOSIERY. IN OR IN RELATION TO THE MANUFACTURE OF WHICH ANY PROCESS IS ORDINARILY CARRIED ON WITH THE AID OF POWER.	Ten per cent. *ad valorem.*

22E TYPEWRITER AND SIMILAR RIBBONS, WHETHER OR NOT ON SPOOLS.	Ten per cent. *ad valorem*".

(*xii*) in Item No. 23A, for the entries in the third column against sub-items (1) and (4), the entries "Fifteen per cent. *ad valorem.*" and "Twenty per cent. *ad valorem.*" shall, respectively, be substituted;

(*xiii*) in Item No. 23B, for the entry in the third column against each of the sub-items (1) and (4), the entry "Twenty per cent. *ad valorem.*" shall be substituted;

(*xiv*) after Item No. 23C, the following Item shall be inserted, namely:—

'23D MOSAIC TILES, IN OR IN RELATION TO THE MANUFACTURE OF WHICH ANY PROCESS IS ORDINARILY CARRIED ON WITH THE AID OF POWER. *Explanation.*—For the purposes of this Item, "mosaic tiles" means tiles known commercially as mosaic tiles.	Ten per cent. *ad valorem.*';

(*xv*) in Item No. 27, after sub-item (*e*), the following sub-item shall be inserted, namely:—

'(f) Containers made of aluminium. *Explanation.*— "Containers" means containers ordinarily intended for packaging of goods for sale, including casks, drums, cans, boxes, gas cylinders and pressure containers, whether in assembled or unassembled condition, and containers known commercially as flattened or folded containers.	Twenty-five per cent. *ad valorem.*';

(*xvi*) after Item No. 30A, the following Item shall be inserted, namely:—

"30B MOTOR STARTERS	Ten per cent. *ad valorem.*";

(*xvii*) in Item No. 32, for the entries in the third column against sub-items (1), (2), (3) and (4), the entries "Twenty per cent. *ad valorem.*", "Thirty per cent. *ad valorem.*", "Ten per cent. *ad valorem.*" and "Twenty-five per cent. *ad valorem.*" shall, respectively, be substituted;

(*xviii*) for Item No. 33, the following Item shall be substituted, namely:—

"33 ELECTRIC FANS, ALL SORTS—	
(1) Table, cabin, carriage, pedestal and air circulator fans, of a diameter not exceeding 40.6 centimetres.	Six per cent. *ad valorem.*

(2) Those designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose.	Ten per cent. *ad valorem.*
(3) Not otherwise specified.	Ten per cent. *ad valorem.*";

(*xix*) after Item No. 33D, the following Item shall be inserted, namely:—

"33E ELECTRICITY SUPPLY METERS— "Electricity supply meters" means meters for measuring and registering the amount of electricity consumed in ampere hours or multiples thereof, or the amount of electric energy consumed in watt hours or multiples thereof.	Ten per cent *ad. valorem.*;

(*xx*) after Item No. 34, the following Items shall be inserted, namely:—

'34A PARTS AND ACCESSORIES OF MOTOR VEHICLES, NOT OTHERWISE SPECIFIED. *Explanation.*—The expression "Motor vehicles" has the meaning assigned to it in Item No. 34.	Ten per cent. *ad valorem.*
34B WORKS TRUCKS, MECHANICALLY PROPELLED, USED FOR SHORT DISTANCE TRANSPORT OR HANDLING OF GOODS, THE FOLLOWING, NAMELY:— (1) Forklift trucks. (2) Platform trucks.	Ten per cent. *ad valorem.*;

(*xxi*) after Item No. 37A, the following Items shall be inserted, namely:—

"37B CINEMATOGRAPH PROJECTORS.	Twenty per cent. *ad valorem.*
37C PHOTOGRAPHIC CAMERAS.	Twenty per cent. *ad valorem.*";

(*xxii*) in each of the Items Nos. 41 and 42, for the entry in the third column, the entry "Two paise each." shall be substituted;

(*xxiii*) Item No. 44 shall be omitted;

(*xxiv*) for Item No. 46, the following Item shall be substituted, namely:—

'46 METAL CONTAINERS NOT ELSEWHERE SPECIFIED. *Explanation.*—The expression "containers" has the meaning assigned to it in the *Explanation* to Item No. 27.	Ten per cent. *ad valorem.*';

(*xxv*) after Item No. 48, the following Items shall be inserted, namely:—

49 ROLLING BEARINGS, THAT IS TO SAY, BALL OR ROLLER BEARINGS, ALL SORTS.	Ten per cent. *ad valorem.*
50 WELDING ELECTRODES, ALL SORTS.	Ten per cent. *ad valorem.*
51 COATED ABRASIVES AND GRINDING WHEELS, IN OR IN RELATION TO THE MANUFACTURE OF WHICH ANY PROCESS IS ORDINARILY CARRIED ON WITH THE AID OF POWER, THE FOLLOWING, NAMELY:—	Ten per cent. *ad valorem.*
(1) Natural or artificial abrasive powder or grain on a base of woven fabric, of paper, of paper board or of other materials whether or not cut to shape or sewn or otherwise made up.	
(2) Grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but not mounted on frame-works; segments and other finished parts of such wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery.	

Explanation.—The expression "grinding wheels and the like" and "segments and other finished parts of such wheels" shall mean those used on machine tools, electro-mechanical or pneumatic hand tools, for the trimming, polishing, sharpening, trueing or cutting of metals, stone, glass, plastics, ceramics, rubber, leather, mother of pearl, ivory and the like.

52 BOLTS AND NUTS, THREADED OR TAPPED, AND SCREWS, OF BASE METAL OR ALLOYS THEREOF, IN OR IN RELATION TO THE MANUFACTURE OF WHICH ANY PROCESS IS ORDINARILY CARRIED ON WITH THE AID OF POWER. — Ten per cent. *ad valorem.*

Explanation.—The expression "bolts and nuts, threaded or tapped, and screws" used in this Item shall include bolt ends, screw studs, screw studding, self-tapped screws, screw hooks and screw rings.

53 ZIP OR SLIDE FASTENERS AND PARTS THEREOF—

(1) Zip or Slide Fasteners. — Twenty per cent. *ad valorem.*

(2) Parts of Zip or Slide Fasteners. — Twenty-five per cent. *ad valorem.*

54 PRESSURE COOKERS— — Twenty per cent. *ad valorem.*

"Pressure cookers" means enclosed cooking vessels for use with an external heat source, capable of maintaining working steam pressure, known commercially as pressure cookers.

55 VACUUM FLASKS AND OTHER VACUUM VESSELS AND PARTS THEREOF—

(1) Vacuum flasks and other vacuum vessels.	Fifteen per cent. *ad valorem.*
(2) Parts of vacuum flasks and other vacuum vessels.	Twenty per cent. *ad valorem.*
56 PLAYING CARDS	Twenty per cent. *ad valorem.*
57 CAMPHOR	Ten per cent. *ad valorem.*
58 MENTHOL	Ten per cent. *ad valorem.*
59 ELECTRIC INSULATING TAPES, IN OR IN RELATION TO THE MANUFACTURE OF WHICH ANY PROCESS IS ORDINARILY CARRIED ON WITH THE AID OF POWER.	Ten per cent. *ad valorem.*
60 ADHESIVE TAPES, ALL SORTS, NOT ELSEWHERE SPECIFIED, INCLUDING CELLULOSE ADHESIVE TAPES AND PAPERBACKED ADHESIVE TAPES, IN OR IN RELATION TO THE MANUFACTURE OF WHICH ANY PROCESS IS ORDINARILY CARRIED ON WITH THE AID OF POWER.	Ten per cent. *ad valorem.*'.

Amendment of Act 58 of 1957.

41. In the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957,—

(*i*) in Item No. 4, under "II. *Manufactured tobacco*—", for the entry in the third column against sub-item (2), the entry "Seventy-five per cent. *ad valorem.*" shall be substituted;

(*ii*) in Item No. 19, for sub-item I (2), the following sub-item shall be substituted, namely:—

"(2) Others—

(*a*) Cotton fabrics, superfine	25 paise per square metre.
(*b*) Cotton fabrics, fine	15 paise per square metre.
(*c*) Cotton fabrics, medium-A	6 paise per square metre.
(*d*) Cotton fabrics, medium-B	6 paise per square metre.
(*e*) Cotton fabrics, coarse	4 paise per square metre.
(*f*) Cotton fabrics not otherwise specified	25 paise per square metre.".

42. In section 3 of the Mineral Products (Additional Duties of Excise and Customs) Act, 1958, in sub-section (*1*), in the Table, for the entry in the second column against item 3, the entry "Five hundred rupees per kilolitre at fifteen degrees of Centigrade thermometer." shall be substituted. Amendment of Act 27 of 1958.

CHAPTER VII *

FOREIGN TRAVEL TAX

43. (*1*) The provisions of this Chapter extend to the whole of India ~~except the State of Jammu and Kashmir.~~ Extent and commencement.

(*2*) They shall come into force on such date[1] as the Central Government may, by notification in the Official Gazette, appoint.

Definitions.

In this Chapter, unless the context otherwise requires,—

[Provided that they shall come into force in the State of Jammu and Kashmir on the 1st day of July, 1972.]

22 of 1934. (*a*) "aircraft" means the aircraft as defined in the Aircraft Act, 1934, which is used in the carriage of passengers;

(*b*) "carrier" means the person or authority undertaking the carriage of a passenger on an international journey and includes any agent, representative or other person acting on behalf of such person or authority;

(*c*) "customs port" and "customs airport" mean, respectively, a port or airport appointed as such under clause (*a*) of section 7 of the Customs Act, 1962; 52 of 1962.

(*d*) "fare" means the total amount of all charges of whatever nature (including charges, if any, for provision of food or accommodation) payable to the carrier by or on behalf of a passenger in respect of his international journey;

(*e*) "international journey", in relation to a passenger, means—

(*i*) his journey from the last customs port or customs airport of departure of the ship or aircraft in ~~the territories to which this Chapter extends~~ [India] to a place outside India, and includes further journeys by such passenger outside India by the same or different carriers;

(*ii*) his journey from a place outside India to the first customs port or customs airport of arrival of the ship or aircraft in ~~the said territories~~,

irrespective of whether the journey commences or terminates at such customs port or customs airport;

(*f*) "passenger" means any person travelling on board a ship or an aircraft on an international journey except—

(*i*) a person employed or engaged in any capacity on board the ship or aircraft on the business thereof;

(*ii*) a person on board the ship or aircraft either in pursuance of obligations laid upon the master, captain or other person in charge of the ship or aircraft to carry ship-wrecked or

1. 15-10-1971 : Vide Notification No GSR 1452, dated 1-10-1971, Gazette of India Extraordinary, part II, Section 3 (i) P. 27.

2. Omitted, ins. & subs. by Act 25 of 1972, S. 2 & Sch. (w.e.f. 1-7-1972)

distressed or other persons or by reason of any circumstances which neither the master of captain or other person in charge of the ship or aircraft nor the charterer, if any, could have prevented or forestalled;

(*g*) "ship" means a ship used (whether exclusively or not) for the carriage of passengers.

Foreign travel tax.

45. (*1*) With effect from the date of commencement of this Chapter, there shall be levied and paid to the Central Government in respect of every international journey by a passenger, where the fare for such journey is paid or is payable in Indian currency, a tax (hereafter in this Chapter referred to as the foreign travel tax) at the rate of fifteen per cent. of the fare paid or payable by such passenger for such journey.

Explanation.—When a passenger performs an international journey at a concessional rate or without being charged any fare, the fare ordinarily payable for the journey shall, for the purposes of this section, be deemed to be the fare payable by such passenger.

(*2*) In accordance with rules made under this Chapter, the foreign travel tax shall be collected by the carrier undertaking the carriage of the passengers, or, where the tickets or other relevant documents for such carriage are not issued by such carrier, by the carrier to whom such tickets or other documents relate, as an addition to the fares payable by such passengers and shall be paid to the Central Government.

Power to exempt.

46. Notwithstanding anything contained in this Chapter, the Central Government may,—

(*a*) by notification in the Official Gazette, and subject to such conditions and limitations as may be specified therein, exempt, wholly or to such extent as may be specified in the notification, any class or classes of passengers or any category or categories of passengers under any such class from the payment of foreign travel tax if that Government is satisfied that it is necessary so to do in the public interest;

(*b*) by order in writing, and subject to such conditions and limitations as may be specified therein, exempt, wholly or to such extent as may be specified in the order, any passenger from the payment of the said tax if that Government is satisfied, for reasons to be recorded in the order, that it is necessary or expedient so to do, having regard to the special circumstances of his case and the purpose of his journey.

Penalty.

47. Any carrier contravening the provisions of sub-section (*2*) of section 45 and any person committing a breach of any rule or regulation made under this Chapter shall be liable to a penalty not exceeding five thousand rupees and such penalty may be adjudged by such authority and in such manner as may be specified in the rules made under this Chapter.

Protection of action taken in good faith.

48. No suit or other legal proceeding shall lie against the Central Government and no suit, prosecution or other legal proceeding shall lie against any officer or authority of that Government for anything in good faith done or intended to be done in pursuance of this Chapter or the rules and regulations made thereunder.

49. (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Chapter. Power to make rules.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the assessment and collection of the foreign travel tax including the charges for collection payable to carriers, the authorities by whom adjudication of penalty and other functions under this Chapter are to be discharged, the issue of notices requiring payment of such tax, the manner in which such tax shall be payable, the recovery of any such tax due to the Central Government in the same manner as an arrear of land revenue or in any other manner, and the procedure for claiming refund of any amount paid under this Chapter;

(b) the powers of authorities referred to in clause (a) to enter, inspect and search any ship or aircraft or any premises of a carrier and to examine any tickets, books of account, returns or other documents for the purpose of carrying out any duty imposed on any such authority by or under this Chapter:

Provided that the provisions of the Code of Criminal Procedure, 1898, relating to searches shall, so far as they are applicable, apply in relation to searches under rules made under this clause; 5 of 1898.

(c) the procedure for adjudication of penalty;

(d) appeal and revision in the case of any order made under this Chapter, the manner in which and the time within which appeal may be preferred or application for revision may be made and the fees payable therefor;

(e) any other matter which is to be, or may be, provided for by rules under this Chapter.

50. (1) The Central Board of Excise and Customs constituted under section 3 of the Central Boards of Revenue Act, 1963, may, by notification in the Official Gazette, make regulations consistent with this Chapter and the rules made thereunder, generally to carry out the purposes of this Chapter. 54 of 1963. Power to make regulations.

(2) In particular, and without prejudice to the generality of the foregoing power, such regulations may provide for—

(a) the returns and other particulars and information which carriers shall furnish, the authorities to whom, and the intervals at which, such returns, particulars and information shall be furnished;

(b) supplemental matters arising out of any rule made by the Central Government under this Chapter.

51. Every rule made under this Chapter and every notification issued under section 46 shall be laid as soon as may be after it is made or issued before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or notification or both Houses agree that the rule should not be made or the notification should not be issued, the rule Rules and notifications to be laid before Parliament.

or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification.

CHAPTER VIII

MISCELLANEOUS

Amendment of Act 6 of 1898.

52. In the First Schedule to the Indian Post Office Act, 1898, for the sub-heading *"Parcels"* and the entries thereunder, the following shall be substituted, namely:—

"Parcels

For a weight not exceeding four hundred grams	One rupee.
For every four hundred grams, or fraction thereof, exceeding four hundred grams	One rupee.".

Amendment of Act 47 of 1961.

53. In the Deposit Insurance Corporation Act, 1961, in section 30, for the words "nine accounting years", the words "fourteen accounting years" shall be substituted.

Housing and Urban Development Finance Corporation Private Ltd. to be exempt for a certain period from liability to pay income-tax and surtax.

54. Notwithstanding anything contained in the Income-tax Act or the Companies (Profits) Surtax Act, 1964, the Housing and Urban Development Finance Corporation Private Ltd. (a Government company as defined in section 617 of the Companies Act, 1956) shall not be liable to pay any tax, under either of the two Acts first mentioned, on its income, profits or gains for the previous year relevant to the assessment year commencing on the 1st day of April, 1971 and for the ~~nine previous years~~ [fourteen previous years] next following that previous year. 7 of 1964. 1 of 1956.

Repeal.

55. Section 2 of the Finance Act, 1971 is hereby repealed and shall be deemed never to have been enacted. 14 of 1971.

Subs. by Act 44 of 1980, s. 52 (w.e.f. 1.4.1980).

THE FIRST SCHEDULE

(*See* section 2)

PART I

INCOME-TAX AND SURCHARGES ON INCOME-TAX

Paragraph A

In the case of every individual or Hindu undivided family or unregistered firm or other association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

(1) where the total income does not exceed Rs. 5,000	***Nil;***
(2) where the total income exceeds Rs. 5,000 but does not exceed Rs. 10,000	10 per cent. of the amount by which the total income exceeds Rs. 5,000;
(3) where the total income exceeds Rs. 10,000 but does not exceed Rs. 15,000	Rs. 500 *plus* 17 per cent. of the amount by which the total income exceeds Rs. 10,000;
(4) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000	Rs. 1,350 *plus* 23 per cent. of the amount by which the total income exceeds Rs. 15,000;
(5) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000	Rs. 2,500 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 20,000;
(6) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000	Rs. 4,000 *plus* 40 per cent. of the amount by which the total income exceeds Rs. 25,000;
(7) where the total income exceeds Rs. 30,000 but does not exceed Rs. 40,000	Rs. 6,000 *plus* 50 per cent. of the amount by which the total income exceeds Rs. 30,000;
(8) where the total income exceeds Rs. 40,000 but does not exceed Rs. 60,000	Rs. 11,000 *plus* 60 per cent. of the amount by which the total income exceeds Rs. 40,000;
(9) where the total income exceeds Rs. 60,000 but does not exceed Rs. 80,000	Rs. 23,000 *plus* 70 per cent. of the amount by which the total income exceeds Rs. 60,000;
(10) where the total income exceeds Rs. 80,000 but does not exceed Rs. 1,00,000	Rs. 37,000 *plus* 75 per cent. of the amount by which the total income exceeds Rs. 80,000;

(11) where the total income exceeds Rs. 1,00,000 but does not exceed Rs. 2,00,000	Rs. 52,000 *plus* 80 per cent. of the amount by which the total income exceeds Rs. 1,00,000;
(12) where the total income exceeds Rs. 2,00,000	Rs. 1,32,000 *plus* 85 per cent. of the amount by which the total income exceeds Rs. 2,00,000:

Provided that for the purposes of this Paragraph, in the case of a Hindu undivided family which at any time during the previous year satisfies either of the following two conditions, namely:—

(*a*) that it has at least two members entitled to claim partition who are not less than eighteen years of age, or

(*b*) that it has at least two members entitled to claim partition who are not lineally descended one from the other and who are not lineally descended from any other living member of the family,—

(*i*) no income-tax shall be payable on a total income not exceeding Rs. 7,000;

(*ii*) where the total income exceeds Rs. 7,000 but does not exceed Rs. 7,660, the income-tax payable thereon shall not exceed forty per cent. of the amount by which the total income exceeds Rs. 7,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(1) where the total income does not exceed Rs. 10,000	15 per cent. of the total income;
(2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000	Rs. 1,500 *plus* 25 per cent. of the amount by which the total income exceeds Rs. 10,000;
(3) where the total income exceeds Rs. 20,000	Rs. 4,000 *plus* 40 per cent. of the amount by which the total income exceeds Rs. 20,000.

Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax.

Paragraph C

In the case of every registered firm,—

Rates of income-tax

(1) where the total income does not exceed Rs. 10,000	*Nil;*
(2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000	4 per cent. of the amount by which the total income exceeds Rs. 10,000;
(3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000	Rs. 600 *plus* 6 per cent. of the amount by which the total income exceeds Rs. 25,000;
(4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000	Rs. 2,100 *plus* 12 per cent. of the amount by which the total income exceeds Rs. 50,000;
(5) where the total income exceeds Rs. 1,00,000	Rs. 8,100 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 1,00,000.

Surcharges on income-tax

The amount of income-tax computed at the rate hereinbefore specified shall be increased by the aggregate of surcharges for purposes of the Union calculated as specified hereunder:—

(*a*) in the case of a registered firm whose total income includes income derived from a profession carried on by it and the income so included is not less than fifty-one per cent. of such total income, a surcharge calculated at the rate of ten per cent. of the amount of income-tax computed at the rate hereinbefore specified;

(*b*) in the case of any other registered firm, a surcharge calculated at the rate of twenty per cent. of the amount of income-tax computed at the rate hereinbefore specified; and

(c) a special surcharge calculated at the rate of ten per cent. on the aggregate of the following amounts, namely:—

(*i*) the amount of income-tax computed at the rate hereinbefore specified; and

(*ii*) the amount of the surcharge calculated in accordance with clause (*a*), or, as the case may be, clause (*b*) of this sub-paragraph.

Explanation.—For the purposes of this Paragraph, "registered firm" includes an unregistered firm assessed as a registered firm under clause (*b*) of section 183 of the Income-tax Act.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income	50 per cent.

Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax.

Paragraph E

In the case of the Life Insurance Corporation of India established under the Life Insurance Corporation Act, 1956,— 31 of 1956

Rates of income-tax

(*i*) on that part of its total income which consists of profits and gains from life insurance business	52.5 per cent.;
(*ii*) on the balance, if any, of the total income	the rate of income-tax applicable, in accordance with Paragraph F of this Part, to the total income of a domestic company which is a company in which the public are substantially interested.

Paragraph F

In the case of a company, other than the Life Insurance Corporation of India established under the Life Insurance Corporation Act, 1956,— 31 of 1956.

Rates of income-tax

I. In the case of a domestic company—

(1) where the company is a company in which the public are substantially interested,—	
(*i*) in a case where the total income does not exceed Rs. 50,000	45 per cent. of the total income;
(*ii*) in a case where the total income exceeds Rs. 50,000	55 per cent. of the total income;
(2) where the company is not a company in which the public are substantially interested,—	
(*i*) in the case of an industrial company—	
(*a*) on so much of the total income as does not exceed Rs. 10,00,000	55 per cent.;

(*b*) on the balance, if any, of the total income	60 per cent.;
(*ii*) in any other case	65 per cent. of the total income:

Provided that the income-tax payable by a domestic company, being a company in which the public are substantially interested, the total income of which exceeds Rs. 50,000, shall not exceed the aggregate of—

(*a*) the income-tax which would have been payable by the company if its total income had been Rs. 50,000 (the income of Rs. 50,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(*b*) eighty per cent. of the amount by which its total income exceeds Rs. 50,000.

II. In the case of a company other than a domestic company—

(*i*) on so much of the total income as consists of—	
(*a*) royalties received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1961, or	
(*b*) fees for rendering technical services received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 29th day of February, 1964,	
and where such agreement has, in either case, been approved by the Central Government	50 per cent.;
(*ii*) on the balance, if any, of the total income	70 per cent.

PART II

Rates for deduction of tax at source in certain cases

In every case in which under the provisions of sections 193, 194, 194A and 195 of the Income-tax Act, tax is to be deducted at the rates in force,

deduction shall be made from the income subject to deduction, at the following rates:—

	Income-tax	
	Rate of income-tax	Rate of surcharge
1. In the case of a person other than a company—		
(*a*) where the person is resident—		
(*i*) on income by way of interest other than "Interest on securities"	10 per cent.	*Nil*
(*ii*) on any other income (excluding interest payable on a tax free security)	20 per cent.	3 per cent.
(*b*) where the person is not resident in India—		
(*i*) on the whole income (excluding interest payable on a tax free security)	Income-tax at 30 per cent. and surcharge at 4·5 per cent. of the amount of the income *or* income-tax and surcharge on income-tax in respect of the income at the rates prescribed in Paragraph A of Part III of this Schedule, if such income had been the total income, whichever is higher;	
(*ii*) on the income by way of interest payable on a tax free security	15 per cent.	2·25 per cent
2. In the case of a company—		
(*a*) where the company is a domestic company—		
(*i*) on income by way of interest other than " Interest on securities "	20 per cent.	*Nil*
(*ii*) on any other income (excluding interest payable on a tax free security)	22 per cent.	*Nil*

(*b*) where the company is not a domestic company—		
(*i*) on the income by way of dividends payable by any domestic company	24.5 per cent.	*Nil*
(*ii*) on the income by way of royalties payable by an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1961, and which has been approved by the Central Government	50 per cent.	*Nil*
(*iii*) on the income by way of fees payable by an Indian concern for rendering technical services in pursuance of an agreement made by it with the Indian concern after the 29th day of February, 1964, and which has been approved by the Central Government	50 per cent.	*Nil*
(*iv*) on the income by way of interest payable on a tax free security	44 per cent.	*Nil*
(*v*) on any other income	70 per cent.	*Nil*

PART III

Rates for calculating or charging income-tax in certain cases, deducting income-tax from income chargeable under the head "Salaries" or any payment referred to in sub-section (9) *of section* 80E *and computing "advance tax".*

In cases in which income-tax has to be calculated under the first proviso to sub-section (5) of section 132 of the Income-tax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or deducted under sub-section (9) of section 80E of the said Act from any payment referred to in the said sub-section (9) or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed, at the rate or rates in force, such income-tax or, as

the case may be, "advance tax" (not being "advance tax" in respect of any income chargeable to tax under section 164 of the Income-tax Act at the rate of sixty-five per cent.) shall be so calculated, charged, deducted or computed at the following rate or rates:—

Paragraph A

In the case of every individual or Hindu undivided family or unregistered firm or other association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

(1) where the total income does not exceed Rs. 5,000	*Nil*;
(2) where the total income exceeds Rs. 5,000 but does not exceed Rs. 10,000	10 per cent. of the amount by which the total income exceeds Rs. 5,000;
(3) where the total income exceeds Rs. 10,000 but does not exceed Rs. 15,000	Rs. 500 *plus* 17 per cent. of the amount by which the total income exceeds Rs. 10,000;;
(4) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000	Rs. 1,350 *plus* 23 per cent. of the amount by which the total income exceeds Rs. 15,000;
(5) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000	Rs. 2,500 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 20,000;
(6) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000	Rs. 4,000 *plus* 40 per cent. of the amount by which the total income exceeds Rs. 25,000
(7) where the total income exceeds Rs. 30,000 but does not exceed Rs. 40,000	Rs. 6,000 *plus* 50 per cent. of the amount by which the total income exceeds Rs. 30,000;
(8) where the total income exceeds Rs. 40,000 but does not exceed Rs. 60,000	Rs. 11,000 *plus* 60 per cent. of the amount by which the total income exceeds Rs. 40,000;
(9) where the total income exceeds Rs. 60,000 but does not exceed Rs 80,000	Rs. 23,000 *plus* 70 per cent. of the amount by which the total income exceeds Rs. 60,000;
(10) where the total income exceeds Rs. 80,000 but does not exceed Rs. 1,00,000	Rs. 37,000 *plus* 75 per cent. of the amount by which the total income exceeds Rs. 80,000;
(11) where the total income exceeds Rs. 1,00,000 but does not exceed Rs. 2,00,000	Rs. 52,000 *plus* 80 per cent. of the amount by which the total income exceeds Rs. 1,00,000;
(12) where the total income exceeds Rs. 2,00,000	Rs. 1,32,000 *plus* 85 per cent. of the amount by which the total income exceeds Rs. 2,00,000:

Provided that for the purposes of this Paragraph, in the case of a Hindu undivided family which at any time during the previous year relevant to the assessment year commencing on the 1st day of April, 1972 satisfies either of the following two conditions, namely:—

(*a*) that it has at least two members entitled to claim partition who are not less than eighteen years of age, or

(*b*) that it has at least two members entitled to claim partition who are not lineally descended one from the other and who are not lineally descended from any other living member of the family,—

(*i*) no income-tax shall be payable on a total income not exceeding Rs. 7,000;

(*ii*) where the total income exceeds Rs. 7,000 but does not exceed Rs. 7,660, the income-tax payable thereon shall not exceed forty per cent. of the amount by which the total income exceeds Rs. 7,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge for purposes of the Union calculated at the following rates, namely:—

(*a*) in a case where the total income does not exceed Rs. 15,000	10 per cent.;
(*b*) in any other case	15 per cent.:

Provided that the amount of surcharge payable shall, in no case, exceed the aggregate of the following sums, namely:—

(*i*) an amount calculated at the rate of 10 per cent. on the amount of income-tax on an income of Rs. 15,000, if such income had been the total income (the income of Rs. 15,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the person concerned); and

(*ii*) 40 per cent. of the amount by which the total income exceeds Rs. 15,000.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(1) where the total income does not exceed Rs. 10,000	15 per cent. of the total income;
(2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000	Rs. 1,500 *plus* 25 per cent. of the amount by which the total income exceeds Rs. 10,000;
(3) where the total income exceeds Rs. 20,000	Rs. 4,000 *plus* 40 per cent. of the amount by which the total income exceeds Rs. 20,000.

Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent. of such income-tax.

Paragraph C

In the case of every registered firm,—

Rates of income-tax

(1) where the total income does not exceed Rs. 10,000	*Nil*;
(2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000	4 per cent. of the amount by which the total income exceeds Rs. 10,000;
(3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000	Rs. 600 *plus* 6 per cent. of the amount by which the total income exceeds Rs. 25,000;
(4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000	Rs. 2,100 *plus* 12 per cent. of the amount by which total income exceeds Rs. 50,000;
(5) where the total income exceeds Rs. 1,00,000	Rs. 8,100 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 1,00,000.

Surcharges on income-tax

The amount of income-tax computed at the rate hereinbefore specified shall be increased by the aggregate of surcharges for purposes of the Union calculated as specified hereunder—

(*a*) in the case of a registered firm whose total income includes income derived from a profession carried on by it and the income so included is not less than fifty-one per cent. of such total income, a surcharge calculated at the rate of ten per cent. of the amount of income-tax computed at the rate hereinbefore specified;

(*b*) in the case of any other registered firm, a surcharge calculated at the rate of twenty per cent. of the amount of income-tax computed at the rate hereinbefore specified; and

(*c*) a special surcharge calculated at the rate of fifteen per cent. on the aggregate of the following amounts, namely:—

(*i*) the amount of income-tax computed at the rate hereinbefore specified; and

(*ii*) the amount of the surcharge calculated in accordance with clause (*a*), or, as the case may be, clause (*b*) of this sub-paragraph.

Explanation.—For the purposes of this Paragraph, "registered firm" includes an unregistered firm assessed as a registered firm under clause (*b*) of section 183 of the Income-tax Act.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income	50 per cent.

Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent. of such income-tax.

Paragraph E

In the case of the Life Insurance Corporation of India established
31 of 1956. under the Life Insurance Corporation Act, 1956,—

Rates of income-tax

(*i*) on that part of its total income which consists of profits and gains from life insurance business	52·5 per cent.;
(*ii*) on the balance, if any, of the total income	the rate of income-tax applicable, in accordance with Paragraph F of this Part, to the total income of a domestic company which is a company in which the public are substantially interested.

Paragraph F

In the case of a company, other than the Life Insurance Corporation
31 of 1956. of India established under the Life Insurance Corporation Act, 1956,—

Rates of income-tax

I. In the case of domestic company—	
(1) where the company is a company in which the public are substantially interested,—	
(*i*) in a case where the total income does not exceed Rs. 50,000	45 per cent. of the total income;
(*ii*) in a case where the total income exceeds Rs. 50,000	55 per cent. of the total income;
(2) where the company is not a company in which the public are substantially interested,—	
(*i*) in the case of an industrial company —	
(*a*) on so much of the total income as does not exceed Rs. 10,00,000	55 per cent.;
(*b*) on the balance, if any, of the total income	60 per cent.;
(*ii*) in any other case	65 per cent. of the total income ;

Provided that the income-tax payable by a domestic company, being a company in which the public are substantially interested, the total income of which exceeds Rs. 50,000, shall not exceed the aggregate of—

(*a*) the income-tax which would have been payable by the company if its total income had been Rs. 50,000 (the income of Rs. 50,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(*b*) eighty per cent. of the amount by which its total income exceeds Rs. 50,000.

II. In the case of a company other than a domestic company—

(*i*) on so much of the total income as consists of—	
(*a*) royalties received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1961, or	
(*b*) fees for rendering technical services received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 29th day of February, 1964,	
and where such agreement has, in either case, been approved by the Central Government	50 per cent.;
(*ii*) on the balance, if any, of the total income	70 per cent.

THE SECOND SCHEDULE

(*See* section 39)

In the First Schedule to the Tariff Act,—

(*i*) in Items Nos. 1(1), 39(2), 46(6), 58(1), 73(15) (*a*), 73(15) (*b*), 75(4), 75(9), 75(10), 75(11), 75(12), 75(12A), 75(14) and 75(15), for the entry against each of them in the fourth column, the entry "100 per cent. *ad valorem*." shall be substituted;

(*ii*) in Item No. 5(2), for the entries in the fourth and sixth columns, the entries "100 per cent. *ad valorem*." and "90 per cent. *ad valorem*." shall, respectively, be substituted;

(*iii*) in Item No. 9(3), for the entries in the fourth and sixth columns against sub-item (*a*), the entries "Rs. 60 per kilogram." and "Rs. 60 per kilogram less 7½ per cent. *ad valorem*." shall, respectively, be substituted;

(*iv*) in Items Nos. 75(2), 75(3) and 75(13), for the entries against each of them in the fourth and fifth columns, the entries "100 per cent. *ad valorem*." and "92½ per cent. *ad valorem*." shall, respectively, be substituted;

(*v*) in Item No. 75(18), for the entry in the fourth column against sub-item (*b*) (*ii*), the entry "100 per cent. *ad valorem*." shall be substituted;

(*vi*) in Item No. 87C, for the entry in the fourth column against sub-item (*i*), the entry "30 per cent. *ad valorem*." shall be substituted.

Rep. by Act.....38....of 1978, S. 2 & Sch. I

THE INDIAN TELEGRAPH (AMENDMENT) ACT, 1971

No. 33 OF 1971

[10th August, 1971]

An Act further to amend the Indian Telegraph Act, 1885.

BE it enacted by Parliament in the Twenty-second year of the Republic of India as follows:—

Short title.

1. This Act may be called the Indian Telegraph (Amendment) Act, 1971.

Insertion of new section 6A.

2. After section 6 of the Indian Telegraph Act, 1885 (hereinafter referred to as the principal Act), the following section shall be inserted, namely:— 13 of 1885.

Power to notify rates for transmission of messages to countries outside India.

"6A. (1) The Central Government may, from time to time, by order, notify the rates at which, and the other conditions and restrictions subject to which, messages shall be transmitted to any country outside India.

(2) In notifying the rates under sub-section (1), the Central Government shall have due regard to all or any of the following factors, namely:—

(a) the rates for the time being in force, for transmission of messages, in countries outside India;

(b) the foreign exchange rates for the time being in force;

(c) the rates for the time being in force for transmission of messages within India;

(d) such other relevant factors as the Central Government may think fit in the circumstances of the case.".

Amendment of section 7.

3. In sub-section (2) of section 7 of the principal Act, in clause (a), the words "within India" shall be inserted at the end.

Omission of section 29.

4. Section 29 of the principal Act shall be omitted.

THE MEDICAL TERMINATION OF PREGNANCY ACT, 1971

No. 34 OF 1971

[10th *August*, 1971]

An Act to provide for the termination of certain pregnancies by registered medical practitioners and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title, extent and commencement.

1. (*1*) This Act may be called the Medical Termination of Pregnancy Act, 1971.

(*2*) It extends to the whole of India except the State of Jammu and Kashmir.

(*3*) It shall come into force on such date[1] as the Central Government may, by notification in the Official Gazette, appoint.

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "guardian" means a person having the care of the person of a minor or a lunatic:

(*b*) "lunatic" has the meaning assigned to it in section 3 of the Indian Lunacy Act, 1912;

4 of 1912.

(*c*) "minor" means a person who, under the provisions of the Indian Majority Act, 1875, is to be deemed not to have attained his majority;

9 of 1875.

[1] 1-4-1972 : Vide Notification No. G. S. R. 285, dated 19-2-1972, Gazette of India, part II, Section 3 (i), p 708.

(*d*) "registered medical practitioner" means a medical practitioner who possesses any recognised medical qualification as defined in clause (*h*) of section 2 of the Indian Medical Council Act, 1956, whose name has been entered in a State Medical Register and who has such experience or training in gynaecology and obstetrics as may be prescribed by rules made under this Act. 102 of 1956.

When pregnancies may be terminated by registered medical practitioners.

3. (*1*) Notwithstanding anything contained in the Indian Penal Code, a registered medical practitioner shall not be guilty of any offence under that Code or under any other law for the time being in force, if any pregnancy is terminated by him in accordance with the provisions of this Act. 45 of 1860.

(*2*) Subject to the provisions of sub-section (*4*), a pregnancy may be terminated by a registered medical practitioner,—

(*a*) where the length of the pregnancy does not exceed twelve weeks, if such medical practitioner is, or

(*b*) where the length of the pregnancy exceeds twelve weeks but does not exceed twenty weeks, if not less than two registered medical practitioners are,

of opinion, formed in good faith, that—

(*i*) the continuance of the pregnancy would involve a risk to the life of the pregnant woman or of grave injury to her physical or mental health; or

(*ii*) there is a substantial risk that if the child were born, it would suffer from such physical or mental abnormalities as to be seriously handicapped.

Explanation I.—Where any pregnancy is alleged by the pregnant woman to have been caused by rape, the anguish caused by such pregnancy shall be presumed to constitute a grave injury to the mental health of the pregnant woman.

Explanation II.—Where any pregnancy occurs as a result of failure of any device or method used by any married woman or her husband for the purpose of limiting the number of children, the anguish caused by such unwanted pregnancy may be presumed to constitute a grave injury to the mental health of the pregnant woman.

(*3*) In determining whether the continuance of a pregnancy would involve such risk of injury to the health as is mentioned in sub-section (*2*), account may be taken of the pregnant woman's actual or reasonably foreseeable environment.

(*4*) (*a*) No pregnancy of a woman, who has not attained the age of eighteen years, or, who, having attained the age of eighteen years, is a lunatic, shall be terminated except with the consent in writing of her guardian.

(*b*) Save as otherwise provided in clause (*a*), no pregnancy shall be terminated except with the consent of the pregnant woman.

Place where pregnancy may be terminated.

4. No termination of pregnancy shall be made in accordance with this Act at any place other than—

(*a*) a hospital established or maintained by Government, or

(*b*) a place for the time being approved for the purpose of this Act by Government.

Sections 3 and 4 when not to apply.

5. (*1*) The provisions of section 4, and so much of the provisions of sub-section (*2*) of section 3 as relate to the length of the pregnancy and the opinion of not less than two registered medical practitioners, shall not apply to the termination of a pregnancy by a registered medical practitioner in a case where he is of opinion, formed in good faith, that the termination of such pregnancy is immediately necessary to save the life of the pregnant woman.

45 of 1860.

(*2*) Notwithstanding anything contained in the Indian Penal Code, the termination of a pregnancy by a person who is not a registered medical practitioner shall be an offence punishable under that Code, and that Code shall, to this extent, stand modified.

Explanation.—For the purposes of this section, so much of the provisions of clause (*d*) of section 2 as relate to the possession, by a registered medical practitioner, of experience or training in gynaecology and obstetrics shall not apply.

Power to make rules.

6. (*1*) The Central Government may, by notification in the Official Gazette, make rules to carry out the provisions of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the experience or training, or both, which a registered medical practitioner shall have if he intends to terminate any pregnancy under this Act; and

(*b*) such other matters as are required to be or may be, provided by rules made under this Act.

(*3*) Every rule made by the Central Government under this Act shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Power to make regulations.

7. (1) The State Government may, by regulations,—

(a) require any such opinion as is referred to in sub-section (2) of section 3 to be certified by a registered medical practitioner or practitioners concerned, in such form and at such time as may be specified in such regulations, and the preservation or disposal of such certificates;

(b) require any registered medical practitioner, who terminates a pregnancy, to give intimation of such termination and such other information relating to the termination as may be specified in such regulations;

(c) prohibit the disclosure, except to such persons and for such purposes as may be specified in such regulations, of intimations given or information furnished in pursuance of such regulations.

(2) The intimation given and the information furnished in pursuance of regulations made by virtue of clause (b) of sub-section (1) shall be given or furnished, as the case may be, to the Chief Medical Officer of the State.

(3) Any person who wilfully contravenes or wilfully fails to comply with the requirements of any regulation made under sub-section (1) shall be liable to be punished with fine which may extend to one thousand rupees.

Protection of action taken in good faith.

8. No suit or other legal proceeding shall lie against any registered medical practitioner for any damage caused or likely to be caused by anything which is in good faith done or intended to be done under this Act.

Rep. by Act.....38...of 1978; S.2 + Sch. I

THE GUJARAT STATE LEGISLATURE (DELEGATION OF POWERS) ACT, 1971

No. 35 of 1971

[10*th August*, 1971]

An Act to confer on the President the power of the Legislature of the State of Gujarat to make laws.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. This Act may be called the Gujarat State Legislature (Delegation of Powers) Act, 1971. Short title.

2. In this Act, "Proclamation" means the Proclamation issued on the 13th day of May, 1971, under article 356 of the Constitution by the President, and published with the notification of the Government of India in the Ministry of Home Affairs No. G.S.R. 691 of the said date. Definition.

3. (*1*) The power of the Legislature of the State of Gujarat to make laws, which has been declared by the Proclamation to be exercisable by or under the authority of Parliament, is hereby conferred on the President. Conferment on the President of the power of the State Legislature to make laws.

(*2*) In the exercise of the said power, the President may, from time to time, whether Parliament is or is not in session, enact, as a President's Act, a Bill containing such provisions as he considers necessary:

Provided that before enacting any such Act, the President shall, whenever he considers it practicable to do so, consult a Committee constituted for the purpose, consisting of thirty-four members of the House of the People nominated by the Speaker and seventeen members of the Council of States nominated by the Chairman.

REPEALED

(3) Every Act enacted by the President under sub-section (2) shall, as soon as may be after enactment, be laid before each House of Parliament.

(4) Either House of Parliament may, by resolution passed within thirty days from the date on which the Act has been laid before it under sub-section (3), which period may be comprised in one session or in two successive sessions, direct any modifications to be made in the Act and if the modifications are agreed to by the other House of Parliament during the session in which the Act has been so laid before it or the session succeeding, such modifications shall be given effect to by the President by enacting an amending Act under sub-section (2):

Provided that nothing in this sub-section shall affect the validity of the Act or of any action taken thereunder before it is so amended.

by Act 38 of 1978, S. 2 + Sch. I

THE PUNJAB STATE LEGISLATURE (DELEGATION OF POWERS) ACT, 1971

No. 36 OF 1971

[10th *August*, 1971]

An Act to confer on the President the power of the Legislature of the State of Punjab to make laws.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. This Act may be called the Punjab State Legislature (Delegation of Powers) Act, 1971. Short title.

2. In this Act, "Proclamation" means the Proclamation issued on the 15th day of June, 1971, under article 356 of the Constitution by the President, and published with the notification of the Government of India in the Ministry of Home Affairs No. G.S.R. 944 of the said date. Definition.

3. (1) The power of the Legislature of the State of Punjab to make laws, which has been declared by the Proclamation to be exercisable by or under the authority of Parliament, is hereby conferred on the President. Conferment on the President of the power of the State Legislature to make laws.

(2) In the exercise of the said power, the President may, from time to time, whether Parliament is or is not in session, enact, as a President's Act, a Bill containing such provisions as he considers necessary:

Provided that before enacting any such Act, the President shall, whenever he considers it practicable to do so, consult a Committee constituted for the purpose, consisting of thirty members of the House of the People nominated by the Speaker and fifteen members of the Council of States nominated by the Chairman.

(3) Every Act enacted by the President under sub-section (2) shall, as soon as may be after enactment, be laid before each House of Parliament.

(4) Either House of Parliament may, by resolution passed within thirty days from the date on which the Act has been laid before it under sub-section (3), which period may be comprised in one session or in two

successive sessions, direct any modifications to be made in the Act and if the modifications are agreed to by the other House of Parliament during the session in which the Act has been so laid before it or the session succeeding, such modifications shall be given effect to by the President by enacting an amending Act under sub-section (2):

Provided that nothing in this sub-section shall affect the validity of the Act or of any action taken thereunder before it is so amended.

THE CENTRAL BOARD OF DIRECT TAXES (VALIDATION OF PROCEEDINGS) ACT, 1971

No. 37 of 1971

[14th August, 1971]

An Act to provide for validation of certain proceedings in relation to direct taxes and for matters connected therewith.

Be it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. This Act may be called the Central Board of Direct Taxes (Validation of Proceedings) Act, 1971. Short title.

2. Notwithstanding any judgment, decree or order of any court, tribunal or any other authority, no approval, declaration, determination, recognition, direction, instruction, notification, order or rule, or other thing or action given, made, granted, issued, done or taken or purporting to have been given, made, granted, issued, done or taken by the Central Board of Direct Taxes, constituted under the Central Boards of Revenue Act, 1963, in the exercise of the powers or the performance of the duties entrusted to it by the Central Government or by or under any law (not being the Estate Duty Act, 1953) shall be deemed to be invalid or ever to have been invalid by reason only of the fact that such approval, declaration, determination, recognition, direction, instruction, notification, order, rule, thing or action was given, made, granted, issued, done or taken by the Chairman and other members of the said Board, either singly or jointly, without having been validly entrusted with the powers or duties in that behalf in accordance with the provisions of the aforesaid 1963-Act or the rules made thereunder, and accordingly— Validation of certain proceedings.

54 of 1963

34 of 1953.

(a) all acts, proceedings or things done or taken in pursuance of such approval, declaration, determination, recognition, direction, instruction, notification, order, rule, thing or action shall, for all purposes, be deemed to be, and to have always been, done or taken in accordance with law; and

(b) no suit or other proceeding shall be instituted or continued against the Government or any person or authority whatsoever on the ground that any such act, proceeding or thing was not done or taken in accordance with law.

THE APPROPRIATION (No. 3) ACT, 1971

No. 38 OF 1971

[15*th August*, 1971]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 1971-72.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Appropriation (No. 3) Act, 1971.

Issue of Rs. 2,00,00,000 out of the Consolidated Fund of India for the year 1971-72.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of two hundred crores of rupees towards defraying the several charges which will come in course of payment during the financial year 1971-72, in respect of the services specified in column 2 of the Schedule.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3		
		Sums not exceeding		
No. of Vote	Services and purposes	Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
25	Grants-in-aid to State and Union Territory Governments	1,20,00,00,000	..	1,20,00,00,000
66	Expenditure on Displaced Persons . .	80,00,00,000	..	80,00,00,000
	TOTAL . . .	2,00,00,00,000	..	2,00,00,00,000

THE AGRICULTURAL REFINANCE CORPORATION (AMENDMENT) ACT, 1971

No. 39 OF 1971

[15*th August*, 1971]

An Act further to amend the Agricultural Refinance Corporation Act, 1963.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Agricultural Refinance Corporation (Amendment) Act, 1971.

Amendment of section 2.

2. In section 2 of the Agricultural Refinance Corporation Act, 1963 (hereinafter referred to as the principal Act), after clause (*a*), the following *Explanation* shall be inserted and shall be deemed always to have been inserted, namely:— 10 of 1963.

'*Explanation*.—For the purposes of this clause, "pisciculture" includes the development of fisheries, both inland and marine, catching of fish and all activities connected therewith or incidental thereto;'.

Amendment of section 20.

3. In section 20 of the principal Act,—

(*i*) in sub-section (*1*), after clause (*b*), the following clause shall be inserted, namely:—

"(*bb*) borrow money from the Reserve Bank out of the National Agricultural Credit (Long Term Operations) Fund established under section 46A of the Reserve Bank of India Act, 1934"; 2 of 1934.

(*ii*) in sub-section (*2*), for the words, brackets and letters "and outstanding under clauses (*b*) and (*c*) of that sub-section", the words, brackets and letters "and outstanding under clauses (*b*), (*bb*) and (*c*) of that sub-section" shall be substituted.

2 of 1934.

4. In section 46A of the Reserve Bank of India Act, 1934, in sub-section (*2*), after clause (*d*) and before the *Explanation*, the following clause shall be inserted, namely:— Consequential amendment of Act 2 of 1934.

"(*e*) the making to the Agricultural Refinance Corporation of loans and advances repayable on the expiry of fixed periods not exceeding twenty years from the date of making such loan or advance.".

THE PUBLIC PREMISES (EVICTION OF UNAUTHORISED OCCUPANTS) ACT, 1971

NO. 40 OF 1971

[23rd *August*, 1971]

An Act to provide for the eviction of unauthorised occupants from public premises and for certain incidental matters.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title, extent and commencement.

1. (*1*) This Act may be called the Public Premises (Eviction of Unauthorised Occupants) Act, 1971.

(*2*) It extends to the whole of India.

(*3*) It shall be deemed to have come into force on the 16th day of September, 1958 except sections 11, 19 and 20 which shall come into force at once.

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "corporate authority" means—

(*i*) any company or Corporation referred to in sub-clause (*1*), or

(*ii*) the Corporation or any committee or the Authority referred to in sub-clause (*2*),

of clause (*e*) of this section;

(*b*) "estate officer" means an officer appointed as such by the Central Government under section 3;

(*c*) "premises" means any land or any building or part of a building and includes,—

(*i*) the garden, grounds and outhouses, if any, appertaining to such building or part of a building, and

(*ii*) any fittings affixed to such building or part of a building for the more beneficial enjoyment thereof;

(*d*) "prescribed" means prescribed by rules made under this Act;

(*e*) "public premises" means any premises belonging to or taken on lease or requisitioned by, or on behalf of, the Central Government, and includes—

(*1*) any premises belonging to, or taken on lease by, or on behalf of—

(*i*) any company as defined in section 3 of the Companies Act, 1956 in which not less than fifty-one per cent. of the paid-up share capital is held by the Central Government; and 1 of 1956.

(*ii*) any Corporation (not being a company as defined in section 3 of the Companies Act, 1956 or a local authority) established by or under a Central Act and owned or controlled by the Central Government; and 1 of 1956.

(*2*) in relation to the Union territory of Delhi—

(*i*) any premises belonging to the Municipal Corporation of Delhi or any municipal committee or notified area committee, and

(*ii*) any premises belonging to the Delhi Development Authority whether such premises are in the possession of, or leased out by, the said Authority;

(*f*) "rent", in relation to any public premises, means the consideration payable periodically for the authorised occupation of the premises, and includes—

(*i*) any charge for electricity, water or any other services in connection with the occupation of the premises.

(*ii*) any tax (by whatever name called) payable in respect of the premises,

where such charge or tax is payable by the Central Government or the corporate authority;

(*g*) "unauthorised occupation", in relation to any public premises, means the occupation by any person of the public premises without authority for such occupation, and includes the continuance in occupation by any person of the public premises after the authority (whether by way of grant or any other mode of transfer) under which he was allowed to occupy the premises has expired or has been determined for any reason whatsoever.

Appointment of estate officers.

3. The Central Government may, by notification in the Official Gazette,—

(*a*) appoint such persons, being gazetted officers of Government or officers of equivalent rank of the corporate authority, as it thinks fit, to be estate officers for the purposes of this Act; and

(*b*) define the local limits within which, or the categories of public premises in respect of which, the estate officers shall exercise the powers conferred, and perform the duties imposed, on estate officers by or under this Act.

Issue of notice to show cause against order of eviction.

4. (*1*) If the estate officer is of opinion that any persons are in unauthorised occupation of any public premises and that they should be evicted, the estate officer shall issue in the manner hereinafter provided a notice in writing calling upon all persons concerned to show cause why an order of eviction should not be made.

(*2*) The notice shall—

(*a*) specify the grounds on which the order of eviction is proposed to be made; and

(*b*) require all persons concerned, that is to say, all persons who are, or may be, in occupation of, or claim interest in, the public premises, to show cause, if any, against the proposed order on or before such date as is specified in the notice, being a date not earlier than ten days from the date of issue thereof.

(*3*) The estate officer shall cause the notice to be served by having it affixed on the outer door or some other conspicuous part of the public premises, and in such other manner as may be prescribed, whereupon the notice shall be deemed to have been duly given to all persons concerned.

(*4*) Where the estate officer knows or has reasons to believe that any persons are in occupation of the public premises, then, without prejudice to the provisions of sub-section (*3*), he shall cause a copy of the notice to be served on every such person by post or by delivering or tendering it to that person or in such other manner as may be prescribed.

Eviction of unauthorised occupants.

5. (*1*) If, after considering the cause, if any, shown by any person in pursuance of a notice under section 4 and any evidence he may produce in support of the same and after giving him a reasonable opportunity of being heard, the estate officer is satisfied that the public premises are in unauthorised occupation, the estate officer may make an order of eviction, for reasons to be recorded therein, directing that the public premises shall be vacated, on such date as may be specified in the order, by all persons who may be in occupation thereof or any part thereof, and cause a copy of the order to be affixed on the outer door or some other conspicuous part of the public premises.

(*2*) If any person refuses or fails to comply with the order of eviction within thirty days of the date of its publication under sub-section (*1*), the estate officer or any other officer duly authorised by the estate officer in this behalf may evict that person from, and take possession of, the public premises and may, for that purpose, use such force as may be necessary.

Disposal of property left on public premises by unauthorised occupants.

6. (*1*) Where any persons have been evicted from any public premises under section 5, the estate officer may, after giving fourteen days' notice to the persons from whom possession of the public premises has been taken and after publishing the notice in at least one newspaper having circulation in the locality, remove or cause to be removed or dispose of by public auction any property remaining on such premises.

(*2*) Where any property is sold under sub-section (*1*), the sale proceeds thereof shall, after deducting the expenses of the sale and the amount, if any, due to the Central Government or the corporate authority on account of arrears of rent or damages or costs, be paid to such person or persons as may appear to the estate officer to be entitled to the same:

Provided that where the estate officer is unable to decide as to the person or persons to whom the balance of the amount is payable or as to the apportionment of the same, he may refer such dispute to the civil court of competent jurisdiction and the decision of the court thereon shall be final.

Power to require payment of rent or damages in respect of public premises.

7. (*1*) Where any person is in arrears of rent payable in respect of any public premises, the estate officer may, by order, require that person to pay the same within such time and in such instalments as may be specified in the order.

(*2*) Where any person is, or has at any time been, in unauthorised occupation of any public premises, the estate officer may, having regard to such principles of assessment of damages as may be prescribed, assess the damages on account of the use and occupation of such premises and may, by order, require that person to pay the damages within such time and in such instalments as may be specified in the order.

(*3*) No order under sub-section (*1*) or sub-section (*2*) shall be made against any person until after the issue of a notice in writing to the person calling upon him to show cause within such time as may be specified in the notice, why such order should not be made, and until his objections, if any, and any evidence he may produce in support of the same, have been considered by the estate officer.

Powers of estate officers.

8. An estate officer shall, for the purpose of holding any inquiry under this Act, have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908, when trying a suit in respect of the following matters, namely:—

5 of 1908.

(*a*) summoning and enforcing the attendance of any person and examining him on oath;

(*b*) requiring the discovery and production of documents;

(*c*) any other matter which may be prescribed.

Appeals

9. (*1*) An appeal shall lie from every order of the estate officer made in respect of any public premises under section 5 or section 7 to an appellate officer who shall be the district judge of the district in which the public premises are situate or such other judicial officer in that district of not less than ten years' standing as the district judge may designate in this behalf.

(2) An appeal under sub-section (1) shall be preferred,—

(a) in the case of an appeal from an order under section 5, within fifteen days from the date of publication of the order under sub-section (1) of that section; and

(b) in the case of an appeal from an order under section 7, within fifteen days from the date on which the order is communicated to the appellant:

Provided that the appellate officer may entertain the appeal after the expiry of the said period of fifteen days, if he is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

(3) Where an appeal is preferred from an order of the estate officer, the appellate officer may stay the enforcement of that order for such period and on such conditions as he deems fit.

(4) Every appeal under this section shall be disposed of by the appellate officer as expeditiously as possible.

(5) The costs of any appeal under this section shall be in the discretion of the appellate officer.

(6) For the purposes of this section, a presidency-town shall be deemed to be a district and the chief judge or the principal judge of the city civil court therein shall be deemed to be the district judge of the district.

Finality of orders.

10. Save as otherwise expressly provided in this Act, every order made by an estate officer or appellate officer under this Act shall be final and shall not be called in question in any original suit, application or execution proceeding and no injunction shall be granted by any court or other authority in respect of any action taken or to be taken in pursuance of any power conferred by or under this Act.

Offences and penalty.

11. (1) If any person who has been evicted from any public premises under this Act again occupies the premises without authority for such occupation, he shall be punishable with imprisonment for a term which may extend to one year, or with fine which may extend to one thousand rupees, or with both.

(2) Any magistrate convicting a person under sub-section (1) may make an order for evicting that person summarily and he shall be liable to such eviction without prejudice to any other action that may be taken against him under this Act.

Power to obtain information.

12. If the estate officer has reason to believe that any persons are in unauthorised occupation of any public premises, the estate officer or any other officer authorised by him in this behalf may require those persons or any other person to furnish information relating to the names and other particulars of the persons in occupation of the public premises and every person so required shall be bound to furnish the information in his possession.

Liability of heirs and legal representatives.

13. (1) Where any person against whom any proceeding for the determination of arrears of rent or for the assessment of damages is to be or has been taken dies before the proceeding is taken or during the pendency thereof, the proceeding may be taken or, as the case may be, continued against the heirs or legal representatives of that person.

(2) Any amount due to the Central Government or the corporate authority from any person whether by way of arrears of rent or damages or costs shall, after the death of the person, be payable by his heirs or legal representatives but their liability shall be limited to the extent of the assets of the deceased in their hands.

Recovery of rent, etc., as an arrear of land revenue.

14. If any person refuses or fails to pay the arrears of rent payable under sub-section (1) of section 7 or the damages payable under sub-section (2) of that section or the costs awarded to the Central Government or the corporate authority under sub-section (5) of section 9 or any portion of such rent, damages or costs, within the time, if any, specified therefor in the order relating thereto, the estate officer may issue a certificate for the amount due to the Collector who shall proceed to recover the same as an arrear of land revenue.

Bar of jurisdiction.

15. No court shall have jurisdiction to entertain any suit or proceeding in respect of the eviction of any person who is in unauthorised occupation of any public premises or the recovery of the arrears of rent payable under sub-section (1) of section 7 or the damages payable under sub-section (2) of that section or the costs awarded to the Central Government or the corporate authority under sub-section (5) of section 9 or any portion of such rent, damages or costs.

Protection of action taken in good faith.

16. No suit, prosecution or other legal proceeding shall lie against the Central Government or the corporate authority or the appellate officer or the estate officer in respect of anything which is in good faith done or intended to be done in pursuance of this Act or of any rules or orders made thereunder.

Delegation of powers.

17. The Central Government may, by notification in the Official Gazette, direct that any power exercisable by it under this Act shall, subject to such conditions, if any, as may be specified in the notification, be exercisable also by a State Government or an officer of the State Government.

Power to make rules.

18. (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the form of any notice required or authorised to be given under this Act and the manner in which it may be served;

(b) the holding of inquiries under this Act;

(c) the distribution and allocation of work to estate officers and the transfer of any proceeding pending before an estate officer to another estate officer;

(d) the procedure to be followed in taking possession of public premises;

(e) the manner in which damages for unauthorised occupation may be assessed and the principles which may be taken into account in assessing such damages;

(f) the manner in which appeals may be preferred and the procedure to be followed in appeals;

(g) any other matter which has to be or may be prescribed.

(3) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Repeal.

19. The Public Premises (Eviction of Unauthorised Occupants) Act, 1958 is hereby repealed. 32 of 1958.

Validation.

20. Notwithstanding any judgment, decree or order of any court, anything done or any action taken (including rules or orders made, notices issued, evictions ordered or effected, damages assessed, rents or damages or costs recovered and proceedings initiated) or purported to have been done or taken under the Public Premises (Eviction of Unauthorised Occupants) Act, 1958 (hereafter in this section referred to as the 1958-Act) shall be deemed to be as valid and effective as if such thing or action was done or taken under the corresponding provisions of this Act which, under sub-section (3) of section 1 shall be deemed to have come into force on the 16th day of September, 1958, and accordingly— 32 of 1958.

(a) no suit or other legal proceeding shall be maintained or continued in any court for the refund of any rent or damages or costs recovered under the 1958-Act where such refund has been claimed merely on the ground that the said Act has been declared to be unconstitutional and void; and

(b) no court shall enforce a decree or order directing the refund of any rent or damages or costs recovered under the 1958-Act merely on the ground that the said Act has been declared to be unconstitutional and void.

THE PREVENTION OF FOOD ADULTERATION (AMENDMENT) ACT, 1971

No. 41 OF 1971

[30th *November*, 1971]

An Act further to amend the Prevention of Food Adulteration Act, 1954.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. (*1*) This Act may be called the Prevention of Food Adulteration (Amendment) Act, 1971. **Short title and commencement.**

(*2*) It shall come into force on such date[1] as the Central Government may, by notification in the Official Gazette, appoint.

~~2. In section 1 of the Prevention of Food Adulteration Act, 1954 (hereinafter referred to as the principal Act), in sub-section (2), the words "except the State of Jammu and Kashmir" shall be omitted.~~ **Amendment of section 1.** (2) XXX

37 of 1954.

3. After section 2 of the principal Act, the following section shall be inserted, namely:— **Insertion of new section 2A.**

"2A. Any reference in this Act to a law which is not in force in the State of Jammu and Kashmir shall, in relation to that State, be construed ~~as a reference to the corresponding law, if any, in force in that State~~". **Rule of construction.**

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[1] 26-1-1972 : vide G. S. R. 70, dated 18-12-1971, Gazette of India, Part II, section 3 (i), p. 260.

2 Repealed by Act 38 of 1978, S. 2 & Sch. I.

Amendment of section 25.

4. In section 25 of the principal Act, in its application to the State of Jammu and Kashmir, after sub-section (2), the following sub-section shall be inserted, namely:—

"(3) (*a*) References to the commencement of this Act in this section shall be construed as references to the commencement of the Prevention of Food Adulteration (Amendment) Act, 1971. 41 of 1971.

(*b*) For the avoidance of doubt, it is hereby declared that the provisions of sub-section (2) shall be without prejudice to the provisions contained in section 6 of the General Clauses Act, 1897 which shall also apply to the repeal of the corresponding law in force in the State of Jammu and Kashmir as if such corresponding law had been an enactment.". 10 of 1897.

THE DEFENCE (and Internal Security) OF INDIA ACT, 1971

ARRANGEMENT OF SECTIONS

CHAPTER I

PRELIMINARY

SECTIONS

CHAPTER II

EMERGENCY POWERS

CHAPTER III

SPECIAL TRIBUNALS

CHAPTER IV

EMPLOYMENT OF TECHNICAL PERSONNEL IN THE NATIONAL SERVICE

CHAPTER V

REQUISITIONING AND ACQUISITION OF IMMOVABLE PROPERTY

SECTIONS

CHAPTER VI

SUPPLEMENTAL

and Internal Security

THE DEFENCE OF INDIA ACT, 1971

No. 42 OF 1971

[4th December, 1971]

An Act to provide for special measures to ensure the public safety[1] and interest, the defence of India and civil defence [and internal security,] and for the trial of certain offences and for matters connected therewith.

WHEREAS the President has declared by[2] [Proclamations] under clause (1) of article 352 of the Constitution that a grave emergency exists whereby the security of India is threatened by external aggression [and by internal disturbance];[2]

AND WHEREAS it is necessary to provide for special measures to ensure the public safety and interest, the defence of India and civil defence[2] [and internal security] and for the trial of certain offences and for matters connected therewith;

BE it, therefore, enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. (1) This Act may be called ~~the Defence of India~~ [the Defence and internal security of India][3] Act, 1971.

Short title, extent, application, duration and savings.

(2) It extends to the whole of India and it applies also—

(a) to citizens of India outside India;

(b) to persons in the service of the Government, wherever they may be;

(c) in respect of the regulation and discipline of the naval, military and air forces or any other armed forces of the Union, to members of, and persons attached to, employed with, or following, those forces, wherever they may be;

(d) to, and to persons on, ships and aircraft registered in India wherever they may be.

[1] Ins. by Act 32 of 1975, s.2 (w.e.f. 25.6.75) (during Emergency and six months thereafter).
[2] Subs. & ins. by s.3, ibid.
[3] Subs. by s.4, ibid.

(3) It shall come into force at once and ~~shall remain in force during the period of operation of the Proclamation of Emergency~~ and for a period of six months thereafter, but its expiry under the operation of this sub-section shall not affect—

(a) the previous operation of, or anything duly done or suffered under, this Act or any rule made thereunder or any order made under any such rule, or

(b) any right, privilege, obligation or liability acquired, accrued or incurred under this Act or any rule made thereunder or any order made under any such rule, or

(c) any penalty, forfeiture or punishment incurred in respect of any offence under this Act or any contravention of any rule made under this Act or of any order made under any such rule, or

(d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid,

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if this Act had not expired.

Definitions.

2. In this Act, unless the context otherwise requires,—

(a) "civil defence" has the same meaning as in clause (a) of section 2 of the Civil Defence Act, 1968; 27 of 1968.

(b) "enemy" means—

(i) any person or country committing external aggression against India;

(ii) any person belonging to a country committing such aggression;

(iii) such other country as may be declared by the Central Government to be assisting the country committing such aggression;

(iv) any person belonging to such other country;

(c) "enemy territory" means—

(i) any area which is under the sovereignty of a country referred to in sub-clause (i), or a country referred to in sub-clause (iii), of clause (b) of this section;

(ii) any area which the Central Government may, by notification in the Official Gazette, specify to be enemy territory for the purposes of this Act or any rule made thereunder;

(d) "military operations" means the operations of the Armed Forces of the Union;

(e) "occupied territory" means any territory of India which is for the time being in the occupation of a country referred to in sub-clause (i), or a country referred to in sub-clause (iii), of clause (b) of this section;

↳ Subs. by Act 32 of 1975, s. 4 (w.e.f. 25.6.75) (during Emergency and six months thereafter).

(f) "prescribed" means prescribed by rules made under this Act;

(g) "Proclamation of Emergency" means the Proclamation issued under clause (1) of article 352 of the Constitution on the 3rd day of December, 1971;

(h) "State Government",—

(i) in relation to the autonomous State of Meghalaya, means,—

(a) as respects any matter with respect to which the Legislature of Meghalaya has power to make laws, the Government of Meghalaya; and

(b) as respects any other matter, the Government of Assam;

(ii) in relation to a Union territory, means the administrator thereof appointed by the President under article 239 of the Constitution;

(iii) in relation to the North-East Frontier Agency, as defined in the North-East Frontier Areas (Administration) Regulation, 1954, means the Governor of Assam acting as the agent of the President.

1 of 1954.

CHAPTER II

EMERGENCY POWERS

Power to make rules.

3. (1) The Central Government may, by notification in the Official Gazette, make such rules as appear to it necessary or expedient for securing the defence of India and civil defence, the public safety, the [the internal security,] 2 maintenance of public order or the efficient conduct of military operations, or for maintaining supplies and services essential to the life of the community.

(2) Without prejudice to the generality of the powers conferred by sub-section (1), the rules may provide for, and may empower any authority to make orders providing for, all or any of the following matters, namely:—

(1) ensuring the safety and welfare of the Armed Forces of the Union, ships and aircraft, and preventing the prosecution of any work likely to prejudice the operations of the Armed Forces of the Union;

(2) prohibiting anything likely to prejudice the training, discipline or health of the Armed Forces of the Union;

(3) preventing any attempt to tamper with the loyalty of persons in, or to dissuade (otherwise than with advice given in good faith to the person dissuaded for his benefit or that of any member of his family or any of his dependents) persons from entering, the service of the Government;

(4) preventing or prohibiting anything likely to assist the enemy or to prejudice the successful conduct of military operations ~~or civil defence~~ [, civil defence or internal security] 2 including—

(a) communications with the enemy or agents of the enemy;

1 Ins. by Act 32 of 1975, s.5 (w.e.f. 25.6.75) (during Emergency and six months thereafter).
2 Ins. & subs. by s.6, ibid.

(b) acquisition, possession without lawful authority or excuse and publication of information likely to assist the enemy;

(c) contribution to, participation or assistance in, the floating of loans raised by or on behalf of the enemy;

(d) advance of money to, or contracts or commercial dealings with the enemy, enemy subjects or persons residing, carrying on business, or being, in enemy territory or occupied territory; and

(e) acts, publications or communications prejudicial to civil defence, [1][, internal security] or military operations;

(5) preventing the spreading without lawful authority or excuse of reports or the prosecution of any purpose likely to cause disaffection or alarm, or to prejudice India's relations with foreign powers or to prejudice maintenance of peaceful conditions in any area or part of India, or to promote feelings of ill-will, enmity or hatred between different classes of the people of India;

(6) requiring the publication of news and information;

(7) (a) prohibiting the printing or publishing of any newspaper, news-sheet, book or other document containing matters prejudicial to the defence of India and civil defence, [1][the internal security] the public safety, the maintenance of public order, the efficient conduct of military operations or the maintenance of supplies and services essential to the life of the community;

(b) demanding security from any press used for the purpose of printing or publishing, and forfeiting the copies of any newspaper, news-sheet, book or other document containing any of the matters referred to in sub-clause (a);

(c) forfeiture of such security and the circumstances in which and the authority by whom such forfeiture may be ordered;

(d) closing down any press or any premises used for the purpose of printing or publishing any newspaper, news-sheet, book or other document containing any of the matters referred to in sub-clause (a) in spite of the forfeiture of such security;

(8) regulating the conduct of persons in respect of areas the control of which is considered necessary or expedient, and the removal of persons from such areas;

(9) requiring any person or class of persons to comply with any scheme of defence;

(10) ensuring the safety of—

(a) ports, dockyards, lighthouses, light-ships and aerodromes;

(b) railways, tramways, roads, bridges, canals and all other means of transport by land or water;

(c) telegraphs, post offices, signalling apparatus and all other means of communication;

(d) sources and systems of water-supply, works for the supply of water, gas or electricity, and all other works for public purposes;

(e) vessels, aircraft, transport vehicles as defined in the Motor Vehicles Act, 1939, and rolling stocks of railways and tramways: 4 of 1939.

[1] Ins. by Act 32 of 1975, s. 6 (w.e.f. 25.6.75) (during Emergency and six months thereafter).

(*f*) warehouses and all other places used or intended to be used for storage purposes;

(*g*) mines, oil-fields, factories or industrial or commercial undertakings generally, or any mine, oil-field, factory or industrial or commercial undertaking in particular;

(*h*) laboratories and institutions where scientific or technological research or training is conducted or imparted;

(*i*) all works and structures being part of, or connected with, anything earlier mentioned in this clause; and

(*j*) any other place or thing used or intended to be used for the purposes of Government or a local authority or a semi-Government or autonomous organisation, the protection of which is considered necessary or expedient for securing the defence of India and civil defence, [the internal security,] the public safety, the public order, or the efficient conduct of military operations, or for maintaining supplies and services essential to the life of the community;

(*11*) the demolition, destruction or rendering useless in case of necessity of any building or other premises or any other property;

(*12*) prohibiting or regulating traffic, and the use of vessels, buoys lights and signals, in ports and territorial, tidal and inland waters;

(*13*) the control of persons entering, travelling in, or departing from, India;

(*14*) restricting and regulating the charter of foreign vessels and aircraft;

(*15*) regulating the structure and equipment of vessels for the purpose of ensuring the safety thereof and of persons therein;

(*16*) regulating work in dockyards, shipyards and aerodromes in respect of the construction and repairs of vessels and aircraft;

(*17*) prohibiting or regulating the sailings of vessels from ports, traffic at aerodromes and the movement of aircraft, and traffic on railways, tramways and roads, and reserving and requiring to be adapted, for the use of the Government, all or any accommodation in vessels, aircraft, railways, tramways or road vehicles for the carriage of persons, animals or goods;

(*18*) the impressment of vessels, aircraft, vehicles and animals, for transport;

(*19*) prohibiting or regulating the use of postal, telegraphic or telephonic services, including the taking possession of such services, and the delaying, seizing, intercepting or interrupting of postal articles or telegraphic or telephonic messages;

(*20*) regulating the delivery otherwise than by postal or telegraphic service of postal articles and telegrams;

(*21*) the control of trade or industry for the purpose of regulating or increasing the supply of, and the obtaining of information with regard to articles or things of any description whatsoever which may be used in connection with the conduct of military operations or

[1] Ins. by Act 32 of 1975, s.6 (w.e.f. 25.6.75) (during Emergency and six moths thereafter).

[or for internal security] civil defence or for maintaining supplies and services essential to the life of the community;

(22) the control of generation, supply, distribution, use or consumption of electrical energy;

(23) the taking over by the Central Government or the State Government, for a limited period, of the management of any property (including any undertaking) relating to supplies and services essential to the life of the community;

(24) the control of agriculture (including the cultivation of agricultural land and crops to be raised therein) for the purpose of increasing the production and supply of foodgrains and other essential agricultural products;

[or for internal security] (25) the provision, storage and maintenance of commodities and things required for the conduct of military operations or for the defence of India and civil defence;

(26) the requisition of services of persons for maintaining supplies and services essential to the life of the community;

[or for internal security] (27) the provision, construction, maintenance or alteration of buildings, premises or other structures or excavations required for the conduct of military operations or the defence of India and civil defence;

(28) prohibiting, restricting or otherwise regulating the bringing into, or taking out of, India of goods or articles of any description (including coin, bullion, bank notes, currency notes, securities and foreign exchange), and bringing into any part or place in India of any such goods or articles as aforesaid intended to be taken out of India without being removed from the ship, aircraft or other conveyance in which they are being carried and applying the provisions of the Customs Act, 1962, and in particular section 11 thereof to such prohibitions, restrictions and regulations; 52 of 1962.

(29) controlling the possession, use or disposal of, or dealing in, coin, bullion, bank notes, currency notes, securities or foreign exchange;

(30) the control of any road or pathway, waterway, ferry or bridge, river, canal or other source of water-supply;

(31) the requisitioning and acquisition of any movable property; and the principles on which and the manner in which compensation shall be determined and given in respect of such requisitioning or acquisition;

[the internal security,] (32) the prevention of any corrupt practice or abuse of authority or other *mala fide* action in relation to the production, storage, purchase, sale, supply or transport of goods for any purpose connected with the defence of India and civil defence, the efficient conduct of military operations or the maintenance of supplies and services essential to the life of the community;

Ins. by Act 32 of 1975, s. 6 (w.e.f. 25.6.75) (during Emergency and six months thereafter).

(33) the prevention of hoarding, profiteering, blackmarketing, or adulteration of, or any other unfair practices in relation to, any goods procured by or supplied to the Government or notified by or under the rules as essential to the life of the community;

(34) prohibiting or regulating the possession, use or disposal of—

(a) explosives, inflammable substances, corrosive and other dangerous substances or articles, arms and ammunitions of war;

(b) vessels;

(c) wireless telegraphic apparatus;

(d) aircraft; and

(e) photographic and signalling apparatus and any means of recording information;

(35) prohibiting or regulating the bringing into, or taking out of, India and the possession, use or transmission of ciphers and other secret means of communicating information;

(36) prohibiting or regulating the publication of inventions and designs;

(37) prohibiting or regulating the publication of results of research work having a bearing on efforts relating to defence of India or military operations;

(38) preventing the disclosure of official secrets;

(39) prohibiting or regulating meetings, assemblies, fairs and processions;

(40) preventing or controlling any use of uniforms, whether official or otherwise, flags, official decorations like medals, badges and other insignia and anything similar thereto, where such use is calculated to deceive or to prejudice the public safety, the maintenance of public order, the defence of India and civil defence[1] [or the internal security];

(41) ensuring the accuracy of any report or declaration legally required of any person;

(42) preventing the unauthorised change of names;

(43) preventing anything likely to cause misapprehension in respect of the identity of any official person, official document or official property or in respect of the identity of any person, document or property purporting to be, or resembling, an official person, official document or official property;

(44) the accommodation in any area of persons evacuated from another area and the regulation of the conduct of evacuated persons accommodated in such area;

(45) the billeting of evacuated persons or persons authorised to exercise functions under this Act;

(46) the entry into, and search of, any place reasonably suspected of being used for any purpose prejudicial to the public safety or interest, to the defence of India and civil defence[1] [, to the internal security] or to the efficient conduct of military operations, and for the seizure and disposal of anything found there and reasonably suspected of being used for such purpose;

[1] Ins. by Act 32 of 1975, s. 6 (w.e.f. 25.6.75) (during Emergency and six months thereafter).

(47) the preparation of any scheme of defence service or any other service connected with the defence of India and requiring any person or class of persons to comply with such scheme;

(48) the eviction of unauthorised occupants from such public premises [as defined in the Public Premises (Eviction of Unauthorised Occupants) Act, 1971] as are, in the opinion of the Central Government, required for the purposes connected with the defence of India and civil defence, the public safety or interest, the efficient conduct of military operations or the maintenance of supplies and services essential to the life of the community. 40 of 1971.

(3) The rules made under sub-section (1) may further—

(i) provide for the arrest and trial of persons contravening any of the rules or any order issued thereunder;

(ii) provide that any contravention of, or any attempt to contravene, or any abetment of, or any attempt to abet, the contravention of any of the provisions of the rules or any order issued under any such provision, shall be punishable with imprisonment for a term which may extend to seven years, or with fine, or with both;

(iii) provide for the seizure, detention and forfeiture of any property in respect of which such contravention, attempt or abetment as is referred to in clause (ii) has been committed and for the adjudication of such forfeiture whether by a court or by any other authority;

(iv) confer powers and impose duties—

(a) upon the Central Government or officers and authorities of the Central Government as respects any matter, notwithstanding that the matter is one in respect of which the State Legislature has power to make laws; and

(b) upon any State Government or officers and authorities of any State Government as respects any matter, notwithstanding that the matter is one in respect of which the State Legislature has no power to make laws;

(v) prescribe the duties and powers of public servants and other persons as regards preventing the contravention of, or securing the observance of, the rules or any order made thereunder;

(vi) provide for preventing obstruction and deception of, and disobedience to, any person acting, and interference with any notice issued, in pursuance of the rules or any order made thereunder;

(vii) prohibit attempts by any person to screen from punishment any one, other than the husband or wife of such person, contravening any of the rules or any order made thereunder;

(viii) empower or direct any authority to take such action as may be specified in the rules or as may seem necessary to such authority for the purpose of ensuring the public safety or interest or the defence of India and civil defence[1] [or the internal security];

(ix) provide for charging fees in respect of the grant or issue of a licence, permit, certificate or other document for the purposes of the rules.

[1] Ins. by Act 32 of 1975, s. 6 (w.e.f. 25.6.75) (during Emergency and six months thereafter).

Special powers to control civilian personnel employed in connection with the Armed Forces of the Union.

4. The Central Government may, by notification in the Official Gazette, direct by general or special order that any persons who not being members of the Armed Forces of the Union are attached to, or employed with, or following, those Forces, shall be subject to naval, military or air force law, and thereupon such persons shall be subject to discipline and liable to punishment for offences under the Navy Act, 1957, the Army Act, 1950, and the Air Force Act, 1950, as the case may be, as if they were included in such class of persons subject to any of those Acts as may be specified in the notification or in the absence thereof, by an officer empowered by the Central Government in this behalf.

62 of 1957. 46 of 1950. 45 of 1950.

Enhanced penalties.

5. (1) If any person contravenes, with intent to wage war against India or to assist any country committing external aggression against India, any provision of the rules made under section 3 or any order issued under any such rule, he shall be punishable with death or imprisonment for life, or imprisonment for a term which may extend to ten years and shall also be liable to fine.

(2) If any person,—

(a) contravenes any such provision of, or any such rule or order made under, the Aircraft Act, 1934, as may be notified in this behalf by the Central Government, or

22 of 1934.

(b) in any area notified in this behalf by a State Government, contravenes any such provision of, or any such rule made under, the Arms Act, 1959, the Indian Explosives Act, 1884, the Explosive Substances Act, 1908, or the Inflammable Substances Act, 1952, as may be notified in this behalf by the State Government,

54 of 1959. 4 of 1884. 6 of 1908. 20 of 1952.

he shall, notwithstanding anything contained in any of the aforesaid Acts or rules made thereunder, be punishable with imprisonment for a term which may extend to five years, or, if his intention is to assist any country committing external aggression against India, or, to wage war against India, with death or imprisonment for life or imprisonment for a term which may extend to ten years and shall, in either case, also be liable to fine.

(3) For the purposes of this section, any person who attempts to contravene, or abets or attempts to abet, or does any preparatory to, a contravention of any provision of any law, rule or order shall be deemed to have contravened that provision.

Temporary amendments to Acts.

6. During the continuance in force of this Act,—

19 of 1923.

(1) the Official Secrets Act, 1923, shall have effect as if,—

(a) in sub-section (1) of section 5, after the words "in such a place,", the words and figures "or which relates to or is used in, a protected area as defined in the rules made under the ~~Defence of India Act~~ [Defence and Internal Security of India Act], 1971, or relates to anything in such area," had been inserted; and after the words "an enemy", the words and figures "as defined in the ~~Defence of India Act~~, 1971," had been inserted;

(b) for sub-section (4) of section 5, the following sub-section had been substituted, namely:—

"(4) A person guilty of an offence under this section shall be punishable with imprisonment for a term which

Subs. by Act 32 of 1975, s. 7 (w.e.f. 25.6.75) (during Emergency and six months thereafter).

may extend to five years, or if such offence is committed with intent to assist any country committing external aggression against India or to wage war against India, with death or imprisonment for life or imprisonment for a term which may extend to ten years and shall, in either case, also be liable to fine.";

(2) the Aircraft Act, 1934, shall have effect as if— 22 of 1934.

(a) at the end of clause (r) of sub-section (2) of section 5, the following words had been inserted, namely:—

"including the taking of steps necessary to secure compliance with, or to prevent contravention of, the rules regulating such matters, or, where any such rule has been contravened, to rectify, or to enable proceedings to be taken in respect of, such contravention";

(b) in clause (b) of sub-section (1) of section 8, for the words, brackets, letters and figures "clause (h) or clause (i) of sub-section (2) of section 5", the words, brackets, letters and figures "clause (d), (e), (h), (i), (k) or (l) of sub-section (2) of section 5, or the commission of an offence punishable under section 11" had been substituted;

(c) in section 11, after the words "in the air", the words "or in such a manner as to interfere with any of the Armed Forces of the Union or any ships or aircraft" had been inserted;

(d) in section 13, for the words, brackets, letter and figures "clause (i) of sub-section (2) of section 5", the words, brackets, letters and figures "clause (c), (d), (e), (h), (i), (j) or (k) of sub-section (2) of section 5 or punishable under section 11" had been substituted; and

(e) section 14 had been omitted;

(3) the Payment of Wages Act, 1936, shall have effect as if after clause (i) of sub-section (2) of section 7, the following clause had been inserted, namely:— 4 of 1936.

"(ii) deductions made with the written authorisation of—

(i) the employed person; or

(ii) the president or secretary of the registered trade union of which the employed person is a member on such conditions as may be prescribed,

for contribution to the National Defence Fund or to any Defence Savings Scheme approved by the State Government;";

(4) the Motor Vehicles Act, 1939 (in this clause referred to as the "said Act") shall have effect subject to the following provisions, namely:— 4 of 1936.

(a) the State Government may, by notification in the Official Gazette, authorise, subject to such conditions, if any, as it may think fit to impose, any person—

(i) also to perform such functions of the State Government under Chapter IV (in this clause referred to as the "said Chapter") of the said Act, other than the making of rules as may be specified in the notification; and

(*ii*) to perform to the exclusion of the State Transport Authority or Regional Transport Authority, as the case may be, such functions of the State Transport Authority or any Regional Transport Authority under the said Chapter as may be specified in the notification,

and the expression "proper authority" in this clause shall, in relation to the performance of any such function as aforesaid, be construed in accordance with the provisions of such notification, if any, relating to that function;

(*b*) notwithstanding anything to the contrary in section 58 or section 62 of the said Act, the proper authority may grant a permit or a temporary permit under the said Chapter to be effective for any specified period or for the period of operation of this Act, whichever is less;

(*c*) the State Government may, by general or special order, in writing, provide that the proper authority,—

(*i*) in deciding to grant or refuse to grant a permit under the said Chapter, shall not be bound to take into consideration representations made by any persons other than the applicant for the permit or to follow the procedure laid down in section 57 of the said Act, and may take into consideration an application for a stage carriage permit or a public carrier's permit which has not complied with the provisions of sub-section (2) of that section;

(*ii*) in fixing the maximum and minimum fares or freights for stage carriages and public carriers, shall not be bound to give the representatives of the interests affected an opportunity of being heard or to follow the procedure laid down in section 43 of the said Act, or where such action is taken for the purpose of preventing the charge of excess fares or freights, to have regard to any of the considerations set forth in clauses (*a*) to (*d*) of sub-section (*1*) of that section;

(*d*) without prejudice to the provisions of section 60 of the said Act, the proper authority may, if in its opinion the public interest so requires, cancel, or modify the conditions of, or suspend for such period as it thinks fit, any permit or countersignature under the said Chapter which is valid in its jurisdiction;

(*e*) the Central Government or the State Government may, by general or special order in writing, exempt from all or any of the provisions of the said Chapter any transport vehicle used or required for use in connection with any work or purpose declared by the Central Government or, as the case may be, the State Government in the order to be a work or purpose connected with the defence of India, the conduct of military operations or civil defence;

(*f*) if the State Government by general or special order in writing so directs, the provisions of sub-section (2) of section 38 of the said Act shall have effect in relation to any controlled motor vehicles specified in the order as if in the said sub-section, the words "not being in any case more than two years or less than six months" and the proviso and the *Explanation* had been omitted.

Explanation.—In this clause "controlled motor vehicle" means any motor vehicle declared by the Government to be a controlled motor vehicle by order made in this behalf;

(5) the Civil Defence Act, 1968, shall have effect as if,— 27 of 1968.

(*a*) for sub-section (*3*) of section 3, the following sub-section had been substituted, namely:—

"(*3*) Any rule made under sub-section (*1*) may provide that a contravention thereof or any order made or direction given thereunder shall be punishable with imprisonment for a term which may extend to three years, or with fine, or with both.";

(*b*) in section 11, sub-section (*2*) had been omitted;

(*c*) after section 16, the following sections had been inserted, namely:—

Power of the Central Government to delegate.

"16A. The Central Government may, by order, direct that any power or duty, which by this Act or any rule made thereunder is conferred or imposed upon the Central Government shall, in such circumstances and under such conditions, if any, as may be specified in the direction, be exercised or discharged also by any officer or authority subordinate to the Central Government.

Effect of order made by the Central Government, etc.

16B. Any order made by the Central Government or the officer or authority authorised by it under section 16A in relation to a matter to which this Act or any rule made thereunder relates shall have effect, notwithstanding anything contained in any order made by the State Government or any other authority with regard to such matter.";

(*d*) in section 19, after the words "authorised by", the words "the Central Government," had been inserted;

(*6*) the Maintenance of Internal Security Act, 1971, shall have effect as if,— 26 of 1971.

(*a*) in sub-section (*2*) of section 1, the words "except the State of Jammu and Kashmir" had been omitted and the following proviso had been inserted at the end, namely:—

[1] [Defence and Internal Security of India Act]

"Provided that every person in respect of whom an order of detention made under the Jammu and Kashmir Preventive Detention Act, 1964, is in force immediately before the commencement of the ~~Defence of India Act~~, 1971, shall continue to be governed by the provisions of that Act in respect of such detention as if this Act had not been extended to the State of Jammu and Kashmir."; J. & K. Act XIII of 1964.

(*b*) in section 2, after clause (*d*), the following clause had been inserted, namely:—

"(*e*) any reference in this Act to a law which is not in force in the State of Jammu and Kashmir shall, in relation to that State, be construed as a reference to the corresponding law, if any, in force in that State.";

[1] Subs. by Act 32 of 1975, s.7 (w.e.f. 25.6.75) (during Emergency and six months thereafter).

(c) in sub-section (2) of section 3, for the words, brackets, figures and letter "may, if satisfied as provided in sub-clauses (ii) and (iii) of clause (a) of sub-section (1),", the words, brackets and figure "may also, if satisfied as provided in sub-section (1),"had been substituted;

(d) in section 13, after the words "from the date of detention", the words and figures "or until the expiry of the ~~Defence of India Act~~, 1971, whichever is later" had been inserted; [Defence and Internal Security of India Act]

(e) after section 17, the following section had been inserted, namely:—

Duration of detention in cases of detention on certain grounds.

'17A. (1) Notwithstanding anything contained in the foregoing provisions of this Act, during the period of operation of the Proclamation of Emergency issued on the 3rd day of December, 1971, any person (including a foreigner) in respect of whom an order of detention has been made under this Act, may be detained without obtaining the opinion of the Advisory Board for a period longer than three months, but not exceeding two years from the date of his detention in any of the following classes of cases or under any of the following circumstances, namely:—

(a) where such person had been detained with a view to preventing him from acting in any manner prejudicial to the defence of India, relations of India with foreign powers or the security of India; or

(b) where such person had been detained with a view to preventing him from acting in any manner prejudicial to the security of the State or the maintenance of public order.

(2) In the case of any person to whom sub-section (1) applies, sections 10 to 13 shall have effect subject to the following modifications, namely:—

(a) in section 10, for the words "shall, within thirty days", the words "may, at any time prior to but in no case later than three months before the expiration of two years" shall be substituted;

(b) in section 11,—

(i) in sub-section (1), for the words "from the date of detention", the words "from the date on which reference is made to it" shall be substituted;

(ii) in sub-section (2), for the words "the detention of the person concerned", the words "the continued detention of the person concerned" shall be substituted;

(c) in section 12, for the words "for the detention", in both the places where they occur, the words "for the continued detention" shall be substituted;

(d) in section 13, for the words "twelve months", the words "three years" shall be substituted.'.

Subs. by Act 32 of 1975, s. 7 (w.e.f. 25.6.75) (during Emergency and six months thereafter).

CHAPTER III

SPECIAL TRIBUNALS

Constitution of Special Tribunals.

7. (1) The State Government may, for the whole or any part of the State, constitute one or more Special Tribunals which, or each of which, shall consist of three members appointed by that Government.

(2) No person shall be appointed as a member of a Special Tribunal unless he—

(a) is qualified under clause (2) of article 217 of the Constitution for appointment as a Judge of a High Court; or

(b) has for a total period of not less than three years exercised, whether continuously or not, the powers under the Code of Criminal Procedure, 1898 (hereafter in this Chapter referred to as the Code) of any one or more of the following, namely:— 5 of 1898.

(i) Sessions Judge, Additional Sessions Judge, Chief Presidency Magistrate, Additional Chief Presidency Magistrate,

(ii) District Magistrate, Additional District Magistrate.

(3) At least one member of a Special Tribunal shall be qualified for appointment thereto under clause (a) of sub-section (2), and where only one member is so qualified under that clause, at least one other member shall be qualified for appointment under clause (b) of that sub-section by virtue of having exercised powers exclusive of those specified in sub-clause (ii) of the said clause (b).

Jurisdiction of Special Tribunals.

8. During the period during which the Proclamation of Emergency is in operation, the State Government may, by general or special order, direct that a Special Tribunal shall try any offence—

(a) under any rule made under section 3, or

(b) punishable with death, or imprisonment for life or imprisonment for a term which may extend to ten years under section 5 of this Act or under sub-section (4) of section 5 of the Official Secrets Act, 1923, as amended by section 6 of this Act, 19 of 1923.

triable by any court having jurisdiction within the local limits of the jurisdiction of the Special Tribunal and may, in any such order, direct the transfer to the Special Tribunal of any particular case from any other Special Tribunal or any other criminal court not being a High Court.

Procedure of Special Tribunals.

9. (1) A Special Tribunal may take cognizance of offences without the accused being committed to it for trial.

(2) Save in cases of trials of offences punishable with death or imprisonment for life or imprisonment for a term which may extend to five years or more, it shall not be necessary in any trial for a Special Tribunal to take down the evidence at length in writing, but the Special Tribunal shall cause a memorandum of the substance of what each witness deposes, to be taken down, and such memorandum shall be signedo by a member of the Special Tribunal and shall form part of the record.

(3) A Special Tribunal shall not be bound to adjourn any trial for any purpose unless such adjournment is, in its opinion, necessary in the interests of justice.

(4) A Special Tribunal shall not, merely by reason of a change in its members, be bound to recall and to re-hear any witness who has given evidence, and it may act on the evidence already recorded by or produced before it.

(5) After an accused person has once appeared before it, a Special Tribunal may try him in his absence if, in its opinion, his absence has been brought about by the accused himself for the purpose of impeding the course of justice, or if the behaviour of the accused in court has been such as, in the opinion of the Special Tribunal, to impede the course of justice.

(6) In the event of any difference of opinion among the members of a Special Tribunal, the opinion of the majority shall prevail.

(7) The State Government may, by notification in the Official Gazette, make rules providing for—

(i) the times and places at which Special Tribunals may sit; and

(ii) the procedure to be adopted in the event of any member of a Special Tribunal being prevented from attending throughout the trial of any accused person.

(8) A Special Tribunal shall, in all matters in respect to which no procedure has been prescribed by this Act or by rules made thereunder, follow the procedure prescribed by the Code for the trial of warrant cases by Magistrates.

Exclusion of public from proceedings of Special Tribunals.

10. In addition, and without prejudice, to any powers which a Special Tribunal may possess by virtue of any law for the time being in force to order the exclusion of the public from any proceedings, if at any stage in the course of a trial of any person before a Special Tribunal, application is made by the prosecution, on the ground that the publication of any evidence to be given or of any statement to be made in the course of the trial would be prejudicial to the safety of the State, that all or any portion of the public shall be excluded during any part of the hearing, the Special Tribunal may make an order to that effect, but the passing of the sentence shall in any case take place in public.

Powers of Special Tribunals.

11. A Special Tribunal shall have all the powers conferred by the Code on a Court of Session exercising original jurisdiction.

Sentences of Special Tribunals.

12. (1) A Special Tribunal may pass any sentence authorised by law.

(2) A person sentenced by a Special Tribunal—

(a) to death or imprisonment for life, or

(b) to imprisonment for a term of five years or more,

under this Act or the rules made thereunder or under sub-section (4) of section 5 of the Official Secrets Act, 1923, as amended by section 6 of this Act,

19 of 1923.

shall have a right of appeal to the High Court within whose jurisdiction the sentence has been passed, but save as aforesaid and notwithstanding the provisions of the Code, or of any other law for the time being in force, or of anything having the force of law by whatsoever authority made or done, there shall be no appeal from any order or sentence of a

Special Tribunal and no court shall have authority to revise such order or sentence, or to transfer any case from a Special Tribunal, or to make any order under section 491 of the Code, or have any jurisdiction of any kind in respect of any proceedings of a Special Tribunal.

(3) The powers conferred upon the appropriate Government by Chapter XXIX of the Code shall apply in respect of a person sentenced by a Special Tribunal.

CHAPTER IV

EMPLOYMENT OF TECHNICAL PERSONNEL IN THE NATIONAL SERVICE

Definitions.

13. In this Chapter, unless the context otherwise requires,—

(*a*) "employment in the national service" means employment in a notified establishment in pursuance of an order passed under section 17;

(*b*) "employer" means any person who employs technical personnel to do any work in an establishment and includes any person entrusted with the supervision and control of technical personnel in such an establishment;

(*c*) "establishment" means—

(*i*) any office, or

(*ii*) any place where any industry, trade, business or occupation is carried on; and includes any technical institution or training centre established, selected or approved by the Central Government;

(*d*) "National Service Tribunal" means a Tribunal constituted under section 15;

(*e*) "notified establishment" means any Government establishment, any establishment belonging to a corporation owned, controlled or managed by the Government and any establishment declared by notification under sub-section (*1*) of section 16 to be engaged in work of national importance;

(*f*) "notified occupation" means any occupation which the Central Government may, by rules made under this Chapter, specify as a notified occupation for the purposes of this Chapter;

(*g*) "technical personnel" means all persons who possess knowledge of or skill in one or more of the notified occupations, whether or not they are employed in any establishment, and includes such persons or class of persons undergoing training in any of those occupations in any establishment as may be declared by the Central Government by notification in the Official Gazette to be technical personnel for the purposes of this Chapter.

Liability for employment in national service.

14. All technical personnel, being citizens of India and not being members of the Armed Forces of the Union or members of any Reserve of any such Force who are liable, under the terms of their service in such Reserve, to be called up for service at any time and not only on partial or general mobilisation, shall be liable under this Chapter to undertake employment in the national service.

National Service Tribunals.

15. (*1*) The Central Government shall constitute, for such areas and in such places as it thinks fit, National Service Tribunals to exercise the functions assigned to such Tribunals by or under this Chapter.

(2) The composition, powers and procedure of National Service Tribunals shall be such as may be prescribed.

Notified establishments.

16. (1) The Central Government may, by notification in the Official Gazette, declare any establishment, which is engaged in work which, in the opinion of the Central Government, is likely to assist the defence of India and civil defence, [the internal security,] the efficient conduct of military operations, or the maintenance or increase of supplies and services essential to the life of the community, to be an establishment engaged in work of national importance and thereupon such establishment shall be a notified establishment and while making such declaration, the Central Government may require that establishment to make such provisions as may be specified in the notification in regard to the terms of service and conditions of work of its employees.

(2) Every notified establishment shall be eligible to apply to a National Service Tribunal or to the Central Government for technical personnel and having so applied, shall take into its employment such technical personnel within such period and on such terms and conditions as may be prescribed.

Employment of technical personnel in the national service.

17. (1) Subject to any rules made in this behalf under this Chapter the Central Government may require a National Service Tribunal to report what technical personnel, whether employed in an establishment or not, is available within its jurisdiction for employment in the national service and may by order in writing,—

(a) require the employer in any establishment by which such technical personnel is employed to release such personnel as may be specified in the order, for employment in the national service;

(b) direct any technical personnel to undertake such employment in the national service as may be specified in the order;

(c) direct that any technical personnel engaged in any establishment under conditions not amounting to employment in the national service shall, for the purposes of sub-section (8), be deemed to have been taken into employment in the national service; and

(d) require any notified establishment, notwithstanding that it has not made any application under section 16, to take into its employment such technical personnel within such period as may be specified in the order.

(2) Notwithstanding anything in sub-section (1), a National Service Tribunal may—

(a) exercise the powers conferred on the Central Government by clauses (a) and (b) of sub-section (1);

(b) require by order any employer to give training in his establishment to persons for qualifying them as technical personnel;

(c) direct by order technical personnel to present themselves at such place and time as may be specified in the order for interview or inquiry and if so required, for submission to a test of their technical skill.

(3) Any order made by the Central Government under sub-section (1) and by a National Service Tribunal under sub-section (2) shall be complied with within such period or on such date as may be specified in this behalf in the order.

[1] Ins. by Act 32 of 1975, s. 8 (w.e.f. 25.6.75) (during Emergency and six months thereafter)

(4) The Central Government or, as the case may be, a National Service Tribunal, may, by order in writing, transfer technical personnel from one form or place of employment in the national service to another; and the employer and the personnel concerned shall comply with such order.

(5) No person included in the definition of technical personnel, who has been directed to undertake employment in the national service or transferred from one form or place of employment to another under the foregoing provisions, shall be discharged from or leave his employment in such service unless the employer or person concerned has previously obtained the permission of the Central Government or, as the case may be, of the National Service Tribunal.

(6) Any person included in the definition of technical personnel who is required to undertake employment in the national service or transferred from one form or place of employment to another under the foregoing provisions of this section, may be required by the Central Government, or, as the case may be, the National Service Tribunal concerned, to submit himself to be examined by such medical authority as may be prescribed.

(7) An appeal shall lie to the Central Government against any order passed by a National Service Tribunal under this section and the decision of the Central Government shall be final.

(8) The terms of service of technical personnel taken into employment in the national service shall be such as may be prescribed:

Provided that any rights which such technical personnel may have under the provident or superannuation fund or other scheme relating to gratuity, bonus or other benefit for the advantage of employees maintained by the establishment from which they are released shall be preserved.

Re-instatement.

18. (1) Every person who was employed in an establishment immediately before his employment in the national service and whose employment in the national service has not been terminated by dismissal for serious misconduct shall, on his release from such employment in the national service, be entitled to be re-instated in his former employment, in accordance with such conditions as may be prescribed:

Provided that in determining such conditions regard shall be had to the additional skill and experience acquired by him in the course of his employment in the national service.

(2) The Central Government may by rules made in this behalf provide for the appointment of Technical Personnel (Re-instatement) Tribunals to deal with such matters in relation to re-instatement of persons released from employment in the national service as may be prescribed.

Relinquishment of employment by, dismissal of, and

19. (1) Subject to any rules made in this behalf, a National Service Tribunal may require any establishment (including a notified establishment) to post before a specified date and to keep posted, on its premises notices intimating that—

(a) no person included within the definition of technical personnel who is employed in the establishment shall at any time after the

posting of the notice, leave his employment without the previous permission in writing of the National Service Tribunal; engagement by establishment of technical personnel.

(b) if the National Service Tribunal refuses such permission, that Tribunal may lay down, subject to the prescribed conditions, the terms of service on which the employer shall continue to retain him in employment;

(c) if any such person leaves his employment without the previous permission in writing of the Tribunal as aforesaid he may be directed by the Tribunal to return to his employment.

(2) After notices referred to in sub-section (1) have been posted on the premises of any establishment (including a notified establishment), no employer in the establishment shall engage, discharge or dismiss any person included in the definition of technical personnel except in accordance with rules made in this behalf.

20. (1) Whoever contravenes any order of the Central Government or of a National Service Tribunal made under section 17 or wilfully fails to comply with any summons, requirement, direction or order issued or made by the Central Government or by a National Service Tribunal under any other provision of this Chapter shall be punishable with imprisonment for a term not exceeding six months, or with fine not exceeding one thousand rupees, or with both. Penalties and procedure.

(2) No court shall take cognizance of any offence punishable under sub-section (1) except with the previous sanction in writing,—

(a) in the case of contravention of any order or any wilful failure to comply with any summons, requirement or direction of the Central Government, of the Central Government;

(b) in the case of contravention of any order or any wilful failure to comply with any summons, requirement or direction of a National Service Tribunal, of the National Service Tribunal.

(3) Notwithstanding anything contained in the Code of Criminal Procedure, 1898, an offence punishable under sub-section (1) shall be cognizable. 5 of 1898.

(4) No court inferior to a Presidency Magistrate or a Magistrate of the First Class shall try any offence punishable under sub-section (1).

21. Any summons, notice, requirement, direction or order issued, made or given to any person under this Chapter may be served by being sent by registered post addressed to that person at his last known residence. Service of summons, notices, orders, etc.

22. (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Chapter. Power to make rules.

(2) Without prejudice to the generality of the foregoing power, such rules may prescribe—

(a) the occupations which shall be notified occupations for the purposes of this Chapter;

(b) the composition, powers and procedure of National Service Tribunals;

(c) the technical personnel, which may be taken into the employment of any notified establishment under sub-section (2) of section 16 and the period within which and the terms and conditions on which such personnel shall be so taken;

(d) the medical authority before whom any person may be required to submit himself for examination under sub-section (6) of section 17;

(e) the terms of service of technical personnel taken into employment in the national service;

(f) the conditions in accordance with which persons released from employment in the national service may be re-instated in their former employment;

(g) the appointment of Technical Personnel (Re-instatement) Tribunals and the matters in relation to re-instatement which such Tribunals may be required to deal with;

(h) the provisions relating to engagement, discharge or dismissal of persons by any employer in any establishment on the premises of which notices have been posted under sub-section (1) of section 19;

(i) any other matter which may be prescribed or which is to be provided for by rules.

(3) Any rule made under this Chapter may provide that a contravention of the rule shall be punishable with imprisonment for a term not exceeding six months, or with fine not exceeding one thousand rupees, or with both.

CHAPTER V

REQUISITIONING AND ACQUISITION OF IMMOVABLE PROPERTY

Requisitioning of immovable property.

23. (1) Notwithstanding anything contained in any other law for the time being in force, if in the opinion of the Central Government or the State Government it is necessary or expedient so to do for securing the defence of India, civil defence, [internal security,] public safety, maintenance of public order or efficient conduct of military operations, or for maintaining supplies and services essential to the life of the community, that Government may by order in writing requisition any immovable property and may make such further orders as appear to that Government to be necessary or expedient in connection with the requisitioning:

Provided that no property or part thereof which is exclusively used by the public for religious worship shall be requisitioned.

(2) The requisition shall be effected by an order in writing addressed to the person deemed by the Central Government or the State Government, as the case may be, to be the owner or person in possession of the property, and such order shall be served in the prescribed manner on the person to whom it is addressed.

[1] Ins. by Act 32 of 1975, s. 9 (w.e.f. 25.6.75) (during Emergency & six months thereafter)

(3) Whenever any property is requisitioned under sub-section (1), the period of such requisition shall not extend beyond the period for which such property is required for any of the purposes mentioned in that sub-section.

Payment of compensation.

24. Whenever in pursuance of section 23, the Central Government or the State Government, as the case may be, requisitions any immovable property, there shall be paid to the persons interested compensation the amount of which shall be determined by taking into consideration the following, namely:—

(i) the rent payable in respect of the property or if no rent is payable, the rent payable in respect of similar property in the locality;

(ii) if in consequence of the requisition of the property the person interested is compelled to change his residence or place of business, the reasonable expenses (if any) incidental to such change;

(iii) such sum or sums, if any, as may be found necessary to compensate the person interested for damage caused to the property on entry after requisition or during the period of requisition, other than normal wear and tear:

Provided that where any person interested being aggrieved by the amount of compensation so determined makes an application within the prescribed time to the Central Government or the State Government, as the case may be, for referring the matter to an arbitrator, the amount of compensation to be paid shall be such as the arbitrator appointed in this behalf by the Central Government or the State Government, as the case may be, may determine:

Provided further that where there is any dispute as to the title to receive the compensation or as to the apportionment of the amount of compensation, it shall be referred to an arbitrator appointed in this behalf by the Central Government or the State Government, as the case may be, for determination, and shall be determined in accordance with the decision of such arbitrator.

Explanation.—In this section and in section 31, the expression "person interested" in relation to any property includes all persons claiming or entitled to claim an interest in the compensation payable on account of the requisitioning or acquisition of that property under this Act.

Power to obtain information and give direction.

25. The Central Government or the State Government, as the case may be, may, with a view to requisitioning any property under section 23 or determining the compensation payable under section 24, by order—

(a) require any person to furnish to the authority mentioned therein such information in his possession relating to any property as may be specified;

(b) direct that the owner, occupier or the person in possession of the property shall not, without the permission of Government, dispose of it or where it is a building, structurally alter it till the expiry of such period as may be specified in the order.

Power of entry into, and inspection of, property, etc.

26. Any person authorised in this behalf by the Central Government or the State Government, as the case may be, may enter into any immovable property and inspect such property for the purpose of determining whether, and if so in what manner, an order under section 23 should be made in relation to such property or with a view to securing compliance with any order made under that section.

Eviction from requisitioned property.

27. (1) Any person remaining in possession of any requisitioned property in contravention of any order made under section 23 may be summarily evicted from the property by any officer empowered in this behalf by the Central Government or the State Government, as the case may be.

(2) Any officer so empowered may, after giving to any woman not appearing in public reasonable warning and facility to withdraw, remove or open any lock or bolt or break open any door of any building or do any other act necessary for effecting such eviction.

Penalty for contravention of any order regarding requisitioning.

28. If any person contravenes any order made under section 23 or section 25, he shall be punishable with imprisonment for a term which may extend to one year, or with fine, or with both.

Release from requisition.

29. (1) Where any property requisitioned under section 23 is to be released from such requisition, the Government by which or under whose authority the property was requisitioned or any person generally or specially authorised by it in this behalf may, after such inquiry, if any, as it or he may in any case, consider necessary to make or cause to be made, specify by order in writing the person to whom possession of the property shall be given and such possession shall, as far as practicable, be given to the person who appears to the Government or, as the case may be, the person authorised as aforesaid, to be entitled to the possession of the property at the time such order is made.

(2) The delivery of possession of the property to the person specified in the order under sub-section (1) shall be a full discharge of the Government from all liabilities in respect of the property, but shall not prejudice any rights in respect of the property which any other person may be entitled by due process of law to enforce against the person to whom possession of the property is delivered.

Acquisition of requisitioned property.

30. (1) Any immovable property which has been requisitioned under section 23 may, in the manner hereinafter provided, be acquired in the circumstances and by the Government specified below, namely:—

(a) where any works have, during the period of requisition, been constructed on, in or over the property wholly or partly at the expense of any Government, the property may be acquired by that Government if it decides that the value of or the right to use, such works shall, by means of the acquisition of the property, be preserved or secured for the purposes of any Government, or

(b) where the cost to any Government of restoring the property to its condition at the time of its requisition as aforesaid would, in the determination of that Government, be excessive having regard to the

value of the property at that time, the property may be acquired by that Government.

(2) When any Government as aforesaid decides to acquire any immovable property, it shall serve on the owner thereof or where the owner is not readily traceable or the ownership is in dispute, by publishing in the Official Gazette, a notice stating that the Government has decided to acquire it in pursuance of this section.

(3) Where a notice of acquisition is served on the owner of the property or is published in the Official Gazette under sub-section (2), then, at the beginning of the day on which the notice is so served or published, the property shall vest in the Government free from any mortgage, pledge, lien or other similar encumbrances and the period of requisition thereof shall come to an end.

(4) Any decision or determination of a Government under sub-section (1) shall be final, and shall not be called in question in any court.

(5) For the purposes of this section, "works" includes every description of buildings, structures and improvements of the property.

Compensation for acquisition of requisitioned property.

31. (1) The compensation payable for the acquisition of any property under section 30 shall be the price which the requisitioned property would have fetched in the open market if it had remained in the same condition as it was at the time of requisitioning and been sold on the date of acquisition.

(2) Where any person interested is aggrieved by the amount of compensation determined in accordance with sub-section (1), he may make an application within the prescribed time to the Central Government or the State Government, as the case may be, for referring the matter to an arbitrator appointed in this behalf by the Central Government or the State Government, and the amount of compensation to be paid shall be such as may be determined by the arbitrator in accordance with sub-section (1).

(3) The provisions of section 25 and section 26 shall apply in relation to the acquisition of any property or the determination of compensation for such acquisition as they apply in relation to the requisitioning of any property or the determination of compensation for such requisitioning.

(4) Where there is any dispute as to the title to receive the compensation or as to the apportionment of the amount of compensation, it shall be referred to an arbitrator appointed in this behalf by the Central Government or the State Government, as the case may be, for determination, and his decision thereon shall be final.

Power to make rules.

32. (1) The Central Government or the State Government, as the case may be, may, by notification in the Official Gazette, make rules for carrying out the purposes of this Chapter.

(2) In particular, and without prejudice to the generality of the foregoing powers, such rules may prescribe—

(a) the procedure to be followed in arbitration proceedings under this Chapter;

(b) the period within which the owner of any property or any other person interested in the amount of compensation may apply to the Government concerned for referring the matter to an arbitrator;

(c) the principles to be followed in apportioning the costs of proceedings before the arbitrator;

(d) the method of payment of compensation;

(e) the manner of service of notices and orders;

(f) any other matter which has to be, or may be, prescribed.

Certain properties requisitioned under previous law to be deemed to be requisitioned under this Chapter.

33. Any property referred to in sub-section (1) of section 25 of the Requisitioning and Acquisition of Immovable Property Act, 1952, which continued to be subject to requisition under the said Act and has not, immediately before the commencement of this Act, been released from requisitioning shall, notwithstanding anything contained in any other law for the time being in force, be deemed to be the property requisitioned under sub-section (1) of section 23, if such property is in the opinion of the Central Government, now required for any of the purposes specified in that sub-section: 30 of 1952.

Provided that—

(a) all determinations, agreements or awards for the payment of compensation in respect of any such property for any period of requisition before the commencement of this Act and in force immediately before such commencement, shall continue to be in force and shall apply to the payment of compensation in respect of that property for any period after such commencement;

(b) anything done or deemed to have been done or any action taken or deemed to have been taken (including any orders, notifications or rules made or issued or deemed to have been made or issued) under the Requisitioning and Acquisition of Immovable Property Act, 1952, shall, in so far as it is not inconsistent with the provisions of this Chapter or any rules or orders made thereunder, be deemed to have been done or taken under this Chapter. 30 of 1952.

CHAPTER VI

SUPPLEMENTAL

Power to delegate.

34. (1) The Central Government may, by order, direct that any power or duty which by this Act or by any rule made under this Act is conferred or imposed upon the Central Government shall, in such circumstances and under such conditions, if any, as may be specified in the direction, be exercised or discharged also—

(a) by any officer or authority subordinate to the Central Government, or

(b) whether or not the power or duty relates to a matter with respect to which a State Legislature has power to make laws, by any State Government or by any officer or authority subordinate to such Government, or

(c) by any other authority,

(2) The State Government may, by order, direct that any power or duty which by this Act or by any rule made under this Act is conferred or imposed on the State Government or which, being by this Act or any such rule conferred or imposed on the Central Government, has been directed under sub-section (1) to be exercised or discharged by the State Government, shall, in such circumstances and under such conditions, if any, as may be specified in the direction, be exercised or discharged by any officer or authority not being (except in the case of a Union territory) an officer or authority subordinate to the Central Government.

(3) The Government of Assam may, by order, direct that any power or duty which by this Act or by any rule made under this Act is conferred or imposed on it shall, in relation to the autonomous State of Meghalaya, be exercised or discharged in such circumstances and under such conditions, if any, as may be specified in the direction by the Government of Meghalaya or by any officer or authority subordinate to that Government.

Rules to be laid before Houses of Parliament.

35. Every rule made by the Central Government under this Act shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Jurisdiction of ordinary courts.

36. (1) Except as may be provided in this Act or in any rule made thereunder or in any order made under any such rule by the Central Government or the State Government or by an officer not below the rank of Collector empowered under sub-section (1) or sub-section (2) of section 34 to make such order, the ordinary criminal and civil courts shall continue to exercise jurisdiction.

(2) For the removal of doubts, it is hereby declared that any provision in any such rule or order as aforesaid to the effect that the decision of any authority not being a court shall be final or conclusive shall be a sufficient excepting provision within the meaning of sub-section (1).

Effect of Act and rules, etc., inconsistent with other enactments.

37. The provisions of this Act or any rule made thereunder or any order made under any such rule shall have effect notwithstanding anything inconsistent therewith contained in any enactment other than this Act or in any instrument having effect by virtue of any enactment other than this Act.

Ordinary avocations of life to be interfere with as little as possible.

38. Any authority or person acting in pursuance of this Act shall interfere with the ordinary avocations of life and the enjoyment of property as little as may be consonant with the purpose of ensuring the public safety and interest ~~and the defence of India and civil defence~~

1. Subs. by Act 32 of 1975, s. 10 (w.e.f. 25.6.75) (during Emergency and six months thereafter).

Savings as to orders.

39. (*1*) No order made in exercise of any power conferred by or under this Act shall be called in question in any court.

(*2*) Where an order purports to have been made and signed by any authority in exercise of any power conferred by or under this Act a court shall, within the meaning of the Indian Evidence Act, 1872, presume that such order was so made by that authority. 1 of 1872.

Protection of action taken under the Act.

40. (*1*) No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done in pursuance of this Act or any rules made thereunder or any orders issued under any such rule.

(*2*) Save as otherwise expressly provided under this Act, no suit or other legal proceeding shall lie against the Government for any damage caused or likely to be caused by anything in good faith done or intended to be done in pursuance of this Act or any rule made thereunder or any order issued under any such rule.

THE INTERNATIONAL AIRPORTS AUTHORITY ACT, 1971

ARRANGEMENT OF SECTIONS

CHAPTER I

PRELIMINARY

SECTIONS

CHAPTER II

THE INTERNATIONAL AIRPORTS AUTHORITY OF INDIA

CHAPTER III

PROPERTY AND CONTRACTS

CHAPTER IV

FUNCTIONS OF THE AUTHORITY

CHAPTER V

FINANCE, ACCOUNTS AND AUDIT

SECTIONS

CHAPTER VI

MISCELLANEOUS

THE INTERNATIONAL AIRPORTS AUTHORITY ACT, 1971

No. 43 OF 1971

[*8th December, 1971*]

An Act to provide for the constitution of an authority for the management of certain aerodromes whereat international air transport services are operated or are intended to be operated and for matters connected therewith.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. (*1*) This Act may be called the International Airports Authority Act, 1971. **Short title, commencement and application.**

(*2*) It shall come into force on such date[1] as the Central Government may, by notification in the Official Gazette, appoint.

(*3*) It applies, in the first instance, to the aerodromes of Bombay (Santa Cruz), Calcutta (Dum Dum), Delhi (Palam) and Madras (Meenambakkam) and the Central Government may, by notification in the Official Gazette, apply the provisions of this Act to any other aerodrome whereat international air transport services are operated or are intended to be operated and with effect from such date as may be specified in the notification.

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[1] 1-2-1972: *vide* Notification S.O. 87(E), dated 1-2-1972, the Gazette of India, Extraordinary, Pt. II, Sec. 3(ii), p. 225.

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "airport" means an aerodrome as defined in clause (*2*) of section 2 of the Aircraft Act, 1934 and to which this Act applies or is made applicable; 22 of 1934.

(*b*) "airstrip" means an area used or intended to be used for the landing and take-off of aircrafts with short take-off and landing characteristics and includes all buildings and structures thereon or appertaining thereto;

(*c*) "Authority" means the International Airports Authority of India constituted under section 3;

(*d*) "Chairman" means the Chairman of the Authority;

(*e*) "heliport" means an area, either at ground level or elevated on a structure, used or intended to be used for the landing and take-off of helicopters and includes an area for parking helicopters and all buildings and structures thereon or appertaining thereto;

(*f*) "member" means a member of the Authority and includes the Chairman but for the purposes of section 4, 5, 6 and 7 does not include the *ex-officio* member referred to in clause (*b*) of sub-section (*3*) of section 3;

(*g*) "prescribed" means prescribed by rules made under this Act; and

(*h*) "regulations" means regulations made under this Act.

CHAPTER II

THE INTERNATIONAL AIRPORTS AUTHORITY OF INDIA

Constitution and incorporation of the Authority.

3. (*1*) With effect from the commencement of this Act, the Central Government shall constitute an authority to be called the International Airports Authority of India.

(*2*) The Authority shall be a body corporate by the name aforesaid having perpetual succession and a common seal, with power, subject to the provisions of this Act, to acquire, hold and dispose of property both movable and immovable, and to contract and shall by the said name sue and be sued.

(*3*) The Authority shall consist of—

(*a*) a Chairman to be appointed by the Central Government;

(*b*) the Director-General of Civil Aviation, *ex-officio;*

(*c*) not less than six and not more than thirteen members to be appointed by the Central Government.

(*4*) The Chairman shall be a whole-time member and the other members referred to in clause (*c*) of sub-section (*3*) may be appointed as whole-time or part-time members as the Central Government may think fit.

(5) The names of persons appointed as members shall be notified by the Central Government in the Official Gazette.

(6) During the temporary absence of the Chairman, the Central Government may appoint another member to act as the Chairman.

Disqualification for office of member.

4. A person shall be disqualified for being appointed as a member if he—

(a) has been convicted and sentenced to imprisonment for an offence, which, in the opinion of the Central Government, involves moral turpitude; or

(b) is an undischarged insolvent; or

(c) is of unsound mind and stands so declared by a competent Court; or

(d) has been removed or dismissed from the service of the Government or a corporation owned or controlled by the Government; or

(e) has, in the opinion of the Central Government, such financial or other interest in the Authority as is likely to affect prejudicially the discharge by him of his functions as a member.

Term of office and conditions of service of members.

5. (1) Subject to the provisions of section 6, every member shall hold office for a period of three years from the date on which he assumes office:

Provided that the Central Government may—

(a) terminate the appointment of any whole-time member, who is not a servant of the Government, after giving him notice for a period of not less than three months or in lieu thereof on payment of an amount equal to his salary and allowances, if any, for a period of three months;

(b) terminate the appointment of any part-time member who is not a servant of the Government after giving him notice for such period as may be prescribed; and

(c) terminate at any time the appointment of any member who is a servant of the Government.

(2) The other conditions of service of the members shall be such as may be prescribed.

(3) Any member may resign his office by giving notice in writing for such period as may be prescribed to the Central Government and, on such resignation being notified in the Official Gazette by that Government, such member shall be deemed to have vacated his office.

(4) A casual vacancy caused by the resignation of a member under sub-section (3) or otherwise may be filled by fresh appointment and the person so appointed shall hold office for the remaining period for which the member in whose place he is appointed would have held office.

Vacation of office of member.

6. The Central Government shall remove a member if he—

(*a*) becomes subject to any of the disqualifications mentioned in section 4:

Provided that no member shall be removed on the ground that he has become subject to the disqualification mentioned in clause (*e*) of that section, unless he has been given a reasonable opportunity of being heard in the matter; or

(*b*) refuses to act or becomes incapable of acting; or

(*c*) is, without obtaining leave of absence from the Authority, absent from three consecutive meetings of the Authority; or

(*d*) in the opinion of the Central Government, has so abused his position as to render his continuance in office detrimental to the public interest:

Provided that no member shall be removed under this clause unless he has been given a reasonable opportunity of being heard in the matter.

eligibility of member for re-appointment.

7. Any person ceasing to be a member shall, unless disqualified under section 4, be eligible for re-appointment as such.

Meetings.

8. (*1*) The Authority shall meet at such times and places and shall specified after consultation with the Chairman in such rules, shall be at its meetings (including the quorum at meetings) as may be provided by regulations.

(*2*) The Chairman, or, if for any reason he is unable to attend any meeting, any other member chosen by the members present at the meeting, shall preside at the meeting.

(*3*) All questions which come up before any meeting of the Authority shall be decided by a majority of the votes of the members present and voting, and, in the event of an equality of votes, the Chairman, or in his absence, the person presiding, shall have and exercise a second or casting vote.

Vacancy in the Authority not to invalidate proceedings.

9. No act or proceeding of the Authority shall be deemed to be invalid by reason merely of any vacancy in, or any defect in the constitution of, the Authority.

Appointment of officers and other employees of the Authority.

10. (*1*) For the purpose of enabling it efficiently to discharge its functions under this Act, the Authority shall, subject to the provisions of section 12 and to such rules as may be prescribed in this behalf, appoint (whether on deputation or otherwise) such number of officers and other employees as it may consider necessary:

Provided that the appointment of such category of officers as may be specified after consultation with the Chairman in such rules, shall be subject to the approval of the Central Government.

(2) Subject to the provisions of section 12, every officer or other employee appointed by the Authority shall be subject to such conditions of service and shall be entitled to such remuneration as may be determined by regulations.

11. In the discharge of its functions under this Act, the Authority shall act, so far as may be, on business principles.

Authority to act on business principles.

CHAPTER III

PROPERTY AND CONTRACTS

12. (1) Save as otherwise provided in sub-section (2), as from such date[1] as the Central Government may appoint by notification in the Official Gazette in relation to any airport,—

Transfer of assets and liabilities of Central Government to the Authority.

(a) all properties and other assets vested in the Central Government for the purposes of the airport and administered by the Director-General of Civil Aviation immediately before such day shall vest in the Authority;

(b) all debts, obligations and liabilities incurred, all contracts entered into and all matters and things engaged to be done by, with, or for the Central Government immediately before such day for or in connection with the purposes of the airport shall be deemed to have been incurred, entered into and engaged to be done by, with, or for the Authority;

(c) all non-recurring expenditure incurred by the Central Government for or in connection with the purposes of the airport up to such day and declared to be capital expenditure by the Central Government shall, subject to such terms and conditions as may be determined by the Central Government, be treated as the capital provided by the Central Government to the Authority;

(d) all sums of money due to the Central Government in relation to the airport immediately before such day shall be deemed to be due to the Authority;

(e) all suits and other legal proceedings instituted or which could have been instituted by or against the Central Government immediately before such day for any matter in relation to the airport may be continued or instituted by or against the Authority;

(f) every employee holding any office under the Central Government immediately before such day solely or mainly for or in connection with such affairs of the airport as are relevant to the functions of the Authority under this Act shall be treated as on deputation with the Authority but shall hold his office in the Authority by the same tenure and upon the same terms and conditions of service as respects remuneration, leave, provident fund, retirement or other terminal benefits as he would have held such office, if the Authority had not been constituted and shall continue to do so until the Central Government, either on its own motion or at the request of the Authority, recalls such employee to its service or until the Authority, with the concurrence of the Central Government, duly absorbs such employee in its regular service, whichever is earlier:

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[1] 1-4-1972: *vide* Notification No. S.O. 168(E), dated 24-2-1972, Gazette of India, Extraordinary, Pt. II, Sec. 3(ii), p. 189, in relation to the aerodromes of Bombay (Santa Cruz), Calcutta (Dum Dum), Delhi (Palam and Madras (Meenambakkam).

Provided that during the period of deputation of any such employee with the Authority, the Authority shall pay to the Central Government, in respect of every such employee, such contribution towards his leave salary, pension and gratuity as the Central Government may, by order, determine:

Provided further that any such employee, who has, in respect of the proposal of the Authority to absorb him in its regular service, intimated within such time as may be specified in this behalf by the Authority his intention of not becoming a regular employee of the Authority, shall not be absorbed by the Authority in its regular service.

(2) As from the date determined by the Central Government under the proviso to sub-section (2) of section 16,—

(a) the equipment and appliances relating to air navigation services and the buildings used exclusively for such services immediately before such day shall vest in the Authority;

(b) all debts, obligations and liabilities incurred, all contracts entered into and all matters and things engaged to be done by, with, or for the Central Government immediately before such day for or in connection with air navigation services shall be deemed to have been incurred, entered into and engaged to be done by, with, or for the Authority;

(c) all sums of money due to the Central Government for or in connection with air navigation services immediately before such day shall be deemed to be due to the Authority;

(d) all suits and other legal proceedings instituted or which could have been instituted by or against the Central Government immediately before such day for any matter in connection with air navigation services may be continued or instituted by or against the Authority;

(e) every employee holding any office under the Central Government immediately before such day solely or mainly for or in connection with air navigation services shall be treated as on deputation with the Authority but shall hold his office in the Authority by the same tenure and upon the same terms and conditions of service as respects remuneration, leave, provident fund, retirement or other terminal benefits as he would have held such office if the Authority had not been constituted and shall continue to do so until the Central Government, either on its own motion or at the request of the Authority, recalls such employee to its service or until the Authority, with the concurrence of the Central Government, duly absorbs such employee in its regular service, whichever is earlier:

Provided that during the period of deputation of any such employee with the Authority, the Authority shall pay to the Central Government, in respect of every such employee, such contribution towards his leave salary, pension and gratuity as the Central Government may, by order, determine:

Provided further that any such employee, who has, in respect of the proposal of the Authority to absorb him in its regular service, intimated within such time as may be specified in this behalf by the Authority his intention of not becoming a regular employee of the Authority, shall not be absorbed by the Authority in its regular service.

(*3*) If any dispute or doubt arises as to which of the properties, rights or liabilities of the Central Government have been transferred to the Authority or as to which of the employees serving under the Central Government are to be treated as on deputation with the Authority, under this section, such dispute or doubt shall be decided by the Central Government in consultation with the Authority and the decision of the Central Government thereon shall be final.

14 of 1947.

(*4*) Notwithstanding anything contained in the Industrial Disputes Act, 1947 or in any other law for the time being in force, the absorption of any employee by the Authority in its regular service under this section shall not entitle such employee to any compensation under that Act or other law and no such claim shall be entertained by any court, tribunal or other authority.

(*5*) In this section and in section 16, the expression "air navigation services", in relation to any airport, means air traffic services (including aeronautical and flight information services), aeronautical communication and navigational aids and meteorological services at such airport.

Compulsory acquisition of land for the Authority.

13. Any land required by the Authority for discharging its functions under this Act shall be deemed to be needed for a public purpose and such land may be acquired for the Authority under the provisions of the Land Acquisition Act, 1894 or of any other corresponding law for the time being in force.

1 of 1894.

Contracts by the Authority.

14. Subject to the provisions of section 15, the Authority shall be competent to enter into and perform any contract necessary for the discharge of its functions under this Act.

Mode of executing contracts on behalf of the Authority.

15. (*1*) Every contract shall, on behalf of the Authority, be made by the Chairman or such other member or such officer of the Authority as may be generally or specially empowered in this behalf by the Authority and such contracts or class of contracts as may be specified in the regulations shall be sealed with the common seal of the Authority:

Provided that no contract exceeding such value or amount as the Central Government may, from time to time, by order, fix in this behalf shall be made unless it has been previously approved by the Authority:

Provided further that no contract for the acquisition or sale of immovable property or for the lease of any such property for a term exceeding thirty years and no other contract exceeding such value or amount as the Central Government may, from time to time, by order, fix in this behalf shall be made unless it has been previously approved by the Central Government.

(*2*) Subject to the provisions of sub-section (*1*), the form and manner in which any contract shall be made under this Act shall be such as may be prescribed by regulations.

(3) No contract which is not in accordance with the provisions of this Act and the regulations shall be binding on the Authority.

CHAPTER IV

FUNCTIONS OF THE AUTHORITY

Function of the Authority.

16. (1) Subject to the rules, if any, made by the Central Government in this behalf, it shall be the function of the Authority to manage the airports efficiently.

(2) It shall be the duty of the Authority to provide at the airports such services and facilities as are necessary or desirable for the efficient operation of air transport services thereat:

Provided that the function of providing air navigation services at the airports shall continue to be discharged by the Central Government until such date as that Government may, by order, determine.

(3) Without prejudice to the generality of the provisions contained in sub-sections (1) and (2), the Authority may—

(a) plan, develop, construct and maintain runways, taxiways, aprons and terminal and ancillary buildings at the airports;

(b) construct residential buildings and create townships for its employees;

(c) establish and maintain hotels, restaurants and rest-rooms at or near the airports;

(d) establish warehouses at the airports for the storage or processing of goods;

(e) arrange for postal, money exchange, insurance and telephone facilities for the use of passengers and other persons at the airports;

(f) make appropriate arrangements for watch and ward at the airports;

(g) regulate and control the plying of vehicles, and the entry and exit of passengers and visitors, in the airports with due regard to the protocol functions of the Government of India;

(h) develop and provide consultancy services in India and abroad in relation to planning and development of airports or any facilities thereat;

(i) establish and manage heliports and airstrips;

(j) provide such transport facilities as are, in the opinion of the Authority, necessary to the passengers travelling by air;

(k) form one or more companies under the Companies Act, 1956 or under any other law relating to companies to further the efficient discharge of the functions imposed on it by this Act; and 1 of 1956.

(l) take all such steps as may be necessary or convenient for, or may be incidental to, the exercise of any power or the discharge of any function conferred or imposed on it by this Act.

(4) In the discharge of its functions under this section, the Authority shall have due regard to the development of air transport service and to the efficiency, economy and safety of such service.

(5) Nothing contained in this section shall be construed as—

(a) imposing an obligation on the Authority to discharge any function or duty under this section with respect to any airport in relation to which a notification has not been issued under sub-section (1) of section 12;

(b) authorising the disregard by the Authority of any law for the time being in force; or

(c) authorising any person to institute any proceeding in respect of a duty or liability to which the Authority or its officers or other employees would not otherwise be subject.

CHAPTER V

FINANCE, ACCOUNTS AND AUDIT

Powers of the Authority to charge fees, rent, etc.

17. The Authority may,—

(i) with the previous approval of the Central Government, charge fees or rent,—

(a) for the landing, housing or parking of aircrafts or for any other service or facility offered in connection with aircraft operations, at any airport, heliport or airstrip.

Explanation.—In this sub-clause "aircraft" does not include an aircraft belonging to the Indian Defence Services and "aircraft operations" do not include operations of any aircraft belonging to the said Services;

(b) for the amenities given to the passengers and visitors at any airport, heliport or airstrip;

(c) for the use and enjoyment by persons of facilities and other services provided by the Authority at any airport, heliport or airstrip;

(ii) with due regard to the instructions that the Central Government may give to the Authority, from time to time, charge fees or rent from persons who are given by the Authority any facility for carrying on any trade or business at any airport.

Additional capital and grants to the Authority by the Central Government.

18. The Central Government may, after due appropriation made by Parliament by law in this behalf,—

(a) provide any capital, over and above the capital provided under clause (c) of sub-section (1) of section 12, that may be required by the Authority for the discharge of its functions under this Act or for any purpose connected therewith on such terms and conditions as that Government may determine;

(b) pay to the Authority, on such terms and conditions as the Central Government may determine, by way of loans or grants such sums of money as that Government may consider necessary for the efficient discharge by the Authority of its functions under this Act.

Fund of the Authority.

19. (1) The Authority shall have its own fund and all receipts of the Authority shall be credited thereto and all payments of the Authority shall be made therefrom.

(2) The Authority shall have power, subject to the provisions of this Act, to spend such sums as it thinks fit to cover all administrative expenses of the Authority and on objects or for purposes authorised by this Act and such sums shall be treated as expenditure out of the fund of the Authority.

(3) All moneys standing at the credit of the Authority which cannot immediately be applied as provided in sub-section (2) shall be deposited in the State Bank of India or in such scheduled bank or banks and subject to such conditions as may from time to time be specified by the Central Government.

Explanation.—In this sub-section "scheduled bank" has the same meaning as in clause (e) of section 2 of the Reserve Bank of India Act, 1934. 2 of 1934.

Allocation of surplus funds.

20. (1) The Authority may, from time to time, set apart such amounts as it thinks fit as a reserve fund or funds for the purpose of expanding existing facilities or services or creating new facilities or services at any airport or for the purpose of providing against any temporary decrease of revenue or increase of expenditure from transient causes or for purposes of replacement or for meeting expenditure arising from loss or damage from fire, cyclone, air-crash or other accident or for meeting any liability arising out of any act or omission in the discharge of its functions under this Act:

Provided that without prejudice to the right of the Authority to establish specific reserves for one or more specific purposes, the Authority shall also have the power to establish a general reserve:

Provided further that the sums set apart annually in respect of each or any of the specific and general reserves and the aggregate at any time of such sums shall not exceed such limits as may, from time to time, be fixed in that behalf by the Central Government.

(2) After making provision for such reserve fund or funds and for bad and doubtful debts, depreciation in assets and all other matters which are usually provided for by companies registered and incorporated under the Companies Act, 1956, the Authority shall pay the balance of its annual net profits to the Central Government. 1 of 1956.

Submission of programme of activities and financial estimates.

21. (1) The Authority shall, before the commencement of each financial year, prepare a statement of the programme of its activities during the forthcoming financial year as well as a financial estimate in respect thereof.

(2) The statement prepared under sub-section (1) shall, not less than three months before the commencement of each financial year, be submitted for approval to the Central Government.

(3) The statement and the financial estimates of the Authority may, with the approval of the Central Government, be revised by the Authority.

22. The Authority may invest its funds (including any reserve fund) in the securities of the Central Government or in such other manner as may be prescribed. Investment of funds.

23. (*1*) The Authority may, with the consent of the Central Government or in accordance with the terms of any general or special authority given to it by the Central Government, borrow money from any source by the issue of bonds, debentures or such other instruments as it may deem fit for discharging all or any of its functions under this Act. Borrowing powers of the Authority.

(*2*) The Central Government may guarantee in such manner as it thinks fit the repayment of the principal and the payment of interest thereon with respect to the loans borrowed by the Authority under sub-section (*1*).

(*3*) Subject to such limits as the Central Government may, from time to time, lay down, the Authority may borrow temporarily by way of overdraft or otherwise such amounts as it may require for discharging its functions under this Act.

24. (*1*) The Authority shall maintain proper accounts and other relevant records and prepare an annual statement of accounts including the profit and loss account and the balance-sheet in such form as may be prescribed by the Central Government in consultation with the Comptroller and Auditor-General of India. Accounts and audit.

(*2*) The accounts of the Authority shall be audited annually by the Comptroller and Auditor-General of India and any expenditure incurred by him in connection with such audit shall be payable by the Authority to the Comptroller and Auditor-General of India.

(*3*) The Comptroller and Auditor-General of India and any person appointed by him in connection with the audit of the accounts of the Authority shall have the same rights and privileges and authority in connection with such audit as the Comptroller and Auditor-General has in connection with the audit of Government accounts and, in particular, shall have the right to demand the production of books, accounts, connected vouchers, documents and papers and inspect any of the offices of the Authority.

(*4*) The accounts of the Authority as certified by the Comptroller and Auditor-General of India or any other person appointed by him in this behalf together with the audit report thereon shall be forwarded annually to the Central Government and that Government shall cause the same to be laid before both Houses of Parliament.

CHAPTER VI

MISCELLANEOUS

25. (*1*) The Authority shall, as soon as may be after the end of each financial year, prepare and submit to the Central Government in such form as may be prescribed a report giving an account of its activities during that financial year and the report shall also give an account of the activities which are likely to be undertaken by the Authority during the next financial year. Submission of annual reports to Parliament.

(2) The Central Government shall cause such report to be laid before both Houses of Parliament as soon as may be after it is submitted.

Delegation.

26. The Authority may, by general or special order in writing, delegate to the Chairman or any other member or to any officer of the Authority, subject to such conditions and limitations, if any, as may be specified in the order, such of its powers and functions under this Act (except the powers under section 37) as it may deem necessary.

Authentication of orders and other instruments of the Authority.

27. All orders and decisions of the Authority shall be authenticated by the signature of the Chairman or any other member authorised by the Authority in this behalf and all other instruments executed by the Authority shall be authenticated by the signature of an officer of the Authority authorised by the Authority in this behalf.

Officers and employees of the Authority to be public servants.

28. All officers and employees of the Authority shall, when acting or purporting to act in pursuance of the provisions of this Act or of any rule or regulation made thereunder, be deemed to be public servants within the meaning of section 21 of the Indian Penal Code. 45 of 1860.

Protection of action taken under the Act.

29. No suit, prosecution or other legal proceeding shall lie against the Authority or any member or any officer or other employee of the Authority for anything which is in good faith done or intended to be done in pursuance of this Act or of any rule or regulation made thereunder or for any damage sustained by any aircraft or vehicle in consequence of any defect in any of the airports or other things belonging to or under the control of the Authority.

Custody and disposal of lost property.

30. Subject to such regulations as the Authority may make in this behalf, the Authority shall provide for securing the safe custody and restoration of any property which, while not in proper custody, is found on any premises belonging to the Authority or under its overall control or in any aircraft on any such premises.

Provisions relating to income-tax.

31. For the purposes of the Income-tax Act, 1961 or any other enactment for the time being in force relating to income-tax or any other tax on income, profits or gains, the Authority shall be deemed to be a company within the meaning of the Income-tax Act, 1961 and shall be liable to tax accordingly on its income, profits and gains. 43 of 1961.

Power of the Authority to undertake certain works.

32. The Authority may undertake to carry out on behalf of any person any works or services or any class of works or services on such terms and conditions as may be agreed upon between the Authority and the person concerned.

Power of Central Government to temporarily divest the Authority of the management of any airport.

33. (1) If at any time the Central Government is of opinion that in the public interest it is necessary or expedient so to do, it may, by order, direct the Authority to entrust the management of any airport with effect from such date and to such person as may be specified in the order and the Authority shall be bound to comply with such direction:

Provided that before an order is made under this sub-section the Authority shall be given a reasonable opportunity of being heard in the matter.

(2) Where the management of any airport is entrusted to any person specified under sub-section (1) (hereafter in this section referred to as

the authorised person), the Authority shall cease to exercise and discharge all its powers and functions under this Act in relation to such airport and such powers and functions shall be exercised and discharged by the authorised person in accordance with the instructions, if any, which the Central Government may give to the authorised person from time to time:

Provided that no such power or function as may be specified by the Central Government by a general or special order shall be exercised or discharged by the authorised person except with the previous sanction of the Central Government.

(3) An order made under sub-section (*1*) shall, unless rescinded, be in operation for a period of six months from the date on which the management of the airport is entrusted to the authorised person:

Provided that the Central Government may extend such period for a further period or periods not exceeding eighteen months.

(4) During the operation of an order made under sub-section (*1*), it shall be competent for the Central Government to issue, from time to time, such directions to the Authority as are necessary to enable the authorised person to exercise the powers and discharge the functions of the Authority under this Act in relation to the airport, the management of which has been entrusted to him and in particular to transfer any sum of money from the fund of the Authority to the authorised person for the management of the airport and every such direction shall be complied with by the Authority.

(5) On the cesser of operation of any order made under sub-section (*1*) in relation to any airport, the authorised person shall cease to exercise and perform the powers and functions of the Authority under this Act in relation to such airport and the Authority shall continue to exercise and perform such powers and functions in accordance with provisions of this Act.

(6) On the cesser of operation of any order made under sub-section (1) in relation to any airport, the authorised person shall hand over to the Authority any property (including any sum of money or other asset) remaining with him in connection with the management of such airport.

(7) Anything done or any action taken lawfully by the authorised person in relation to any airport during the period of operation of an order made under sub-section (*1*) shall be deemed to have been done or taken by the Authority and shall be binding on the Authority.

34. (*1*) If, at any time, the Central Government is of opinion— **Power of Central Government to supersede the Authority.**

(*a*) that on account of a grave emergency, the Authority is unable to discharge the functions and duties imposed on it by or under the provisions of this Act; or

(*b*) that the Authority has persistently made default in complying with any direction issued by the Central Government under this Act or in the discharge of the functions and duties imposed on it by or under the provisions of this Act and as a result of which default the financial position of the Authority or the administration of any airport has deteriorated; or

(c) that circumstances exist which render it necessary in the public interest so to do,

the Central Government may, by notification in the Official Gazette supersede the Authority for such period, not exceeding six months, as may be specified in the notification:

Provided that before issuing a notification under this sub-section for the reasons mentioned in clause (*b*), the Central Government shall give a reasonable opportunity to the Authority to show cause why it should not be superseded and shall consider the explanations and objections, if any, of the Authority.

(*2*) Upon the publication of a notification under sub-section (*1*) superseding the Authority,—

(*a*) all the members shall, as from the date of supersession, vacate their offices as such;

(*b*) all the powers, functions and duties which may, by or under the provisions of this Act, be exercised or discharged by or on behalf of the Authority, shall, until the Authority is re-constituted under sub-section (*3*), be exercised and discharged by such person or persons as the Central Government may direct;

(c) all property owned or controlled by the Authority shall, until the Authority is re-constituted under sub-section (*3*), vest in the Central Government.

(*3*) On the expiration of the period of supersession specified in the notification issued under sub-section (*1*), the Central Government may—

(*a*) extend the period of supersession for such further term, not exceeding six months, as it may consider necessary; or

(*b*) re-constitute the Authority by fresh appointment and in such case any persons who vacated their offices under clause (*a*) of sub-section (*2*) shall not be deemed disqualified for appointment:

Provided that the Central Government may, at any time before the expiration of the period of supersession, whether as originally specified under sub-section (*1*) or as extended under this sub-section, take action under clause (*b*) of this sub-section.

(*4*) The Central Government shall cause a notification issued under sub-section (*1*) and a full report of any action taken under this section and the circumstances leading to such action to be laid before both Houses of Parliament at the earliest opportunity.

Power of Central Government to issue directions.

35. (*1*) Without prejudice to the foregoing provisions of this Act, the Authority shall, in the discharge of its functions and duties under this Act, be bound by such directions on questions of policy as the Central Government may give in writing to it from time to time:

Provided that the Authority shall, as far as practicable, be given opportunity to express its views before any direction is given under this sub-section.

(*2*) The decision of the Central Government whether a question is one of policy or not shall be final.

36. (*1*) The Central Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Act. Power of Central Government to make rules.

(*2*) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(*a*) the conditions of service of the Chairman and other members under section 5 including the salaries payable to the Chairman and to the members who are required to render whole-time service and the fees and allowances payable to the members who are required to render part-time service;

(*b*) the period of notice required to terminate the appointment of any member, who is required to render part-time service and who is not a servant of the Government, under section 5, and the period of notice that may be given to the Central Government by a member before he resigns his office, under that section;

(*c*) the conditions and limitations subject to which the Authority may appoint officers and other employees under sub-section (*1*) of section 10;

(*d*) the terms and conditions subject to which the non-recurring expenditure incurred by the Central Government for or in connection with the purposes of any airport shall be treated as the capital provided by the Central Government to the Authority under clause (c) of sub-section (*1*) of section 12;

(*e*) the manner in which the Authority may invest its funds under section 22;

(*f*) the form in which the Authority shall prepare the annual statement of accounts including the profit and loss account and the balance-sheet under section 24; and

(*g*) any other matter which is to be or may be prescribed.

(*3*) Every rule made under this section shall be laid as soon as may be after it is made before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or ~~in two successive sessions and if before the expiry of the session in which it is so laid or the session immediately following~~ both Houses agree in making any modification in the rule, or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

37. (*1*) The Authority may make regulations not inconsistent with this Act and the rules made thereunder to provide for all matters for which provision is necessary or expedient for the purpose of giving effect to the provisions of this Act. Power of the Authority to make regulations.

(*2*) Without prejudice to the generality of the foregoing power, such regulations may provide for—

(*a*) the times and places of the meetings of the Authority and the procedure to be followed for the transaction of business at such meetings under sub-section (*1*) of section 8;

1 Ins. by Act 72 of 1985, s. 2 (retrospectively)
2 Subs. by s. 2, ibid.

(b) the conditions of service and the remuneration of officers and other employees appointed by the Authority;

(c) the contracts or class of contracts which are to be sealed with the common seal of the Authority and the form and manner in which a contract may be made by the Authority;

(d) the storage or processing of goods in any warehouse established by the Authority under clause (d) of sub-section (3) of section 16 and the charging of fees for such storage or processing;

(e) the custody and restoration of lost property and the terms and conditions under which lost property may be restored to the person entitled thereto, under section 30;

(f) the disposal of any lost property in cases where such property is not restored under section 30;

(g) securing the safety of aircraft, vehicles, and persons using the airport and preventing danger to the public arising from the use and operation of aircraft in the airport;

(h) preventing obstruction within the airport for its normal functioning;

(i) prohibiting the parking or waiting of any vehicle or carriage within the airport except at places specified by the Authority;

(j) prohibiting or restricting access to any part of the airport;

(k) preserving order within the airport and preventing damage to property therein;

(l) regulating or restricting advertising within the airport;

(m) requiring any person, if so directed by an officer appointed by the Authority in this behalf, to leave the airport or any particular part of the airport; and

(n) generally for the efficient and proper management of the airport.

Supplemental provisions respecting regulations.

38. (1) Any regulation which may be made by the Authority under this Act may be made by the Central Government by notification in the Official Gazette within one year of the constitution of the Authority and any regulation so made may be altered or rescinded by the Authority by means of a regulation made by it under this Act.

(2) No regulation made by the Authority under this Act shall have effect until it has been approved by the Central Government and published in the Official Gazette.

Penalty for breach of certain regulations.

39. Any regulation made under any of the clauses (g) to (m) (inclusive) of sub-section (2) of section 37 may provide that a contravention thereof shall be punishable with fine which may extend to five hundred rupees and in the case of a continuing contravention with an additional fine which may extend to twenty rupees for every day during which such contravention continues after conviction for the first such contravention.

1. Ins. by Act 72 of 1985, s. 3.

40. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by general or special order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act as appear to it to be necessary or expedient for the removal of the difficulty: Power to remove difficulties.

Provided that no such order shall be made after the expiration of one year from the commencement of this Act.

(*2*) Every order made under sub-section (*1*) shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions and if before the expiry of the session in which it is so laid or the session immediately following both Houses agree in making any modification in the order or both Houses agree that the order should not be made, the order shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that order.

41. In sub-section (*2*) of section 5 of the Aircraft Act, 1934, for clause (*b*), the following clause shall be substituted, namely:— Amendment of Act 22 of 1934.

"(*b*) the licensing, inspection and regulation of aerodromes, the conditions under which aerodromes may be maintained, the prohibition or regulation of the use of unlicensed aerodromes and the fees which may be charged at those aerodromes to which the International Airports Authority Act, 1971 does not apply or is not made applicable:

Provided that until the date determined by the Central Government under the proviso to sub-section (*2*) of section 16 of the International Airports Authority Act, 1971 any rule made under this clause may provide for the charging of fees for providing air traffic services (including aeronautical and flight information services), aeronautical communication and navigational aids and meteorological services at any aerodrome to which the said Act applies or is made applicable;".

Rep. by Act.....38.....of 1978, s. 2 & Sch. I

THE STAMP AND EXCISE DUTIES (AMENDMENT) ACT, 1971

No. 44 OF 1971

[*8th December*, 1971]

An Act further to amend the Indian Stamp Act, 1899, the Central Excises and Salt Act, 1944 and the Union Duties of Excise (Distribution) Act, 1962.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Stamp and Excise Duties (Amendment) Act, 1971.

(2) It shall be deemed to have come into force on the 15th day of November, 1971.

Amendment of Act 2 of 1899.

2. In the Indian Stamp Act, 1899, after section 3, the following section shall be inserted, namely:—

Instruments chargeable with additional duty.

'3A. (*1*) Every instrument chargeable with duty under section 3 read with Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(*a*) of Schedule I shall, in addition to such duty, be chargeable with a duty of ten paise.

(2) The additional duty with which any instrument is chargeable under sub-section (*1*) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription.

(*3*) Except as otherwise provided in sub-section (*2*), the provisions of this Act shall, so far as may be, apply in relation to the additional duties chargeable under sub-section (*1*) in respect of the instruments referred to therein as they apply in relation to the duties chargeable under section 3 in respect of those instruments.'.

Amendment of Act 1 of 1944.

3. In the First Schedule to the Central Excises and Salt Act, 1944, after Item No. 60, the following Item shall be inserted, namely:—

'61 NEWSPAPERS AND ALL OTHER PRINTED PERIODICALS — 2 paise per copy.'.

Explanation.—For the purposes of this Item, "newspaper" means any printed periodical work containing news or comments on news.

Amendment of Act 3 of 1962.

4. In the Union Duties of Excise (Distribution) Act, 1962, in section 2, after the words and figures "duties of excise levied and collected under the Central Excises and Salt Act, 1944", the brackets, words and figures "(other than duties of excise levied and collected under that Act on newspapers and all other printed periodicals falling under Item No. 61 of the First Schedule to that Act)" shall be inserted.

Repeal and saving.

16 of 1971. 5. (*1*) The Stamp and Excise Duties (Amendment) Ordinance, 1971, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Indian Stamp Act, 1899, the Central Excises and Salt Act, 1944, or the Union Duties of Excise (Distribution) Act, 1962, as amended by the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of the Indian Stamp Act, 1899, the Central Excises and Salt Act, 1944, or, as the case may be, the Union Duties of Excise (Distribution) Act, 1962, as amended by this Act.

2 of 1899.
1 of 1944.
3 of 1962.

Rep. by Act 38 of 1978, S. 2 & Sch. I

THE INDUSTRIAL DISPUTES (AMENDMENT) ACT, 1971

No. 45 of 1971

[*8th December*, 1971]

An Act further to amend the Industrial Disputes Act, 1947.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Industrial Disputes (Amendment) Act, 1971.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of section 2.

2. In section 2 of the Industrial Disputes Act, 1947 (hereinafter referred to as the principal Act),— 14 of 1947.

(*a*) in sub-clause (*i*) of clause (*a*), for the words and figures 'the Employees' State Insurance Corporation established under section 3 of the Employees' State Insurance Act, 1948, or the "Indian Airlines" and "Air-India" Corporations established under section 3 of the Air Corporations Act, 1953, or', the words and figures 'the Industrial Finance Corporation of India established under section 3 of the Industrial Finance Corporation Act, 1948, or the Employees' State Insurance Corporation established under section 3 of the Employees' State Insurance Act, 1948, or the "Indian Airlines" and "Air-India" Corporations established under section 3 of the Air Corporations Act, 1953, or the Life Insurance Corporation of India established under section 3 of the Life Insurance Corporation Act, 1956, or' shall be substituted; 34 of 1948. 27 of 1953. 15 of 1948. 34 of 1948. 27 of 1953. 31 of 1956.

15-12-1971: vide Notifn. No. S.O. 5500, dt. 14-12-1971, Gaz. of India, Extra., Pt. II, Sec. 3 (ii), p. 2379

(*b*) after clause (*g*), the following clause shall be inserted, namely:—

'(*gg*) "executive", in relation to a trade union, means the body, by whatever name called, to which the management of the affairs of the trade union is entrusted;';

(*c*) after clause (*ll*), the following clause shall be inserted, namely:—

'(*lll*) "office bearer", in relation to a trade union, includes any member of the executive thereof, but does not include an auditor;';

(*d*) in clause (*n*), after sub-clause (*i*), the following sub-clause shall be inserted, namely:—

"(*ia*) any service in, or in connection with the working of, any major port or dock;".

Insertion of new section 11A.

3. After section 11 of the principal Act, the following section shall be inserted, namely:—

Powers of Labour Courts, Tribunals and National Tribunals to give appropriate relief in case of discharge or dismissal of workmen.

"11A. Where an industrial dispute relating to the discharge or dismissal of a workman has been referred to a Labour Court, Tribunal or National Tribunal for adjudication and, in the course of the adjudication proceedings, the Labour Court, Tribunal or National Tribunal, as the case may be, is satisfied that the order of discharge or dismissal was not justified, it may, by its award, set aside the order of discharge or dismissal and direct reinstatement of the workman on such terms and conditions, if any, as it thinks fit, or give such other relief to the workman including the award of any lesser punishment in lieu of discharge or dismissal as the circumstances of the case may require:

Provided that in any proceeding under this section the Labour Court, Tribunal or National Tribunal, as the case may be, shall rely only on the materials on record and shall not take any fresh evidence in relation to the matter.".

Amendment of section 25FFF.

4. In section 25FFF of the principal Act,—

(*a*) in sub-section (*1*), for the existing *Explanation*, the following *Explanation* shall be substituted, namely:—

"*Explanation.*—An undertaking which is closed down by reason merely of—

(*i*) financial difficulties (including financial losses); or

(*ii*) accumulation of undisposed of stocks; or

(*iii*) the expiry of the period of the lease or licence granted to it; or

(*iv*) in a case where the undertaking is engaged in mining operations, exhaustion of the minerals in the area in which such operations are carried on:

shall not be deemed to be closed down on account of unavoidable circumstances beyond the control of the employer within the meaning of the proviso to this sub-section.";

(*b*) after sub-section (*1*), the following sub-sections shall be inserted, namely:—

"(*1A*) Notwithstanding anything contained in sub-section (*1*), where an undertaking engaged in mining operations is closed down by reason merely of exhaustion of the minerals in the area in which such operations are carried on, no workman referred to in that sub-section shall be entitled to any notice or compensation in accordance with the provisions of section 25F, if—

(*a*) the employer provides the workman with alternative employment with effect from the date of closure at the same remuneration as he was entitled to receive, and on the same terms and conditions of service as were applicable to him, immediately before the closure;

(*b*) the service of the workman has not been interrupted by such alternative employment; and

(c) the employer is, under the terms of such alternative employment or otherwise, legally liable to pay to the workman, in the event of his retrenchment, compensation on the basis that his service has been continuous and has not been interrupted by such alternative employment.

(*1B*) For the purposes of sub-sections (*1*) and (*1A*), the expressions "minerals" and "mining operations" shall have the meanings respectively assigned to them in clauses (*a*) and (*d*) of section 3 of the Mines and Minerals (Regulation and Development) Act, 1957.". 67 of 1957

Amendment of section 33.

5. In the *Explanation* to sub-section (*3*) of section 33 of the principal Act, for the words "an officer", the words "a member of the executive or other office bearer" shall be substituted.

Amendment of section 36.

6. In sub-section (*1*) of section 36 of the principal Act, for the words "an officer", wherever they occur, the words "any member of the executive or other office bearer" shall be substituted.

Amendment of First Schedule.

7. In the first Schedule to the principal Act, item 18 shall be omitted.

Rep. by Act 13 of 1973, s. 5.

THE RAILWAY PASSENGER FARES ACT, 1971

No. 46 OF 1971

[9th December, 1971]

An Act to provide for the levy of a tax on railway fares.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Railway Passenger Fares Act, 1971. Short title and commencement.

(2) It shall be deemed to have come into force on the 22nd day of October, 1971.

2. In this Act, unless the context otherwise requires,— Definitions.

(a) "fare" means the total amount of all charges of whatever nature payable by a passenger or group of passengers in respect of his or their carriage, and includes—

(i) haulage charges for supply of carriages of particular types;

(ii) empty haulage charges on tourist cars and saloons;

(iii) charges for pilot engines; and

(iv) charges for dining cars attached to special trains,

but does not include—

(i) the tax payable under this Act;

(ii) terminal taxes, pilgrim taxes and tolls on bridges;

(*iii*) reservation charges (including reservation charges for sleeping accommodation); and

(*iv*) hire, detention and stabling charges in respect of passenger traffic booked in reserved carriages and special trains;

(*b*) "passenger" means any person travelling on a railway in any description or class of train or carriage on payment of his fare whether at full rates or at concessional rates;

(*c*) "railway" and "railway administration" have the meanings respectively assigned to them in the Indian Railways Act, 1890. 9 of 1890.

Levy of tax-on passenger fares.

3. (*1*) Subject to the provisions of this Act, there shall be levied and collected on fares paid by passengers carried by any railway in India, whether by itself or in conjunction with any other mode of transport or in conjunction with any railways in any adjacent country, a tax at the rate specified in that behalf in the Schedule:

Provided that no tax shall be levied under this sub-section on fares paid by passengers for journeys commencing on or before the 14th day of November, 1971.

(*2*) The tax levied under sub-section (*1*) shall be collected by the railway administration as an addition to the fares and the railway administration shall have all the powers and remedies for the recovery thereof as though the same were a rate or fare which the railway administration is empowered to levy under the Indian Railways Act, 1890. 9 of 1890.

Rules for computing tax on passenger fares.

4. In computing the tax payable under this Act, the following rules shall apply, namely:—

Rule 1.—The tax leviable shall, wherever necessary, be rounded off to the nearest multiple of five paise, two and one-half paise and over being counted as five paise and less than two and one-half paise being disregarded.

Rule 2.—In the case of return tickets, the tax shall be computed separately with reference to each of the journeys covered by the return ticket as if the said journeys had been performed on separate tickets.

Rule 3.—In the case of tickets issued from or to out-agencies or city booking offices, the tax shall be leviable only in respect of the fare attributable to the actual journey by railway.

Power to exempt.

5. Where the Central Government is of opinion that it is necessary or expedient in the public interest so to do, it may, by notification in the Official Gazette, exempt, either in whole or in part, and either absolutely or subject to such conditions as it may specify in the notification, any passengers or class of passengers from the tax leviable under this Act.

6. During each financial year ending on or after the 31st day of March, 1972, there shall be paid to each State (not being a Union territory) such sum of money as bears to the net proceeds of the tax collected under this Act during that year in all the territories of India the same proportion as the aggregate of the fares collected in that State during that year bears to the aggregate of the fares collected in all the territories of India during that year. Distribution of proceeds of tax.

7. (1) The Central Government may, by notification in the Official Gazette, make rules to carry out the purposes of this Act. Power to make rules.

(2) In particular, and without prejudice to the generality of the foregoing power, rules so made may—

(a) regulate the collection by or on behalf of the railway administration of the tax levied under this Act and provide for the authority to which, and the time and manner in which, the tax shall be paid;

(b) prescribe the form of the returns to be submitted by any authority collecting the tax and the particulars to be contained therein and the manner in which it is to be verified;

(c) provide for the time at which, and the manner in which, any payments to States under this Act are to be made, for the making of adjustments between one financial year and another and for any other incidental or ancillary matters relating to such payments.

(3) In making rules under this section, the Central Government may direct that a breach of any of those rules shall be punishable with fine which may extend to one thousand rupees for each such breach.

(4) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified from or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Ord. 17 of 1971.

8. (1) The Railway Passenger Fares Ordinance, 1971, is hereby repealed. Repeal and saving.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provision of this Act.

THE SCHEDULE

(*See* section 3)

Description of traffic	*Rate of tax*
1. Passengers travelling by railway otherwise than on railway season tickets or mileage coupons—	
(*a*) where the fare is less than one rupee	Nil
(*b*) where the fare is one rupee or more	5% of the fare.
2. Passengers travelling by railway on season tickets	5% of the value of each season ticket:
Provided that where the season ticket for travel by any particular class is for journey between two places in respect of which the fare for a single journey ticket of the same class is less than one rupee, the tax payable shall be nil.	
3. Passengers travelling by railway on mileage coupons	5% of the cost of the coupons of five paise, whichever is more.

Rep. by Act 13 of 1973, s. 6.

THE TAX ON POSTAL ARTICLES ACT, 1971

No. 47 OF 1971

[9th December, 1971]

An Act to provide for the levy of a tax on certain postal articles.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Tax on Postal Articles Act, 1971. Short title, extent and commencement.

(2) It extends to the whole of India except the State of Jammu and Kashmir.

(3) It shall be deemed to have come into force on the 15th day of November, 1971.

2. In this Act, unless the context otherwise requires,— Definitions.

(a) "money order" means a money order referred to in Chapter IX of the Indian Post Office Act, 1898; 6 of 1898.

(b) "phonogram" means a telegraphic message sent to or received from a telegraph office by a subscriber over the telephone;

(c) "postal article" means any letter, letter-card, book, pattern or sample packet, parcel or any other article or thing (not being a postcard or a newspaper transmissible by post as a registered newspaper) which is transmissible by post and for the transmission of which postage is chargeable under the Indian Post Office Act, 1898 and includes a money order, a phonogram and a telegram; 6 of 1898.

(d) "rules" means rules made under this Act;

(e) "telegram" means written matter intended to be transmitted by telegraph;

(*f*) "telegraph" shall have the same meaning as in clause (*1*) of section 3 of the Indian Telegraph Act, 1885; 13 of 1885.

(*g*) "telegraph office" includes a Government telegraph office and a licensed telegraph office, but does not include a military field telegraph office;

(*h*) words and expressions used but not defined in this Act and defined in the Indian Post Office Act, 1898, shall have the same meanings as in that Act. 6 of 1898.

Levy of tax.

3. (*1*) Subject to the provisions of this Act, there shall be levied and collected on all postal articles transmitted by post or through any telegraph office in the territories to which this Act extends a tax at the rate of five paise for each such article.

(*2*) The tax levied under sub-section (*1*) on any postal article shall be collected, as an addition to the postage, fees or charges payable in respect of such article, by the authority empowered under the Indian Post Office Act, 1898 or, as the case may be, the Indian Telegraph Act, 1885 to collect such postage, fees or charges: 6 of 1898 13 of 1885

Provided that where the postage, fees or charges payable in respect of a postal article is collected by means of postage stamps, the tax levied under sub-section (*1*) on such postal article shall be paid and such payment shall be indicated on such article by means of postage stamps issued under the Indian Post Office Act, 1898, and bearing the inscription "refugee relief" whether with or without any other design, picture or inscription. 6 of 1898.

(*3*) Save as otherwise expressly provided in sub-section (*2*) or in the rules—

(*a*) the provisions of the Indian Post Office Act, 1898 and the rules made thereunder shall, so far as may be, apply in relation to the tax levied under sub-section (*1*) on any postal article (not being a phonogram or telegram) as they apply in relation to the postage, fees or charges payable under that Act and those rules in respect of such postal article; 6 of 1898.

(*b*) the provisions of the Indian Telegraph Act, 1885 and the rules made thereunder shall, so far as may be, apply in relation to the tax levied under sub-section (*1*) on any postal article being a phonogram or telegram as they apply in relation to the postage, fees or charges payable under that Act and those rules in respect of such article. 13 of 1885.

Power to reduce or remit.

4. Where the Central Government is of opinion that it is necessary or expedient in the public interest so to do, it may, by notification in the Official Gazette, reduce or remit, whether prospectively or retrospectively, and subject to such conditions, if any, as it may specify in the notification, the tax payable under this Act in respect of any such postal articles or class of postal articles as may be specified in the notification.

Power to make rules.

5. (*1*) The Central Government may, by notification in the Official Gazette, make rules to carry out the purposes of this Act.

(*2*) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session

for a total period of thirty days which may be comprised in one session or in two successive sessions and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

18 of 1971.

6. (*1*) The Tax on Postal Articles Ordinance, 1971, is hereby repealed. **Repeal and saving.**

(*2*) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provision of this Act.

Rep. by Act 13 of 1973 s.7.

THE INLAND AIR TRAVEL TAX ACT, 1971

No. 48 of 1971

[*9th December*, 1971]

An Act to provide for the levy of a tax on inland air travel.

Be it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title, extent and commencement.

1. (*1*) This Act may be called the Inland Air Travel Tax Act, 1971.

(*2*) It extends to the whole of India except the State of Jammu and Kashmir.

(*3*) It shall be deemed to have come into force on the 30th day of October, 1971.

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "aircraft" means any aircraft as defined in section 2 of the Aircraft Act, 1934, which is used (whether exclusively or not) for the carriage of passengers; 22 of 1934

(*b*) "carrier" means a corporation, company or other person undertaking the carriage of a passenger on an inland journey;

(*c*) "fare" means the total amount of all charges of whatever nature (including charges, if any, for provision of food or accommodation) payable to the carrier by or on behalf of a passenger in respect of his inland journey;

(*d*) "inland journey" in relation to a passenger, means—

(*i*) his journey from any place within the territories to which this Act extends to any other place within the said territories; or

(*ii*) if his journey is from or to any place in the territories to which this Act extends to or from a place in the State of Jammu and Kashmir, so much of his journey as falls within the said territories,

but does not include, in either case, a journey which is performed on a through international ticket and which precedes, or forms part of a series of journeys preceding, or follows, or forms part of a series of journeys following, a journey to or from a place outside India on the same ticket.

Explanation.—For the purpose of determining the portion of journey referred to in sub-clause (*ii*) falling within the territories to which this Act extends, the journey referred to therein shall be deemed to terminate at, or, as the case may be, commence from, Amritsar irrespective of whether the aircraft by which the passenger is travelling over-flies or halts at Amritsar;

(*e*) "passenger" means any person travelling on board an aircraft on an inland journey on payment of his fare whether at full rates or concessional rates.

Inland air travel tax.

3. (*1*) Subject to the provisions of this Act, there shall be levied and paid to the Central Government in respect of every inland journey by a passenger a tax (hereinafter referred to as the inland air travel tax) at the rate of five per cent. of the fare for such journey:

Provided that no such tax shall be levied under this sub-section in respect of any journey commencing on or before the 14th day of November, 1971.

(*2*) In accordance with rules made under this Act, the inland air travel tax shall be collected by the carrier undertaking the carriage of the passengers, or, where the tickets or other relevant documents for such carriage are not issued by such carrier, by the carrier to whom such tickets or other documents relate, as an addition to the fares payable by such passengers and shall be paid to the Central Government.

Rules for computing inland air travel tax.

4. In computing the tax leviable under this Act, the following rules shall apply, namely:—

Rule 1.—The tax leviable shall, wherever necessary, be rounded off to the nearest rupee, fifty paise and over being counted as one rupee and less than fifty paise being disregarded.

Rule 2.—In the case of a journey by a passenger from a place in the territories to which this Act extends to a place in the State of Jammu and Kashmir, the tax leviable shall be computed as if such journey were up to Amritsar.

Rule 3.—In the case of a journey by a passenger from a place in the State of Jammu and Kashmir to a place in the territories to which this Act extends, the tax leviable shall be computed as if such journey were from Amritsar.

Power to exempt.

5. Where the Central Government is of opinion that it is necessary or expedient in the public interest so to do, it may, by notification in the Official Gazette, exempt, either in whole or in part, and either absolutely or subject to such conditions as it may specify in the notification, any passengers or class of passengers from the tax leviable under this Act.

Penalty.

6. Any person contravening the provisions of this Act or of any rule made under this Act shall be liable to a penalty not exceeding one thousand rupees for every such contravention and such penalty may be adjudged by such authority and in such manner as may be specified in the rules made under this Act.

Protection of action taken in good faith.

7. No suit or other legal proceeding shall lie against the Central Government and no suit, prosecution or other legal proceeding shall lie against any officer or authority of that Government for anything in good faith done or intended to be done in pursuance of this Act or the rules made thereunder.

Power to make rules.

8. (*1*) The Central Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for—

(*a*) the returns and other particulars and information which carriers shall furnish, the authorities to whom, and the intervals at which, such returns, particulars and information shall be furnished;

(*b*) the assessment and collection of the inland air travel tax including the charges for collection payable to carriers, the authorities by whom adjudication of penalty and other functions under this Act are to be discharged, the issue of notices requiring payment of such tax, the manner in which such tax shall be payable, the recovery of any such tax due to the Central Government in the same manner as an arrear of land revenue or in any other manner, and the procedure for claiming refund of any amount paid under this Act;

(*c*) the powers of authorities referred to in clause (*b*) to enter, inspect and search any aircraft or any premises of a carrier and to examine any tickets, books of account, returns or other documents for the purpose of carrying out any duty imposed on any such authority by or under this Act:

Provided that the provisions of the Code of Criminal Procedure, 1898, relating to searches shall, so far as they are applicable, apply in relation to searches under rules made under this clause; 5 of 1898.

(*d*) the procedure for adjudication of penalty;

(*e*) appeal and revision in the case of any order made under this Act, the manner in which and the time within which appeal may

be preferred or application for revision may be made and the fees payable therefor;

(*f*) any other matter which is to be, or may be, provided for by rules under this Act.

(*3*) Every rule made under this Act shall be laid as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Ord. 19 of 1971.

Repeal and saving.

9. (*1*) The Inland Air Travel Tax Ordinance, 1971, is hereby repealed.

(*2*) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

Rep. by Act ....38.... of 1978, S. 2 + Sch. I

THE AIR CORPORATIONS (AMENDMENT) ACT, 1971

No. 49 OF 1971

[*9th December*, 1971]

An Act further to amend the Air Corporations Act, 1953.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Air Corporations (Amendment) Act, 1971.

(*2*) The provisions of this Act, except clause (*iii*) of section 4 which shall be deemed to have come into force on the 19th day of May, 1971, shall come into force on such date[1] as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of section 4.

2. In the Air Corporations Act, 1953 (hereinafter referred to as the principal Act), in section 4,— **27 of 1953.**

(*i*) for sub-section (*1*), the following sub-sections shall be substituted, namely:—

"(*1*) The general superintendence, direction and management of the affairs and business of each of the Corporations shall vest in a Board of directors which may exercise all such powers and do all such acts and things as may be exercised or done by the Corporation under this Act.

(*1A*) The Board of directors shall consist of a Chairman to be appointed by the Central Government, and not less than eight and not more than fourteen other directors to be appointed by the Central Government and the Chairman or any other director may be required to render whole-time or part-time service as the Central Government may direct:

[1] 1-2-1972 : *vide* Notification No. S. O. 73(E), dated 29-1-1972, Gazette of India, Extraordinary Part II, Section 3(ii), p. 197.

Provided that—

(*a*) the same person may be appointed to be the Chairman of both the Corporations or Chairman of one and director of the other;

(*b*) the same persons may be appointed to be directors of both the Corporations.";

(*ii*) in sub-sections (*2*), (*3*) and (*4*), for the word "member" wherever it occurs, the word "director" shall be substituted;

(*iii*) in sub-section (*5*), for the words "General Manager", the words "managing director" and for the word "member", the word "director" shall be substituted.

3. In section 5 of the principal Act,— Amendment of section 5.

(*i*) in sub-section (*1*), for the word "members", the word "directors" and in the proviso thereto, for the word "member", the word "director" shall be substituted;

(*ii*) in sub-section (*2*),—

(*a*) for the word "member", in both the places where it occurs, the word "director" shall be substituted;

(*b*) for the words "such remuneration by way of allowances", the words "such remuneration by way of salary, allowances" shall be substituted.

4. In section 7 of the principal Act, in sub-section (*2*),— Amendment of section 7.

(*i*) after clause (*i*), the following clause shall be inserted, namely:—

"(*ii*) to make such grants as it thinks fit as contribution or donation, in furtherance of the interests of the Corporation, to any fund established for a benevolent or charitable purpose:

Provided that nothing in this clause shall be construed as empowering the Corporation to make any such grant to any political party or for any political purpose to any individual or body;";

(*ii*) in clause (*k*), for the words "including provision of catering, rest-rooms", the words "including provision of catering, hotels, restaurants, rest-rooms" shall be substituted;

(*iii*) before clause (*l*), the following clause shall be inserted, namely:—

"(*kk*) to form one or more companies under the Companies Act, 1956 to further the efficient performance of its duties and the exercise of its powers under this Act:

1 of 1956.

Provided that the paid up share capital of every company so formed shall be held exclusively by the Corporation;".

Amendment of section 8.

5. In section 8 of the principal Act, for the words "General Manager", wherever they occur, the words "managing director" shall be substituted.

Amendment of section 12.

6. In section 12 of the principal Act, in sub-section (2), for the words "current account", the word "account" shall be substituted.

Insertion of new section 15A.

7. After section 15 of the principal Act and before Chapter IV, the following section shall be inserted, namely:—

Audit of accounts of companies formed by Corporations.

"15A. (1) Notwithstanding anything contained in the Companies Act, 1956, the auditor of any company formed by either of the Corporations under clause (*kk*) of sub-section (2) of section 7 shall be appointed or re-appointed by the Corporation concerned on the advice of the Comptroller and Auditor General of India. 1 of 1956.

(2) Save as otherwise provided in sub-section (1), in addition to the provisions contained in the Companies Act, 1956, relating to the audit of the accounts of any company, the following provisions shall apply to the audit of the accounts of any company referred to in sub-section (1), namely:— 1 of 1956.

(*i*) the Comptroller and Auditor General of India shall have power to conduct a supplementary or test audit of the company's accounts by such person or persons as he may authorise in this behalf; and for the purposes of such audit to require information to be furnished to any person or persons so authorised, on such matters, by such person or persons and in such form as the Comptroller and Auditor General may, by general or special order, direct;

(*ii*) the auditor appointed or re-appointed under sub-section (1) shall submit a copy of his audit report to the Comptroller and Auditor General of India who shall have the right to comment upon, or supplement, the audit report in such manner as he may think fit;

(*iii*) any such comments upon, or supplement to, the audit report shall be placed before the annual general meeting of the company at the same time and in the same manner as the audit report.".

Amendment of section 40.

8. In section 35 of the principal Act,—

(*i*) in clause (*a*), for the words "fifteen lakhs", the words "forty lakhs" shall be substituted;

(*ii*) in clause (*b*), for the words "five years", the words "ten years" shall be substituted.

Amendment of section 40.

9. In section 40 of the principal Act, in sub-section (1), for the word "members", the word "directors" shall be substituted.

Amendment of section 41.

10. In section 41 of the principal Act,—

(*a*) sub-section (1) shall be omitted; and

(b) the brackets and figure "(2)" shall be omitted.

11. In section 42 of the principal Act,— Amendment of section 42.

(*i*) in sub-section (*2*), for the word "members", the word "directors" shall be substituted;

(*ii*) in sub-section (*3*), for the word "members", the word "directors" and for the word "member", the word "director" shall be substituted.

12. In section 44 of the principal Act, in sub-section (*2*),— Amendment of section 44.

(*i*) in clause (*a*), for the words "General Managers", the words "managing directors" shall be substituted;

(*ii*) in clause (*f*), the word "depreciation" shall be omitted.

13. In section 45 of the principal Act,— Amendment of section 45.

(*i*) in sub-section (*1*), for the words "Each of the Corporations may, with the previous approval of the Central Government", the words, brackets and figure "Subject to the provisions of sub-section (*3*), each of the Corporations may" shall be substituted;

(*ii*) in sub-section (*2*), in clause (*b*), for the words "General Manager", the words "managing director" shall be substituted and after that sub-section, as so amended, the following sub-section shall be inserted, namely:—

"(*3*) No regulation under clause (*b*) of sub-section (*2*) shall be made except with the previous approval of the Central Government.".

THE EMERGENCY RISKS (GOODS) INSURANCE ACT, 1971

No. 50 OF 1971

[10*th December*, 1971]

An Act to make certain provisions for the insurance of goods in India against damage arising from emergency risks and matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

Short title, extent and duration.

1. (*1*) This Act may be called the Emergency Risks (Goods) Insurance Act, 1971.

(*2*) It extends to the whole of India.

(*3*) It shall remain in force during the period of operation of the Proclamation of Emergency issued by the President under clause (1) of article 352 of the Constitution of India on the 3rd day of December, 1971, and for such further period as the Central Government may, by notification in the Official Gazette, declare to be the period of emergency for the purposes of this Act, but its expiry shall not affect anything done or omitted to be done before such expiry and section 6 of the General Clauses Act, 1897, shall apply upon the expiry of this Act as if it had been repealed by a Central Act. 10 of 1897.

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "emergency risks" means such risks arising from,—

(*i*) action taken by an enemy or action taken in combating an enemy or in repelling an imagined attack by an enemy;

(*ii*) any explosion or fire which involves explosives or munitions or other dangerous things required for the purposes of defence against any action of an enemy and which happens or is caused by, through, or in connection with, the manufacture, storage or transportation of any such explosives, munitions or other dangerous things;

(*iii*) measures taken under proper authority to avoid the spreading of or otherwise to mitigate, the consequences of damage occurring (whether accidentally or not) as a direct result of any such action as is described in sub-clause (*i*) or of any such explosion or fire as is described in sub-clause (*ii*);

(*iv*) precautionary or preparatory measures taken under proper authority with a view to preventing or hindering the carrying out of any attack by an enemy, being measures involving a substantial degree of risk to property;

(*v*) precautionary or preparatory measures involving the doing of work on land and taken under proper authority in any way in anticipation of enemy action, being measures involving a substantial degree of risk to property;

(*vi*) precautionary or preparatory measures taken under proper authority with a view to denying facilities to an enemy, being measures involving a substantial degree of damage to or diminution of value of property;

(*b*) "enemy" means—

(*i*) any person or country committing external aggression against India;

(*ii*) any person belonging to a country committing such aggression;

(*iii*) such other country as may be declared by the Central Government to be assisting the country committing such aggression;

(*iv*) any person belonging to such other country;

(*c*) "Fund" means the Emergency Risks (Goods) Insurance Fund constituted under section 10;

(*d*) "goods" means any materials, commodities or articles and includes materials, commodities or articles used in or for the construction or repair of any ship up to the time at which the ship after completion of construction, or repair, is launched;

(*e*) "insurable value" means the value of goods as ascertained for the purposes of insurance under this Act;

(*f*) "policy" or "policy of insurance" means a contract of insurance issued under the Scheme and includes a policy of insurance and renewal endorsement;

(*g*) "quarter" means a period of three months commencing on the first day of January, April, July or October;

(*h*) "Scheme" means the Emergency Risks (Goods) Insurance Scheme made under this Act;

(*i*) "seller of goods" includes a seller of goods acting as an agent;

(*j*) "supplier of goods" means a person carrying on a business in the course of which he supplies goods for the purpose of, or in pursuance of, contracts made by him for work, labour or materials.

CHAPTER II

INSURABLE GOODS AND INSURANCE SCHEME

Goods insurable under this Act.

3. (*1*) Subject to the provisions of this section, the following goods shall, in relation to any person carrying on business in India as a seller or supplier of goods of any description, be deemed to be goods insurable under this Act, that is to say, all goods situated in India or, consigned from one place in India to another place in India and in transit, being either—

(*i*) goods of that description, or

(*ii*) goods used as material from which goods of that description are produced or as ingredients or component parts of goods of that description:

Provided that no goods shall be deemed to be insurable under this Act—

(*a*) in relation to any person, being the owner of the goods, who carries on business as a seller of goods, unless they are owned by him with a view to being sold, or to being used as material for the production of goods to be sold, or as ingredients or component parts of goods to be sold;

(*b*) in relation to any person, being the owner of the goods, who carries on business as a supplier of goods, unless they are owned by him with a view to being supplied for the purpose of, or in pursuance of, a contract made by him for work, labour and materials or to being used as material for the production of goods to be supplied as aforesaid, or as ingredients or component parts of goods to be supplied;

(*c*) in respect of a period in relation to any person carrying on business in India as a seller or supplier of goods of any description, if such goods are, before payment has been made of the premium under this Act for that period, in the custody, control or possession of the enemy.

(*2*) The Central Government may, by notification in the Official Gazette, direct that goods of any description specified in the notification shall, notwithstanding anything contained in this section, be deemed not to be goods insurable under this Act and a copy of such notification shall be laid after it is made, on the Table of each House of Parliament when such House is in session for a period of thirty days or for the duration of the session in which it is laid, whichever period is less.

(*3*) Nothing in sub-section (*1*) shall apply in relation to goods which are owned by Government or in respect of which the Government is the seller or supplier.

4. (1) Save in so far as is otherwise expressly provided in this Act, any goods shall, subject to the provisions of this section, be deemed, for the purposes of this Act, to be owned,— Ownership.

(a) if the property in the goods is for the time being vested in a person in relation to whom they are insurable under this Act, by that person;

(b) if the property in the goods is not so vested, by any person in relation to whom the goods are insurable under this Act and who is for the time being entitled either unconditionally or conditionally, to have the property in the goods vested in him:

Provided that where—

(i) any goods would, under the foregoing provisions of this section, be deemed to be owned by a person in whom the property therein is vested otherwise than in the course of a business carried on by him in India, or who is entitled to have the property therein vested in him otherwise than in the course of such business, and

(ii) any person carrying on business in India is for the time being entitled to sell the goods as agent,

the goods shall be deemed to be owned by the last mentioned person.

(2) Where in the course of any business a ship is being, or has been, constructed under contract, and the ship or any part thereof or any goods appropriated for the construction thereof—

(a) would, apart from the provisions of this sub-section, have been deemed for the purposes of this Act to be owned at any time by the person from time to time carrying on the business, or

(b) have at any time been accepted, in pursuance of a contract made with him, by the person from time to time carrying on the business,

then, notwithstanding that they would not, apart from the said provisions, be deemed for the said purposes to be owned by the person from time to time carrying on the business, the ship and any part thereof and any goods so appropriated as aforesaid shall, subject to the provisions of sub-section (3), be deemed, in a case to which clause (a) of this sub-section applies, to continue to be owned by the person from time to time carrying on the business until the acceptance of the ship, in pursuance of the contract in question, by the person for whom it is being or has been, constructed, and in a case to which clause (b) of this sub-section applies, to be owned by the person from time to time carrying on the business at all times between the acceptance referred to in the said clause (b) and the acceptance of the ship as aforesaid by the person for whom it is being, or has been, constructed.

(3) The provisions of sub-section (2) shall apply in relation to the construction under contract in the course of a business of part of a ship, not being part of a ship which is being, or has been, constructed by the person from time to time carrying on the business, as they apply in relation to the construction of a ship—

(a) with the substitution for references to a ship of references to part of a ship;

(b) where the contract for the part of the ship is with the person for whom the ship is being constructed, with the substitution for references to the acceptance of the ship under the contract in question

of references to the acceptance of the ship under the contract for the construction thereof;

(*c*) where the contract for the part of the ship is with any other person, with the substitution for references to the acceptance of the ship under the contract in question of references to the acceptance of the part of the ship under the contract for the construction of the part by the person for whom it is being, or has been, constructed.

(*4*) Where the person from time to time carrying on a business receives any money, under a policy issued in pursuance of the Scheme, in respect of the loss of or damage to a ship, part of a ship or goods which are deemed to be owned by him by virtue of sub-section (*2*) or sub-section (*3*), the money shall be held by him on trust for the person who, apart from the provisions of those sub-sections, would be deemed for the purposes of this Act to be the owner of the ship, part or goods, subject, however, to any lien or charge which would otherwise be enforceable against the ship, part or goods and subject also to the right to retain out of the money the amount of any expenses reasonably incurred by the first mentioned person in making good any part of the loss or damage which he is liable to make good.

Emergency Risks (Goods) Insurance Scheme.

5. (*1*) The Central Government may, by notification in the Official Gazette, put into operation a scheme to be called the Emergency Risks (Goods) Insurance Scheme, whereby the Central Government undertakes in relation to persons carrying on business in India as sellers or suppliers of goods, the liability of insurance of such persons against emergency risks, to the extent provided by or under this Act, in respect of goods insurable under this Act which are from time to time owned by such persons in the course of such business.

(*2*) The Scheme may also extend—

(*a*) to the undertaking by the Central Government, in relation to any person carrying on business in India as seller or supplier of goods, of the liability of insuring such a person against emergency risks in respect of goods insurable under this Act which are not owned by him but in which he has an interest arising in the course of that business;

(*b*) without prejudice to the provisions of clause (*a*) of this sub-section, to the undertaking by the Central Government, in relation to a person carrying on any business in India, of the liability of insuring such a person against emergency risks in respect of—

(*i*) any goods situated in India which are in his possession, otherwise than under a hire purchase agreement, for the purposes of that business,

(*ii*) any goods situated in India which are subject to a mortgage, pledge or charge in his favour held by him in the course of that business,

being in either case goods which are not owned by him but which are insurable under this Act in relation to the person by whom they are owned;

(c) to the undertaking by the Central Government, in relation to a person carrying on any business in India, of the liability of insuring such person against emergency risks in respect of any goods situated in India, which having been sold in India, for export from India,

are in his possession for the purpose of such export and are goods which were prior to such sale insurable under this Act in relation to the person by whom they were then owned;

(*d*) to the undertaking by the Central Government, in relation to any person carrying on any business in India as a seller or supplier of goods, of the liability of insuring such a person against emergency risks in respect of goods imported into India through any port of India, while such goods are situated at such port or are in transit to a place in India.

(*3*) The Scheme shall be such as to secure—

(*a*) that the liability of the Central Government as insurer shall not extend to more than eighty per cent. of the insurable value of the property insurable;

(*b*) that any liability of the Central Government as insurer under the Scheme is determined by a policy of insurance issued, in the form and in respect of a period not exceeding the period specified in the Scheme, by a person acting on behalf of the Central Government:

Provided that the form of policy may be such as to limit the extent and nature of the indemnity provided by the Central Government and to impose conditions subject to which the indemnity is provided:

Provided further that the form of policy shall be such as to provide that no liability shall arise thereunder unless the premium in relation to the period in which any loss or damage occurs has been paid before the occurrence of such loss or damage;

(*c*) that any premium under a policy so issued is payable at a rate not exceeding three per cent. per annum of the sum insured as may be specified in the Scheme; and

(*d*) that the amount of any one premium payable under a policy so issued is not less than such sum as may be specified in the Scheme.

(*4*) Different forms of policies may be specified under sub-section (*3*) in relation to different descriptions of goods.

(*5*) The Central Government may, by notification in the Official Gazette, add to, amend or vary any Scheme made under this Act.

(*6*) Every Scheme shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the Scheme or both Houses agree that the Scheme should not be made, the Scheme shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under the Scheme.

Employment of agents by Central Government.

6. The Central Government may, by notification in the Official Gazette, employ or authorise the employment of any person to act as its agent for the issue of policies, and making recommendations for the settlement of claims, under the Scheme, and may pay to the person so employed such remuneration as it may think fit.

CHAPTER III

COMPULSORY INSURANCE

Power to make insurance compulsory.

7. (*1*) While the Scheme is in operation, no person shall, after such date as may be specified in this behalf by the Central Government by notification in the Official Gazette, carry on any business in India as a seller or supplier of goods, unless, in respect of any goods insurable under this Act which are for the time being owned by him in the course of that business, there is in force a policy of insurance against emergency risks issued in accordance with the Scheme, whereby he is insured in respect of such goods for a sum not less than the value thereof for the time being:

Provided that the Scheme shall not restrict the carrying on of business as aforesaid by any person, if and so long as the value of all goods insurable under this Act which are for the time being owned by him within one and the same Presidency town or district in the course of that business does not exceed fifty thousand rupees.

(*2*) Whoever contravenes the provisions of this section shall be punishable with fine which may extend to one thousand rupees and with further fine which may extend to five hundred rupees for every day after the first on which the contravention continues.

Omission to insure or to insure up to the full amount.

8. (*1*) Where any person has failed to insure as, or to the full amount, required by this Act, and has thereby evaded the payment by way of premium of any money which he would have had to pay but for such failure, an officer authorised in this behalf by the Central Government may determine the amount of payment of which has been so evaded, and thereupon such person shall be liable, without prejudice to any other action that may be taken against him under this Act, to pay to the Central Government, as penalty, an amount equal to the amount so determined, and if no such payment is made on demand by the authorised officer, the amount of the penalty shall be recoverable from such person as an arrear of land revenue.

(*2*) A person against whom a determination is made under sub-section (*1*) may, within the period specified in the Scheme, appeal against such determination to the Central Government whose decision thereon shall be final.

Restrictions on carrying on of certain insurance business.

9. (*1*) After the date on which the Scheme is put into operation, no person shall, except as a person authorised by the Central Government as its agent to issue policies in pursuance of the Scheme, carry on any business of insuring persons carrying on business in India as sellers or suppliers of goods against emergency risks in respect of goods insurable under this Act which are from time to time owned by such persons in the course of such business as is last mentioned.

(*2*) Whoever contravenes the provisions of sub-section (*1*) shall be punishable with fine which may extend to five thousand rupees and with further fine which may extend to one thousand rupees for every day after the first on which the contravention continues.

10. (*1*) The Central Government may, after due appropriation made by Parliament by law in this behalf, transfer in each financial year to a fund to be called the Emergency Risks (Goods) Insurance Fund such sums, as may be considered necessary, not exceeding the sums received by the Central Government by way of insurance premiums under the Scheme, or by way of payment made on composition of offences under section 15 or by way of expenses or compensation awarded by a court, under section 545 of the Code of Criminal Procedure, 1898, out of any fine imposed in any prosecution under this Act. Emergency Risks (Goods) Insurance Fund.

5 of 1898.

(*2*) There shall be paid from out of the Fund all sums required for the discharge by the Central Government of any of its liabilities under the Scheme or for the payment by the Central Government of the remuneration and expenses of agents employed for the purposes of the Scheme.

(*3*) If at any time when a payment is to be made out of the Fund, the sum standing to the credit of the Fund is less than the sum required for the making of that payment, an amount equal to the deficiency shall, after due appropriation made by Parliament by law, be paid into the Fund as an advance out of the Consolidated Fund of India.

(*4*) If at any time the amount standing to the credit of the Fund exceeds the sum which, in the opinion of the Central Government, is likely to be required for the making of payments out of the Fund, the excess shall be disposed of in such manner as the Central Government may think fit.

(*5*) The Central Government shall prepare, in such form and manner as may be specified in the Scheme and shall publish either annually or at such shorter intervals as may be specified therein, an account of all sums received into and paid out of the Fund.

CHAPTER IV

MISCELLANEOUS

11. (*1*) Any person authorised in this behalf by the Central Government may, for the purpose of ascertaining whether or not the requirements of this Act have been complied with,— Power of Central Government to obtain information

(*a*) require any person carrying on in India the business of fire insurance or of a seller or supplier of goods to submit to him such accounts, books or other documents or to furnish to him such information as he may reasonably think necessary, or

(*b*) at any reasonable time, enter any premises occupied by any person carrying on in India the business of a seller or supplier of goods for the purposes of that business and may inspect the premises and require any person found therein who is for the time being in charge thereof, or in control of the business carried on therein, to produce to him and allow him to examine such accounts, books or other documents as may relate to the business carried on in the premises and to furnish to him such other information as he may reasonably require for the purpose of ascertaining whether or not and, if so, to what extent, the person carrying on the business is insured under the Scheme in respect of goods owned by him in the course of that business, and of ascertaining the value of any goods insurable under the Scheme which are, or were at any relevant

time, owned by him in the course of that business and the maximum amount which would be recoverable in respect of any such goods under a policy issued under this Act.

(2) Whoever wilfully obstructs any person in the exercise of his powers under this section or fails without any reasonable excuse to comply with a demand made thereunder, shall, in respect of each occasion on which any such obstruction or failure takes place, be punishable with fine which may extend to five hundred rupees.

(3) Whoever, in purporting to comply with his obligations under this section, knowingly or recklessly makes a statement which is false in a material particular, shall be punishable with fine which may extend to one thousand rupees.

(4) Where in any proceedings in respect of a contravention of section 7 in relation to any business, it is proved, in relation to that business,—

(a) that a demand for the production of a policy of insurance issued in accordance with the Scheme insuring the person carrying on the business was duly made under this section and was not complied with, and

(b) that the person making the demand was not satisfied that there was such a policy in existence,

it shall be presumed, except in so far as the contrary is proved, that the said section 7 was being contravened in relation to that business at the time when the demand was made and continued to be contravened in relation to that business at all times thereafter.

Punishment for giving false information.

12. If any person, for the purpose of obtaining for himself or any other person any payment in respect of any damage due to the action of the enemy or under a policy issued in pursuance of the Scheme,—

(a) furnishes any information which he knows to be false in a material particular, or recklessly furnishes any information which is false in a material particular, or

(b) with intent to deceive, produces, furnishes, sends or otherwise makes use of any book, account or other document which is false in a material particular, or

(c) with intent to deceive, withholds any material information, he shall be punishable with fine which may extend to five thousand rupees, or with imprisonment for a term not exceeding three months, or with both.

Refund of premiums in certain cases.

13. (1) Where goods of any description have been insured by a seller or supplier of goods for any period, and before that period has elapsed the goods of that description have ceased, by virtue of a notification under sub-section (2) of section 3 to be goods insurable under

this Act, the person who has insured such goods shall be entitled to a proportionate refund of the premium.

(2) Where a policy of insurance has been taken out in relation to goods which are not insurable under this Act and premium has been paid in relation to such policy, or where any premium has been paid in respect of goods which have ceased to be insurable under this Act, or where, in relation to goods insurable under this Act, premium has been made in excess of the amount due under the policy, the person making such payment or excess payment, as the case may be, shall be entitled to a refund of the whole of the amount so paid or paid in excess, as the case may be.

(3) If it is established to the satisfaction of the Central Government that a policy of insurance under the Scheme has been taken out separately by two or more persons in respect of the same goods, the policy taken out by any one such person may, on an application made by him and after such inquiry as the Central Government may think fit, be cancelled and thereupon the premium paid on such policy shall be refunded to the person by whom it was paid unless such person has recovered the premium from any other person, in which case, the refund shall be made to that other person:

Provided that no refund shall be made under this section unless the application for the refund is made before the expiry of six months from the date when the premium was paid.

(4) No suit shall be maintainable in any civil court against the Central Government or any person acting as the agent of the Central Government under section 6 for the refund of money paid or purporting to have been paid as premium in respect of any policy issued or purporting to have been issued under this Act.

Limitation on prosecution.

14. No prosecution for any offence punishable under this Act shall be instituted against any person except by, or with the consent of, the Central Government or an authority authorised in this behalf by the Central Government.

Composition of offences.

15. Any offence punishable under sub-section (2) of section 7, or sub-section (2) of section 9 may, either before or after the institution of the prosecution, be compounded by the Central Government or by any authority authorised in this behalf by the Central Government, on payment for credit to the Fund of such sum as the Central Government or such authority, as the case may be, thinks fit.

Bar of legal proceedings.

16. No suit, prosecution or other legal proceeding shall lie against the Central Government or against any person for anything which is in good faith done or intended to be done under this Act.

Removal of doubts.

17. If any doubt arises as to whether a person is insurable in respect of any goods under this Act, the Central Government may, by order, make such provision or give such direction, not inconsistent with the provisions of this Act, as appear to it to be necessary or expedient for the removal of such doubt.

THE EMERGENCY RISKS (UNDERTAKINGS) INSURANCE ACT, 1971

No. 51 of 1971

[*10th December, 1971*]

An Act to make certain provisions for the insurance of certain property in India against damage arising from emergency risks and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

Short title, extent and duration

1. (*1*) This Act may be called the Emergency Risks (Undertakings) Insurance Act, 1971.

(*2*) It extends to the whole of India.

(*3*) It shall remain in force during the period of operation of the Proclamation of Emergency issued by the President under clause (1) of article 352 of the Constitution on the 3rd day of December, 1971, and for such further period as the Central Government may, by notification in the Official Gazette, declare to be the period of emergency for the purposes of this Act, but its expiry shall not affect anything done or omitted to be done before such expiry and section 6 of the General Clauses Act, 1897, shall apply upon the expiry of this Act as if it had been repealed by a Central Act. 10 of 1897

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "building" includes foundations, plinths, floors, staircases, tanks, engine and boiler beds, chimneys, flues and boundary walls;

(*b*) "emergency risks" means such risks arising from—

(*i*) action taken by an enemy or action taken in combating an enemy or in repelling an imagined attack by an enemy;

(*ii*) any explosion or fire which involves any explosives or munitions or other dangerous things required for the purposes of defence against any action of an enemy and which happens or is caused by, through, or in connection with, the manufacture, storage or transportation of any such explosives, munitions or other dangerous things;

(*iii*) measures taken under proper authority to avoid the spreading of, or otherwise to mitigate, the consequences of damage occurring (whether accidentally or not) as the direct result of any such action as is described in sub-clause (*i*) or of any such explosion or fire as is described in sub-clause (*ii*);

(*iv*) precautionary or preparatory measures taken under proper authority with a view to preventing or hindering the carrying out of any attack by an enemy, being measures involving risk to property;

(*v*) precautionary or preparatory measures involving the doing of work on land and taken under proper authority in any way in anticipation of enemy action, being measures involving risk to property;

(*vi*) precautionary or prepartory measures taken under proper authority with a view to denying facilities to an enemy, being measures involving damage to or diminution of the value of property;

(c) "enemy" means—

(*i*) any person or country committing external aggression against India;

(*ii*) any person belonging to a country committing such aggression;

(*iii*) such other country as may be declared by the Central Government to be assisting the country committing such aggression;

(*iv*) any person belonging to such other country;

(*d*) "factory" means a factory as defined in clause (*m*) of section 2 of the Factories Act, 1948;

63 of 1948.

(*e*) "factory building" includes all buildings comprised in the factory, and such other buildings (including residential buildings for staff and workmen, hospitals and welfare centres) within a radius of three kilometres from the main factory building as are in the same ownership or occupation as the factory and are used for the purposes of the factory;

(*f*) "Fund" means the Emergency Risks (Undertakings) Insurance Fund constituted under section 7;

(*g*) "inland vessel" means a vessel not ordinarily plying outside the limits of the territorial waters surrounding India

(*h*) "insurable value" means the value of the property as ascertained for the purposes of insurance under this Act;

(*i*) "occupier" of a factory has the meaning assigned to it in clause (*n*) of section 2 of the Factories Act, 1948; 63 of 1948.

(*j*) "owner", in relation to property insurable under this Act, means the owner of such property and includes, when parts of such property in relation to an undertaking to which this Act applies are owned by different persons, each such person in respect of the part owned by him;

(*k*) "policy or policy of insurance" means a contract of insurance issued under the Scheme and includes a policy of insurance or renewal endorsement;

(*l*) "property insurable under this Act" means—

(*i*) in relation to any factory, factory buildings, and, except where they are for the time being goods insurable under the Emergency Risks (Goods) Insurance Act, 1971, all plant and machinery in the factory, all materials in the factory for use in the production or transmission of motive power, or in the maintenance of plant and machinery (including lubricants) or in the maintenance of factory buildings;

(*ii*) in relation to Electric Supply Undertakings, the stations, sub-stations, switch houses and transformer houses, in addition to the insurable property referred to in sub-clause (*i*) of this clause;

(*iii*) in relation to hydro-electric supply undertakings, the whole of sluice houses, valve houses, water-pipe lines, penstocks and any other plant or machinery appertaining to the intake of hydraulic power;

(*iv*) in relation to mines as defined in the Mines Act, 1952, 35 of 1952. plant and machinery, whether above or below ground, buildings including inclines and situated within a radius of three kilometres from the mine excavation and in relation to such plant, machinery and buildings and materials above ground as would, if the mine were a factory, be included in property insurable under this Act under sub-clause (*i*) of this clause;

(*v*) in relation to gas supply undertakings, the whole of distribution systems, in addition to the insurable property referred to in sub-clause (*i*) of this clause;

(*vi*) in relation to any trading Corporation or any body of Port Trustees or Commissioners, or any other person specified in this behalf by the Central Government, owning inland vessels and all inland vessels (including the hull, machinery and fittings thereof), fuel carried thereon and stores carried therein for the use of the crew, owned by it or him, as the case may be, where such vessels, fuel and stores are not for the time being plant or materials insurable in relation to a factory under this Act and the Scheme thereunder, or goods insurable under the Emergency Risks (Goods) Insurance Scheme made under the Emergency Risks (Goods) Insurance Act, 1971;

(*vii*) in relation to oil mines and oil refineries, in addition to properties referred to in sub-clause (*i*) or sub-clause (*iv*) of this clause, as the case may be, derricks (drills and rigs and group gathering stations and storage tanks of oil mines, plant and machinery required for pumping, refining or processing any mineral oil, and pipe lines and all buildings of such installations within a radius of three kilometres thereof;

(*viii*) in relation to tea estates, in addition to the properties referred to in sub-clause (*i*) of this clause, standing tea crops in any garden belonging to the owner of any factory:

Provided that no property shall be deemed to be insurable under this Act in respect of a period if such property is, before payment has been made of the premium under this Act for that period, in the custody, control or possession of the enemy;

(*m*) "quarter" means a period of three months commencing on the first day of January, April, July or October;

(*n*) "Scheme" means the Emergency Risks (Undertakings) Insurance Scheme made under this Act;

(*o*) "undertaking to which this Act applies" includes—

(*i*) factories,

(*ii*) electric supply undertakings, hydro-electric supply undertakings and State Electricity Boards constituted under the Electricity (Supply) Act, 1948,

54 of 1948.

35 of 1952

(*iii*) mines, as defined in the Mines Act, 1952,

(*iv*) gas supply undertakings,

(*v*) oil mines and oil refineries

(*vi*) tea estates,

(*vii*) any trading Corporation or any body of Port Trustees or Commissioners or any other person specified in this behalf by the Central Government, owning inland vessel,

but does not include any undertaking which is owned and departmentally run by Government or any undertaking which is exempted under section 15 from the provisions of this Act;

(*p*) "vessel" means a vessel the value of which including the hull, machinery and fittings but excluding cargo, fuel and stores carried for the use of the crew, as ascertained for the purpose of insurance under the Scheme, exceeds two thousand and five hundred rupees, propelled wholly or in part by steam, electrical or mechanical power, or adapted for towing by a vessel so propelled, and includes any such vessel while used as a place of habitation or for storage of goods but does not include a vessel of the type commonly called country craft.

CHAPTER II

EMERGENCY RISKS (UNDERTAKINGS) INSURANCE SCHEME

3. (*1*) The Central Government may, by notification in the Official Gazette, put into operation a scheme to be called the Emergency Risks (Undertakings) Insurance Scheme, whereby the Central Government

Emergency Risks (Undertakings) Insurance Scheme.

undertakes the liability of insuring property insurable under this Act against emergency risks, to the extent provided by or under this Act.

(2) The Scheme may extend to the undertaking by the Central Government in relation to any person in India of the liability of insuring such person against emergency risks in respect of any property insurable under this Act which is not owned by him but in which he has an interest, up to the extent of such interest.

(3) The Scheme shall be such as to secure—

(a) that the liability of the Central Government insurer shall not extend to more than eighty per cent. of the insurable value of the property insurable;

(b) that any liability of the Central Government as insurer under the Scheme is determined by a policy of insurance issued, in the form and in respect of a period not exceeding the period specified in the Scheme, by a person acting on behalf of the Central Government:

Provided that the form of policy may be such as to limit the extent and nature of the indemnity provided by the Central Government and to impose conditions subject to which the indemnity is provided:

Provided further that the form of policy shall be such as to provide that no liability shall arise thereunder unless the premium in relation to the period in which any loss or damage occurs has been paid before the occurrence of such loss or damage;

(c) that any premium under a policy so issued is payable at a rate not exceeding three per cent. per annum of the sum insured as may be specified in the Scheme:

Provided that nothing in this clause shall prevent the securing by the Scheme of different rates of premium in relation to properties of different descriptions insurable under this Act owned by any undertaking to which this Act applies;

(d) that the amount of any one premium payable under a policy so issued is not less than such sum as may be specified in the Scheme.

(4) The Scheme may provide—

(a) for undertaking in relation to works in course of construction which, when completed, will become properties insurable under the Act and such plant and machinery appertaining to such works as may be specified in the Scheme, the same liabilities as are undertaken by the Scheme in relation to the undertakings;

(b) that the payments due under a policy of insurance issued under the Scheme, may at the option of the Central Government take either of the following forms, namely:—

(i) payment, within the limits of the liability assumed by the Central Government and in such manner and by such instalments as the Central Government may think fit, of the cost necessary to restore the property as far as practicable to the condition in which it existed before the occurrence of the damage, or

(*ii*) compensation, within the aforesaid limits, for the loss in value, ascertained on the basis of values and prices ruling at the time at which the policy of insurance was taken out, or at which the loss occurred, whichever is less, suffered by the property as a result of the damage, after due allowance has been made for depreciation during the period of insurance cover;

(*c*) that payments due under a policy of insurance under the Scheme may be postponed to any time before the expiry of one year from the date on which this Act ceases to be in force, or, subject to payment of interest at the rate of two per cent. per annum from the expiry of the said year, to any later date;

(*d*) for making it an express or implied condition of any policy of insurance issued under the Scheme—

(*i*) that the owner or occupier of a factory or owner of other undertakings mentioned in sub-section (*1*), as the case may be, shall comply with all regulations or instructions made or issued under the authority of Government for safeguarding the property against damage from emergency risks, or

(*ii*) that, where the Central Government exercises its option to pay the cost necessary to restore the property to its original condition the owner of the undertaking shall if so required by the Central Government, reconstruct the property or remove the property to and reconstruct it in another locality.

(*5*) Different forms of policies may be specified in the Scheme under sub-section (*3*) in relation to different classes of undertakings.

(*6*) The Central Government may, by notification in the Official Gazette, add to, amend or vary any Scheme made under this Act.

(*7*) Every Scheme shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the Scheme or both Houses agree that the Scheme should not be made, the Scheme shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under the Scheme.

Employment of agents by the Central Government.

4. The Central Government may, by notification in the Official Gazette, employ or authorise the employment of any person to act as its agent for the issue of policies and making recommendations for the settlement of claims under the Scheme, and may pay to the person so employed such remuneration as it may think fit.

Duty of owners of undertakings to insure against emergency risks.

5. (*1*) While the Scheme is in operation, every owner of an undertaking to which this Act applies, shall.—

(*a*) by such date as may be specified in this behalf by the Central Government by notification in the Official Gazette, or

(*b*) in respect of property becoming property insurable under this Act after the date specified under clause (*a*), or in a case to which sub-section (*2*) refers, before the commencement of the quarter next following that in which,—

(*i*) the property becomes insurable under this Act, or

(*ii*) the reconstruction of the property is completed,

take out a policy of insurance against emergency risks issued in accordance with the Scheme whereby he is insured in respect of all property insurable under this Act which appertains to the undertaking for a sum which is not less than the insurable value of such property:

Provided that where the undertaking is a factory and the owner thereof is not himself the occupier of the factory, the occupier of the factory shall, unless the owner has already taken out a policy of insurance as required by this sub-section, himself take out the policy, and in such a case the occupier shall be deemed to act as the agent of the owner and shall be entitled to receive from the owner all sums paid as premiums on the policy:

Provided further that in the case of a trading Corporation or body of Port Trustees or Commissioners or any other person whose inland vessels become insurable under this Act, the Policy of insurance taken out shall be for a sum not less than the insurable value of such vessels, fuel and stores; and this obligation shall in the case of a trading Corporation incorporated outside India rest upon the manager of the principal place of business in India of the Corporation.

(*2*) The obligation imposed by sub-section (*1*) includes, when the owner of the undertaking is required by the Central Government to reconstruct the property which has suffered damage, an obligation to take out an additional policy of insurance as required by the sub-section in respect of the reconstructed property.

(*3*) When an undertaking in respect of which a policy of insurance against emergency risks has been taken out as required by this section is transferred from one owner to another or there is a change of occupier of an undertaking which is a factory, the policy may be transferred to the new owner or occupier and such new owner or occupier shall succeed to all rights and liabilities under and in relation to the policy as if the policy had been in the first instance taken out by him.

(*4*) Whoever contravenes the provisions of sub-section (*1*) or the proviso thereto, or, having taken out a policy of insurance as required by that sub-section, fails to pay any premium which is due thereon, shall be punishable with fine which may extend to two thousand rupees and with a further fine which may extend to one thousand rupees for every day after the first on which the contravention or failure continues, and such punishment shall be without prejudice to any other penalty or liability incurred in consequence of such contravention or failure.

(*5*) Where any offence under sub-section (*4*) is tried by a Presidency Magistrate or a magistrate of the first class, then, notwithstanding anything contained in the Code of Criminal Procedure, 1898, the magistrate trying the offence may pass any sentence authorised by that sub-section 5 of 1898.

6. (*1*) After the date on which the Scheme is put into operation, no person shall, except as a person authorised by the Central Government as its agent to issue policies in pursuance of the Scheme, carry on the business of insuring undertakings to which this Act applies in India against emergency risks in respect of property insurable under this Act. **Restrictions on carrying on certain insurance business.**

(*2*) Whoever contravenes the provisions of sub-section (*1*) shall be punishable with fine which may extend to five thousand rupees and with a further fine which may extend to one thousand rupees for every day after the first on which the contravention continues.

7. (*1*) The Central Government may, after due appropriation made by Parliament by law in this behalf, transfer in each financial year, to a fund to be called the Emergency Risks (Undertakings) Insurance Fund such sums, as may be considered necessary, not exceeding the sums received by the Central Government by way of insurance premiums under the Scheme, or by way of payments made on composition of offences under section 13 or by way of expenses or compensation awarded by a Court, under section 545 of the Code of Criminal Procedure, 1898, out of any fine imposed in any prosecution under this Act. **Emergency Risks (Undertakings) Insurance Fund.**

5 of 1898.

(*2*) There shall be paid from out of the Fund all sums required for the discharge by the Central Government of any of its liabilities under the Scheme, or for payments by the Central Government under section 10, or for the payment by the Central Government of the remuneration and expenses of agents employed for the purposes of the Scheme.

(*3*) If at any time when a payment is to be made out of the Fund the sum standing to the credit of the Fund is less than the sum required for the making of that payment, an amount equal to the deficiency shall, after due appropriation made by Parliament by law, be paid into the Fund as an advance out of the Consolidated Fund of India.

(*4*) If at any time the amount standing to the credit of the Fund exceeds the sum which, in the opinion of the Central Government, is likely to be required for the making of payments out of the Fund, the excess shall be disposed of in such manner as the Central Government may think fit.

(*5*) The Central Government shall prepare in such form and manner as may be specified in the Scheme and shall publish either annually or at such shorter intervals as may be specified therein, an account of all sums received into and paid out of the Fund.

CHAPTER III

MISCELLANEOUS

8. (*1*) Any person authorised in this behalf by the Central Government may, for the purpose of ascertaining whether or not the owner or occupier of any property required to be insured under this Act has taken out a policy of insurance as required by this Act in respect of such property, or for the purpose of investigating the insurable value of any property insured, or required to be insured, or proposed for insurance **Power of Central Government to obtain information.**

under this Act, or for the purpose of estimating the damage suffered by any property insured under this Act,—

(*a*) require the owner or occupier of the property, or any person carrying on in India the business of fire insurance in respect of the property, to submit to him such accounts, books or other documents or to furnish to him such information as he may reasonably think necessary, or

(*b*) at any reasonable time, enter any premises comprising or containing the property, inspect such premises or property, and require any person found on such premises, who is for the time being in charge thereof, or in control thereof, or whom he believes to be in possession of information relevant to his investigation, to produce to him and allow him to examine such accounts, books or other documents as he may think necessary, or to furnish to him such other information as he may reasonably think necessary.

(2) Whoever wilfully obstructs any person in the exercise of his powers under this section or fails without reasonable excuse to comply with any demand made thereunder shall, in respect of each occasion on which any such obstruction or failure takes place, be punishable with fine which may extend to one thousand rupees.

(3) Whoever, in purporting to comply with his obligations under this section, knowingly or recklessly makes a statement false in a material particular shall be punishable with fine which may extend to one thousand rupees.

(4) Where in any proceedings in respect of a contravention of section 5 in relation to any undertaking, it is proved, in relation to that undertaking—

(*a*) that a demand for the production of a policy of insurance issued in accordance with the Scheme insuring the owner or occupier of the insurable property was duly made under this section and was not complied with, and

(*b*) that the person making the demand was not satisfied that there was such a policy in existence,

it shall be presumed, except in so far as the contrary is proved, that the said section 5 was being contravened in relation to that undertaking at the time when the demand was made and continued to be contravened in relation to that undertaking at all times thereafter.

Punishment for giving false information.

9. If any person, for the purpose of obtaining for himself or any other person any payment in respect of any damage due to any action of the enemy or under a policy issued in pursuance of the Scheme,—

(*a*) furnishes any information which he knows to be false in a material particular, or recklessly furnishes any information which is false in a material particular, or

(*b*) with intent to deceive, produces, furnishes, sends or otherwise makes use of any book, account or other document which is false in a material particular, or

(c) with intent to deceive, withholds any material information, he shall be punishable with fine which may extend to five thousand rupees, or with imprisonment for a term not exceeding three months, or with both.

Payment towards cost of removal and reconstruction of insurable property.

10. Where the Central Government requires the owner of an undertaking to remove the insurable property and to reconstruct it in another locality, the Central Government shall make to such owner, out of the Fund, such payments, in addition to any sum payable under policy of insurance, as it considers sufficient to defray the cost of the removal and, if necessary, the replacement of any part of the property in respect of which no compensation is payable.

Determination of premiums unpaid.

11. (*1*) Where any person has failed to insure as, or to the full amount, required by this Act, and has thereby evaded the payment by way of premium of any money which he would have had to pay but for such failure, an officer authorised in this behalf by the Central Government may determine the amount, payment of which has been so evaded, and thereupon such person shall be liable, without prejudice to any other action that may be taken against him under this Act, to pay to the Central Government, as penalty, an amount equal to the amount so determined, and if no such payment is made on demand by the authorised officer, the amount of the penalty shall be recoverable from such person as an arrear of land revenue.

(*2*) A person against whom a determination is made under sub-section (*1*) may, within the period specified in the Scheme, appeal against such determination to the Central Government whose decision thereon shall be final.

Limitation on prosecutions.

12. No prosecution for any offence punishable under this Act shall be instituted against any person except by, or with the consent of, the Central Government or an authority authorised in this behalf by the Central Government.

Composition of offences.

13. Any offence punishable under sub-section (*4*) of section 5 may, either before or after the institution of the prosecution, be compounded by the Central Government, or by any authority authorised in this behalf by the Central Government, on payment for credit to the Fund of such sum as the Central Government or such authority, as the case may be, thinks fit.

Bar of legal proceedings.

14. (*1*) No suit, prosecution or other legal proceedings shall lie against any person for anything which is in good faith done or intended to be done under this Act.

(*2*) No suit shall be maintainable in any civil court against the Central Government, or a person acting as its agent under section 4, for the refund of any money paid or purporting to have been paid as premium on a policy of insurance taken out or purporting to have been taken out under this Act.

Power to exempt undertakings.

15. (*1*) The Central Government may, by notification in the Official Gazette, exempt any class or description of undertakings from the provisions of this Act requiring properties insurable in relation to such undertakings to be insured or to continue to be insured under this Act; but

such exemption shall not prejudice the infliction of any penalty or the accrual of any liability incurred before the date on which the exemption takes effect.

(2) In granting any exemption under this section the Central Government may direct that the exemption shall take effect or be deemed to have taken effect on a specified date after or before the date of the notification.

Refund of premiums in certain cases.

16. (1) Where any property has been insured by any owner or occupier thereof for any period, and before that period has elapsed the property or the property of that description has ceased, by virtue of a notification under sub-section (1) of section 15, to be insurable under this Act, the person who has insured the property shall be entitled to a proportionate refund of the premium.

(2) Where a policy of insurance has been taken out in relation to a property which is not insurable under this Act and premium has been paid in relation to such policy, or where any premium has been paid in respect of a property which has ceased to be insurable under this Act, or where, in relation to a property insurable under this Act, premium has been paid in excess of the amount due under the policy, the person making such payment or excess payment, as the case may be, shall be entitled to a refund of the whole of the amount so paid or paid in excess as the case may be.

(3) If it is established to the satisfaction of the Central Government that a policy of insurance under the Scheme has been taken out separately by two or more persons in respect of the same property, the policy taken out by any one such person may, on an application made by him and after such inquiry as the Central Government may think fit, be cancelled and thereupon the premium paid on such policy shall be refunded to the person by whom it was paid unless such person has recovered the premium from any other person, in which case, the refund shall be made to that other person:

Provided that no refund shall be made under this section unless the application for the refund is made before the expiry of six months from the date when the premium was paid.

Removal of doubts.

17. If any doubt arises as to whether a person is insurable in respect of any property insurable under this Act, the Central Government may, by order, make such directions, not inconsistent with the provisions of this Act, as appear to it to be necessary or expedient for the removal of such doubt.

Notification under section 15 to be laid before Parliament.

18. A copy of every notification made by the Central Government under section 15, shall be laid after it has been made, on the Table of each House of Parliament when such House is in session for a period of thirty days or for the duration of the session in which it is so laid, whichever period is less.

THE SMALL COINS (OFFENCES) ACT, 1971

No. 52 OF 1971

[11th December, 1971]

An Act to provide for the prevention of melting or destruction of small coins, hoarding of small coins for the purpose of melting or destruction thereof, and for matters connected therewith or incidental thereto.

WHEREAS an acute shortage of small coins has been felt in the country and it is necessary, in the interests of the general public, to take steps to relieve such shortage

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title and duration.

1. (1) This Act may be called the Small Coins (Offences) Act, 1971.

(2) It shall remain in force for a period of three years.

Definitions.

2. In this Act, unless the context otherwise requires,—

(a) "mint" means a mint of the Government of India;

(b) "small coin" means any coin of the value of less than one rupee, which is legal tender under the Indian Coinage Act, 1906.

3 of 1906.

Prohibition on melting or destruction of small coins.

3. (1) No person shall—

(a) melt or destroy any small coin, or

(b) have in his possession, custody or control—

(i) any melted coin, whether in the molten state or in a solid state, or

(ii) any small coin in a destroyed or mutilated state, or

(iii) small coins substantially in excess of his reasonable requirements in such circumstances as to indicate that he is having the possession, custody or control of such small coins for the purpose of melting or destroying such small coins.

Explanation.—For the purpose of determining the reasonable requirements of small coins of a person, due regard shall be had to—

(*i*) his total daily requirements of small coins,

(*ii*) the nature of his business, occupation or profession,

(*iii*) the mode of his acquisition of small coins, and

(*iv*) the manner in which, and the place at which, such small coins are being possessed, held or controlled by him.

(*2*) Whoever is found to be in the possession of any metal, which contains alloys in the same proportions in which they have been used in the manufacture of any small coin, shall be presumed, until the contrary is proved, to have contravened the provisions of sub-section (*1*).

(*3*) Nothing contained in sub-section (*1*) or sub-section (*2*) shall apply to the mint.

Penalty for contravention of section 3.

4. Whoever contravenes any provision of sub-section (*1*) of section 3 without any reasonable excuse, the burden of proving of which shall lie on such person, shall be punishable with imprisonment for a term of not less than three months but not more than five years.

Offences by companies.

5. (*1*) Where an offence against this Act has been committed by a company, every person who, at the time the offence was committed, was in charge of, and was responsible to, the company for the conduct of its business, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any person liable to punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(*2*) Notwithstanding anything contained in sub-section (*1*), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to, any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(*a*) "company" means any body corporate and includes a firm, society or other association of individuals; and

(*b*) "director",—

(*i*) in relation to a firm, means a partner in the firm,

(*ii*) in relation to a society or other association of individuals means the person who is entrusted, under the rules of the society or other association, with the management of the affairs of the society or other association, as the case may be.

5 of 1898.

6. Notwithstanding anything contained in the Code of Criminal Procedure, 1898, offences against this Act shall be cognizable and bailable but shall not be compoundable.

Offences to be cognizable, bailable and not compoundable.

5 of 1898.

7. Notwithstanding anything contained in section 260 of the Code of Criminal Procedure, 1898, offences against this Act may be tried summarily by a Presidency Magistrate or a Magistrate of the first class.

Offences may be tried summarily.

8. Any small coin or metal in relation to which any offence against this Act has been committed shall be forfeited to Government.

Forfeiture.

9. Nothing in the Probation of Offenders Act, 1958, shall apply to any offence against this Act.

Provisions of Act 20 of 1958 not to apply to offences under this Act.

15 of 1971.

10. The Small Coins (Offences) Ordinance, 1971, is hereby repealed.

Repeal.

Rep. by Act.....38.....of 1978, s. 2 & Sch. I

THE FORWARD CONTRACTS (REGULATION) AMENDMENT ACT, 1971

No. 53 OF 1971

[11*th December*, 1971]

An Act further to amend the Forward Contracts (Regulation) Act, 1952.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Forward Contracts (Regulation) Amendment Act, 1971.

(*2*) It shall be deemed to have come into force on the 11th day of October, 1971.

Amendment of section 2.

2. In section 2 of the Forward Contracts (Regulation) Act, 1952 (hereinafter referred to as the principal Act),— 74 of 1952

(*a*) in clause (*c*), the words "at a future date" shall be omitted;

(*b*) to clause (*i*), the following proviso and *Explanation* shall be added, namely:—

'Provided that where any such contract is performed either wholly or in part,—

(*1*) by tendering of the documents of title to the goods covered by the contract by any party thereto (not being a commission agent or a bank) who has acquired ownership of the said documents by purchase, exchange or otherwise, to any other person (including a commission agent but not including a bank); or

(*2*) by the realisation of any sum of money, being the difference between the contract rate and the settlement rate or clearing rate or the rate of any offsetting contract; or

(*3*) by any other means whatsoever,

and as a result of which the actual tendering of the goods covered by the contract or the payment of the full price therefor is dispensed with, then, such contract shall not be deemed to be a ready delivery contract.

Explanation.—For the purposes of this clause,—

(*i*) "bank" includes any banking company as defined in the Banking Regulation Act, 1949, a co-operative bank as defined in the Reserve Bank of India Act, 1934, the State Bank of India and any of its subsidiaries and any corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970;

10 of 1949.
2 of 1934.
5 of 1970.

(*ii*) "commission agent" means a person who, in the ordinary course of business, makes contract for the sale or purchase of goods for others for a remuneration (whether known as commission or otherwise) which is determined in the contract itself or determinable from the terms of the contract, in either case, only with reference to the quantity of goods or to the price therefor as stipulated in the contract.".

11 of 1971

3. (1) The Forward Contracts (Regulation) Amendment Ordinance, 1971 is hereby repealed. Repeal and saving.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.

THE COAL BEARING AREAS (ACQUISITION AND DEVELOPMENT) AMENDMENT AND VALIDATION ACT, 1971

No. 54 OF 1971

[11*th December*, 1971]

An Act further to amend the Coal Bearing Areas (Acquisition and Development) Act, 1957, and to validate certain acquisitions of land or rights in or over land under the said Act.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Coal Bearing Areas (Acquisition and Development) Amendment and Validation Act, 1971.

Amendment of section 8.

2. In sub-section (2) of section 8 of the Coal Bearing Areas (Acquisition and Development) Act, 1957 (hereinafter referred to as the principal Act), for the words "submit the case for the decision of the Central Government together with the record of the proceedings held by him and a report containing his recommendations on the objections", the words, brackets and figures "either make a report in respect of the land which has been notified under sub-section (*1*) of section 7 or of rights in or over such land, or make different reports in respect of different parcels of such land or of rights in or over such land, to the Central Government, containing his recommendations on the objections, together with the record of the proceedings held by him, for the decision of that Government" shall be substituted. 20 of 1957.

Amendment of section 9.

3. In section 9 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) after the words "made by it to that effect", the following shall be inserted, namely:—

", and different declarations may be made from time to time in respect of different parcels of any land or of rights

Ss. 2 to 7 Repealed by Act 38 of 1978, S.2 & Sch. I

in or over such land, covered by the same notification under sub-section (*1*) of section 7, irrespective of whether one report or different reports has or have been made (wherever required) under sub-section (*2*) of section 8";

(*ii*) for the words "Provided that, where the declaration", the following shall be substituted, namely:—

"Provided that no declaration in respect of any particular land, or rights in or over such land, covered by a notification under sub-section (*1*) of section 7, issued after the commencement of the Coal Bearing Areas (Acquisition and Development) Amendment and Validation Act, 1971, shall be made after the expiry of three years from the date of the said notification:

Provided further that, where a declaration";

(*b*) in sub-section (*2*), for the words "The declaration", the words "Every declaration" shall be substituted.

Amendment of section 13.

4. In section 13 of the principal Act, after sub-section (*5*), the following sub-section shall be inserted, namely:—

"(*5A*) In determining the amount of compensation for any land acquired under section 9, any increase to the value of the other land of the person interested, likely to accrue from the use to which the land acquired will be put shall not be taken into consideration.".

Amendment of section 14.

5. In section 14 of the principal Act, after sub-section (*7*), the following sub-section shall be inserted, namely:—

"(*8*) The Tribunal, in the proceedings before it, shall have all the powers which a civil court has while trying a suit under the Code of Civil Procedure, 1908, in respect of the following matters, namely:— 5 of 1908.

(*i*) summoning and enforcing the attendance of any person and examining him on oath;

(*ii*) requiring the discovery and production of any document;

(*iii*) reception of evidence on affidavits;

(*iv*) requisitioning any public record from any court or office; and

(*v*) issuing commissions for examination of witnesses.".

Amendment of section 17.

6. In section 17 of the principal Act, in sub-section (*2*), for the second proviso, the following provisos shall be substituted, namely:—

"Provided further that every person who claims to be an interest- be entitled to prefer a claim for compensation before the Tribunal: or not) including the person referred to in the preceding proviso shall be entitled to prefer a claim for compensation before the Tribunal:

Provided also that no person who has received the amount otherwise than under protest shall be entitled to prefer any such claim before the Tribunal.".

Insertion of new section 18A.

7. After section 18 of the principal Act, the following section shall be inserted, namely:—

Payment to State Governments in lieu of royalty.

"18A. Notwithstanding anything contained in this Act, where any land or any rights in or over land belonging to a State Government (other than the rights under a mining lease granted or deemed to have been granted by the State Government to any person) vest in the Central Government under section 10 or in a Government Company under section 11, the Central Government or the Company, as the case may be, may pay to the State Government such sum of money as would have been payable as royalty by a lessee had such land or ~~rights been under a mining lease granted by the State Government.~~".

Validation of certain acquisitions.

8. (*1*) Notwithstanding any judgment, decree or order of any court to the contrary,—

(*a*) no acquisition of land or of rights in or over land made or purporting to have been made under the principal Act before the commencement of this Act, and no action taken or thing done (including any order made, agreement entered into or notification published) in connection with such acquisition shall be deemed to be invalid or ever to have become invalid merely on the ground—

(*i*) that one or more competent authorities have performed the functions of competent authority under the principal Act in respect of the land covered by the same notification under sub-section (*1*) of section 7 of the principal Act;

(*ii*) that one or more reports have been made under sub-section (*2*) of section 8 of the principal Act, whether in respect of the entire land covered by the same notification under sub-section (*1*) of section 7 of the principal Act or rights in or over such land, or in respect of different parcels of such land or of rights in or over such land;

(*iii*) that one or more declarations have been made under section 9 of the principal Act in respect of different parcels of the land covered by the same notification under sub-section (*1*) of section 7 of the principal Act or in respect of rights in or over such land,

(*b*) any acquisition in pursuance of any notification issued under sub-section (*1*) of section 7 of the principal Act before the commencement of this Act may be made after such commencement and no such acquisition and no action taken or thing done (including any order made, agreement entered into or notification published) whether before or after such commencement, in connection with such acquisition shall be deemed to be invalid merely on the grounds referred to in clause (*a*) or any of them.

(*2*) Notwithstanding anything contained in clause (*b*) of sub-section (*1*), no declaration under section 9 of the principal Act in respect of any land, or rights in or over such land, which has been notified before the

commencement of this Act, under sub-section (*1*) of section 7 of the principal Act, shall be made after the expiry of two years from the commencement of this Act.

(*3*) Where acquisition of any particular land (not being acquisition of rights in or over such land) covered by a notification under sub-section (*1*) of section 7 of the principal Act, issued before the commencement of this Act, is or has been made in pursuance of any declaration under section 9 of the principal Act, whether made before or after such commencement, and such declaration is or has been made after the expiry of three years from the date of issue of such notification, there shall be paid simple interest, calculated at the rate of six per centum per annum on the market value of such land, as determined under sub-section (5) of section 13 of the principal Act, from the date of expiry of the said period of three years to the date of tender of payment of compensation payable for the acquisition of such land:

Provided that no such interest shall be payable for any period during which the proceedings for the acquisition of any land were held up on account of stay or injuction by order of a court:

Provided further that nothing in this sub-section shall apply to the acquisition of any land where the amount of compensation has been paid to the persons interested before the commencement of this Act.

Rep. by Act 38 of 1978, s. 24 Sch. I

THE ARMS (AMENDMENT) ACT, 1971

No. 55 OF 1971

[13th December, 1971]

An Act to amend the Arms Act, 1959.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Arms (Amendment) Act, 1971.

Amendment of section 2.

2. In section 2 of the Arms Act, 1959, in sub-section (*1*), for clause (*d*), the following clause shall be substituted, namely:— 54 of 1959.

'(*d*) "district magistrate", in relation to any area for which a Commissioner of Police has been appointed, means the Commissioner of Police thereof and includes any such Deputy Commissioner of Police, exercising jurisdiction over the whole or any part of such area, as may be specified by the State Government in this behalf in relation to such area or part;'.

THE COMPTROLLER AND AUDITOR-GENERAL'S (DUTIES, POWERS AND CONDITIONS OF SERVICE) ACT, 1971

ARRANGEMENT OF SECTIONS

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SECTIONS

THE COMPTROLLER AND AUDITOR-GENERAL'S (DUTIES, POWERS AND CONDITIONS OF SERVICE) ACT, 1971

No. 56 OF 1971

[15*th December*, 1971.]

An Act to determine the conditions of service of the Comptroller and Auditor-General of India and to prescribe his duties and powers and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. This Act may be called the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971. Short title.

2. In this Act, unless the context otherwise requires,— Definitions.

(*a*) "accounts", in relation to commercial undertakings of a Government, includes trading, manufacturing and profit and loss accounts and balance-sheets and other subsidiary accounts;

(*b*) "appropriation accounts" means accounts which relate the expenditure brought to account during a financial year, to the several items specified in the law made in accordance with the provisions of the Constitution or of the Government of Union Territories Act, 1963, for the appropriation of moneys out of the Consolidated Fund of India or of a State, or of a Union territory having a Legislative Assembly, as the case may be; 20 of 1963.

(*c*) "Comptroller and Auditor-General" means the Comptroller and Auditor-General of India appointed under article 148 of the Constitution;

(*d*) "State" means a State specified in the First Schedule to the Constitution;

(*e*) "Union" includes a Union territory, whether having a Legislative Assembly or not.

CHAPTER II

SALARY AND OTHER CONDITIONS OF SERVICE OF THE COMPTROLLER AND AUDITOR-GENERAL

Salary.

3. There shall be paid to the Comptroller and Auditor-General a salary which is equal to the salary of the Judge of the Supreme Court:

Provided that if a person who, immediately before the date of assuming office as the Comptroller and Auditor-General, was in receipt of, or, being eligible so to do, had elected to draw, a pension (other than a disability or wound pension) in respect of any previous service under the Government of the Union or any of its predecessor Governments, or under the Government of a State or any of its predecessor Governments, his salary in respect of service as Comptroller and Auditor-General shall be reduced—

(*a*) by the amount of that pension; and

(*b*) if he had, before assuming office, received, in lieu of a portion of the pension due to him in respect of such previous service, the commuted value thereof, by the amount of that portion of the pension; and

(*c*) if he had, before assuming office, received, or become eligible for receiving, a retirement gratuity in respect of such previous service, by the pension equivalent of that gratuity.

Term of office.

4. The Comptroller and Auditor-General shall hold office for a term of six years from the date on which he assumes such office:

Provided that where he attains the age of sixty-five years before the expiry of the said term of six years, he shall vacate such office on the date on which he attains the said age:

Provided further that he may, at any time, by writing under his hand addressed to the President, resign his office.

Explanation.—For the purpose of this section, the term of six years in respect of the Comptroller and Auditor-General holding office immediately before the commencement of this Act, shall be computed from the date on which he had assumed office.

Leave.

5. (*1*) A person who, immediately before the date of assuming office as the Comptroller and Auditor-General, was in the service of Government may be granted during his tenure of office but not thereafter, leave in accordance with the rules for the time being applicable to the Service to which he belonged before such date and he shall be entitled to carry forward the amount of leave standing at his credit on such date, notwithstanding anything contained in section 6.

(*2*) Any other person who is appointed as the Comptroller and Auditor-General may be granted leave in accordance with such rules as are for the time being applicable to a member of the Indian Administrative Service.

(*3*) The power to grant or refuse leave to the Comptroller and Auditor-General and to revoke or curtail leave granted to him, shall vest in the President.

Pension.

6. (*1*) A person who, immediately before the date of assuming office as the Comptroller and Auditor-General, was in the service of Government shall be deemed to have retired from service on the date on which he enters upon office as the Comptroller and Auditor-General but his service as the Comptroller and Auditor-General shall be reckoned as continuing approved service counting for pension in the Service to which he belonged.

(*2*) Every person who enters upon office as the Comptroller and Auditor-General shall, on demitting the said office, be eligible to a pension of a sum of fifteen thousand rupees per annum which sum shall include the aggregate of all pensions payable to him and the commuted portion, if any, of his pension, and the pension equivalent of the retirement gratuity, if any, which may have been admissible to him under the rules for the time being applicable to the Service to which he belonged:

Provided that if such a person is or becomes eligible, at any time, under the rules for the time being governing the Service to which he belonged, to a pension higher than the said sum of fifteen thousand rupees, he shall be eligible to draw, as pension, the said higher amount.

(*3*) A person who, immediately before the date of assuming office as the Comptroller and Auditor-General, was in receipt of, or, had become eligible for receiving, a pension in respect of any previous service under Government, shall, on demitting office as the Comptroller and Auditor-General, be eligible to a pension of fifteen thousand rupees per annum which sum shall include the aggregate of all pensions payable to him and the commuted portion, if any, of his pension, and the pension equivalent of the retirement gratuity, if any, which may have been admissible to him under the rules for the time being applicable to the Service to which he belonged:

Provided that if such a person is or becomes eligible, at any time, under the rules for the time being governing the Service to which he belonged, to a pension higher than the said sum of fifteen thousand rupees, he shall be eligible to draw, as pension, the said higher amount.

(*4*) Any other person who is appointed as the Comptroller and Auditor-General shall, on demitting the said office, be eligible to a pension of fifteen thousand rupees per annum.

(*5*) The person holding office immediately before the commencement of this Act as the Comptroller and Auditor-General shall be eligible to draw, at his option, pension at the rate at which it would be admissible to him if this Act had not come into force or at the rate specified in this section.

(*6*) A person who demits office as the Comptroller and Auditor-General by resignation shall, on such demission, be eligible to a pension at the rate of two thousand rupees per annum for each completed year of his service as the Comptroller and Auditor-General:

Provided that in the case of a person referred to in sub-section (*1*) or sub-section (*3*), the aggregate amount of pension admissible under this sub-section together with the amount of pension including the commuted portion, if any, of his pension, and the pension equivalent of the

retirement gratuity, if any, which may have been admissible to him under the rules for the time being applicable to the Service to which he belonged immediately before he assumed office as the Comptroller and Auditor-General, shall not exceed fifteen thousand rupees per annum or the higher pension referred to in proviso to sub-section (*2*) or sub-section (*3*), as the case may be.

(*7*) If a person who demits office as the Comptroller and Auditor-General is not eligible to any pension under this section but is eligible to a pension under the rules for the time being applicable to the Service to which he belonged immediately before he assumed office as the Comptroller and Auditor-General, he shall, notwithstanding anything contained in this section, be eligible to draw such pension as is admissible to him under the said rules.

(*8*) Except where he demits office by resignation, a person holding office of the Comptroller and Auditor-General shall be deemed, for the purposes of this Act, to have demitted such office as such if, and only if,—

(*a*) he has completed the term of office specified in section 4, or

(*b*) he has attained the age of sixty-five years, or

(*c*) his demission of office is medically certified to be necessitated by ill health.

Commutation of pension.

7. The Civil Pensions (Commutation) Rules for the time being in force shall, with such adaptations as may be made therein by the President, apply to a person who had held office as the Comptroller and Auditor-General.

Right to subscribe to General Provident Fund.

8. Every person holding office as the Comptroller and Auditor-General shall be entitled to subscribe to the General Provident Fund (Central Services).

Other conditions of service.

9. Save as otherwise expressly provided in this Act, the other conditions of service of a person holding office as the Comptroller and Auditor-General including his emoluments during any period of duty out of India and his travelling allowance while travelling on duty, shall be determined by the rules for the time being applicable to a member of the Indian Administrative Service holding the rank of Secretary to the Government of India:

Provided that nothing in this section shall have effect so as to give a person, who immediately before the date of assuming office as the Comptroller and Auditor-General, was in the service of Government, less favourable terms in respect of any of the matters aforesaid than those to which he would be entitled as a member of the Service to which he belonged, his service as Comptroller and Auditor-General being treated for the purpose of this proviso as continuing service in the Service to which he belonged.

CHAPTER III

DUTIES AND POWERS OF THE COMPTROLLER AND AUDITOR-GENERAL

Comptroller and Auditor-General to compile accounts

10. (*1*) The Comptroller and Auditor-General shall be responsible—

(*a*) for compiling the accounts of the Union and of each State from the initial and subsidiary accounts rendered to the audit and accounts offices under his control by treasuries, offices or departments responsible for the keeping of such accounts; and

(*b*) for keeping such accounts in relation to any of the matters specified in clause (*a*) as may be necessary: of Union and States.

~~Provided that the President as respects the accounts of the Union, and~~ the Governor of a State as respects the accounts of that State, may, after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for compiling the accounts of any particular ~~service or department of the Union or of a State, as the case may be.~~

[Provided also] ~~Provided further~~ that the President may, after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for keeping the accounts of any particular class or character.

(*2*) Where, under any arrangement, a person other than the Comptroller and Auditor-General has, before the commencement of this Act, been responsible—

(*i*) for compiling the accounts of any particular service or department of the Union or of a State, or

(*ii*) for keeping the accounts of any particular class or character,

such arrangement shall, notwithstanding anything contained in sub-section (*1*), continue to be in force unless, after consultation with the Comptroller and Auditor-General, it is revoked in the case referred to in clause (*i*), by an order of the President or the Governor of the State, as the case may be, and in the case referred to in clause (*ii*), by an order of the President.

11. The Comptroller and Auditor-General shall, from the accounts compiled by him or ~~by any other person responsible in that behalf~~, prepare in each year accounts (including, in the case of accounts compiled by him, appropriation accounts) showing under the respective heads the annual receipts and disbursements for the purpose of the Union, of each State and of each Union territory having a Legislative Assembly, and shall submit those accounts to the President or the Governor of a State or Administrator of the Union territory having a Legislative Assembly, as the case may be, on or before such dates as he may, with the concurrence of the Government concerned, determine: Comptroller and Auditor-General to prepare and submit accounts to the President, Governors of States and Administrators of Union territories having Legislative Assemblies.

12. The Comptroller and Auditor-General shall, in so far as the accounts, for the compilation or keeping of which he is responsible, enable him so to do, give to the Union Government, to the State Governments or to the Governments of Union territories having Legislative Assemblies, as the case may be, such information as they may, from time to time, require, and render such assistance in the preparation of their annual financial statements as they may reasonably ask for. Comptroller and Auditor-General to give information and render assistance to the Union and States.

1 Subs. by Act 58 of 1976, s. 2 (w.e.f. 1.3.1976).
2 Subs. and ins. by s. 3, ibid.

General provisions relating to audit.

13. It shall be the duty of the Comptroller and Auditor-General—

(*a*) to audit all expenditure from the Consolidated Fund of India and of each State and of each Union territory having a Legislative Assembly and to ascertain whether the moneys shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged and whether the expenditure conforms to the authority which governs it;

(*b*) to audit all transactions of the Union and of the States relating to Contingency Funds and Public Accounts;

(*c*) to audit all trading, manufacturing, profit and loss accounts and balance-sheets and other subsidiary accounts kept in any department of the Union or of a State;

and in each case to report on the expenditure, transactions or accounts so audited by him.

Audit of receipts and expenditure of bodies or authorities substantially financed from Union or State Revenues.

14. Where any body or authority is substantially financed by grants or loans from the Consolidated Fund of India or of any State or of any Union territory having a Legislative Assembly, the Comptroller and Auditor-General shall, subject to the provisions of any law for the time being in force applicable to the body or authority, as the case may be, audit all receipts and expenditure of that body or authority and to report on the receipts and expenditure audited by him.

Explanation.—Where the grant or loan to a body or authority from the Consolidated Fund of India or of any State or of any Union territory having a Legislative Assembly in a financial year is not less than rupees five lakhs and the amount of such grant or loan is not less than seventy-five per cent. of the total expenditure of that body or authority, such body or authority shall be deemed, for the purposes of this section, to be substantially financed by such grants or loans, as the case may be.

Functions of Comptroller and Auditor-General in the case of grants or loans given to other authorities or bodies.

15. (*1*) Where any grant or loan is given for any specific purpose from the Consolidated Fund of India or of any State or of any Union territory having a Legislative Assembly to any authority or body, not being a foreign State or international organisation, the Comptroller and Auditor-General shall scrutinise the procedures by which the sanctioning authority satisfies itself as to the fulfilment of the conditions subject to which such grants or loans were given and shall for this purpose have right of access, after giving reasonable previous notice, to the books and accounts of that authority or body:

Provided that the President, the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, may, where he is of opinion that it is necessary so to do in the public interest, by order, relieve the Comptroller and Auditor-General, after consultation with him, from making any such scrutiny in respect of any body or authority receiving such grant or loan.

(2) Except where he is authorised so to do by the President, the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, the Comptroller and Auditor-General shall not have, while exercising the powers conferred on him by sub section (1), right of access to the books and accounts of any corporation to which any such grant or loan as is referred to in sub-section (1) is given if the law by or under which such corporation has been established provides for the audit of the accounts of such corporation by an agency other than the Comptroller and Auditor-General:

Provided that no such authorisation shall be made except after consultation with the Comptroller and Auditor-General and except after giving the concerned corporation a reasonable opportunity of making representations with regard to the proposal to give to the Comptroller and Auditor-General right of access to its books and accounts.

Audit of receipts of Union or of States.

16. It shall be the duty of the Comptroller and Auditor-General to audit all receipts which are payable into the Consolidated Fund of India and of each State and of each Union territory having a Legislative Assembly and to satisfy himself that the rules and procedures in that behalf are designed to secure an effective check on the assessment, collection and proper allocation of revenue and are being duly observed and to make for this purpose such examination of the accounts as he thinks fit and report thereon.

Audit of accounts of stores and stock.

17. The Comptroller and Auditor-General shall have authority to audit and report on the accounts of stores and stock kept in any office or department of the Union or of a State.

Powers of Comptroller and Auditor-General in connection with audit of accounts.

18. (1) The Comptroller and Auditor-General shall in connection with the performance of his duties under this Act, have authority—

(a) to inspect any office of accounts under the control of the Union or of a State, including treasuries and such offices responsible for the keeping of initial or subsidiary accounts, as submit accounts to him;

(b) to require that any accounts, books, papers and other documents which deal with or form the basis of or are otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may appoint for his inspection;

(c) to put such questions or make such observations as he may consider necessary, to the person in charge of the office and to call for such information as he may require for the preparation of any account or report which it is his duty to prepare.

(2) The person in charge of any office or department, the accounts of which have to be inspected and audited by the Comptroller and Auditor-General, shall afford all facilities for such inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Audit of Government companies and corporations.

19. (1) The duties and powers of the Comptroller and Auditor-General in relation to the audit of the accounts of Government companies shall be performed and exercised by him in accordance with the provisions of the Companies Act, 1956.

1 of 1956.

(2) The duties and powers of the Comptroller and Auditor-General in relation to the audit of the accounts of corporations (not being companies) established by or under law made by Parliament shall be performed and exercised by him in accordance with the provisions of the respective legislations.

(3) The Governor of a State or the Administrator of a Union territory having a Legislative Assembly may, where he is of opinion that it is necessary in the public interest so to do, request the Comptroller and Auditor-General to audit the accounts of a corporation established by law made by the Legislature of the State or of the Union territory, as the case may be, and where such request has been made, the Comptroller and Auditor-General shall audit the accounts of such corporation and shall have, for the purposes of such audit, right of access to the books and accounts of such corporation:

Provided that no such request shall be made except after consultation with the Comptroller and Auditor-General and except after giving reasonable opportunity to the corporation to make representations with regard to the proposal for such audit.

Audit of accounts of certain authorities or bodies.

20. (1) Save as otherwise provided in section 19, where the audit of the accounts of any body or authority has not been entrusted to the Comptroller and Auditor-General by or under any law made by Parliament, he shall, if requested so to do by the President or the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, undertake the audit of the accounts of such body or authority on such terms and conditions as may be agreed upon between him and the concerned Government and shall have, for the purposes of such audit, right of access to the books and accounts of that body or authority:

Provided that no such request shall be made except after consultation with the Comptroller and Auditor-General.

(2) The Comptroller and Auditor-General may propose to the President or the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, that he may be authorised to undertake the audit of the accounts of any body or authority, the audit of the accounts of which has not been entrusted to him by law, if he is of opinion that such audit is necessary because a substantial amount has been invested in, or advanced to, such body or authority by the Central or State Government or by the Government of a Union territory having a Legislative Assembly, and on such request being made, the President or the Governor or the Administrator, as the case may be, may empower the Comptroller and Auditor-General to undertake the audit of the accounts of such body or authority.

(3) The audit referred to in sub-section (1) or sub-section (2) shall not be entrusted to the Comptroller and Auditor-General except where the President or the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, is satisfied that it is expedient so to do in the public interest and except after giving a reasonable opportunity to the concerned body or authority to make representations with regard to the proposal for such audit.

CHAPTER IV

MISCELLANEOUS

21. Any power exercisable by the Comptroller and Auditor-General under the provisions of this Act, or any other law may be exercised by such officer of his department as may be authorised by him in this behalf by general or special order:

Delegation of power of Comptroller and Auditor-General.

Provided that except during the absence of the Comptroller and Auditor-General on leave or otherwise, no officer shall be authorised to submit on behalf of the Comptroller and Auditor-General any report which the Comptroller and Auditor-General is required by the Constitution or the Government of Union Territories Act, 1963 to submit to the President or the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be.

20 of 1963.

22. (*1*) The Central Government may, after consultation with the Comptroller and Auditor-General, by notification in the Official Gazette, make rules for carrying out the provisions of this Act in so far as they relate to the maintenance of accounts.

Power to make rules.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the manner in which initial and subsidiary accounts shall be kept by the treasuries, offices and departments rendering accounts to audit and accounts offices;

(*b*) the manner in which the accounts of any particular service or department or of any particular class or character, in respect of which the Comptroller and Auditor-General has been relieved from the responsibility of compiling or keeping the accounts, shall be compiled or kept;

[the union or of a State or of]

(*c*) the manner in which the accounts of stores and stock shall be kept in any office or department of the Union or of a State, as the case may be;

(*d*) any other matter which is required to be, or may be, prescribed by rules.

(*3*) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or ~~in two successive sessions~~, and if, before the expiry of ~~the session in which it is so laid or the session immediately following~~, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be: so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

[in two or more successive sessions]

[the Session immediately following the Session or the Successive Sessions aforesaid]

23. The Comptroller and Auditor-General is hereby authorised to make regulations for carrying into effect the provisions of this Act in so far as they relate to the scope and extent of audit, including laying

Power to make regulations.

Ins. and Subs. by Act 58 of 1976, s.4 (w.e.f. 1.3.1976).

down for the guidance of the Government Departments the general principles of Government accounting and the broad principles in regard to audit of receipts and expenditure.

Power to dispense with detailed audit.

24. The Comptroller and Auditor-General is hereby authorised to dispense with, when circumstances so warrant, any part of detailed audit of any accounts or class of transactions and to apply such limited check in relation to such accounts or transactions as he may determine.

Repeal.

25. The Comptroller and Auditor-General (Conditions of Service) Act, 1953, is hereby repealed. 21 of 1953.

Removal of doubts.

26. For the removal of doubts, it is hereby declared that on the commencement of this Act the Government of India (Audit and Accounts) Order, 1936, as adapted by the India (Provisional Constitution) Order, 1947, shall cease to be in force except as respects anything done or any action taken thereunder.

THE VISVA-BHARATI (AMENDMENT) ACT, 1971

No. 57 OF 1971

[15*th December*, 1971]

An Act further to amend the Visva-Bharati Act, 1951.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. (*1*) This Act may be called the Visva-Bharati (Amendment) Act, 1971. Short title and commencement.

(*2*) It shall be deemed to have come into force on the 3rd day of November, 1971.

4 xxx) ~~2. The Visva-Bharati Act, 1951 (hereinafter referred to as the principal Act)~~, and the Statutes thereunder shall have effect subject to the amendments specified in this Act. Act 29 of 1951 to be amended.

3. For section 19 of the principal Act, the following section shall be substituted, namely:— Substitution of new section for section 19.

"19. (*1*) The *Samsad* (Court) shall consist of the following members, namely:— The *Samsad* (Court).

(*a*) the *Acharya* (Chancellor), *ex-officio;*

(*b*) the *Upacharya* (Vice-Chancellor) and the other members of the *Karma-Samiti* (Executive Council), *ex-officio*;

(*c*) the *Artha-Sachiva* (Treasurer), *ex officio*;

4 Ss. 2 to 12 Repealed by Act 38 of 1978, S. 2 & Sch. I

(*d*) two persons, being Professors of the University, to be nominated by the *Paridarsaka* (Visitor);

(*e*) two persons from among the teachers, other than the Professors, to be nominated by the *Paridarsaka* (Visitor);

(*f*) three representatives of Parliament, of which two to be nominated by the Speaker of the Lok Sabha from among the members thereof and one to be nominated by the Chairman of the Rajya Sabha from among the members thereof;

(*g*) ten persons to be nominated by the *Paridarsaka* (Visitor) from among persons who, in the opinion of the *Paridarsaka* (Visitor), are men of standing in public life or have special knowledge or practical experience in education or have rendered eminent services in the cause of education;

(*h*) two members of the Alumni Association to be nominated by the *Paridarsaka* (Visitor).

(2) Ten members, other than the *ex officio* members of the *Samsad* (Court), shall form the quorum for its meeting.

(3) Each member of the *Samsad* (Court), other than the *ex officio* members, shall hold office for a term of three years from the date on which he is nominated as its member.".

Substitution of new section for section 21.

4. For section 21 of the principal Act, the following section shall be substituted, namely:—

Functions of the *Samsad* (Court).

"21. The *Samsad* (Court) shall be an advisory body and shall—

(*a*) advise the *Paridarsaka* (Visitor) in respect of such matter as he may refer to it for advice;

(*b*) advise any authority of the University in respect of such matter as may be referred to it by such authority; and

(*c*) perform such other duties and exercise such other powers as may be assigned to it by or under this Act or the Statutes made thereunder or by the *Paridarsaka* (Visitor).".

Amendment of section 22.

5. In section 22 of the principal Act, for the words "The *Karma-Samiti*", the words "Subject to the control of the *Paridarsaka* (Visitor), the *Karma-Samiti*" shall be substituted.

Amendment of section 23.

6. In section 23 of the principal Act,—

(*i*) for the words "The *Karma-Samiti*", the words "Subject to the control of the *Paridarsaka* (Visitor), the *Karma-Samiti*" shall be substituted; and

(*ii*) after clause (*i*), the following clause shall be inserted, namely:—

"(*ia*) shall regulate and enforce discipline among members of the teaching, administrative and ministerial staff of the University in accordance with the Statutes and the Ordinances;".

Amendment of section 28.

7. In section 28 of the principal Act, for sub-sections (2) to (8), the following sub-sections shall be substituted, namely:—

"(2) The Statutes may be amended, repealed or added to by Statutes made by the *Karma-Samiti* (Executive Council).

(3) The *Karma-Samiti* (Executive Council) shall not propose the draft of any Statute affecting the status, powers or constitution of any

authority of the University until such authority has been given an opportunity of expressing the opinion upon the proposal and any opinion so expressed shall be in writing and shall be submitted to the *Paridarsaka* (Visitor).

(4) Every new Statute or addition to a Statute or any amendment or repeal of a Statute shall be submitted to the *Paridarsaka* (Visitor) who may assent to it or withhold his assent therefrom or remit it to the *Karma-Samiti* (Executive Council) for further consideration.

(5) A Statute passed by the *Karma-Samiti* (Executive Council) shall have no validity until it has been assented to by the *Paridarsaka* (Visitor).".

8. In section 30 of the principal Act,— Amendment of section 30.

(*i*) in sub-section (*3*), the words "and the *Samsad* (Court), and shall be considered by the *Samsad* (Court), at its next succeeding meeting" shall be omitted;

(*ii*) for sub-sections (*4*) to (*7*), the following sub-sections shall be substituted, namely:—

"(*4*) Where the *Karma-Samiti* (Executive Council) has rejected the draft of an Ordinance proposed by the *Siksha-Samiti* (Academic Council), the *Siksha-Samiti* (Academic Council) may appeal to the *Paridarsaka* (Visitor) who may pass such orders thereon as he thinks fit.

(*5*) All Ordinances made by the *Karma-Samiti* (Executive Council) shall be submitted, as soon as may be, to the *Paridarsaka* (Visitor) who may disallow any such Ordinance or remit it to the *Karma-Samiti* (Executive Council) for further consideration.

(*6*) The *Paridarsaka* (Visitor) may, by order, direct that the operation of any Ordinance shall be suspended until he has had an opportunity of exercising his power of disallowance, and any order of suspension under this sub-section shall cease to have effect on the expiration of one month from the date of such order.".

9. For section 35 of the principal Act, the following section shall be substituted, namely:— Substitution of new section for section 35.

"35. The annual report of the University shall be prepared under the direction of the *Karma-Samiti* (Executive Council) and shall be submitted to the *Paridarsaka* (Visitor) on or before such date as may be prescribed by the Statute.". Annual reports.

10. In section 36 of the principal Act,— Amendment of section 36.

(*i*) in sub-section (*3*), the words "the *Samsad* (Court) and to" shall be omitted; and

(*ii*) for sub-section (*4*), the following sub-section shall be substituted, namely:—

"(*4*) The annual accounts and the financial estimates shall be considered by the *Paridarsaka* (Visitor) who may communicate his views to the *Karma-Samiti* (Executive Council) which shall

take them into consideration and take such action thereon as it thinks fit or inform the *Paridarsaka* (Visitor) when no action is taken, of its reasons therefor.".

Substitution of new section for section 41.

11. For section 41 of the principal Act, the following section shall be substituted, namely:—

Removal from membership of the University.

"41. The *Karma-Samiti* (Executive Council) may, on the recommendation of not less than two-thirds of its members remove any person from the membership of any authority or board of the University if such a person is guilty of a serious offence involving moral turpitude, or if he has been guilty of scandalous conduct and for the same reasons may withdraw any degree or diploma conferred on, or granted to, any person by the University:

Provided that no action shall be taken under this section against any person except after giving him a reasonable opportunity of being heard with regard to the proposed action.".

Amendment of Statutes.

12. Notwithstanding anything contained in the principal Act, the Statutes of the University shall stand amended as follows:—

(*i*) in Statute 3, after clause (*2*), the following clause shall be inserted, namely:—

"(*2A*) When the *Upacharya* (Vice-Chancellor) by reason of leave or absence or any other cause is unable to perform the duties of his office, the current duties of the *Upacharya* (Vice-Chancellor) shall be performed,—

(*a*) in the case of leave or absence for more than thirty days, by such Professor as the *Karma-Samiti* (Executive Council) may appoint for the purpose on the recommendation of the *Upacharya* (Vice-Chancellor);

(*b*) in the case of leave or absence for a period not exceeding thirty days, by such teacher or an officer as the *Upacharya* (Vice-Chancellor) may appoint for the purpose.";

(*ii*) in Statute 7, after item (*2*), the following item shall be inserted, namely:—

"(*3*) Dean of Student Welfare.";

(*iii*) after Statute 9, the following Statute shall be inserted, namely:—

"9A. Dean of Student Welfare

(*1*) The Dean of Student Welfare shall be appointed, from amongst the employees of the University who are or who have been teachers of the University, by the *Karma-Samiti* (Executive Council) on the recommendation of the *Upacharya* (Vice-Chancellor).

(*2*) The Dean of Student Welfare shall exercise such powers and perform such duties either whole-time, or, depending upon the need of the University, part-time, accordingly as the *Karma-Samiti* (Executive Council) may, on the recommendation of the *Upacharya* (Vice-Chancellor), direct.

(*3*) The period and terms of the appointment of the Dean of Student Welfare shall be determined by the *Karma-Samiti* (Executive Council).";

(*iv*) Statutes 10 and 11 shall be omitted;

(*v*) for Statute 13, the following Statute shall be substituted, namely:—

"13. The Karma-Samiti (Executive Council)

(*1*) The *Karma-Samiti* (Executive Council) shall consist of the following members, namely:—

(*a*) the *Upacharya* (Vice-Chancellor), *ex officio*;

(*b*) seven persons of whom not more than four shall be Professors of the University, to be nominated by the *Paridarsaka* (Visitor); and

(*c*) one person to be nominated by the *Pradhana* (Rector) of the University.

(*2*) Five members of the *Karma-Samiti* (Executive Council) shall form the quorum for its meeting.

(*3*) Each member of the *Karma-Samiti* (Executive Council), other than the *Upacharya* (Vice-Chancellor), shall hold office for a term of three years from the date on which he is nominated as its member.";

(*vi*) for Statute 14, the following Statute shall be substituted, namely:—

"14. The Siksha-Samiti (Academic Council)

(*1*) The *Siksha-Samiti* (Academic Council) shall consist of the following members, namely:—

(*a*) the *Upacharya* (Vice-chancellor), *ex officio;*

(*b*) *Chatra-Parichalaka* (Proctor), *ex officio*;

(*c*) *Granthagarika* (Librarian), *ex officio;*

(*d*) Head of the *Palli-Samgathan Vibhaga, ex officio*;

(*e*) fifteen teachers of the University to be nominated by the *Paridarsaka* (Visitor); and

(*f*) two persons, not being employees of the University, to be nominated by the *Paridarsaka* (Visitor) for their specialised knowledge.

(*2*) Eight members of the *Siksha-Samiti* (Academic Council) shall form the quorum for its meeting.

(*3*) Each member of the *Siksha-Samiti* (Academic Council), other than the *ex officio* members shall hold office for a term of three years from the date on which he is nominated as its member.";

(*vii*) for Statute 16, the following Statute shall be substituted, namely:—

"16. The Artha-Samiti (Standing Finance Committee)

(*1*) The *Artha-Samiti* (Standing Finance Committee) shall consist of the following members, namely:—

(*a*) the *Upacharya* (Vice-Chancellor), *ex officio*;

(*b*) two persons to be nominated by the *Paridarsaka* (Visitor);

(*c*) one Professor of the University to be nominated by the *Karma-Samiti* (Executive Council); and

(*d*) the *Artha-Sachiva* (Treasurer), who shall be the Secretary thereof.

(*2*) Four members of the *Artha-Samiti* (Standing Finance Committee) shall form the quorum for its meeting.

(*3*) Each member of the *Artha-Samiti* (Standing Finance Committee), other than the *Upacharya* (Vice-Chancellor), shall hold office for a period of three years from the date on which he is nominated as its member.";

(*viii*) for Statute 19, the following Statute shall be substituted, namely:—

"19. Patha-Samitis (Boards of Studies)

(*1*) There shall be separate *Patha-Samitis* (Boards of Studies) for each of the following, namely:—

(*i*) school studies;

(*ii*) each subject of the—

(*a*) under-graduate studies, and

(*b*) post-graduate studies.

(*2*) The constitution of such *Patha-Samitis* (Boards of Studies) shall be such as may be prescribed by Ordinances.

(*3*) It shall be the duty of each *Patha-Samiti* (Board of Studies) to make recommendations to the *Siksha-Samiti* (Academic Council) regarding—

(*i*) courses and syllabi of studies and text-books for its subject or subjects with which it is concerned;

(*ii*) fellowships, scholarships, medals and prizes in the subject or subjects with which it is concerned;

(*iii*) combination of subjects permitted in the various courses; and

(*iv*) the names of examiners.";

(*ix*) after Statute 19, the following Statute shall be inserted, namely:—

"19A. Adhyakshas (Principals) of Colleges

(*1*) There shall be an *Adhyaksha* (Principal) for each College.

(*2*) Each Professor within the College shall, by rotation according to seniority, act as the *Adhyaksha* (Principal) of the College for a period of two years:

Provided that if there is no Professor in the College, a senior teacher shall be asked by the *Upacharya* (Vice-Chancellor) to act as the *Adhyaksha* (Principal) till such time as a Professor is appointed:

Provided further that the *Upacharya* (Vice-Chancellor) may on the written request of the Professor or senior teacher, as the case may be, exempt such Professor or teacher from having to work as the *Adhyaksha* (Principal) or accept the resignation of an *Adhyaksha* (Principal) during the tenure of his office as such, if the *Upacharya* (Vice-Chancellor) is satisfied with the reasons given by him for such resignation.

Explanation.—For the purpose of this Statute, a Professor shall be senior to a Reader and a Reader shall be senior to a Lecturer.

(*3*) For the purpose of this Statute, there shall be maintained separate common seniority lists, respectively, in relation to the Professors, Readers and Lecturers working in the various colleges of the University.

(*4*) If a question arises as to the seniority of any Professor, Reader or Lecturer, as the case may be, the same shall be determined by the *Karma-Samiti* (Executive Council).";

(*x*) in Statute 21, in clause (*2*), sub-clause (*d*) shall be omitted;

(*xi*) in Statute 22, in clause (*2*), the words "approval of two-thirds of the members present at any meeting of the *Samsad* (Court) and the" shall be omitted;

(*xii*) after Statute 46, the following Statute shall be inserted, namely:—

"**47. Maintenance of discipline amongst students of the University**

(*1*) All powers relating to discipline and disciplinary action in relation to students of the University shall vest in the *Upacharya* (Vice-Chancellor).

(*2*) The *Upacharya* (Vice-Chancellor) may delegate such of his powers as he deems proper to the *Chatra-Parichalaka* (Proctor) and to such other persons as he may specify in this behalf and the powers so delegated shall be exercised under the direction, supervision and control of the *Upacharya* (Vice-Chancellor).

(*3*) Without prejudice to the generality of his powers relating to the maintenance of discipline and the taking of such action in the interests of maintenance of discipline as may seem to him appropriate the *Upacharya* (Vice-Chancellor) may, in the exercise of his powers aforesaid order or direct that any student or students be expelled, or be, for a stated period, rusticated, or be not, for a stated period, admitted to a course or courses of study or be fined in a sum of rupees that may be specified or be debarred from taking examination or examinations for one or more years or that the results of student or students concerned in the examination or examinations in which he or they have appeared, be cancelled.

(*4*) Without prejudice to the powers of the *Upacharya* (Vice-Chancellor) and the *Chatra-Parichalaka* (Proctor) as aforesaid, detailed rules of discipline and proper conduct shall be framed by the University.".

Transitional provisions.

13. (1) Every person holding office as a member of the *Samsad* (Court), *Karma-Samiti* (Executive Council), *Siksha-Samiti* (Academic Council), *Artha-Samiti* (Standing Finance Committee) or a *Patha-Samiti* (Board of Studies), as the case may be, immediately before the commencement of this Act shall, on and from such commencement, cease to hold office as such:

Provided that where any such person held, immediately before such date, any other office in the University, nothing contained in this sub-section shall be construed as affecting his continuance in such other office.

(2) Until the *Samsad* (Court), *Karma-Samiti* (Executive Council), *Siksha-Samiti* (Academic Council), *Artha-Samiti* (Standing Finance Committee) or a *Patha-Samiti* (Board of Studies), as the case may be, is constituted in accordance with the provisions of the principal Act as amended by this Act or the Statutes as modified by this Act, the *Paridarsaka* (Visitor) may, by general or special order, direct any officer of the University to exercise the powers and perform the duties conferred or imposed by or under the principal Act as so amended or the Statutes as so modified on the *Samsad* (Court), *Karma-Samiti* (Executive Council), *Siksha-Samiti* (Academic Council), *Artha-Samiti* (Standing Finance Committee) or the *Patha-Samiti* (Board of Studies), as the case may be.

Repeal and savings.

~~14. (1) The Visva-Bharati (Amendment) Ordinance, 1971, is hereby repealed.~~ ~~Ord. 22 of 1971.~~

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the Ordinance so repealed, shall be deemed to have been done or taken ~~under the corresponding provisions of the principal Act as amended by this Act.~~

Repealed by Act 38 of 1978, S. 2 & Sch. I.

THE APPROPRIATION (RAILWAYS) No. 3 ACT, 1971

No. 58 OF 1971

[15*th December*, 1971.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the service of the financial year 1971-72 for the purposes of Railways.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. This Act may be called the Appropriation (Railways) No. 3 Act, 1971. Short title.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of thirty lakhs and seven thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1971-72, in respect of the services relating to Railways specified in column 2 of the Schedule. Issue of Rs. 30,07,000 out of the Consolidated Fund of India for the financial year 1971-72.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
14	Construction of New Lines—Capital and Depreciation Reserve Fund . . .	1,000	..	1,000
15	Open Line Works—Capital, Depreciation Reserve Fund and Development Fund .	30,06,000	..	30,06,000
	TOTAL . . .	30,07,000	..	30,07,000

THE NAVAL AND AIRCRAFT PRIZE ACT, 1971

No. 59 OF 1971

[16*th December*, 1971.]

An Act to provide for the establishment and procedure of Prize Courts and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. This Act may be called the Naval and Aircraft Prize Act, 1971. Short title.

2. In this Act, unless the context otherwise requires,— Definitions.

(*a*) "aircraft" has the meaning assigned to it in clause (*ii*) of section 4 of the Air Force Act, 1950; 45 of 1950.

(*b*) "aircraft papers" includes all books, passes, charter parties, bills of lading, customs receipts, manifests, certificates, licences, lists, tickets, notes, letters and other documents and writings delivered up or found on board a captured aircraft;

(*c*) "Armed Forces" means the Army, Navy and Air Force or any part of any one or more of them and includes any other armed force in the service of, or employed with, the Army, Navy or Air Force during hostilities;

(*d*) "goods" includes all such things as may be subject to adjudication as prize, but in the case of a naval prize does not include any aircraft or boat unless the aircraft or boat is a part of the cargo of a ship;

(*e*) "Prize Court" means a prize court established under section 3;

(*f*) "Indian citizen" includes a company registered in India and having its principal place of business in India;

(*g*) "military aircraft" means any aircraft belonging to the Armed Forces and includes any armed aircraft in the service of the Armed Forces and any other aircraft used as a transport or auxiliary or in any other way for the purpose of prosecuting or aiding hostilities;

(*h*) "prize" means anything which, subject to this Act and the rules made thereunder, may be subjected to adjudication and includes a ship or an aircraft and goods carried therein, irrespective of whether the ship is captured at sea or seized in port or whether the aircraft is on or over land or sea at the time of capture or seizure;

(*i*) "ship" includes a vessel and a boat with the tackle, furniture and apparel of the ship, vessel or boat.

(*j*) "ship-of-war" means any ship belonging to the Armed Forces and includes any armed ship in the service of the Armed Forces and any other ship used as transport or auxiliary or in any other way for the purpose of prosecuting or aiding hostilities;

(*k*) "ship papers" includes all books, passes, sea briefs, charter parties, bills of lading, customs receipts, manifests, certificates, licences, lists, tickets, notes, letters and other documents and writings delivered up or found on board a ship captured at sea or seized in port.

Establishment of Prize Courts.

3. (*1*) The Central Government may, by notification in the Official Gazette, constitute from time to time as many Prize Courts as the Central Government may determine to exercise the powers and discharge the functions conferred on a Prize Court by this Act and every such Prize Court shall exercise jurisdiction within the local limits of such area or areas as may be specified by the Central Government in the said notification.

(*2*) Every Prize Court shall consist of such one or more than one member as the Central Government may from time to time deem it necessary to appoint.

(*3*) A person shall not be qualified for appointment as a member of a Prize Court unless he is a citizen of India and has been or is qualified to be appointed as a Judge of a High Court.

(*4*) Subject to the provisions of section 18, the conditions of service of a member of a Prize Court shall be such as the Central Government may by order determine.

4. (*1*) Notwithstanding anything contained in any other law for the time being in force, every Prize Court shall have exclusive jurisdiction in respect of each prize and each proceeding for the condemnation of property as prize, whether such prize is taken before or after the commencement of this Act, if the prize is— Jurisdiction of Prize Courts in prize cases.

(*a*) brought into or seized within the territory of India;

(*b*) brought into or seized within a locality in the temporary or permanent possession of, or occupied by, the Armed Forces of the Union; or

(*c*) appropriated for the use of the Central Government,

and is brought within the territorial jurisdiction of that Prize Court:

Provided that in the case of a Naval prize, the Prize Court shall have jurisdiction only if the prize captured or seized is brought to a port or place lying within the territorial jurisdiction of that Prize Court.

(*2*) Every Prize Court shall also have exclusive jurisdiction in respect of a prize in which the prize property—

(*a*) is lost or entirely destroyed; or

(*b*) cannot be brought in for adjudication because of its nature and condition.

(*3*) Without prejudice to the generality of the powers conferred by sub-section (*1*), a Prize Court shall take cognizance of and judicially proceed upon all manners of captures, seizures, prizes and reprisals of all ships, vessels, aircrafts and goods that are captured or seized, and shall hear and determine the same, and in accordance with this Act and rules made thereunder, shall adjudge and condemn all such ships, vessels, aircrafts and goods belonging to any country or State or the nationals, citizens or subjects thereof, as may be captured or seized as prize during a war or as a measure of reprisal during an armed conflict or in the exercise of the right of self-defence.

(*4*) Notwithstanding anything contained in this section, the Prize Court may in respect of any matter for which no provision or insufficient provision is made, by or under this Act, apply the principles of the International Law regulating that matter.

5. (*1*) Where proceedings are pending in any Prize Court against any ship, aircraft or goods, the Prize Court may, at any stage of the proceedings, on application being made by the proper officer of the Central Government and upon being satisfied that the proceedings so far as they relate to the ship, aircraft or goods, or any part thereof, would be more conveniently conducted in another Prize Court, make an order remitting the proceedings or the proceedings so far as they relate to the ship, aircraft or goods, or any part of the goods, as the case may be, to such other Prize Court. Transfer of cases.

(*2*) Where any proceedings have been so remitted to another Prize Court, that other Prize Court shall have the same jurisdiction to deal with the matter as if the subject matter of those proceedings had originally been seized within its jurisdiction or brought within its jurisdiction after capture or seizure, as the case may be, and any order made or action

taken in those proceedings before the order of remission shall be deemed to have been made or taken by or in that Court.

Appeals.

6. (*1*) Any person aggrieved by an order or decree of the Prize Court may prefer an appeal to the Central Government within a period of ninety days from the date on which such order or decree has been made.

(*2*) The provisions of sections 5 and 12 of the Limitation Act, 1963, shall so far as may be, apply for computation of the period specified in sub-section (*1*). 36 of 1963.

General powers of Prize Courts.

7. (*1*) A Prize Court shall, for the purposes of this Act, have the same powers as are vested in a Civil Court while trying a suit under the Code of Civil Procedure, 1908, in respect of the following matters, namely:— 5 of 1908.

(*a*) summoning and enforcing the attendance of persons and examining them on oath;

(*b*) requiring the discovery and production of documents;

(*c*) receiving evidence on affidavits;

(*d*) requisitioning any public record or copies thereof from any court or office;

(*e*) issuing commissions for the examination of witnesses or documents;

(*f*) any other matter which may be prescribed by rules.

(*2*) Without prejudice to the provisions of sub-section (*1*), every Prize Court shall have the power to enforce—

(*a*) any order or decree of another Prize Court passed in a prize proceeding under this Act;

(*b*) any order of the Central Government passed in a prize appeal under section 6.

Procedure on capture of prize.

8. (*1*) Every ship and every aircraft taken as prize and brought into port or to a place within the jurisdiction of a Prize Court shall forthwith and without bulk broken, be delivered to the Marshal of the Court.

(*2*) If there is no such Marshal then the ship or aircraft shall be in like manner delivered to such person as the Central Government may appoint in this behalf.

(*3*) The ship or aircraft shall, subject to the orders of the Court, remain in the custody of the Marshal, or the person appointed under sub-section (*2*).

Ship and aircraft papers to be brought in Registry.

9. (*1*) The captors shall with all convenient speed after the ship or aircraft is brought into port or to a place within the jurisdiction of a Prize Court bring the ship papers or the aircraft papers, as the case may be, into the Registry of the Prize Court.

(*2*) The commanding officer or the captain of the capturing ship or aircraft or the commanding officer of the capturing force, or any other officer or person seizing the ship or aircraft at any port or aerodrome or any officer designated by the commanding officer or his superior authority as a Prize Officer or such other officer or person who was present at the capture and saw the ship papers or aircraft papers delivered

up or found on board shall make oath that they are brought in as they were taken without fraud, addition, or subduction or alteration or else shall account on oath to the satisfaction of the Prize Court for the absence or altered condition of the ship papers or aircraft papers or any of them.

(3) Where no ship papers or aircraft papers are delivered up or found on board the captured ship or captured aircraft, the commanding officer or the captain of the capturing ship or aircraft or the commanding officer of the capturing force or any other officer or person seizing the ship or aircraft or the Prize Officer or such other officer or person who was present at the capture shall make an oath to that effect.

Goods.

10. The provisions of sections 8 and 9 relating to ships and aircraft shall, so far as may be, extend and apply to goods taken as prize on board a ship or aircraft and the Prize Court may direct such goods to be unladen, inventoried and warehoused.

Pre-emption.

11. Where a ship of a foreign State passing the seas or an aircraft of a foreign State, laden with military or victualling stores intended to be carried to any place under the control of an enemy is taken in circumstances making it subject to adjudication as prize, and is brought under the control of the Government of India, and the purchase of such stores for the service of the Central Government appears to the said Government expedient without the condemnation thereof in a Prize Court, then the Central Government may purchase on account or for the service of the Central Government all or any of such stores.

Prize proceedings not to apply to enemy warships and military aircraft.

12. Nothing in this Act shall apply to a ship-of-war or military aircraft of the enemy or any other ship or aircraft owned by the enemy whether or not registered in the territory of the enemy or goods carried therein and no proceedings of prize shall be necessary for the condemnation of such ship-of-war or military aircraft or other ship or aircraft or goods carried therein.

Capture to belong to Central Government.

13. (*1*) Subject to the provisions of sub-section (*2*), all prizes captured by the Armed Forces of the Union and condemned where necessary in the Prize Court shall be the exclusive property of the Central Government.

(*2*) The Central Government may, at its discretion, out of the proceeds of the prize, make a grant of such sum of money as it deems fit to the benevolent funds of the Armed Forces of the Union.

Prize salvage.

14. (*1*) Where any ship or goods or aircraft belonging to an Indian citizen, after being taken as prize by the enemy is or are retaken from the enemy, the same shall be restored by decree of a Prize Court to the owner on his paying to the Central Government as prize salvage one-eighth part of the value of the prize to be decreed and ascertained by the Prize Court or such sum not exceeding one-eighth part of the estimated value of the prize as may be agreed upon between the owner and the Central Government and approved by the order of the Prize Court:

Provided that where the recapture is made in the circumstances of special difficulty or danger, the Prize Court may if it thinks fit award to the Central Government as prize salvage a larger part than one-eighth but not exceeding in any case one-fourth part of the value of the prize:

Provided further that where a ship or aircraft after being so taken is set forth or used by the enemy as a ship-of-war or military aircraft, the aforesaid provision for restitution shall not apply and subject to such compensation to the owner as the Prize Court may determine, the ownership of such ship or aircraft shall vest in the Central Government.

(*2*) Where a ship belonging to any Indian citizen, after being taken as prize, is retaken from the enemy, such ship may, with the consent of the recaptors, prosecute her voyage and it will not be necessary for the Central Government to proceed to adjudication till her return to a port in India.

(*3*) The master or owner of the ship or his agent may, with the consent of the Central Government, unload and dispose of the goods on board the ship before adjudication.

(*4*) In case the ship does not return within six months to a port in India, the Central Government may nevertheless institute proceedings against the ship or goods in a Prize Court and the Prize Court may thereupon award prize salvage as aforesaid and may enforce payment thereof.

(*5*) The provisions of sub-sections (*2*), (*3*) and (*4*) shall *mutatis mutandis* apply also to an aircraft belonging to any Indian citizen which, after being taken as prize, is retaken from the enemy.

Offences in respect of prize.

15. Every person who is guilty of a prize offence, that is to say, an offence which if committed by a person subject to naval law would be punishable under section 63, section 64, section 65, section 66 or section 67 of the Navy Act, 1957, shall be punished with imprisonment which may extend to two years or with fine or both. 62 of 1957.

Indemnity against legal proceedings.

16. (*1*) Notwithstanding anything contained in any other law for the time being in force, no suit, prosecution or other legal proceedings shall lie against any officer of the Armed Forces of the Union or any other person for anything which is in good faith done or intended to be done in pursuance of this Act or any rules made thereunder.

(*2*) Save as otherwise expressly provided under this Act, no suit or other legal proceedings shall lie against the Central Government for any damage caused or likely to be caused by anything in good faith done or intended to be done in pursuance of this Act or any rules made thereunder.

Power to make rules.

17. (*1*) The Central Government may, by notification in the Official Gazette, make rules for regulating the practice and procedure of a Prize Court and for generally carrying out the purposes of this Act.

(*2*) Without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the institution of cases, issue and service of writs, summons and other processes, and entering appearance and making of claims;

(*b*) affidavits concerning ship papers or aircraft papers and other affidavits to be or which may be made in a Prize Court or for the purpose of proceedings in a Prize Court;

(c) pleadings, particulars, discovery and inspection of documents and facts, evidence and hearing;

(d) issue of warrants for arrest of prize, and detention of prize;

(e) sale, appraisement, safe custody and inspection of prize;

(f) bail and release;

(g) requisition by Central Government of ships, aircraft or goods in the custody of a Prize Court;

(h) appointment of assessors and their fees;

(i) enforcement and execution of decrees and orders;

(j) stay of proceedings;

(k) costs of or incidental to any proceedings in the Prize Court and as to the fees to be charged in respect of proceedings therein and as to the taking of security of costs;

(l) procedure for hearing appeals and other matters pertaining to appeals;

(m) appointment, duties and conduct of the officers of a Prize Court and costs, charges and expenses to be allowed to petitioners therein;

(n) the manner in which and the conditions subject to which the right of visit, search, detention or capture of any ship or aircraft or goods thereon may be exercised and the penalty for impeding the exercise of any such right;

(o) the manner in which any such ship or aircraft or goods seized by or under the authority of any officer of the Armed Forces of the Union shall be kept in custody or disposed of;

(p) the conditions for declaring any ship or aircraft or cargo thereon as hostile and for condemnation thereof;

(q) the manner in which a ship or aircraft recaptured from the enemy may be disposed of;

(r) the conditions subject to which a right of unhindered passage may be allowed to a ship or aircraft within the territory of India on the outbreak of hostilities or an armed conflict on the basis of reciprocity;

(s) any other matter which may be, or is required to be, prescribed by rules.

(3) All rules made under this section shall be laid, as soon as may be, after they are made, before each House of Parliament while it is in session for a total period of thirty days, which may be comprised in one session or ~~in two successive sessions, and if before the expiry of the session in which they are so laid or the session immediately following~~, both Houses agree in making any modification in the rules or both Houses agree that the rules should not be made, the rules shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under those rules.

Subs. by Act 20 of 1983, s. 2 & Sch. (w.e.f. 15.3.1984)

Dissolution of Prize Courts.

18. The Central Government may at any time when there is no prize proceeding pending before a Prize Court dissolve that Prize Court, and make such further orders as to the custody of the records of that Court as may be considered necessary.

Repeals.

19. The Naval Prize Act, 1864, the Naval Agency and Distribution Act, 1864, the Prize Courts Act, 1894, the Prize Courts Procedure Act, 1914, the Prize Courts Act, 1915, the Naval Prize Act, 1918, the Prize Act, 1939, in so far as they apply in India are hereby repealed.

Savings.

20. Nothing in this Act shall—

(*a*) give to the officers and seamen of the Indian Naval ships or officers and airmen of the Indian Military aircraft or to any other person concerned in the capture of the prize any right or claim in or to any ships, aircraft or goods taken as prize or the proceeds thereof; or

(*b*) affect the operation of any existing treaty or convention with any foreign State; or

(c) take away or abridge the powers of the Central Government to enter into any treaty or convention with any foreign State containing any stipulation that the Central Government may deem appropriate concerning any matter to which this Act relates.

THE APPROPRIATION (No. 4) ACT, 1971

No. 60 OF 1971

[23rd December, 1971.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 1971-72.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. This Act may be called the Appropriation (No. 4) Act, 1971. **Short title.**

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one hundred and ninety-nine crores, six lakhs and seventy-one thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1971-72, in respect of the services specified in column 2 of the Schedule. **Issue of Rs. 1,99,06,71,000 out of the Consolidated Fund of India for the year 1971-72.**

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. **Appropriation.**

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
5	Defence Services, Non-Effective	..	8,000	8,000
24	Other Revenue Expenditure of Vitta Mantralaya/Ministry of Finance	3,16,20,000	..	3,16,20,000
25	Grants-in-aid to State and Union Territory Governments	1,00,00,00,000	..	1,00,00,00,000
35	Other Revenue Expenditure of Videsh Vyapar Mantralaya/Ministry of Foreign Trade	2,00,00,000	..	2,00,00,000
47	Chandigarh	37,77,000	..	37,77,000
54	Industries	10,40,000	..	10,40,000
63	Shram Aur Punarvas Mantralaya/Ministry of Labour and Rehabilitation . . .	8,00,000	..	8,00,000
80	Other Revenue Expenditure of Ispat Aur Khan Mantralaya/Ministry of Steel and Mines	1,000	..	1,000
109	Rajya Sabha	..	5,000	5,000
121	Loans and Advances by the Central Government . .	29,76,43,000	..	29,76,43,000
124	Capital Outlay of Videsh Vyapar Mantralaya/Ministry of Foreign Trade . . .	1,000	..	1,000
134	Capital Outlay on Roads .	..	5,53,000	5,53,000
136	Other Capital Outlay of Nauwahan Aur Parivahan Mantralaya/Ministry of Shipping and Transport . . .	4,50,01,000	..	4,50,01,000
137	Capital Outlay of Ispat Aur Khan Mantralaya /Ministry of Steel and Mines . .	59,02,20,000	..	59,02,20,000
141	Delhi Capital Outlay . .	1,000	..	1,000
144	Capital Outlay on Posts and Telegraphs (Not met from Revenue)	1,000	..	1,000
	GRAND TOTAL .	1,99,01,05,000	5,66,000	1,99,06,71,000

THE PUNJAB APPROPRIATION (No. 2) ACT, 1971

No. 61 OF 1971

[23rd *December*, 1971.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Punjab for the services of the financial year 1971-72.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. This Act may be called the Punjab Appropriation (No. 2) Act, 1971. Short title.

2. From and out of the Consolidated Fund of the State of Punjab there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate (inclusive of the sums specified in column 3 of the Schedule to the Order made by the President on the 17th day of October, 1971 under article 357 of the Constitution and published with the notification of the Government of India in the Ministry of Finance No. S.O. 4033 of the said date) to the sum of thirty-one crores, eighty-three lakhs, twenty-seven thousand and eighty rupees towards defraying the several charges which will come in course of payment during the financial year 1971-72, in respect of the services specified in column 2 of the Schedule. Issue of Rs. 31,83,27,080 from and out of the Consolidated Fund of the State of Punjab for the financial year 1971-72.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Punjab by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.

THE SCHEDULE

(*See* sections 2 and 3)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
2	State Excise Duties . .	21,47,500	..	21,47,500
5	Other Taxes and Duties .	45,000	..	45,000
7	Registration fees . .	20,000	..	20,000
8	Parliament, State/Union Territory Legislatures . .	5,00,000	..	5,00,000
9	General Administration .	5,51,000	*1,55,000*	7,06,000
11	Jails	10,00,000	..	10,00,000
12	Police	1,13,53,580	..	1,13,53,580
15	Scientific Departments .	90,400	..	90,400
16	Education	6,00,000	..	6,00,000
20	Agriculture . . .	2,39,820	*90*	2,39,910
21	Animal Husbandry . .	3,00,000	..	3,00,000
23	Industries	10	*1,200*	1,210
24	Community Development Projects, National Extension Service and Local Development Works . . .	1,37,50,000	..	1,37,50,000
25	Labour and Employment .	..	*13,100*	*13,100*
26	Miscellaneous, Social and Developmental Organisations	5,76,000	..	5,76,000
27	Multipurpose River Schemes	10	..	10
28	Irrigation (Works)—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial) . . .	1,44,750	..	1,44,750
29	Charges on Irrigation Establishment	4,25,000	*70,960*	4,95,960
30	Public Works . . .	27,59,070	..	27,59,070
33	Road and Water Transport Schemes	..	*5,000*	5,000
39	Miscellaneous . . .	1,02,71,080	*870*	1,02,71,950
46	Capital Outlay on Public Works	1,46,94,010	*4,03,630*	1,50,97,640
48	Capital Outlay on Road and Water Transport Schemes	1,00,00,000	..	1,00,00,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
50	Capital Outlay on Schemes of Government Trading .	13,93,10,000	..	13,93,10,000
51	Loans and Advances by the State Government—Loans to Local Funds—Private Parties, etc. . . .	10,89,00,000	..	10,89,00,000
	TOTAL . .	31,76,77,230	*6,49,850*	31,83,27,080

THE COMPANIES (SURCHARGE ON INCOME-TAX) ACT, 1971

No. 62 of 1971

[23rd *December*, 1971]

An Act to provide for the levy of a surcharge on income-tax payable in advance by companies during the financial year 1971-72 under the Income-tax Act, 1961.

Be it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Companies (Surcharge on Income-tax) Act, 1971.

Definitions.

2. In this Act, unless the context otherwise requires,— 43 of 1961.

(*a*) "Income-tax Act" means the Income-tax Act, 1961;

(*b*) all words and expressions used in this Act shall have the meanings respectively assigned to them in the Income-tax Act.

Levy of surcharge on income-tax payable by companies during 1971-72.

3. (*1*) Every company which is liable to pay advance tax under section 210 or section 212 of the Income-tax Act during the financial year commencing on the 1st day of April, 1971, shall, in addition to the advance tax so payable, pay to the credit of the Central Government on or before the 15th day of March, 1972, a further sum, by way of surcharge on income-tax, calculated at the rate of two and one-half per cent. of the amount specified in sub-section (*2*).

(*2*) The amount referred to in sub-section (*1*) shall be—

(*i*) in a case where advance tax is required to be paid by an order under sub-section (*1*) or sub-section (*3*) of section 210 of the Income-tax Act, the amount specified in such order;

(*ii*) in a case where advance tax is payable under sub-section (*1*) or sub-section (*2*) or sub-section (*3*) or sub-section (*3A*) of section 212 of the Income-tax Act on the basis of the estimate furnished by the company, the amount of advance tax so payable.

(3) Any sum required to be paid by a company as surcharge on income-tax under sub-section (*1*) shall be paid without any notice of demand to the company in that behalf from the Income-tax Officer.

Mode of recovery.

4. If the sum required to be paid under sub-section (*1*) of section 3 is not paid on or before the 15th day of March, 1972, the company shall be deemed to be an assessee in default and—

(*a*) the company shall be liable to pay simple interest at nine per cent. per annum from the 16th day of March, 1972;

(*b*) all the provisions of sections 221 to 227, section 229, section 231 and section 232 of the Income-tax Act and the Second and Third Schedules to that Act and any rules made thereunder shall, so far as may be, apply as if the said provisions were the provisions of this Act and referred to surcharge on income-tax and sums imposed by way of penalty and interest under this Act instead of to income-tax and sums imposed by way of penalty and interest under that Act and as if references to sub-section (*2*) of section 220 were references to clause (*a*) of this section.

Credit for surcharge.

5. Any sum paid by or recovered from a company as surcharge on income-tax in pursuance of this Act shall be treated as a payment of tax under the Income-tax Act in respect of the income of the period which would be the previous year for the assessment year commencing on the 1st day of April, 1972, and credit therefor shall be given to the company for the purposes of assessment under section 140A, section 141A, section 143 or section 144 of the Income-tax Act.

THE JAYANTI SHIPPING COMPANY (ACQUISITION OF SHARES) ACT, 1971

No. 63 of 1971

[23rd December, 1971.]

An Act to provide for the acquisition of the shares of the Jayanti Shipping Company Limited in order to serve better the shipping needs of the nation and to facilitate the promotion and development, in the interests of the general public, of national shipping and for matters connected therewith or incidental thereto.

Be it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

CHAPTER I

Preliminary

Short title and commencement.

1. (1) This Act may be called the Jayanti Shipping Company (Acquisition of Shares) Act, 1971.

(2) It shall be deemed to have come into force on the 17th day of October, 1971.

Definitions.

2. In this Act, unless the context otherwise requires,—

(a) "appointed day" means the date of commencement of this Act;

(b) "Company" means the Jayanti Shipping Company Limited, being a company as defined in the Companies Act, 1956, having its registered office at Bombay; 1 of 1956.

(*c*) "shareholder" means a person, who, immediately before the appointed day, was registered as a shareholder in the capital of the company;

(*d*) "Shipping Corporation of India" means the Shipping Corporation of India Limited, being a Government company as defined in the Companies Act, 1956, having its registered office at Bombay;

1 of 1956.

(*e*) words and expressions used but not defined in this Act and defined in the Companies Act, 1956, shall have the meanings respectively assigned to them in that Act.

1 of 1956.

CHAPTER II

ACQUISITION OF SHARES OF THE COMPANY

3. (*1*) On the appointed day,—

Vesting of shares of company in Central Government and compensation therefor.

(*a*) all shares in the capital of the company shall, by virtue of this Act, be deemed to be transferred to and vested in the Central Government free from all trusts, liabilities and encumbrances; and

(*b*) as compensation therefor the Central Government shall, in accordance with the provisions of section 4, pay to the shareholders the sum of rupees four crores and fifty lakhs only in the aggregate.

(*2*) For the removal of doubts it is hereby declared that the transfer and vesting of shares effected under clause (*a*) of sub-section (*1*) shall not be deemed to affect any right of the company subsisting immediately before the appointed day against any shareholder to recover from him any sum of money on the ground that the shareholder has not paid or credited to the company the whole or any part of the value of the shares held by him or on any other ground whatsoever.

Apportionment and manner of payment of compensation.

4. (*1*) The amount of compensation payable under clause (*b*) of sub-section (*1*) of section 3 to the shareholders shall be apportioned among the shareholders according to the number of shares held by such shareholders.

(*2*) The amount of compensation payable to a shareholder in accordance with the provisions of sub-section (*1*) shall be given to him, at his option—

(*a*) in cash (to be paid by cheque drawn on the Reserve Bank of India) in three equal annual instalments, the amount of each instalment carrying interest at the rate of four per cent. per annum from the appointed day, or

(*b*) in saleable or otherwise transferable promissory notes or stock certificates of the Central Government issued and repayable at par, and maturing at the end of—

(*i*) ten years from the appointed day and carrying interest from that day at the rate of four and a half per cent. per annum, or

(*ii*) thirty years from the appointed day and carrying interest from that day at the rate of five and a half per cent. per annum, or

(*c*) partly in cash (to be paid by cheque drawn on the Reserve Bank of India) and partly in such number of securities, specified in sub-clause (*i*) or sub-clause (*ii*), or both, of clause (*b*), as may be required by the shareholder, or

(*d*) partly in such number of securities specified in sub-clause (*i*) of clause (*b*) and partly in such number of securities specified in sub-clause (*ii*) of that clause, as may be required by the shareholder.

(*3*) The first of the three equal annual instalments referred to in clause (*a*) of sub-section (*2*) shall be paid, and the securities referred to in clause (*b*) of that sub-section shall be issued, within sixty days from the date of receipt by the Central Government of the option referred to in that sub-section, or where no such option has been exercised, from the latest date before which such option ought to have been exercised.

(*4*) The option referred to in sub-section (*2*) shall be exercised by a shareholder before the expiry of a period of three months from the appointed day (or within such further time, not exceeding three months, as the Central Government may, on the application of the shareholder, allow) and the option so exercised shall be final and shall not be altered or rescinded after it has been exercised.

(*5*) If a shareholder omits or fails to exercise the option referred to in sub-section (*2*), within the time specified in sub-section (*4*), he shall be deemed to have opted for payment in securities specified in sub-clause (*i*) of clause (*b*) of sub-section (*2*).

(*6*) Notwithstanding anything contained in this section, a shareholder may, before the expiry of three months from the appointed day (or within such further time, not exceeding three months, as the Central Government may, on the application of the shareholder, allow) make an application in writing to the Central Government for—

(*a*) the full payment of the compensation payable to him, if the compensation payable to him does not exceed rupees two lakhs; or

(*b*) an interim payment of an amount equal to seventy-five per cent. of the face value of the shares in respect of which compensation is payable to him, or rupees two lakhs, whichever is greater, if the compensation payable to him exceeds rupees two lakhs,

indicating in such application whether the payment is desired in cash or in securities specified in sub-section (*2*), or in both.

(*7*) The Central Government shall, within sixty days from the receipt of the application referred to in sub-section (*6*), make the full payment or, as the case may be, the interim payment to the shareholder in accordance with the option indicated in such application.

(*8*) The interim payment made to a shareholder under sub-section (*7*) shall be set off against the total amount of compensation payable to him under this Act and the balance of the compensation remaining outstanding after such payment shall be given to the shareholder in accordance with the option exercised, or deemed to have been exercised, under sub-section (*4*) or sub-section (*5*), as the case may be:

Provided that where any part of the interim payment is obtained by the shareholder in cash, the payment so obtained shall be set off, in the first instance, against the first instalment of the cash payment referred to in sub-section (*2*), and in case the payment so obtained exceeds the amount of the first instalment, the excess amount shall be adjusted against the second instalment and the balance of such excess amount, if any, against the third instalment of the cash payment.

(*9*) If any dispute arises as to the person entitled to receive the compensation payable in respect of any share, the Central Government shall deposit the amount of such compensation in the court for being paid to the person or persons entitled to be paid.

CHAPTER III

MANAGEMENT OF COMPANY

Allocation of shares to Shipping Corporation of India and certain other persons.

5. (*1*) All the shares of the company vested in the Central Government by virtue of this Act, except one hundred thereof, shall immediately after they have so vested, stand transferred to and vested in the Shipping Corporation of India.

(*2*) The Central Government may by order transfer the remaining shares to such persons as may be specified in the order to enable the company to function as a Government company.

(*3*) On the transfer of shares to the Shipping Corporation of India under sub-section (*1*) or to any person under sub-section (*2*), the company shall forthwith register each transferee as a member of the company.

(*4*) The amount paid by the Central Government for the acquisition of the shares which stand transferred to and vested in the Shipping Corporation of India under sub-section (*1*) shall be deemed to be the contribution by the Central Government to the equity capital of that Corporation and that Corporation shall issue (if necessary, after amending its memorandum and articles of association) to the Central Government paid-up shares in its capital for a corresponding amount.

Amendment of memorandum and articles of association of company.

6. For the purpose of enabling the company to function as a Government company, the Central Government may, by notification published in the Official Gazette, make such amendments in the memorandum and articles of association of the company as it may consider necessary.

Interim management of company.

1 of 1956.

7. (*1*) Notwithstanding anything contained in the Companies Act, 1956, or in the memorandum or articles of association of the company, on and from the appointed day and till a new Board of directors of the company is duly constituted, the persons specified in the Schedule shall be the directors of the company and shall constitute the Board of directors of the company.

(*2*) If any vacancy arises in the Board of directors specified in the Schedule, it shall be filled by the Central Government in such manner as it thinks fit and thereupon the Schedule shall be deemed to be amended accordingly.

(*3*) No act or proceeding of the Board of directors specified in the Schedule shall be invalid merely by reason of the existence of any vacancy in the membership of the Board.

CHAPTER IV

MISCELLANEOUS

Directors, etc., not entitled to compensation.

8. Notwithstanding anything contained in any law for the time being in force, no director or managerial personnel specified in section 197A of the Companies Act, 1956, or other person entitled to manage the whole or a substantial part of the business and affairs of the company under a special agreement or otherwise shall be entitled to any compensation against the company or the Central Government for the loss of office or for the premature termination of any contract of management entered into by him with the company whether such loss or termination was due to the provisions of the Jayanti Shipping Company (Taking Over of Management) Act, 1966 or this Act. 1 of 1956. 24 of 1966.

Contracts in bad faith, etc., may be cancelled or varied.

9. The company may, within three years from the appointed day, make an application to any court having jurisdiction in this behalf for the purpose of cancelling or varying any contract or agreement entered into, at any time before the issue of the notified order under sub-section (*1*) of section 3 of the Jayanti Shipping Company (Taking Over of Management) Act, 1966, between the company and any other person and the court may, if satisfied after due inquiry that such contract or agreement had been entered into in bad faith and is detrimental to the interests of the company, make an order cancelling or varying (either unconditionally or subject to such conditions as it may think fit to impose) that contract or agreement, and the contract or agreement shall have effect accordingly. 24 of 1966.

Duty to deliver possession of property of company and documents relating to company.

10. Any person who has in his possession, custody or under his control any property of, or any books, documents or other papers relating to the property and assets of, the company, including any letters, memoranda, notes or other communications between him and the company, shall be liable to account for the said property, books documents and other papers (including such letters, memoranda, notes or other communications) to the company and shall deliver them up to the company or to such other person as may be authorised for the purpose by the company.

Powers of inspection.

11. (*1*) For the purpose of ascertaining whether any property is the property of the company or for any other purpose mentioned in this Act or the rules made thereunder, any person authorised by the Central Government in this behalf shall have the right to—

(*a*) enter and inspect any premises;

(*b*) require any person having the possession, custody or control of any register or record of the company to produce such register or record;

(*c*) require the occupier of any property belonging to, or claimed to be the property of, the company, to submit to the person so authorised such accounts, books or other documents or to furnish to him such information as he may reasonably think necessary; and

(*d*) examine any person having the control of, or employed in connection with, the company and require him to make any statement touching the affairs of the company.

(2) Any person authorised by the Central Government under sub-section (1) shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code. 45 of 1860.

12. (1) If any person,— Penalty for false statements.

(a) when required by this Act or by any order under this Act to make any statement or furnish any information, makes any statement or furnishes any information which is false in any material particular and which he knows or believes to be false or does not believe to be true; or

(b) makes any such statement as aforesaid in any book, account, record, return or other document which he is required by any order made under this Act to submit,

he shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to two thousand rupees, or with both.

(2) Any person, who—

(a) having in his possession, custody or control any property forming part of the assets of the company, wrongfully withholds such property from the company, or any person authorised by the company, or

(b) wrongfully obtains possession of any property forming part of the assets of the company, or

(c) wilfully withholds or fails to produce to any person authorised under this Act, any register, record or other document which may be in his possession, custody or control, or

(d) fails, without any reasonable cause, to submit any accounts, books or other documents, when required to do so,

shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to two thousand rupees, or with both.

13. No court shall take cognizance of an offence under this Act except with the previous sanction of the Central Government or of an officer authorised by that Government in this behalf. Limitation on prosecution.

14. The provisions of this Act or any notification, order or rule made thereunder shall have effect notwithstanding anything inconsistent therewith contained in any law other than this Act or in any instrument having effect by virtue of any law other than this Act or in any order made by a civil court. Act to have overriding effect.

15. No suit, prosecution or other legal proceeding shall lie against the Central Government or the Shipping Corporation of India or any officer or other employee serving in connection with the affairs of the company for anything which is in good faith done or intended to be done under this Act. Protection of action taken under this Act.

Power to make rules.

16. (*1*) The Central Government may, by notification in the Official Gazette, make rules to carry out the purposes of this Act.

(*2*) Every rule made by the Central Government under this Act shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or ~~in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following~~, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Power to remove difficulties.

17. If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order as occasion requires, do anything (not inconsistent with the provisions of this Act) which appears to it to be necessary for the purpose of removing the difficulty:

Provided that no such order shall be issued after the expiration of two years from the appointed day.

Repeals and saving.

18. (*1*) The Jayanti Shipping Company (Taking Over of Management) Act, 1966, is hereby repealed. 24 of 1966.

(*2*) The Jayanti Shipping Company (Acquisition of Shares) Ordinance, 1971, is hereby repealed: 14 of 1971.

Provided that notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provision of this Act.

THE SCHEDULE

[*See* section 7 (*1*)]

Name (1)	*Designation and address* (2)
Chairman of the Board of Directors and Managing Director of the Company	
Shri C. P. Srivastava	Chairman, Shipping Corporation of India Ltd., Bombay.
Directors of the Company	
Shri P. N. Jain	Joint Secretary, Ministry of Finance, New Delhi.
Shri P. N. Mathur	General Manager, Central Railway, Bombay.
Shri J. A. Dave	Managing Director, Food Corporation of India, New Delhi.
Shri Jasjit Singh	Member, Central Board of Excise and Customs, Ministry of Finance (Department of Revenue), New Delhi.
Shri Kamaljit Singh	Managing Director, Indian Oil Corporation Ltd., Bombay.
Shri B. P. Srivastava	Director (Projects), Ministry of Shipping and Transport, New Delhi.

4 Subs. by Act 4 of 1986, s. 2 and Sch. (w.e.f. 15.5.1986)

I-A Pt II 165

THE COKING COAL MINES (EMERGENCY PROVISIONS) ACT, 1971

No. 64 OF 1971

[23rd *December*, 1971.]

An Act to provide for the taking over, in the public interest, of the management of coking coal mines and coke oven plants, pending nationalisation of such mines and plants.

966.

971.

WHEREAS it is expedient in the public interest that the coking coal mines and coke oven plants should be nationalised with a view to re-organising and reconstructing the coking coal mines and coke oven plants for the purpose of protecting, conserving and promoting scientific development of the resources of coking coal needed to meet the growing requirements of the iron and steel industry;

AND WHEREAS it is expedient, in the public interest, to take over the management of coking coal mines and coke oven plants pending nationalisation thereof;

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Coking Coal Mines (Emergency Provisions) Act, 1971. Short title and commencement.

(2) It shall be deemed to have come into force on the 16th day of October, 1971.

2. In this Act, unless the context otherwise requires,— Definitions

(a) "appointed day" means the 17th day of October, 1971;

1986

(*b*) "coke oven plant" means the plant and equipment with which the manufacture of hard coke has been, or is being, carried on and includes—

(*i*) all lands, buildings, works, machinery and equipment, vehicles, railways, tramways and sidings, adjacent to, and belonging to, or in, the coke oven plant,

(*ii*) all workshops belonging to the coke oven plant including buildings, machinery, instruments, stores, equipment of such workshops and the lands on which such workshops stand,

(*iii*) all hard coke in stock or in transit or under production, and other stores, stocks and instruments, belonging to the coke oven plant,

(*iv*) all power stations belonging to the coke oven plant or operated for supplying electricity for the purpose of working the coke oven plant,

(*v*) all lands, buildings and equipment adjacent to or belonging to, the coke oven plant where the washing of coal is carried on,

(*vi*) all other assets, movable or immovable, belonging to a coke oven plant, whether within its premises or outside, including cash balances, reserve funds and investments in so far as they relate to the coke oven plant and also any money lawfully due to the coke oven plant in relation to any period prior to the specified date;

(*c*) "coking coal mine" means a coal mine in which there exists one or more seams of coking coal, whether exclusively or in addition to any seam of other coal;

(*d*) "company" means a company as defined in section 3 of the Companies Act, 1956, and includes a foreign company within the meaning of section 591 of that Act; 1 of 1956.

(*e*) "Custodian" means the person appointed under section 5 to take over the management of the coking coal mine;

(*f*) "Government company" has the meaning assigned to it by section 617 of the Companies Act, 1956; 1 of 1956.

(*g*) "managing contractor" means the person, or body of persons, who, with the previous consent in writing of the State Government, has entered into an arrangement, contract or understanding, with the owner of the mine under which the operations of the mine are substantially controlled by such person or body of persons;

(*h*) "mine" means any excavation where any operation for the purpose of searching for or obtaining minerals has been or is being carried on and includes—

(*i*) all borings and bore holes;

(*ii*) all shafts adjacent to, and belonging to, or in, a mine, whether in the course of being sunk or not;

(*iii*) all levels and inclined planes in the course of being driven;

(*iv*) all open cast working;

(*v*) all conveyors or aerial ropeways provided for the bringing into or removal from a mine of minerals or other articles or for the removal of refuse therefrom;

(*vi*) all lands, buildings, works, adits, levels, planes, machinery and equipment, vehicles, railways, tramways and sidings adjacent to, and belonging to, or in, a mine;

(*vii*) all workshops belonging to, or in, a mine including buildings, machinery, instruments, stores, equipment of such workshops and the lands on which such workshops stand;

(*viii*) all coal in stock or in transit or under production and other stores, stocks and instruments belonging to, or in, a mine;

(*ix*) all power stations belonging to, or in, a mine or operated for supplying electricity for the purpose of working the mine or a number of mines under the same management;

(*x*) all lands, buildings and equipment adjacent to, or belonging to, or in, a mine where the washing of coal or manufacture of coke is carried on;

(*xi*) all other assets, movable or immovable, belonging to a mine, whether within its premises or outside, including cash balances, reserve funds and investments in so far as they relate to the coking coal mine and also any money lawfully due to the coking coal mine in relation to any period prior to the appointed day;

(*i*) "mining company" means a company owning a coking coal mine, and in relation to a foreign company within the meaning of section 591 of the Companies Act, 1956, the undertaking of that company in India;

1 of 1956.

(*j*) "notified order" means an order notified in the Official Gazette;

(*k*) words and expressions used herein and not defined but defined in the Coal Mines (Conservation, Safety and Development) Act, 1952, have the meanings respectively assigned to them in that Act;

12 of 1952.

(*l*) words and expressions used herein and not defined in this Act or in the Coal Mines (Conservation, Safety and Development) Act, 1952, but defined in the Mines Act, 1952, have the meanings respectively assigned to them in the Mines Act, 1952.

12 of 1952.
35 of 1952.

CHAPTER II

MANAGEMENT OF COKING COAL MINES

Management of coking coal mines to vest in Central Government on the appointed day.

3. (*1*) On and from the appointed day, the management of all coking coal mines shall vest in the Central Government.

(*2*) The coking coal mines specified in the First Schedule shall be deemed, for the purposes of this Act, to be the coking coal mines the management of which shall vest, under sub-section (*1*), in the Central Government:

Provided that if, after the appointed day, any other coal mine is found, after an investigation made by the Coal Board, to contain coking coal, that Board shall make a declaration to that effect and on and from the date of such declaration, such mine shall be deemed, for the purposes of this Act,—

(*i*) to vest in the Central Government; and

(*ii*) to be included in the First Schedule,

and thereupon the provisions of this Act shall become applicable thereto subject to the modification that for the words "appointed day", wherever they occur, the words "the date of the declaration made by the Coal Board under sub-section (*2*) of section 3" shall be substituted.

Management of coking coal mines pending the appointment of Custodian.

4. (*1*) Pending the appointment of a Custodian under section 5 for any coking coal mine, the person in charge of the management of such mine immediately before the appointed day shall, on and from the appointed day, be in charge of the management of such mine for and on behalf of the Central Government; and the management of such mine shall be carried on by such person subject to the provisions contained in sub-sections (*3*) and (*5*) and such directions, if any, as the Central Government may give to him and no other person including the owner, shall, so long as such management continues, exercise any powers of management in relation to the coking coal mine.

(*2*) Any contract, whether express or implied, providing for the management of any coking coal mine, made before the appointed day between the owner of such mine and any person in charge of the management of such mine immediately before the appointed day, shall be deemed to have terminated on the appointed day.

(*3*) No person in charge of the management of a coking coal mine shall, without the previous approval of the person specified by the Central Government in this behalf in respect of that mine (hereinafter referred to as the "authorised person"),—

(*a*) incur any expenditure from the assets appertaining to the coking coal mine otherwise than for the purpose of making routine payments of salaries or commissions to employees, agents or for the purpose of meeting the routine day to day expenditure;

(*b*) transfer or otherwise dispose of any such assets or create any charge, hypothecation, lien or other incumbrance thereon;

(*c*) invest in any manner any monies forming part of such assets;

(*d*) acquire any immovable property out of the monies forming part of such assets;

(*e*) enter into any contract of service or agency, whether expressly or by implication, for purposes connected wholly or partly with the coking coal mine or vary the terms and conditions of any contract relating to any such transaction subsisting on the appointed day.

(*4*) The approval of the authorised person may be given either generally in relation to certain classes of transactions relating to the coking coal mine or specially in relation to any of its transactions.

(*5*) Every person in charge of the management of a coking coal mine shall deposit all securities and documents of title to any assets appertaining to such mine in any Scheduled Bank or Nationalised Bank in which the owner or agent had an account immediately before the appointed day or in any branch of the State Bank in the place where the head office or the principal office of the coking coal mine is situated or, where there is no branch of the State Bank in such place, the nearest branch of the State Bank; and no such security or document shall be withdrawn from the Scheduled Bank, the Nationalised Bank or the State Bank, as the case may be, except with the permission of the authorised person;

Provided that nothing contained in this sub-section shall apply to any security or document of title kept in trust with an Official Trustee in pursuance of the articles of association of any mining company unless the Central Government, by notified order, otherwise directs.

Explanation.—In this sub-section,—

(*a*) "Scheduled Bank" means a bank included for the time being in the Second Schedule to the Reserve Bank of India Act, 1934; 2 of 1934.

(*b*) "State Bank" means the State Bank of India constituted under the State Bank of India Act, 1955; 23 of 1955.

(*c*) "Nationalised Bank" means a corresponding new bank as defined in the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970. 5 of 1970.

(*6*) Every person in charge of the management of a coking coal mine shall deliver forthwith to the person specified in this behalf by the Central Government in respect of that coking coal mine, the following documents, namely:—

(*a*) the minutes book or any other book in India containing all resolutions up to the appointed day of the persons in charge of the management of the coking coal mine before the appointed day;

(*b*) the current cheque books relating to the coking coal mine which are at the head office or the principal office of the coking coal mine;

(*c*) all registers or other books containing particulars relating to the investment of any monies appertaining to the coking coal mine including investments on mortgaged properties and all loans granted or advances made.

(*7*) Without prejudice to the generality of the powers conferred by sub-section (*1*) and the provisions contained in sub-sections (*3*), (*5*) and (*6*), any direction issued under sub-section (*1*) may require the persons in charge of the management of the coking coal mine under this Act to furnish to the Central Government or to the authorised person such returns, statements and other information relating to the coking coal mine as may be mentioned in the direction.

(*8*) The persons in charge of the management of the coking coal mine under this Act shall be entitled to such remuneration, whether by way of allowance or salary or perquisites as the Central Government may fix; and any such person may, by giving one month's notice in writing to the Central Government of his intention so to do, relinquish charge of the management of the coking coal mine.

Power of Central Government to appoint Custodians to take over the management of coking coal mines.

5. (*1*) The Central Government may, as soon as it is convenient administratively so to do, appoint any person as Custodian for the purpose of taking over the management of the coking coal mine and the person so appointed shall carry on the management of such mine for and on behalf of the Central Government.

(*2*) (*a*) The Central Government may also appoint a person as the Custodian-General for exercising supervision and control over all the coking coal mines the management of which is taken over under this Act, and on such appointment, every Custodian, appointed under sub-section (*1*), shall act under the guidance, control and supervision of the Custodian-General.

(*b*) The Central Government may also appoint one or more persons as Additional Custodian-General or Deputy Custodian-General for assisting the Custodian-General in the exercise of his powers and duties under this Act and the Custodian-General may delegate all or such of his powers as he may think fit, to the Additional or Deputy Custodian-General.

(*c*) Every Additional or Deputy Custodian-General shall exercise the powers delegated to him under the control and supervision of the Custodian-General.

(*3*) On the appointment of a Custodian under sub-section (*1*), the charge of management of the coking coal mine shall vest in him and all persons in charge of the management of such mine immediately before such appointment shall cease to be in charge of such management and shall be bound to deliver to the Custodian all assets, books of account, registers or other documents in their custody relating to the coking coal mine and any contract, whether express or implied, providing for the management of any coking coal mine, made before the appointed day between the owner of such mine and such persons, shall be deemed to have terminated on the date on which the Custodian is appointed.

(*4*) Nothing contained in section 4 shall apply to any coking coal mine the management of which has been taken over by the Custodian, but the Central Government may issue such directions to the Custodian as to his powers and duties as it deems desirable in the circumstances of the case, and the Custodian may apply to the Central Government at any time for instructions as to the manner in which he shall conduct the management of the coking coal mine or in relation to any matter arising in the course of such management.

(*5*) The Custodian shall receive from the funds of the coking coal mine for the charge of management of which he is appointed under sub-section (*1*) such remuneration as the Central Government may fix.

(*6*) The Custodian, the Custodian-General, Additional Custodian-General and Deputy Custodian-General shall hold office during the pleasure of the Central Government.

(*7*) The Central Government may, if it is of opinion that it is necessary so to do for the proper management of the coking coal mines, the management of which has vested in it under section 3, appoint a Government company, whether in existence at the commencement of this Act or incorporated after such commencement, as the Custodian of all the coking coal mines specified in the First Schedule, and all coke oven plants specified in the Second Schedule, and on such appointment, every person appointed as Custodian or the Custodian-General or Additional or Deputy Custodian-General under sub-section (*1*) or sub-section (*2*), as the case may be, shall vacate his office as such and deliver to the Government company, so appointed, all assets, books of account, registers or other documents in his custody relating to the coking coal mine or the coke oven plant, as the case may be.

(*8*) On the appointment of a Government company as Custodian, the provisions of sub-sections (*3*), (*4*) and (*5*) shall apply to it as they apply to a Custodian appointed under sub-section (*1*).

6. (*1*) Every owner of a coking coal mine shall be given by the Central Government an amount, in cash, for vesting in it, under section 3 the management of such mine. Payment of amount.

(*2*) For every month during which the management of the coking coal mine remains vested in the Central Government, the amount referred to in sub-section (*1*) shall be computed at the rate of twenty-five paise per tonne of coal on the highest monthly production of coal from such mine during any month in the years 1968, 1969, 1970 and 1971:

Provided that if in relation to any such coking coal mine, there was no production of coal during the said years, the amount referred to in sub-section (*1*) shall be computed at the rate of five paise per tonne of such highest monthly coal producing capacity of the coking coal mine, before the appointed day, as may be assessed and declared by the Coal Board:

Provided further that in relation to a coking coal mine, the operations of which were immediately before the appointed day under the control of a managing contractor, the amount, as computed under this sub-section, shall be apportioned between the owner of the coking coal mine and such managing contractor in such proportions as may be agreed upon by or between the owner and such contractor, and in the event of there being no such agreement, in such proportions as may be determined by the principal civil court of original jurisdiction within the local limits of whose jurisdiction the head office of the coking coal mine is situated.

CHAPTER III

MANAGEMENT OF COKE OVEN PLANTS

7. On and from such date as the Central Government may, by notified order, specify in this behalf (hereafter, in this Chapter, referred to as the "specified date"), the management of the coke oven plants specified in the Second Schedule shall vest in the Central Government.

Management of coke oven plants to vest in the Central Government on the specified date.

8. (*1*) Every owner of a coke oven plant specified in the Second Schedule and every owner of a coke oven plant which falls within the definition of coking coal mine, shall be given by the Central Government an amount, in cash, for vesting in it, under section 7 or section 3, as the case may be, the management of such coke oven plant.

Payment of Compensation amount.

(*2*) For every month during which the management of the coke oven plant remains vested in the Central Government, the amount referred to in sub-section (*1*) shall be computed at the rate of—

(*a*) seventy-five paise per tonne of by-product coke; and

(*b*) fifty-five paise per tonne of beehive coke,

on the highest monthly production of coke from such coke oven plant during any month in the years 1968, 1969, 1970 and 1971.

(*3*) For the avoidance of doubts, it is hereby declared that the owner of a coke oven plant, the management of which has vested in the Central Government under section 3, shall be given, in addition to the amount payable under section 6, such amount as is referred to in sub-section (*1*).

9. The provisions of sections 4 and 5 and sections 10 to 20 (both inclusive) shall apply to a coke oven plant, the management of which has vested in the Central Government under section 7, as they apply to a

Provisions of sections 4 and 5 and

sections 10 to 20 to apply to this Chapter.

coking coal mine, and references therein to a coking coal mine and the appointed day shall be construed, unless the context otherwise requires, as references, respectively, to a coke oven plant and the specified date.

CHAPTER IV

MISCELLANEOUS

Penalties.

10. If any person—

(*a*) fails to deliver to the Custodian any assets, books of account, registers or any other document in his custody relating to the coking coal mine in respect of the management of which the Custodian has been appointed, or

(*b*) retains any property of such coking coal mine or removes or destroys it, or

(*c*) fails to comply with the provisions contained in sub-section (*3*) or sub-section (*5*) or sub-section (*6*) of section 4, or

(*d*) fails to comply with any directions issued under sub-section (*1*) or sub-section (*4*) of section 5,

he shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to ten thousand rupees, or with both.

Offences by companies.

11. (*1*) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the company as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(*2*) Notwithstanding anything contained in sub-section (*1*), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to, any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(*a*) "company" means any body corporate and includes a firm or other association of individuals; and

(*b*) "director", in relation to a firm, means a partner in the firm.

Mining companies not to be wound up by Court.

12. No proceeding for the winding up of a mining company, the management of whose coking coal mines has vested in the Central Government under this Act or for the appointment of a Receiver in respect of such business, shall lie in any Court except with the consent of the Central Government.

Exclusion of period of operation of

13. In computing the period of limitation prescribed by law for the time being in force for any suit or application against any person by a mining company in respect of any matter arising out of any transaction in re-

lation to the coking coal mine, the time during which this Act is in force shall be excluded.

the Act for computing period of limitation.

14. The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in any instrument having effect by virtue of any law other than this Act, or in any decree or order of any Court.

Effect of Act on other laws.

15. (1) The Central Government may, by notified order, direct that all or any of the powers exercisable by it under this Act may also be exercised by any person or persons as may be specified in the order.

Delegation of powers.

(2) Whenever any delegation of power is made under sub-section (1), the person to whom such power has been delegated shall act under the direction, control and supervision of the Central Government.

16. (1) No suit, prosecution or other legal proceeding shall lie against the Custodian-General, Additional Custodian-General, Deputy Custodian-General, any Custodian or authorised person in respect of anything which is in good faith done or intended to be done under this Act.

Protection of action taken in good faith.

(2) No suit or other legal proceeding shall lie against the Central Government or the Custodian-General, Additional Custodian-General, Deputy Custodian-General, any Custodian or authorised person for any damage caused or likely to be caused by anything which is in good faith done or intended to be done under this Act.

17. (1) If the Central Government is satisfied, after such inquiry as it may think fit, that any contract or agreement entered into, at any time within twelve months immediately preceding the appointed day, between the owner or agent of a coking coal mine and any other person, has been entered into in bad faith and is detrimental to the interests of the coking coal mine, make an order cancelling or varying (either unconditionally or subject to such conditions as it may think fit to impose) the contract or agreement and thereafter the contract or agreement shall have effect accordingly:

Contracts, etc., in bad faith may be cancelled or varied.

Provided that no contract or agreement shall be cancelled or varied except after giving to the parties to the contract or agreement a reasonable opportunity of being heard.

(2) Any person aggrieved by an order made under sub-section (1) may make an application to the principal court of civil jurisdiction within the local limits of whose jurisdiction the head office of the coking coal mine is situated for the variation or reversal of such order and thereupon such court may, confirm, modify or reverse such order.

18. If the Custodian is of opinion that any contract of employment entered into by any owner or agent of a coking coal mine, at any time before the appointed day, is unduly onerous, he may, by giving to the employee one month's notice in writing or the salary or wages for one month in lieu thereof, terminate such contract of employment.

Power to terminate contract of employment.

19. (1) The Central Government may, by notification in the Official Gazette, make rules to carry out the provisions of this Act.

Power to make rules.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the manner in which the coking coal mines will be managed by the Custodians, under the control and supervision of the Custodian-General;

(*b*) the constitution of a Board of Management, by whatever name called, for advising the Custodian-General in the management of the coking coal mines;

(*c*) the form and manner in which accounts of the coking coal mines shall be maintained;

(*d*) any other matter in relation to which such rule is required to be, or may be, made.

(*3*) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or ~~in two successive sessions and if, before the expiry of the session in which it is so laid or the session immediately following~~, both Houses agree making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Coking coal mines to which the Act shall not apply.

20. Nothing in this Act shall apply to any coking coal mine—

(*a*) owned or managed by a Government company or corporation owned or controlled by Government;

(*b*) owned or managed by a company engaged in the production of iron or steel:

Provided that this section shall not extend to such mine or part thereof which, in the opinion of the Central Government, is in excess of the requirement for the production of iron and steel by that company.

Power to remove difficulties.

21. If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order not inconsistent with the provisions of this Act, remove the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the commencement of this Act.

Repeal and savings.

22. (*1*) The Coking Coal Mines (Emergency Provisions) Ordinance, 1971, is hereby repealed. 12 of 1971.

(*2*) Notwithstanding such repeal, anything done, any action taken or any appointment, declaration or order made under the Ordinance so repealed, shall be deemed to have been done, taken or made, as the case may be, under the corresponding provisions of this Act.

THE FIRST SCHEDULE

[*See* section 3 (*2*)]

Sl. No.	Name of the mine	Location of the mine	Name and address of the owners of the mine
1	2	3	4
		A. EAST BOKARO COALFIELD	
1.	Dhori	Post Office Bermo, District Hazaribagh.	Ownership under dispute.
2.	Kalyani Selected Dhori .	Post Office Pichri, District Hazaribagh.	Gouri Shanker and Others, Post Office Bermo, Hazaribagh.
3.	Khas Dhori	Post Office Pichri, District Hazaribagh.	Khas Dhori Colliery Company, Post Office Katrasgarh, Dhanbad.

† Subs. by Act 4 of 1986, S. 2 and Sch. (w.e.f. 15-5-1986)

Sl. No.	Name of the mine	Location of the mine	Name and address of the owners of the mine
1	2	3	4
4.	Pipradih	Post Office Gomia, District Hazaribagh.	Pacific Coal Company, Post Office Gomia, District Hazaribagh.
5.	Pichri	Post Office Pichri, District Hazaribagh.	Pichri Coal Company Limited, Post Office Bermo, Hazaribagh.
6.	Selected Dhori . . .	Post Office Bermo, District Hazaribagh.	Selected Dhori Colliery, Post Office Katrasgarh, Dhanbad.
7.	Turiyo	Post Office Turiyo, District Hazaribagh.	Bhuvaneswar Singh and Sivdayal, Post Office Jharia, Dhanbad.
8.	Tarmi	Post Office Turiyo, District Hazaribagh.	Tarmi Colliery Company, Industrial Bank Building, Post Office Jharia, Dhanbad.
		B. JHARIA COALFIELD	
1.	Albion	Post Office Karmatand.	Albion Colliery Company, Post Office Karmatand, Dhanbad.
2.	Bokaro Jharia . . .	Post Office Karmatand.	Messrs. Agarwalla Brothers, Post Office Karmatand, Dhanbad.
3.	North Damuda . . .	Post Office Nudkhurkee.	Hazaribagh Coal Syndicate (Private) Limited, Post Office Jharia, Dhanbad.
4.	Kesurgarh	Post Office Nudkhurkee.	Manbhoom Coal Syndicate Limited, Post Office Jharia, Dhanbad.
5.	Madhuband	Post Office Nudkhurkee.	Oriental Coal Company Limited, 25, Brabourne Road, Calcutta.
6.	Khas Benedih . . .	Post Office Nawagarh.	K. C. Mukherjee and Others, Post Office Hirapur, Dhanbad.
7.	Benedih	Post Office Nudkhurkee.	Benedih Coal Concern, Post Office Katras, Dhanbad.
8.	Khas Ganeshpur . . .	Post Office Nawagarh.	Khas Ganeshpur Coal Mines Limited, 135, Canning Street, Calcutta.
9.	Ganeshpur	Post Office Nawagarh.	Ganeshpur Coal Company Limited, Post Office Ganeshpur, Dhanbad.
10.	Ashakuti Phularitand . .	Post Office Kharkharee	Ashakuti Coal Company Limited, 1/1, Rowland Road, Calcutta-20.
11.	Mohanpur	Post Office Kharkharee	Shrimati Parbati Devi, Post Office Kharkharee, Dhanbad.
12.	New Bansjora . . .	Post Office Kharkharee.	S. K. Sahana and Sons (Private) Limited, Post Office Kharkharee, Dhanbad.
13.	Khas Bhurungiya . . .	Post Office Mohuda	Khas Bhurungiya Coal Company, Post Office Jharia, Dhanbad.
14.	Raneedih/Pipratand . .	Post Office Mohuda	Sri K. K. Sablok, C/o Sudarsan Motors, Post Office Dhansar, Dhanbad.

Sl. No.	Name of the mine	Location of the mine	Name and address of the owners of the mine
1	2	3	4
15.	East Macheradih . . .	Post Office Mohuda	East Macheradih Coal Company Limited, Post Office Jharia, Dhanbad.
16.	New Huntodih . . .	Post Office Mohuda	Doulatmal Routmal, 178, Mahatma Gandhi Road, Calcutta-1.
17.	Murulidih	Post Office Mohuda	Kalyanji Mavji and Company, 14, Netaji Subhas Road, Calcutta-1.
18.	Murulidih 20 and 21 pits . .	Post Office Mohuda	Bengal Coal Company Limited, 8, Clive Row, Calcutta-1.
19.	Bhatdee	Post Office Mohuda	Bengal Bhatdee Coal Company Limited, 14, Netaji Subhas Road, Calcutta.
20.	Kharkharee	Post Office Kharkharee.	Bharat Mining Corporation Limited, 91, Stephen House, Dalhousie Square East, Calcutta-1.
21.	New Sinidih	Post Office Kharkharee.	Messrs. Bamandiha Coal Company, 3, Synagogue Street, Calcutta.
22.	Dharmaband . . .	Post Office Katrasgarh.	H. M. Barat and M. C. Barat, Post Office Katrasgarh, Dhanbad.
23.	New Dharmaband . . .	Post Office Malkera	Sethia Mining and Manufacturing Company Limited, 4, Bakul Bagan Road, Calcutta.
24.	Maheshpur	Post Office Katrasgarh.	Messrs. Sahu Minerals and Properties Limited, A-3, Prithviraj Road, Jaipur.
25.	Sinidih	Post Office Katrasgarh.	Sinidih Colliery Concern (Private) Limited, Post Office Katrasgarh, Dhanbad.
26.	Tundoo Khas . . .	Post Office Tundoo	J. P. Lalla and Sons Collieries (Private) Limited, Post Box No. 76, Dhanbad.
27.	Bilbera	Post Office Katrasgarh.	B. N. Mondal and Company, 22, Canning Street, Calcutta.
28.	Jealgora Govindpur . . .	Post Office Sonardih	Jealgora Govindpur Colliery Company Limited, Post Office Sonardih, Dhanbad.
29.	South Govindpur . . .	Post Office Katrasgarh.	H. I. Pathak, Post Office Katrasgarh, Dhanbad.
30.	Diamond Tetturiya . .	Closed.	Bihar Collieries Limited.
31.	Central Tenturiya . . .	Post Office Malkera	Sri Tarapada Lodha and Others, Post Office Katrasgarh, District Dhanbad.
32.	New Tentulia . . .	Post Office Malkera	Tentulia Khas Colliery Company Limited, 25, Brabourne Road, Calcutta.
33.	Central Kooridih-Sonardih .	Post Office Katrasgarh.	Central Kooridih Colliery Company, Post Office Katrasgarh, Dhanbad.
34.	New Gobindpur . . .	Post Office Sonardih	New Gobindpur Coal Company Limited, 33, Canning Street, Calcutta-1.

Sl. No.	Name of the mine	Location of the mine	Name and address of the owners of the mine
1	2	3	4
35.	Khas Mehtadih	Post Office Katrasgarh.	Messrs. Khas Mehtadih Colliery Company, Post Office Katrasgarh, Dhanbad.
36.	Agardih	Post Office Katrasgarh.	Agardih Colliery Company, Post Office Katrasgarh, District Dhanbad.
37.	Katras Choitodih	Post Office Katrasgarh.	Burrakar Coal Company Limited, Chartered Bank Building, Calcutta.
38.	Lakurka	Post Office Katrasgarh.	Lakurka Coal Company Limited, 3, Synagogue Street, Calcutta.
39	Koiludih	Post Office Katrasgarh.	East Katrasgarh Colliery Company (Private) Limited, Post Office Katrasgarh, Dhanbad.
40.	Khas Govindpur	Post Office Katrasgarh.	Khas Govindpur Coal Company (Private) Limited, Post Office Katrasgarh, Dhanbad.
41.	East Katras	Post Office Katrasgarh.	East Katrasgarh Colliery Company (Private) Limited, Post Office Katrasgarh, Dhanbad.
42.	East Salanpur	Post Office Katrasgarh.	East Salanpur Colliery Company, Post Office Katrasgarh, Dhanbad.
43.	Joint Salanpur	Post Office Katrasgarh.	Not available.
44.	Khas Salanpur	Post Office Katrasgarh.	Not available.
45.	North Salanpur	Post Office Katrasgarh.	Sahai Brothers (Receiver H. S. Sahai), Post Office Katrasgarh, Dhanbad.
46.	Selected Salanpur	Post Office Katrasgarh.	Selected Salanpur Colliery Company, Post Office Katrasgarh, Dhanbad.
47.	Central Salanpur	Post Office Katrasgarh.	Central Salanpur Coal Concern, Post Office Katrasgarh, Dhanbad.
48.	Lakurka Khas	Post Office Katrasgarh.	Bharat's Debuttar Estate, Post Office Katrasgarh, Dhanbad.
49.	Salanpur	Post Office Katrasgarh.	Shrimati Sarojini Devi, Post Office Katrasgarh, Dhanbad.
50.	New Lakurka	Post Office Katrasgarh.	New Lakurka Colliery Company, Post Office Katrasgarh, Dhanbad.
51.	National Angarpathra	Post Office Katrasgarh.	National Coal Company (Private) Limited, 48/1, Ram Tarun Bose Lane, Calcutta-6.
52.	Union Angarpathra	Post Office Sijua	Union Coal Company Limited, 135, Biplabi Rash Behari Basu Road, Calcutta-1.

Sl. No.	Name of the mine	Location of the mine	Name and address of the owners of the mine
1	2	3	4
53.	Gaslitan	Post Office Sijua	New Manbhum Coal Company, 138, Biplabi Rash Behari Basu Road, Calcutta-1.
54.	Ramkanali	Post Office Katrasgarh.	Bijali Kanti Roy, Keshalpur House, Post Office Katrasgarh, Dhanbad.
55.	Trigmait Angarpathra . .	Post Office Katrasgarh.	East Angarpathra Colliery Company Limited, Post Office Katrasgarh, Dhanbad.
56.	Kanta Pahari . . .	Post Office Katrasgarh.	East Angarpathra Colliery Company Limited, Post Office Katrasgarh, Dhanbad.
57.	Khas Angarpathra . . .	Post Office Katrasgarh.	East Angarpathra Colliery Company Limited, Post Office Katrasgarh, Dhanbad.
58.	Jharia Khas	Post Office Katrasgarh.	East Angarpathra Colliery Company Limited, Post Office Katrasgarh, Dhanbad.
59.	East Angarpathra . . .	Post Office Katrasgarh.	East Angarpathra Colliery Company Limited, Post Office Katrasgarh, Dhanbad.
60.	Mahabir Angarpathra . .	Post Office Katrasgarh.	East Angarpathra Colliery Company Limited, Post Office Katrasgarh, Dhanbad.
61.	Diamond Angarpathra . .	Post Office Katrasgarh.	Diamond Angarpathra Colliery Company, Post Office Katrasgarh, Dhanbad.
62.	Mudidih	Post Office Sijua	Burrakar Coal Company, Chartered Bank Building, Calcutta.
63.	Badrachuk . . .	Post Office Sijua	Burrakar Coal Company, Chartered Bank Building, Calcutta.
64.	Jogta	Post Office Sijua	Jogta Coal Company Limited, Post Office Sijua, Dhanbad.
65.	Sendra	Post Office Bansjora	Messrs. Hind Shippers' Limited, 135, Biplabi Rash Behari Basu Road, Calcutta-1.
66.	Sendra Bansjora-Gopal Gararia	Post Office Bansjora	Sendra Bansjora Colliery Company (Private) Limited, 135, Canning Street, Calcutta-1.
67.	Kankanee	Post Office Bansjora	Oriental Coal Company Limited, 25, Brabourne Road, Calcutta.
68.	Loyabad	Post Office Bansjora	Burrakar Coal Company Limited, Chartered Bank Building, Calcutta-1.
69.	Pootkee	Post Office Kusunda	Oriental Coal Company Limited, 25, Brabourne Road, Calcutta.

Sl. No.	Name of the mine	Location of the mine	Name and address of the owners of the mine
1	2	3	4
70.	Gopalichuck (West) . .	Post Office Kusunda	Central Kirkend Coal Company Limited, 91, Stephen House, Dalhousie Square East, Calcutta-1.
71.	Central Kirkend . . .	Post Office Kusunda	Central Kirkend Coal Company Limited, 91, Stephen House, Dalhousie Square East, Calcutta-1.
72.	Motiram Kirkend . . .	Post Office Kusunda	Motiram Roshanlal Coal Company (Private) Limited, Kusunda, Dhanbad.
73.	Khas Kirkend . . .	Post Office Kusunda	Bhuramal Agarwal, Post Office Dhansar, Dhanbad.
74.	Roy Kirkend	Post Office Kusunda	The New Marine Coal Company (Bengal) Limited, 111-Chittaranjan Avenue, Calcutta.
75.	New Marine	Post Office Kusunda	The New Marine Coal Company (Bengal) Limited, 111, Chittaranjan Avenue, Calcutta.
76.	Ekra Khas	Closed	Sahu Minerals and Properties.
77.	Bansdeopur	Post Office Kusunda	New Bansdeopur Coal Company Limited, 28-B, Netaji Subhas Road, Calcutta.
78.	North Ekra	Post Office Bansjora	North Ekra Coal Company, Post Office Bansjora, Dhanbad.
79.	Gararia	Post Office Bansjora	The Gararia Colliery Company (Private) Limited, Post Office Bansjora, Dhanbad.
80.	Central Gararia . . .	Post Office Bansjora	Central Gararia Colliery Company, Post Office Bansjora, Dhanbad.
81.	Gararia	Post Office Bansjora	Tikmani and Company, Post Office Bansjora, Dhanbad.
82.	Chhota Bowa . . .	Post Office Bansjora	Chhota Bowa Colliery Company Limited, Post Office Bansjora, Dhanbad.
83.	Busseriya	Post Office Kusunda	Busseriya Coal Company (Private) Limited, 13, Radhabazar Lane, Calcutta-1.
84.	East Ekra	Post Office Bansjora	East Ekra Coal Company, C/o K. Worah, Jora Bangalow, Dhanbad.
85.	Busseriya North & South .	Post Office Bansjora	Not available—Mine closed.
86.	North Busseriya . . .	Post Office Bansjora	North Busseriya Colliery Company, Post Office Bansjora, Dhanbad.
87.	Surendra East Loyabad .	Post Office Kirkend	Surendra East Loyabad Colliery Company, Post Office Kusunda, Dhanbad.

Sl. No.	Name of the mine	Location of the mine	Name and address of the owners of the mine
1	2	3	4
88.	Gondudih	Post Office Kusunda	Central Alkusa Colliery Company, Post Office Kusunda, Dhanbad.
89.	Dhariajoba	Post Office Kirkend	Not available—Mine closed.
90.	West Godhur	Post Office Kusunda	H. D. Agarwalla & Sons (P) Ltd., Post Office Jharia, Dhanbad.
91.	Godhur	Post Office Kusunda	Godhur Colliery Company, Post Office Kusunda, Dhanbad.
92.	Pure Kustore	Post Office Kusunda	Pure Kustore Colliery Company Limited, Post Office Kusunda, Dhanbad.
93.	Nayadee Kusunda	Post Office Kusunda	Kusunda Nayadee Colliery Company Private Limited, Post Office Kusunda, Dhanbad.
94.	Kusunda	Post Office Kusunda	Not available—Area on Fire—Closed.
95.	West Bhuggutdih	Post Office Jharia	Amalgamated with West Ena (97).
96.	Iadustry	Post Office Dhansar	Kalyanji Mavji and Company, Post Office Dhansar, Dhanbad.
97.	West Ena	Post Office Dhansar	Kalyanji Mavji and Company, Post Office Dhansar, Dhanbad.
98.	Kendwadih	Post Office Kusunda	East India Coal Company Limited, Post Office Jealgora, Dhanbad.
99.	Balihari C.T.C.	Post Office Kusunda	Not available.
100.	Kutchi Ballihari	Post Office Kusunda	Ballihari Colliery Company (Private) Ltd., 14, Netaji Subhas Road, Calcutta-1.
101.	South Bulliary	Post Office Kusunda	East India Coal Company Limited, Post Office Jealgora, Dhanbad.
102.	Bhagaband	Post Office Bhagaband	The Borrea Coal Company Limited, Chartered Bank Building, Calcutta-1.
103.	Kendwadih	Post Office Bhaga	Equitable Coal Company Limited, 2/1, Lord Sinha Road, Calcutta.
104.	Gonshadih	Post Office Kusunda	Shri Biswanath Roy, Keshalpur House, Post Office Katrasgarh, Dhanbad.
105.	Alkusa South	Post Office Kustore	Raneegunge Coal Association Limited, 3-A, Chowringhee Place, Calcutta-13.
106.	Kustore	Post Office Kustore	Raneegunge Coal Association Limited, 3-A, Chowringhee Place, Calcutta-13.
107.	Burragarh	Post Office Jharia	Raneegunge Coal Association Limited, 3-A, Chowringhee Place, Calcutta-13.

Sl. No.	Name of the mine	Location of the mine	Name and address of the owners of the mine
1	2	3	4
108.	Pure Burragarh . . .	Post Office Jharia	Raneegunge Coal Association Limited, 3-A, Chowringhee Place, Calcutta-13.
109.	Bhutgoria	Post Office Bhaga	Equitable Coal Company Limited, 1/2, Lord Sinha Road, Calcutta-16.
110.	Hurriladih	Post Office Bhaga	Equitable Coal Company Limited, 1/2, Lord Sinha Road Calcutta-16.
111.	Simlabahal . . .	Post Office Jharia	Shri P. Roy, Director and nominated owner, Bhalgora Coal Company, 3, Synagogue Street, Calcutta.
112.	Bhuggatdih . . .	Post Office Dhansar	Bengal Nagpur Coal Company, 5, Synagogue Road, Calcutta-1.
113.	Ena	Post Office Dhansar	North West Coal Company Limited, 5, Synagogue Road, Calcutta-1.
114.	East Balgora . . .	Post Office Jharia	East Bhuggatdih Colliery Company (Private) Limited, Post Office Jharia, Dhanbad.
115.	Khas Jharia . . .	Post Office Jharia	East Bhuggatdih Colliery Company (Private) Limited, Post Office Jharia, Dhanbad.
116.	East Ena	Post Office Jharia	East Bhuggatdih Colliery Company (Private), Limited, Post Office, Jharia, Dhanbad.
117.	East Bhuggatdih . . .	Post Office Jharia	East Bhuggatdih Colliery Company (Private) Limited, Post Office Jharia, Dhanbad.
118.	Selected Khas Jharia .	Post Office Jharia	East Bhuggatdih Colliery Company (Private) Limited, Post Office Jharia, Dhanbad.
119.	Selected Jharia . . .	Post Office Jharia	East Bhuggatdih Colliery Company (Private) Limited, Post Office Jharia, Dhanbad.
120.	Bhalgora	Post Office Jharia	Bhalgora Coal Company Limited, 3, Synagogue Street, Calcutta-1.
121.	Selected Model Jharia .	Post Office Jharia	Amalgamated with East Bhuggatdih (117).
122.	New Khas Jharia . .	Post Office Jharia	Fularibad Colliery Company, Post Office Jharia, Dhanbad.
123.	Fularibad . . .	Post Office Jharia	Fularibad Colliery Company, Post Office Jharia, Dhanbad.
124.	New Pure Jharia . . .	Post Office Jharia	D. D. Thackher and Sons, Post Office Dhanbad. Closed. On fire.....
125.	Rajapur	Post Office Jharia	The Rajapur Colliery Company (Private) Limited, Post Office, Jharia, Dhanbad.

Sl. No.	Name of the mine	Location of the mine	Name and address of the owners of the mine
1	2	3	4
126.	Khas Bhuggatdih	Post Office Jharia	Khas Bhuggatdih Colliery Company, Post Office Jharia, Dhanbad.
127.	Pure Jharia	Post Office Jharia	D.D. Thackher and Sons, Post Office Dhanbad. Closed. On fire.
128.	K. P. Dobari	Post Office Jharia	K. P. Dobari, Post Office, Jharia.
129.	South Jharia	Post Office Jharia	J. K. Banerjee and Others, Post Box No. 46, Hirapur, District Dhanbad.
130.	East Pure Jharia	Post Office Jharia	Not available.
131.	Dobari	Post Office Jharia	R. N. Bagchi and Brothers, 5/8, Middle Row, Calcutta.
132.	East Model Jharia	Post Office Jharia	Not available.
133.	Model Jharia	Post Office Jharia	J. K. Banerjee and Others, Post Box No. 46, Hirapur, District Dhanbad.
134.	Golden Jharia	Post Office Jharia	Bharat Fire Bricks and Pottery Works.
135.	Fatehpur	Post Office Jharia	Bharat Fire Bricks and Pottery Works, Jharia.
136.	Pure Durgapur	Post Office Jharia	Bharat Fire Bricks and Pottery Works, Jharia.
137.	Khas Jharia	Post Office Jharia	Fularibad Colliery Company, Post Office Jharia, Dhanbad.
138.	Sonalibad	Post Office Jharia	Fularibad Colliery Company, Post Office Jharia, Dhanbad.
139.	Ganhoodih	Post Office Jharia	S. B. Banerjee and Sons, Post Office Jharia, Dhanbad.
140.	East Jharia	Post Office Jharia	Not available.
141.	K. P. Kujama	Post Office Jharia	Kujama Colliery Company, Post Office Jharia, Dhanbad.
142.	Kujama	Post Office Jharia	Kujama Colliery Company, Post Office Jharia, District Dhanbad.
143.	North Kujama	Post Office Jharia	Ganji Dossa and Company, Post Office Jharia, Dhanbad.
144.	Central Kujama	Post Office Jharia	Central Kujama Coal Concern, Post Office Jharia, Dhanbad.
145.	Nanji Kujama	Post Office Jharia	Central Kujama Coal Concern, Post Office Jharia, Dhanbad.
146.	Pandebera	Post Office Jharia	Central Kujama Coal Concern, Post Office Jharia, Dhanbad.
147.	Pure Kujama	Post Office Jharia	Central Kujama Coal Concern, Post Office Jharia, Dhanbad.
148.	Kujama Pandabera	Post Office Jharia	Central Kujama Coal Concern, Post Office Jharia, Dhanbad.
149.	South Kujama	Post Office Jharia	Bagdigi Kujama Collieries Company (1948) Limited, Post Office Jharia, Dhanbad.

Sl. No.	Name of the mine	Location of the mine	Name and address of the owners of the mine
1	2	3	4
150.	Goluckdih . . .	Post Office Jharia	Goluckdih Colliery Company, 22, Burtolla Street, Calcutta.
151.	South Goluckdih . .	Post Office Jharia	South Goluckdih Coal Company, Post Office Jharia, Dhanbad.
152.	Central Jharia . . .	Post Office Jharia	Messrs. Khimji Dossa and Sons, Post Office Jharia, Dhanbad.
153.	Indian Jharia . . .	Post Office Jharia	Messrs. Khimji Dossa and Sons, Post Office Jharia, Dhanbad.
154.	Lower Upper Jharia. . .	Post Office Jharia	Khimji Dossa and Sons, Post Office Jharia, Dhanbad.
155.	Central Tisra . . .	Post Office Jharia	Shri K. D. Singh, Post Office Jharia, Post Box No. 111, Dhanbad.
156.	Tisra	Post Office Jharia	Dhanji Devji and Sons, Post Office Jharia, Dhanbad.
157.	Tisra	Post Office Jharia	The Diamond Coal Company (Private) Limited, Post Office Jharia, Dhanbad.
158.	Tisra	Post Office Jharia	Amarsing Gowamal and Sons, Post Box No. 47, Jharia, Dhanbad.
159.	Sree Commercial . .	Post Office South Tisra.	Bengal Jharia Colliery Company (Private) Limited, Post Office South Tisra, Dhanbad.
160.	Bengal Jharia . . .	Post Office South Tisra.	Bengal Jharia Colliery Company, (Private) Limited, Post Office South Tisra, Dhanbad.
161.	East India . . .	Post Office Jeenagora	Part of Khas Joyrampur.
162.	South Tisra . . .	Post Office Tisra	South Tisra Colliery Company Limited, Post Office Jharia, Dhanbad.
163.	Khas Joyrampur . .	Post Office Khas Jeenagora	Khas Joyrampur Colliery Company, Post Office Khas Jeenagora, Dhanbad.
164.	Kalisthan Jeenagora . .	Post Office Khas Jeenagora.	K. B. Seal and Sons, 28, Raja K.L. Goswami Street, Post Office Serampur, District Hooghly (West Bengal).
165.	Lower Joyrampur . .	Post Office Jeenagora	Part of Khas Joyrampur.
166.	New Jeenagora . . .	Post Office Khas Jeenagora	Khas Jeenagora Colliery Limited, 135, Biplabi Rash Behari Basu Road, Calcutta-1.
167.	Central Jeenagora . .	Post Office Khas Jeenagora.	Khas Jeenagora Colliery Limited, 135, Biplabi Rash Behari Basu Road, Calcutta-1.
168.	Bararee Joyrampur . .	Post Office Jeenagora	Not available.
169.	Pure Joyrampur . . .	Post Office Khas Jeenagora.	Amalgamated with Khas Joyrampur.
170.	North Bararee Jeenagora .	Post Office Jeenagora	Part of Central and New Jeenagoras.
171.	Khas Jeenagora . . .	Post Office Khas Jeenagora.	Khas Jeenagora Colliery Limited, 135, Biplabi Rash Behari Basu Road, Calcutta-1.

Sl. No.	Name of the mine	Location of the mine	Name and address of the owners of the mine
1	2	3	4
172.	East Bararee . . .	Post Office Khas Jeenagora.	Jeenagora East Bararee Colliery Company, Post Office Katrasgarh, Dhanbad.
173.	Sri Jeenagora . . .	Post Office Khas Jeenagora.	Jeenagora East Bararee Colliery Company, Post Office Katrasgarh, Dhanbad.
174.	New Suratand . . .	Post Office Jharia	Not available.
175.	Kalithan Suratand . .	Post Office Jharia	K. B. Seal and Sons, Pos t Office Jharia, Dhanbad.
176.	Niluri Patra . . .	Post Office Jharia	Niluri Patra, Post Office Jharia, Dhanbad.
177.	North Burrakar Suratand	Post Office Jharia	The New Standard Coal Company (Private) Limited, 27, Palace Court, 1, Kyd Street, Calcutta-16.
178.	North Burakar Lodna .	Post Office Jharia	The New Standard Coal Company (Private) Limited, 27, Palace Court, 1, Kyd Street, Calcutta-16.
179.	Lodna	Post Office Jharia	The New Standard Coal Company (Private) Limited, 27, Palace Court, 1, Kyd Street, Calcutta-16.
180.	Standard Bhaga . . .	Post Office Bhaga	Standard Coal Company, Post Office Bhaga, Dhanbad.
181.	Lodna	Post Office Jharia	Lodna Colliery Company (1920) Limited, 6, Lyons Range, Calcutta.
182.	Madhuban Lodna . .	Post Office Jharia	Lodna Colliery Company (1920) Limited, 6, Lyons Range, Calcutta.
183.	Bagdigi	Post Office Jharia	Lodna Colliery Company (1920) Limited Post Office Jharia, Dhanbad.
184.	Jealgora	Post Office Jealgora	East India Coal Company Limited, Post Office Jealgora, Dhanbad.
185.	Bararee	Post Office Jealgora	East India Coal Company Limited, Post Office Jealgora, Dhanbad.
186.	Bhulanbararee . . .	Post Office Patherdih	Bhulanbararee Coal Company Limited, 4, Clive Road, Calcutta-1.
187.	Lachmi	Post Office Patherdih	Lachmi Coal Company, 31, Mullick Street, Calcutta.
188.	Amlabad	Post Office Bhowrah	Oriental Coal Company Limited, Thapar House, 25, Brabourne Road, Calcutta-1.
189.	Bhowrah North . . .	Post Office Bhowrah	Oriental Coal Company Limited, 25, Brabourne Road, Calcutta-1.
190.	Bhowrah South . . .	Post Office Bhowrah	Oriental Coal Company Limited, 25, Brabourne Road, Calcutta-1.

Sl. No.	Name of the mine	Location of the mine	Name and address of the owners of the mine
1.	2	3	4
191.	Mohalbani	Post Office Bhowrah	Oriental Coal Company Limited, 25, Brabourne Road, Calcutta-1.
192.	Central Bhowrah	Post Office Bhowrah	Central Bhowrah Coal Company, Post Office Jharia, Dhanbad.
193.	Sitanala	Post Office Bhojudih	Mohatta Brothers, 19, British Indian Street, Calcutta-1.
194.	East Bhowra	Post Office Patherdih	Shrimati Jyotsen Devi, Post Office Sitarampur, District Burdwan.
195.	East Sowardih	Post Office Patherdih	J. N. Supakar Brothers and Company, Post Office Patherdih, Dhanbad.
196.	Patherdih	Post Office Patherdih	Patherdih Sudamdih Colliery (Private) Limited, Post Office Patherdih, Dhanbad.
197.	New Sudamdih	Post Office Patherdih	New Sudamdih Colliery Company, Post Office Patherdih, Dhanbad.
198.	Selected Patherdih	Post Office Patherdih	Selected Patherdih Coal Company Limited, 12, Tarachand Dutta Street, Calcutta-1.
199.	New Chasnalla	Post Office Jharia	New Chasnalla Coal Concern, Post Office Jharia, Dhanbad.
200.	Pure Chasnalla	Post Office Patherdih	Pure Chasnalla Colliery Company, 192, Cross Street, Calcutta-7.
		C. RANEEGUNGE COALFIELD	
1.	Junkundar	Post Office Chirkunda, District Dhanbad.	D. Mondal and Company Limited, Post Office Dishergarh, District Burdwan, West Bengal.
2.	Laikdih Deep	Post Office Chirkunda, District Dhanbad.	Katras-Jharia Coal Company Limited, 8, Clive Row, Calcutta-1.
3.	Chanch	Post Office Chirkunda, District Dhanbad.	Bengal Coal Company Limited, 8, Clive Row, Calcutta-1.
4.	Victoria	Post Office Kulti, District Burdwan.	New Birbhoom Coal Company Limited, 8, Clive Row, Calcutta-1.
5.	Victoria West	Post Office Kulti, District Burdwan.	New Birbhoom Coal Company Limited, 8, Clive Row, Calcutta-1.
6.	Begunia	Post Office Barakar, District Burdwan.	Messrs. K. C. Thapar and Brothers (Private) Limited, 25, Brabourne Road, Calcutta.

THE SECOND SCHEDULE

(*See* section 7)

Sl. No	Name of the coke oven plant	Location of the coke oven plant	Name and address of the owners of the coke oven plant
1	2	3	4
1.	Bararee Coke Plant	South Balliary-Kendwadih Colliery, Post Office Kusunda, District Dhanbad.	Bararee Coke Company Limited, 4, Clive Row, Calcutta-1.
2.	Bhowra Coke Plant	Bhowra South Colliery, Post Office Bhowra, District Dhanbad.	Messrs. Bhowra Coke Company, Bhattacharya's House, Lubi Circular Road, Dhanbad.
3.	Bhulanbararee	Bhulanbararee Colliery, Post Office Patherdih, District Dhanbad.	Bararee Coke Company Limited, 4, Clive Row, Calcutta-1.
4.	Central Bhowra	Central Bhowra Colliery, Post Office Bhowra, District Dhanbad.	Central Bhowra Coal Company (Private) Limited, Post Office Jharia; and G. D. Kumar and Sons, Bastacolla, Post Office Dhansar, Dhanbad.
5.	Central Kooridih	Central Kooridih-Sonardih Colliery, Post Office Katrasgarh, Dhanbad.	Shivram Singh and Company (Private) Limited, Post Office Katrasgarh, District Dhanbad.
6.	Junkundar Valley Beehive Coke Plant.	Junkundar Colliery, Post Office Chirkunda, District Dhanbad.	D. Mondal and Company Limited, Panchayat Road, Post Office Chirkunda, District Dhanbad.
7.	New Gobindpur	New Gobindpur Colliery, Post Office Sonardih, District Dhanbad.	Ghosh's Estate Private Limited, 33, Canning Street, Calcutta-1.
8.	New Standard Lodna	New Standard Lodna Colliery, Post Office Jharia, District Dhanbad.	Messrs. Singh Sachdeva, Post Office Dhansar, Dhanbad.
9.	New Sudamdih	New Sudamdih Colliery, Post Office Patherdih, District Dhanbad.	Sanjive Coke Manufacturing Company, Care of H. D. Adjmera, Post Office Patherdih, District Dhanbad.
10.	North Kujama	North Kujama Colliery, Post Office Jharia, Dhanbad.	Beehive Hard Coke Manufacturing Company, Chowra Construction Company (Private) Limited, 111, Central Avenue, Calcutta.
11.	Ramkanaly	Ramkanaly Colliery, Post Office Katrasgarh, District Dhanbad.	Bijali Kanti Roy, Keshalpur House, Post Office Katrasgarh, Dhanbad; and M. C. Coal Company, Post Office Jharia, Dhanbad.
12.	Union Angarpathra	Union Angarpathra Colliery, Post Office Katrasgarh, District Dhanbad.	Satyadeo Singh Coal Company (Private) Limited, 138, Biplabi Rash Behari Basu Road, Calcutta-1.

THE ASIAN REFRACTORIES LIMITED (ACQUISITION OF UNDERTAKING) ACT, 1971

No. 65 OF 1971

[23rd December, 1971]

An Act to provide for the acquisition of the undertaking of the Asian Refractories Limited for the purpose of augmenting supplies of refractories to meet the essential requirements of the iron and steel industry.

WHEREAS the Asian Refractories Limited is in liquidation and has stopped its production;

AND WHEREAS the total production of refractories in India is inadequate and insufficient to meet the essential requirements of the iron and steel industry;

AND WHEREAS the supplies of refractories can be augmented by speedily bringing the Asian Refractories Limited into operation and expanding its capacity thereafter;

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title and commencement.

1 (1) This Act may be called the Asian Refractories Limited (Acquisition of Undertaking) Act, 1971.

(2) It shall be deemed to have come into force on the 17th day of October, 1971.

Definitions.

2. In this Act, unless the context otherwise requires,—

(a) "appointed day" means the 17th day of October, 1971;

1 of 1956.

(b) "company" means the Asian Refractories Limited, being a company as defined in the Companies Act, 1956, having its registered office in the State of West Bengal;

1 of 1956.

(c) words and expressions used herein and not defined but defined in the Companies Act, 1956, have the meanings respectively assigned to them in that Act.

Undertaking of the company to vest in the Central Government.

3. On and from the appointed day, the undertaking of the company shall, by virtue of this Act, be transferred to, and shall vest in, the Central Government, free from all incumbrances.

General effect of vesting.

4. (*1*) The undertaking of the company shall be deemed to include all assets, rights, powers, authorities and privileges and all property, movable and immovable, cash balances, reserve funds, investments and all other rights and interests in, or arising out of, such property as were immediately before the appointed day in the ownership, possession, power or control of the company, whether within or outside India, and all books of accounts, registers and all other documents of whatever nature relating thereto.

(*2*) All property included as aforesaid in the undertaking which has vested in the Central Government under section 3 shall, by force of such vesting, be freed and discharged from any trusts, obligations, mortgages, charges, liens and other incumbrances affecting it, and any attachment, injunction or any decree or order of any court restricting the use of such property in any manner shall be deemed to have been withdrawn.

(*3*) If, on the appointed day, any suit, appeal or other proceeding of whatever nature in relation to any business of the undertaking of the company is pending by or against the company, the same shall not abate, be discontinued or be, in any way, prejudicially affected by reason of the transfer of the undertaking of the company or of anything contained in this Act but the suit, appeal or other proceeding may be continued, prosecuted and enforced by or against the company.

Duty to deliver possession of the undertaking and documents relating thereto.

5. (*1*) Notwithstanding any decree, judgment or order of any court or anything contained in any other law for the time being in force, the Official Liquidator of the company or any other person, in whose possession or custody or under whose control the undertaking of the company or any part thereof may be, shall deliver possession of the undertaking of the company or such part thereof, as the case may be, to the Central Government forthwith.

(*2*) The Official Liquidator or any other person who has, on the appointed day, in his possession or under his control any books, documents or other papers relating to the undertaking of the company which has vested, under section 3, in the Central Government, shall be liable to account for the said books, documents or other papers to the Central Government and shall deliver them up to the Central Government or to such person as the Central Government may specify in this behalf.

(3) The Central Government may take, or cause to be taken, all necessary steps for securing possession of the undertaking which has vested in it under section 3.

Duty to furnish particulars.

6. The company shall, within such period as the Central Government may allow in this behalf, furnish to that Government a complete inventory of all the properties and assets of the company, as on the appointed day, pertaining to the undertaking which has vested in the Central Government under section 3.

7. (*1*) The Central Government shall deposit, in Court, in cash, to the credit of the company a sum of rupees eighty-one lakhs as compensation in respect of the transfer, under section 3, to the Central Government of the undertaking of the company. Payment of compensation.

(*2*) Out of the total amount of compensation referred to in sub-section (*1*),—

(*a*) a sum of rupees eight lakhs shall be deposited by the Central Government, within three months from the appointed day, to the credit of the company;

(*b*) the balance of the amount of compensation shall be deposited in Court by the Central Government in ten equal annual instalments, the first of which shall become due on the date on which a period of one year expires from the appointed day and the subsequent instalments shall become due accordingly; and

(c) each instalment of the compensation, referred to in clause (*b*), shall carry interest at the rate of seven per cent. per annum from the commencement of this Act.

(*3*) For the avoidance of doubts, it is hereby declared that the compensation referred to in sub-section (*1*) represents the realisable value of the assets of the undertaking, which has vested in the Central Government under section 3, and the liabilities of the undertaking shall be met from the said amount of compensation.

(*4*) In meeting the liabilities of the undertaking which has vested in the Central Government under section 3, the Court, by which the company owning such undertaking is being wound up, shall distribute, in due course of administration, the amount of the compensation amongst the creditors and, if there is any surplus left after such distribution, amongst the contributories of the company in accordance with their rights and interests.

8. The undertaking, which has vested in the Central Government under section 3, shall be managed on behalf of the Central Government by such person or body of persons as may be nominated by the Central Government in this behalf, and such person or body of persons shall carry on the management in accordance with such regulations as may be made by the Central Government. Management and administration of the undertaking.

9. (*1*) Any person who— Penalties.

(*a*) having in his possession, custody or control any property forming part of the undertaking of the company, wrongfully withholds such property from the Central Government; or

(*b*) wrongfully obtains possession of any property forming part of the undertaking of the company which has vested in the Central Government under this Act; or

(*c*) wilfully withholds or fails to furnish to the Central Government or any person specified by that Government as required by sub-section (*2*) of section 5 any document which may be in his possession, custody or control; or

(*d*) wilfully fails to furnish an inventory as required under section 6; or

(*e*) when required to furnish such inventory, furnishes any particulars therein which are false and which he either knows or believes to be false or does not believe to be true,

shall be punishable with imprisonment for a term which may extend to two years, or with fine, or with both:

Provided that the court trying any offence under clause (*a*) or clause (*b*) or clause (c) of this sub-section may, at the time of convicting the accused person, order him to deliver up or refund within a time to be fixed by the court any property wrongfully withheld or wrongfully obtained or any document wilfully withheld or not furnished:

Provided further that nothing contained in this section or any other provision of this Act shall render any person liable to be convicted of an offence in respect of anything done or omitted to be done by him before the appointed day.

(2) No court shall take cognizance of an offence punishable under this section except with the previous sanction of the Central Government or of an officer authorised by that Government in this behalf.

Protection of action taken in good faith.

10. No suit, prosecution or other legal proceeding shall lie against the Central Government or an officer or other employee serving in connection with the affairs of the undertaking of the company which is in good faith done or intended to be done under this Act.

Repeal and savings.

11. (*1*) The Asian Refractories Limited (Acquisition of Undertaking) Ordinance, 1971, is hereby repealed. Ord. 13 of 1971.

(*2*) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act.

THE ESSENTIAL COMMODITIES (AMENDMENT) ACT, 1971

No. 66 OF 1971

[23rd *December*, 1971.]

An Act further to amend the Essential Commodities Act, 1955.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. This Act may be called the Essential Commodities (Amendment) Act, 1971. **Short title.**

10 of 1955. ~~2. In section 3 of the Essential Commodities Act, 1955 (hereinafter~~ referred to as the principal Act),— **Amendment of section 3.** (4 xxx

(*i*) in sub-section (2), for clause (*j*), the following clause shall be substituted, namely:—

"(*j*) for any incidental and supplementary matters, including, in particular, the entry, search or examination of premises, aircraft, vessels, vehicles or other conveyances and animals, and the seizure by a person authorised to make such entry, search or examination,—

(*i*) of any articles in respect of which such person has reason to believe that a contravention of the order has been, is being, or is about to be, committed and any packages, coverings or receptacles in which such articles are found;

(*ii*) of any aircraft, vessel, vehicle or other conveyance or animal used in carrying such articles, if such person has reason to believe that such aircraft, vessel, vehicle or other conveyance or animal is liable to be forefeited under the provisions of this Act;

4 Repealed by Act 38 of 1978, S.2 & Sch. I

(*iii*) of any books of accounts and documents which in the opinion of such person would be useful for, or relevant to, any proceedings under this Act and the return of such books of accounts and documents to the person from whom they were seized after copies thereof or extracts therefrom, as certified by that person in the manner specified in the order, have been taken.";

(*ii*) in sub-section (*3B*),—

(*a*) in the opening portion, for the words "there shall be paid to that person such price for the foodgrains, edible oilseeds or edible oils as may be specified in that order having regard to—", the words "there shall be paid as the price for the foodgrains, edible oilseeds or edible oils—" shall be substituted;

(*b*) in clause (*i*), for the word "and" occurring at the end, the word "or" shall be substituted;

(c) in clause (*ii*), for the words "the price", the words "where no such price is fixed, the price" shall be substituted.

Amendment of section 5.

3. In section 5 of the principal Act, for the words and figure "the power to make orders under section 3", the words and figure "the ~~power to make orders or issue notifications under section 3" shall be substituted~~.

Act 47 of 1964 to be made permanent.

4. The Essential Commodities (Amendment) Act, 1964, the duration of which extends up to and including the 31st day of December, 1971 is hereby made permanent, and accordingly that Act shall have effect subject to the modification that in section 1 of that Act, sub-section (*3*) shall be omitted.

Amendment of section 12A.

~~5. In section 12A of the principal Act (inserted therein by section 2~~ of Act 47 of 1964), to sub-section (*1*), the following provisos shall be added, namely:— (1) xxx

"Provided that—

(*a*) every such notification issued after the commencement of the Essential Commodities (Amendment) Act, 1971, shall, unless sooner rescinded, cease to operate at the expiration of two years after the publication of such notification in the Official Gazette;

(*b*) every such notification in force immediately before such commencement shall, unless sooner rescinded, cease to operate at the expiration of two years after such commencement:

Provided further that nothing in the foregoing proviso shall affect any case relating to the contravention of a special order specified in any such notification if proceedings by way of summary trial have commenced before that notification is rescinded or ceases to operate and the provisions of this section shall continue to apply to that case as if ~~that notification had not been rescinded or had not ceased to operate~~.".

(1) Repealed by Act 38 of 1978, s. 24 Sch. I.

Rep. by Act 38 of 1978, S. 2 + Sch I

THE INDIAN TARIFF (AMENDMENT) ACT, 1971

No. 67 OF 1971

[23rd *December*, 1971.]

An Act further to amend the Indian Tariff Act, 1934.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title and commencement.

1 (*1*) This Act may be called the Indian Tariff (Amendment) Act, 1971.

(*2*) It shall come into force on the 1st day of January, 1972.

Amendment of First Schedule.

32 of 1934.

2. In the First Schedule to the Indian Tariff Act, 1934,—

(*a*) in Items Nos. 28(35), 28(36), 28(37), 28(38), 28(39) and 28(40), in the last column headed "Duration of protective rates of duty", for the figures "1971", wherever they occur, the figures "1972" shall be substituted;

(*b*) in Item No. 66(a),—

(*i*) in the third column headed "Nature of duty", for the word "Protective", the word "Revenue" shall be substituted;

(*ii*) in the fourth column headed "Standard rate of duty", for the figures "27½", the figures "40" shall be substituted;

(*iii*) in the last column headed "Duration of protective rates of duty", the entry "December 31st, 1971" shall be omitted;

(*c*) in Item No. 66(1),—

(*i*) in the third column headed "Nature of duty", for the word "Protective", the word "Revenue" shall be substituted;

(*ii*) in the fourth column headed "Standard rate of duty", for the figures "20", the figures "40" shall be substituted;

(*iii*) in the last column headed "Duration of protective rates of duty", the entry "December 31st, 1971" shall be omitted.

THE UTTAR PRADESH CANTONMENTS (CONTROL OF RENT AND EVICTION) (REPEAL) ACT, 1971

No. 68 OF 1971

[23rd December, 1971.]

An Act to provide for the repeal of the Uttar Pradesh Cantonments (Control of Rent and Eviction) Act, 1952.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Uttar Pradesh Cantonments (Control of Rent and Eviction) (Repeal) Act, 1971.

Repeal of Act 10 of 1952.

2. On and from the date[1] on which the United Provinces (Temporary) Control of Rent and Eviction Act, 1947 is extended by notification under section 3 of the Cantonments (Extension of Rent Control Laws) Act, 1957, to the cantonments in the State of Uttar Pradesh, the Uttar Pradesh Cantonments (Control of Rent and Eviction) Act, 1952 shall stand repealed.

United Provinces Act III of 1947. 46 of 1957. 10 of 1952.

[1] 3-4-1972; *vide* Notification No. S.R.O. 8-E, dated 3-4-1972, Gazette of India, Extraordinary, Part II, Sec. 4, p. 41.

Savings.

10 of 1952.

3. (*1*) The repeal of Uttar Pradesh Cantonments (Control of Rent and Eviction) Act, 1952 by section 2 shall not affect.

(*a*) the previous operation of the said Act or anything duly done or suffered thereunder; or

(*b*) any right, privilege, obligation or liability acquired, accrued or incurred under the said Act; or

(*c*) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said Act; or

(*d*) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid,

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if the said Act had not been repealed.

United Provinces Act III of 1947.

(*2*) Subject to the provisions contained in sub-section (*1*), anything done or any action taken under the Act repealed by section 2 shall be deemed to have been done or taken under the corresponding provisions of the United Provinces (Temporary) Control of Rent and Eviction Act, 1947 extended by notification as provided in that section to the cantonments in the State of Uttar Pradesh and shall continue to be in force accordingly unless and until superseded by anything done or any action taken under the Act so extended.

THE PREVENTION OF INSULTS TO NATIONAL HONOUR ACT, 1971

No. 69 OF 1971

[23rd December, 1971.]

An Act to prevent insults to national honour.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title and extent.

1. (*1*) This Act may be called the Prevention of Insults to National Honour Act, 1971.

(*2*) It extends to the whole of India.

Insult to Indian National Flag and Constitution of India.

2. Whoever in any public place or in any other place within public view burns, mutilates, defaces, defiles, disfigures, destroys, tramples upon or otherwise brings into contempt (whether by words, either spoken or written, or by acts) the Indian National Flag or the Constitution of India or any part thereof, shall be punished with imprisonment for a term which may extend to three years, or with fine, or with both.

Explanation 1.—Comments expressing disapprobation or criticism of the Constitution or of the Indian National Flag or of any measures of the Government with a view to obtain an amendment of the Constitution of India or an alteration of the Indian National Flag by lawful means do not constitute an offence under this section.

Explanation 2.—The expression "Indian National Flag" includes any picture, painting, drawing or photograph, or other visible representation of the Indian National Flag, or of any part or parts thereof, made of any substance or represented on any substance.

Explanation 3.—The expression "public place" means any place intended for use by, or accessible to, the public and includes any public conveyance.

Prevention of singing of Indian National Anthem, etc.

3. Whoever intentionally prevents the singing of the Indian National Anthem or causes disturbance to any assembly engaged in such singing shall be punished with imprisonment for a term which may extend to three years, or with fine, or with both.

THE CONTEMPT OF COURTS ACT, 1971

No. 70 OF 1971

[24th December, 1971.]

An Act to define and limit the powers of certain courts in punishing contempts of courts and to regulate their procedure in relation thereto.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Contempt of Courts Act, 1971. Short title and extent.

(2) It extends to the whole of India:

Provided that it shall not apply to the State of Jammu and Kashmir except to the extent to which the provisions of this Act relate to contempt of the Supreme Court.

2. In this Act, unless the context otherwise requires,— Definitions.

(a) "contempt of court" means civil contempt or criminal contempt;

(*b*) "civil contempt" means wilful disobedience to any judgment, decree, direction, order, writ or other process of a court or wilful breach of an undertaking given to a court;

(*c*) "criminal contempt" means the publication (whether by words, spoken or written, or by signs, or by visible representations, or otherwise) of any matter or the doing of any other act whatsoever which—

(*i*) scandalises or tends to scandalise, or lowers or tends to lower the authority of, any court; or

(*ii*) prejudices, or interferes or tends to interfere with, the due course of any judicial proceeding; or

(*iii*) interferes or tends to interfere with, or obstructs or tends to obstruct, the administration of justice in any other manner;

(*d*) "High Court" means the High Court for a State or a Union territory, and includes the court of the Judicial Commissioner in any Union territory.

Innocent publication and distribution of matter not contempt.

3. (*1*) A person shall not be guilty of contempt of court on the ground that he has published (whether by words, spoken or written, or by signs, or by visible representations, or otherwise) any matter which interferes or tends to interfere with, or obstructs or tends to obstruct, the course of justice in connection with any civil or criminal proceeding pending at that time of publication, if at that time he had no reasonable grounds for believing that the proceeding was pending.

(*2*) Notwithstanding anything to the contrary contained in this Act or any other law for the time being in force, the publication of any such matter as is mentioned in sub-section (*1*) in connection with any civil or criminal proceeding which is not pending at the time of publication shall not be deemed to constitute contempt of court.

(*3*) A person shall not be guilty of contempt of court on the ground that he has distributed a publication containing any such mater as is mentioned in sub-section (*1*), if at the time of distribution he had no reasonable grounds for believing that it contained or was likely to contain any such matter as aforesaid:

Provided that this sub-section shall not apply in respect of the distribution of—

(*i*) any publication which is a book or paper printed or published otherwise than in conformity with the rules contained in section 3 of the Press and Registration of Books Act, 1867; 25 of 1867

(*ii*) any publication which is a newspaper published otherwise than in conformity with the rules contained in section 5 of the said Act.

Explanation.—For the purposes of this section, a judicial proceeding—

(*a*) is said to be pending—

(*A*) in the case of a civil proceeding, when it is instituted by the filing of a plaint or otherwise,

5 of 1898.

(*B*) in the case of a criminal proceeding under the Code of Criminal Procedure, 1898, or any other law—

(*i*) where it relates to the commission of an offence, when the charge-sheet or *challan* is filed, or when the court issues summons or warrant, as the case may be, against the accused, and

(*ii*) in any other case, when the court takes cognizance of the matter to which the proceeding relates, and

in the case of a civil or criminal proceeding, shall be deemed to continue to be pending until it is heard and finally decided, that is to say, in a case where an appeal or revision is competent, until the appeal or revision is heard and finally decided or, where no appeal or revision is preferred, until the period of limitation prescribed for such appeal or revision has expired;

(*b*) which has been heard and finally decided shall not be deemed to be pending merely by reason of the fact that proceedings for the execution of the decree, order or sentence passed therein are pending.

Fair and accurate report of judicial proceeding not contempt.

4. Subject to the provisions contained in section 7, a person shall not be guilty of contempt of court for publishing a fair and accurate report of a judicial proceeding or any stage thereof.

Fair criticism of judicial act not contempt.

5. A person shall not be guilty of contempt of court for publishing any fair comment on the merits of any case which has been heard and finally decided.

Complaint against presiding officers of subordinate courts when not contempt.

6. A person shall not be guilty of contempt of court in respect of any statement made by him in good faith concerning the presiding officer of any subordinate court to—

(*a*) any other subordinate court, or

(*b*) the High Court,

to which it is subordinate.

Explanation.—In this section, "subordinate court" means any court subordinate to a High Court.

Publication of information relating to proceedings in chambers or *in camera* not contempt except in certain cases.

7. (*1*) Notwithstanding anything contained in this Act, a person shall not be guilty of contempt of court for publishing a fair and accurate report of a judicial proceeding before any court sitting in chambers or *in camera* except in the following cases, that is to say,—

(*a*) where the publication is contrary to the provisions of any enactment for the time being in force;

(*b*) where the court, on grounds of public policy or in exercise of any power vested in it, expressly prohibits the publication of all information relating to the proceeding or of information of the description which is published;

(*c*) where the court sits in chambers or *in camera* for reasons connected with public order or the security of the State, the publication of information relating to those proceedings;

(*d*) where the information relates to a secret process, discovery or invention which is an issue in the proceedings.

(2) Without prejudice to the provisions contained in sub-section (*1*), a person shall not be guilty of contempt of court for publishing the text or a fair and accurate summary of the whole, or any part, of an order made by a court sitting in chambers or *in camera*, unless the court has expressly prohibited the publication thereof on grounds of public policy, or for reasons connected with public order or the security of the State, or on the ground that it contains information relating to a secret process, discovery or invention, or in exercise of any power vested in it.

Other defences not affected.

8. Nothing contained in this Act shall be construed as implying that any other defence which would have been a valid defence in any proceedings for contempt of court has ceased to be available merely by reason of the provisions of this Act.

Act not to imply enlargement of scope of contempt.

9. Nothing contained in this Act shall be construed as implying that any disobedience, breach, publication or other act is punishable as contempt of court which would not be so punishable apart from this Act.

Power of High Court to punish contempts of subordinate courts.

10. Every High Court shall have and exercise the same jurisdiction, powers and authority, in accordance with the same procedure and practice, in respect of contempts of courts subordinate to it as it has and exercises in respect of contempts of itself:

Provided that no High Court shall take cognizance of a contempt alleged to have been committed in respect of a court subordinate to it where such contempt is an offence punishable under the Indian Penal Code. 45 of 1860.

Power of High Court to try offences committed or offenders found outside jurisdiction.

11. A High Court shall have jurisdiction to inquire into or try a contmpt of itself or of any court subordinate to it, whether the contempt is alleged to have been committed within or outside the local limits of its jurisdiction, and whether the person alleged to be guilty of contempt is within or outside such limits.

Punishment for contempt of court.

12. (*1*) Save as otherwise expressly provided in this Act or in any other law, a contempt of court may be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to two thousand rupees, or with both:

Provided that the accused may be discharged or the punishment awarded may be remitted on apology being made to the satisfaction of the Court.

Explanation.—An apology shall not be rejected merely on the ground that it is qualified or conditional if the accused makes it *bona fide*.

(2) Notwithstanding anything contained in any law for the time being in force, no court shall impose a sentence in excess of that specified in sub-section (*1*) for any contempt either in respect of itself or of a court subordinate to it.

(3) Notwithstanding anything contained in this section, where a person is found guilty of a civil contempt, the court, if it considers that a fine will not meet the ends of justice and that a sentence of imprisonment is necessary shall, instead of sentencing him to simple imprisonment, direct that he be detained in a civil prison for such period not exceeding six months as it may think fit.

(4) Where the person found guilty of contempt of court in respect of any undertaking given to a court is a company, every person who, at the time the contempt was committed, was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the contempt and the punishment may be enforced, with the leave of the court, by the detention in civil prison of each such person:

Provided that nothing contained in this sub-section shall render any such person liable to such punishment if he proves that the contempt was committed without his knowledge or that he exercised all due diligence to prevent its commission.

(5) Notwithstanding anything contained in sub-section (4), where the contempt of court referred to therein has been committed by a company and it is proved that the contempt has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of the contempt and the punishment may be enforced, with the leave of the court, by the detention in civil prison of such director, manager, secretary or other officer.

Explanation.—For the purpose of sub-sections (4) and (5),—

(a) "company" means any body corporate and includes a firm or other association of individuals; and

(b) "director", in relation to a firm, means a partner in the firm.

Contempts not punishable in certain cases.

13. Notwithstanding anything contained in any law for the time being in force, no court shall impose a sentence under this Act for a contempt of court unless it is satisfied that the contempt is of such a nature that it substantially interferes, or tends substantially to interfere with the due course of justice.

Procedure where contempt is in the face of the Supreme Court or a High Court.

14. (1) When it is alleged, or appears to the Supreme Court or the High Court upon its own view, that a person has been guilty of contempt committed in its presence or hearing, the Court may cause such person to be detained in custody, and, at any time before the rising of the Court, on the same day, or as early as possible thereafter, shall—

(a) cause him to be informed in writing of the contempt with which he is charged;

(b) afford him an opportunity to make his defence to the charge;

(c) after taking such evidence as may be necessary or as may be offered by such person and after hearing him, proceed, either forthwith or after adjournment, to determine the matter of the charge: and

(*d*) make such order for the punishment or discharge of such person as may be just.

(*2*) Notwithstanding anything contained in sub-section (*1*), where a person charged with contempt under that sub-section applies, whether orally or in writing, to have the charge against him tried by some Judge other than the Judge or Judges in whose presence or hearing the offence is alleged to have been committed, and the Court is of opinion that it is practicable to do so and that in the interests of proper administration of justice the application should be allowed, it shall cause the matter to be placed, together with a statement of the facts of the case, before the Chief Justice for such directions as he may think fit to issue as respects the trial thereof.

(*3*) Notwithstanding anything contained in any other law, in any trial of a person charged with contempt under sub-section (*1*) which is held, in pursuance of a direction given under sub-section (*2*), by a Judge other than the Judge or Judges in whose presence or hearing the offence is alleged to have been committed, it shall not be necessary for the Judge or Judges in whose presence or hearing the offence is alleged to have been committed to appear as a witness and the statement placed before the Chief Justice under sub-section (*2*) shall be treated as evidence in the case.

(*4*) Pending the determination of the charge, the Court may direct that a person charged with contempt under this section shall be detained in such custody as it may specify:

Provided that he shall be released on bail, if a bond for such sum of money as the Court thinks sufficient is executed with or without sureties conditioned that the person charged shall attend at the time and place mentioned in the bond and shall continue to so attend until otherwise directed by the Court:

Provided further that the Court may, if it thinks fit, instead of taking bail from such person, discharge him on his executing a bond without sureties for his attendance as aforesaid.

Cognizance of criminal contempt in other cases.

15. (*1*) In the case of a criminal contempt, other than a contempt referred to in section 14, the Supreme Court or the High Court may take action on its own motion or on a motion made by—

(*a*) the Advocate-General, or

(*b*) any other person, with the consent in writing of the Advocate-General.

(*2*) In the case of any criminal contempt of a subordinate court, the High Court may take action on a reference made to it by the subordinate court or on a motion made by the Advocate-General or, in relation to a Union territory, by such Law Officer as the Central Government may, by notification in the Official Gazette, specify in this behalf.

(*3*) Every motion or reference made under this section shall specify the contempt of which the person charged is alleged to be guilty.

Explanation.—In this section, the expression "Advocate-General" means,—

(*a*) in relation to the Supreme Court, the Attorney-General or the Solicitor-General;

(b) in relation to the High Court, the Advocate-General of the State or any of the States for which the High Court has been established;

(c) in relation to the court of a Judicial Commissioner, such Law Officer as the Central Government may, by notification in the Official Gazette, specify in this behalf.

Contempt by judge, magistrate or other person acting judicially.

16. (1) Subject to the provisions of any law for the time being in force, a judge, magistrate or other person acting judicially shall also be liable for contempt of his own court or of any other court in the same manner as any other individual is liable and the provisions of this Act shall, so far as may be, apply accordingly.

(2) Nothing in this section shall apply to any observations or remarks made by a judge, magistrate or other person acting judicially, regarding a subordinate court in an appeal or revision pending before such judge, magistrate or other person against the order or judgment of the subordinate court.

Procedure after cognizance.

17. (1) Notice of every proceeding under section 15 shall be served personally on the person charged, unless the Court for reasons to be recorded directs otherwise.

(2) The notice shall be accompanied,—

(a) in the case of proceedings commenced on a motion, by a copy of the motion as also copies of the affidavits, if any, on which such motion is founded; and

(b) in the case of proceedings commenced on a reference by a subordinate court, by a copy of the reference.

(3) The Court may, if it is satisfied that a person charged under section 15 is likely to abscond or keep out of the way to avoid service of the notice, order the attachment of his property of such value or amount as it may deem reasonable.

5 of 1908.

(4) Every attachment under sub-section (3) shall be effected in the manner provided in the Code of Civil Procedure, 1908, for the attachment of property in execution of a decree for payment of money, and if, after such attachment, the person charged appears and shows to the satisfaction of the Court that he did not abscond or keep out of the way to avoid service of the notice, the Court shall order the release of his property from attachment upon such terms as to costs or otherwise as it may think fit.

(5) Any person charged with contempt under section 15 may file an affidavit in support of his defence, and the Court may determine the matter of the charge either on the affidavits filed or after taking such further evidence as may be necessary, and pass such order as the justice of the case requires.

Hearing of cases of criminal contempt to be by Benches.

18. (1) Every case of criminal contempt under section 15 shall be heard and determined by a Bench of not less than two Judges.

(2) Sub-section (1) shall not apply to the Court of a Judicial Commissioner.

Appeals.

19. (*1*) An appeal shall lie as of right from any order or decision of High Court in the exercise of its jurisdiction to punish for contempt—

(*a*) where the order or decision is that of a single judge, to a Bench of not less than two Judges of the Court;

(*b*) where the order or decision is that of a Bench, to the Supreme Court:

Provided that where the order or decision is that of the Court of the Judicial Commissioner in any Union territory, such appeal shall lie to the Supreme Court.

(*2*) Pending any appeal, the appellate Court may order that—

(*a*) the execution of the punishment or order appealed against be suspended;

(*b*) if the appellant is in confinement, he be released on bail; and

(*c*) the appeal be heard notwithstanding that the appellant has not purged his contempt.

(*3*) Where any person aggrieved by any order against which an appeal may be filed satisfies the High Court that he intends to prefer an appeal, the High Court may also exercise all or any of the powers conferred by sub-section (*2*).

(*4*) An appeal under sub-section (*1*) shall be filed—

(*a*) in the case of an appeal to a Bench of the High Court, within thirty days;

(*b*) in the case of an appeal to the Supreme Court, within sixty days,

from the date of the order appealed against.

Limitation for actions for contempt.

20. No court shall initiate any proceedings for contempt, either on its own motion or otherwise, after the expiry of a period of one year from the date on which the contempt is alleged to have been committed.

Act not to apply to *Nyaya Panchayats* or other village courts.

21. Nothing contained in this Act shall apply in relation to contempt of *Nyaya Panchayats* or other village courts, by whatever name known, for the administration of justice, established under any law.

Act to be in addition to, and not in derogation of, other laws relating to contempt.

22. The provisions of this Act shall be in addition to, and not in derogation of, the provisions of any other law relating to contempt of courts.

23. The Supreme Court or, as the case may be, any High Court, may make rules, not inconsistent with the provisions of this Act, providing for any matter relating to its procedure. Power of Supreme Court and High Courts to make rules.

32 of 1952. **24.** The Contempt of Courts Act, 1952, is hereby repealed. Repeal.

THE DELHI ROAD TRANSPORT LAWS (AMENDMENT) ACT, 1971

No. 71 of 1971

[*24th December*, 1971.]

An Act to provide for the establishment of a Road Transport Corporation for the Union territory of Delhi, and, for that purpose, further to amend the Road Transport Corporations Act, 1950, and the Delhi Municipal Corporation Act, 1957, and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Delhi Road Transport Laws (Amendment) Act, 1971.

(*2*) It shall be deemed to have come into force on the 3rd day of November, 1971. 64 of 1950.

Amendment of section 1.

~~**2. In the Road Transport Corporations Act, 1950, in section 1,—**~~ (4 XXX

(*i*) in sub-section (*2*), the words "except the Union territory of Delhi" shall be omitted;

(*ii*) to sub-section (*2*), the following proviso shall be added, namely:—

"Provided that on and from the commencement of the Delhi Road Transport Laws (Amendment) Act, 1971, this Act, as amended by the said Act, ~~shall extend to, and be in force in, the Union territory of Delhi~~.".

4 Repealed by Act 38 of 1978, s.2 & Sch. I.

3. In this Act, unless the context otherwise requires,— Definitions.

(*a*) "Municipal Corporation of Delhi" means the Municipal Corporation of Delhi established under the Delhi Municipal Corporation Act, 1957; 66 of 1957.

(*b*) "new Corporation" means the new Road Transport Corporation for the Union territory of Delhi established under section 3 of the Road Transport Corporations Act, 1950. 64 of 1950.

4. On the establishment, under the Road Transport Corporations Act, 1950, of a new Corporation,— 64 of 1950. Vesting of assets, etc., in the new Corporation.

(*a*) all properties, movable and immovable, and all interests of whatsoever nature and kind therein belonging to, or vested in, the Municipal Corporation of Delhi, for the purpose of the Delhi Transport Undertaking, immediately before such establishment, shall vest in the new Corporation;

(*b*) all debts, obligations and liabilities incurred, all contracts entered into, and all matters and things engaged to be done by, with or for, the Municipal Corporation of Delhi for the purpose of the Delhi Transport Undertaking, and subsisting immediately before such establishment, shall be deemed to have been incurred, entered into or engaged to be done by, with or for, the new Corporation;

(*c*) all licences and permits granted to the Municipal Corporation of Delhi for the purpose of the Delhi Transport Undertaking, and in force immediately before such establishment, shall be deemed to have been granted to the new Corporation and shall have effect accordingly;

(*d*) all suits, prosecutions and other legal proceedings instituted, or which might have been instituted, by, for or against, the Municipal Corporation of Delhi for the purpose of Delhi Transport Undertaking, may,—

(*i*) if such suit, prosecution or other legal proceeding was pending immediately before the establishment of the new Corporation, or

(*ii*) if the cause of action for such suit, prosecution or other legal proceeding arose before such establishment and the institution of such suit, prosecution or other legal proceeding was not barred before such establishment by any law for the time being in force,

be continued or, as the case may be, instituted, by, for or against, the new Corporation;

(*e*) all rules, regulations, appointments, notifications, bye-laws, schemes, orders, standing orders and forms relating to transport services, whether made under the Delhi Road Transport Authority Act, 1950, or under the Delhi Municipal Corporation Act, 1957, and in force immediately before such establishment, shall, in so far as they are not inconsistent with the provisions of this Act, continue to be in force and be deemed to be regulations made by the new Corporation under section 45 of the Road Transport Corporations Act, 1950, unless and until they are superseded by regulations made under that section; 13 of 1950. 66 of 1957. 64 of 1950.

(*f*) notwithstanding anything contained in any other law for the time being in force or in any contract to the contrary, every officer and other employee of the Municipal Corporation of Delhi appointed or deemed to be appointed for the purpose of the Delhi Transport

Undertaking shall be transferred to, and become an officer or other employee of, the new Corporation with such designation as the new Corporation may determine and shall hold such office by the same tenure, on the same remuneration and on the same terms and conditions of service and with the same right to pension, gratuity and other matters as he would have held the same if the new Corporation had not been established and shall continue to do so unless and until such employment, tenure, remuneration and terms and conditions of service are duly altered or terminated by the new Corporation:

Provided that the tenure, remuneration and other terms and conditions of service of any such officer or other employee shall not be altered to his disadvantage without the approval of the Central Government:

Provided further that any service rendered, or deemed to have been rendered, in relation to road transport service, under the Municipal Corporation of Delhi, by any such officer or other employee before the establishment of the new Corporation shall be deemed to be service rendered under the new Corporation.

Payment of value of assets and liabilities.

5. (*1*) Where the sum total of the value of the properties and interests referred to in clause (*a*) of section 4, vested in the new Corporation (hereinafter in this section referred to as "the assets") exceeds the sum total of the debts, obligations and liabilities which are deemed to have been incurred by the new Corporation under clause (*b*) of that section (hereinafter in this section referred to as "the liabilities"), such excess shall be paid by the new Corporation to the Municipal Corporation of Delhi on such terms and conditions as may be determined by the Central Government in this behalf.

(*2*) Where the sum total of the liabilities exceeds the sum total of the value of the assets, such excess shall be paid by the Municipal Corporation of Delhi to the new Corporation on such terms and conditions as may be determined by the Central Government in this behalf.

(*3*) The sum total of the value of the assets and the sum total of the liabilities shall be such amounts as may be arrived at by agreement between the Municipal Corporation of Delhi and the new Corporation and where no such agreement can be reached, the amounts shall be determined by an arbitral tribunal consisting of one nominee of the Municipal Corporation of Delhi, one nominee of the new Corporation and a Chairman, to be nominated by the Chief Justice of the High Court of Delhi.

(*4*) An appeal shall lie to the High Court of Delhi against the decision of the tribunal and the order of that High Court on such appeal shall be final.

Power of the Central Government to exempt vehicles of the new Corporation from payment of certain charges.

6. The Central Government may, by order, in writing, exempt all or any of the vehicles of the new Corporation from payment of any tolls or other charges leviable under any enactment for the time being in force, for the use of the roads within the Union territory of Delhi.

7. On and from the commencement of this Act,— Amendment of Acts 64 of 1950, 66 of 1957 and 4 of 1939.

64 of 1950. (*a*) the Road Transport Corporations Act, 1950, shall, in its application to the Union territory of Delhi, be subject to the amendments specified in the First Schedule;

66 of 1957. (*b*) the Delhi Municipal Corporation Act, 1957, shall, in relation to the road transport services in the Union territory of Delhi, be subject to the amendments specified in the Second Schedule and references therein to "this Act" shall be construed as references to the "Road Transport Corporations Act, 1950"; 64 of 1950.

4 of 1939. (*c*) the Motor Vehicles Act, 1939, shall, in its application to the Union territory of Delhi, have effect subject to the provisions specified in the Third Schedule.

21 of 1971. ~~**8.** (*1*) The Delhi Road Transport Laws (Amendment) Ordinance, 1971,~~ ~~Repeal~~ and savings. is hereby repealed. 4 xxx

64 of 1950. 66 of 1957. 4 of 1939. ~~(*2*) Notwithstanding such repeal, anything done or any action taken under the Road Transport Corporations Act, 1950, or the Delhi Municipal Corporation Act, 1957, or the Motor Vehicles Act, 1939, as amended by the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of the Road Transport Corporations Act, 1950, the Delhi Municipal Corporation Act, 1957, or the Motor Vehicles Act, 1939, as the case may be, as amended by this Act.~~

THE FIRST SCHEDULE

[*See* section 7 (*a*)]

AMENDMENTS TO THE ROAD TRANSPORT CORPORATIONS ACT, 1950

Section 1.—Omit sub-section (*3*).

Section 3.—For "the whole or any part of the State", substitute "the whole or any part of the Union territory of Delhi".

Section 5.—In sub-section (*3*), for "both of the Central Government and of the State Government concerned in the Corporation in such proportion as may be agreed to by both the Governments and of nomination by each Government", substitute "of the State Government in the Corporation and of nomination by that Government".

Section 8.—Omit the proviso.

Section 12.—In clause (*b*), for "Chairman or Vice-Chairman", substitute "Chairman, Vice-Chairman, Chief Executive Officer, the General Manager, the Deputy General Manager or the Chief Accounts Officer of the Corporation".

Section 18.—For "State or part of the State", substitute "Union territory of Delhi or part thereof".

Section 19—(*i*) In sub-section (*1*), in clause (*a*), for "State", substitute "Union territory of Delhi";

(*ii*) in sub-section (*2*)—

(*a*) in clause (*c*)—

(*1*) for "State concerned", substitute "Union territory of Delhi";

4 Repealed by Act 38 of 1978, S. 2 + Sch. I.

(2) for "that State", substitute "that Union territory";

(b) after clause (m), insert—

"(n) to determine with the previous approval of the State Government, and in case of a road transport service operated in any extended area, also with the previous approval of the Government of the State within which such extended area is situated, fares and freights for the carriage of passengers and goods in any road transport service provided by the Corporation.".

After section 19, insert—

Disposal of unclaimed articles and property.

"19A. (1) When any articles or goods have come into the possession of a Corporation for carriage or otherwise and are not claimed by the owner or any other person appearing to the Corporation to be entitled thereto, the Corporation shall, if such owner or other person is known, cause a notice to be served upon him requiring him to remove the articles or goods within seven days of the service of such notice.

(2) If such owner or other person is not known or the notice cannot be served upon him or he does not comply with the requisition in the notice, the Corporation may, after the expiration of such period as may be specified by regulations made under this Act, sell the articles or goods by public auction and shall, after deducting from the sale-proceeds expenses for holding the sale or any amount which may be due to the Corporation, credit the surplus sale-proceeds, if any, to the Fund of the Corporation; and the sale-proceeds so credited may be paid on demand to any person who establishes his right thereto in a court of competent jurisdiction or within one year of such sale to the satisfaction of the Corporation.

Corporation to obtain the approval of the Central Government in certain cases.

19B. In the exercise of any of its powers under this Act, the Corporation shall not incur on any single work, service or scheme or for any other purpose a capital expenditure of more than twenty-five lakhs of rupees except with the previous approval of the Central Government.".

Section 21.—For "the Central Government in consultation with the State Government", substitute "that Government".

Section 23.—(a) For sub-section (1), substitute—

"(1) The State Government may provide to a Corporation established by that Government any capital that may be required by the Corporation for the purpose of carrying on its undertaking or for purposes connected therewith on such terms and conditions, not inconsistent with the provisions of this Act, as that Government may determine.";

(b) in sub-section (3), omit ", the Central Government" and "in consultation with the Central Government".

Section 26.—In sub-section (2), omit "and the Central Government".

Section 28.—In sub-sections (1) and (2), omit "in consultation with the Central Government".

Section 30.—Omit "and the Central Government".

Section 33.—In sub-section (*4*), for "the Legislature of the State", substitute "each House of Parliament".

Section 35.—(*a*) In sub-section (*2*), for "Central and the State Governments", substitute "State Government";

(*b*) in sub-section (*3*), for "the Legislature of the State", substitute "each House of Parliament".

Section 37.—In sub-section (*3*), for "the Legislature of the State", substitute "each House of Parliament".

Section 38.—Omit "with the previous approval of the Central Government,".

Section 39.—In sub-section (*2*), for "Central and the State Government", substitute "State Government".

Section 40.—(*i*) In clause (*b*), for "High Court exercising jurisdiction in relation to the State concerned", substitute "High Court of Delhi";

(*ii*) in clause (*c*)—

(*a*) for "lie to the High Court", substitute "lie to the High Court of Delhi";

(*b*) for "order of the High Court", substitute "order of that High Court".

Section 44.—In sub-section (*2*)—

(*i*) in clause (*a*), for "the Central and the State Government", substitute "the State Government";

(*ii*) after clause (*m*), insert—

"(*mm*) the service of notices and orders under this Act;".

Section 45.—In sub-section (*2*), after clause (*e*), insert—

"(*f*) the period after the expiration of which unclaimed articles or goods may be sold by public auction;

(*g*) the regulation of the carriage of passengers and goods in the road transport services of the Corporation.".

Section 46.—After "rules made by it under section 44", insert "or any regulations made by a Corporation under section 45".

After section 48, insert—

"CHAPTER VI

SPECIAL PROVISIONS APPLICABLE TO THE UNION TERRITORY OF DELHI

49. (*1*) No court shall proceed to the trial of any offence made punishable by or under this Act except on the complaint of, or on an information received from, the General Manager of the new Corporation or a person authorised by him by general or special order in this behalf in writing. Prosecution and cognizance of offences.

(2) All offences against this Act or any rule or regulation made thereunder, or any bye-law continued thereunder, whether committed within or without the limits of Union territory of Delhi, shall be cognizable by a magistrate.

Appointment of Magistrates.

50. (1) The State Government may appoint one or more magistrates of the first or second class for the trial of offences against this Act or any rule or regulation made thereunder or any bye-law continued thereunder and may prescribe the time and place at which such magistrate or magistrates shall sit for the despatch of business.

(2) Such magistrates and the members of their staff shall be paid such salary, pension, leave and other allowances as may, from time to time, be fixed by the State Government.

(3) The new Corporation shall, out of its fund, pay to the State Government the amounts of the salary, pension, leave and other allowances as fixed under sub-section (2) together with all other incidental charges in connection with the establishments of the said magistrates.

(4) Such magistrates shall have jurisdiction over the whole of the Union territory of Delhi.

(5) For the purposes of the Code of Criminal Procedure, 1898, all magistrates appointed under this section shall be deemed to be magistrates appointed under section 12 of that Code. 5 of 1898.

Composition of offences.

51. (1) The General Manager of the new Corporation or any officer or other employee specially empowered by him in this behalf in writing may, either before or after the institution of the proceedings, compound any offence made punishable by, or under, this Act.

(2) Where an offence has been compounded, the offender, if in custody, shall be discharged and no further proceedings shall be taken against him in respect of the offence so compounded.

Limitation of time for prosecution.

52. No person shall be liable to punishment for any offence against this Act or any rule or regulation made thereunder or any bye-law continued thereunder, unless complaint of such offence is made before a magistrate within six months next after,—

(a) the date of the commission of such offence, or

(b) the date on which the commission or existence of such offence was first brought to the notice of the complainant.

Power of magistrate to hear cases in absence of accused when summoned to appear.

53. If any person summoned to appear before a magistrate to answer a charge of an offence against this Act or any rule or regulation made thereunder, or any bye-law continued thereunder, fails to appear at the time and place mentioned in the summons, or on any date to which the hearing of the case is adjourned, the magistrate may hear and determine the case in his absence, if—

(a) service of the summons on such person is proved to his satisfaction, and

(b) no sufficient cause is shown for the non-appearance of such person.".

THE SECOND SCHEDULE

[*See* section 7(*b*)]

AMENDMENTS TO THE DELHI MUNICIPAL CORPORATION ACT, 1957

Section 2.—Omit clauses (*13*) and (*20*).

Section 9.—In sub-section (*2*), in sub-clause (*iii*) of clause (*b*), omit "or the Delhi Transport Committee".

Section 36.—In sub-section (*3*), for clause (*b*), substitute "(*b*) from the General Manager (Electricity) on any matter connected with the administration of the Delhi Electric Supply Undertaking".

Section 39.—In sub-section (*1*), omit ", the Delhi Transport Committee".

Section 42.—Omit sub-clause (*ii*) of clause (*d*).

Section 44.—Omit clause (*c*).

Section 50.—(*i*) In the heading, omit ", the Delhi Transport Committee";

(*ii*) in sub-section (*1*), omit ", the Delhi Transport Committee";

(*iii*) in sub-section (*2*), omit clause (*b*).

Section 52.—Omit ", the Delhi Transport Committee".

Section 53.—Omit ", the Delhi Transport Committee" and ", the Delhi Transport Undertaking".

Section 59.—(*i*) In the opening paragraph, omit "or the Delhi Transport Undertaking";

(*ii*) in clause (*d*), omit "or the General Manager (Transport)".

Section 60.—(*i*) In the heading, omit "and the General Manager (Transport)";

(*ii*) in sub-section (*1*), for "two suitable persons respectively as the General Manager (Electricity) and the General Manager (Transport)", substitute "a suitable person as the General Manager (Electricity)";

(*iii*) in sub-section (*2*), for "Each of the two General Managers", substitute "The General Manager (Electricity)";

(*iv*) in sub-section (*3*), for "any of the General Managers", substitute "the General Manager (Electricity)";

(*v*) in sub-section (*4*), for "Any of the General Managers", substitute "The General Manager (Electricity)".

Section 61.—For "Each of the General Managers", substitute "The General Manager (Electricity)".

Section 62.—(*i*) In sub-section (*1*), omit clause (*b*);

(*ii*) in sub-section (*2*), for "any of the General Managers", substitute "the General Manager (Electricity)";

(*iii*) in sub-section (*3*), for "any of the General Managers", substitute "the General Manager (Electricity)".

Section 63.—For "two General Managers", substitute "General Manager (Electricity)".

Section 64.—Omit sub-section (*2*).

Section 65.—In sub-section (*1*), omit ", the Delhi Transport Committee".

Section 66.—(*i*) In sub-section (*1*), for ", the General Manager (Electricity) or the General Manager (Transport)", substitute "or the General Manager (Electricity)";

(*ii*) in sub-section (*2*), for "any of the General Managers", substitute "the General Manager (Electricity)".

Section 67.—(*i*) In sub-section (*1*), omit ", the Delhi Transport Committee";

(*ii*) in sub-section (*2*), omit ", the Delhi Transport Committee".

Section 68.—Omit ", the Delhi Transport Committee".

Section 69.—Omit ", the Delhi Transport Committee".

Section 70.—(*i*) In sub-section (*1*),—

(*a*) in clause (*b*), omit ", or the Delhi Transport Undertaking";

(*b*) in clause (*c*), omit "or the Delhi Transport Undertaking";

(*ii*) in sub-section (*3*), omit "or the Delhi Transport Undertaking" and ', or as the case may be, the words and brackets "General Manager (Transport)"'.

Section 71.—In sub-clause (*i*) of clause (*b*), omit "or the Delhi Transport Committee".

Section 81.—(*i*) In sub-section (*1*), omit "and the General Manager (Transport) or any municipal officer authorised by him in this behalf";

(*ii*) in sub-section (*8*),—

(*a*) omit "and the General Manager (Transport)";

(*b*) for "respectively to the Delhi Electric Supply Undertaking and the Delhi Transport Undertaking", substitute "to the Delhi Electric Supply Undertaking".

Section 83.—In sub-section (*1*), omit ", the Delhi Transport Committee".

Section 90.—In sub-section (*7*), omit clause (*ii*).

Section 92.—In sub-section (*1*),—

(*i*) in sub-clause (*i*) of clause (*a*), omit ", the Delhi Transport Committee" and ", the Delhi Transport Undertaking";

(*ii*) in clause (*b*), omit ", the General Manager (Transport)".

Section 96.—Omit "or the General Manager (Transport)".

Section 99.—(*i*) In sub-section (*1*), in clause (*h*), omit ", the Delhi Transport Undertaking";

(*ii*) in sub-section (*2*), omit clause (*b*).

Section 100.—Omit sub-section (*3*).

Section 101.—In sub-section (*1*), in clause (*b*), omit sub-clause (*iii*).

Section 104.—(*i*) For "clauses (*c*), (*e*) or (*f*)", substitute "clause (*c*), (*e*) or (*f*)";

(*ii*) omit "or the General Manager (Transport)" and "or the Delhi Transport Committee".

Section 106.—(*i*) In sub-section (*1*), omit ", the General Manager (Transport) in the case of any work in connection with the Delhi Transport Undertaking";

(*ii*) in sub-clause (*3*), omit " or the General Manager (Transport)".

Section 109.—In sub-section (*1*), omit clause (*c*).

Section 110.—(*i*) In sub-section (*1*), omit clause (*c*);

(*ii*) in sub-section (*5*), in clause (*a*), omit sub-clause (*ii*).

Section 112.—Omit "or the Delhi Transport Committee".

Section 115.—In sub-section (*4*), in clause (*b*), omit ", or the Delhi Transport Undertaking".

Section 204.—Omit clause (*b*).

Section 208.—(*i*) In sub-section (*3*), omit "the Delhi Transport Committee";

(*ii*) in sub-section (*4*), omit "the Delhi Transport Committee".

Omit Chapter XIV.—Sections 287 to 297 (both inclusive).

Section 431.—(*i*) In the opening paragraph, omit "or the General Manager (Transport)";

(*ii*) in clause (*b*), omit "or the General Manager (Transport)".

Section 432.—In sub-section (*1*), omit "or the General Manager (Transport)".

Section 433.—In sub-sections (*1*) and (*2*), omit "or the General Manager (Transport)".

Section 438.—Omit "or the General Manager (Transport)".

Section 440.—Omit "or the General Manager (Transport)".

Section 442.—In sub-section (*1*), omit "or the General Manager (Transport)".

Section 443.—For "the Commissioner, the General Manager (Electricity) or the General Manager (Transport)", substitute "the Commissioner or the General Manager (Electricity)".

Section 450.—Omit "and the General Manager (Transport)", "respectively" and "and the Delhi Transport Committee".

Section 462.—Omit ", the Delhi Transport Committee" and "the General Manager (Transport)".

Omit sections 467 to 473 (both inclusive).

Section 476.—In sub-section (*2*), omit clause (*b*).

Section 481.—In sub-section (*1*), omit the paragraph "D. *Bye-laws relating to transport services*" and the entries occurring thereunder.

Section 487.—In sub-section (*2*), omit "or the Delhi Transport Undertaking".

Section 499.—In sub-section (*1*), omit ", the General Manager (Transport)".

Section 500.—Omit ", the General Manager (Transport)".

Section 504.—In sub-section (*1*), in clause (*a*), omit sub-clause (*ii*).

Section 509.—In sub-section (*1*), omit "or the General Manager (Transport)".

The Second Schedule.—Omit item 12.

THE THIRD SCHEDULE

[*See* section 7 (*c*)]

APPLICATION OF THE MOTOR VEHICLES ACT, 1939 IN RELATION TO THE UNION TERRITORY OF DELHI

The Central Government,—

(*a*) may, by notification in the Official Gazette, authorise subject to such terms and conditions, if any, as it may deem fit to impose, any person to exercise and perform, to the exclusion of the Licensing Authority, Registering Authority, Motor Vehicles Inspector, Traffic Inspector, Regional Transport Authority or State Transport Authority, as the case may be, and without following the procedure laid down for the purpose in the Motor Vehicles Act, 1939, all or such of the powers, functions and duties of the Licensing Authority, Registering Authority, Motor Vehicles Inspector, Traffic Inspector, Regional Transport Authority or the State Transport Authority under the said Act or under the rules made thereunder in relation to motor vehicles of the new Corporation and the drivers and conductors of those vehicles as may be specified in the notification;

(*b*) may, if it so thinks necessary, by order, cancel, suspend or vary the conditions of any stage carriage, contract carriage or public carrier's permit which has been granted or countersigned under Chapter IV of the Motor Vehicles Act, 1939, by any Regional Transport Authority in the Union territory of Delhi or by the State Transport Authority, Delhi, and is valid within the whole or any part of that territory, and any order so passed shall be final;

(*c*) if it so directs by order in writing, any Regional Transport Authority within the Union territory of Delhi or the State Transport Authority, Delhi, shall not grant, countersign or renew any permit under Chapter IV of the Motor Vehicles Act, 1939, other than a private carrier's permit;

(*d*) may, by order in writing, exempt the motor vehicles of the new Corporation or the employees of its Undertaking from the provisions of the Motor Vehicles Act, 1939, or of any rules made thereunder relating to the carrying of certificates of registration and fitness.

THE INDUSTRIES (DEVELOPMENT AND REGULATION) AMENDMENT ACT, 1971

No. 72 OF 1971

[24th December, 1971.]

An Act further to amend the Industries (Development and Regulation) Act, 1951.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Industries (Development and Regulation) Amendment Act, 1971.

(2) It shall be deemed to have come into force on the 1st day of November, 1971.

Amendment of section 3.

65 of 1951.

2. In the Industries (Development and Regulation) Act, 1951 (hereinafter referred to as the principal Act), in section 3,—

(i) after clause (a), the following clauses shall be inserted, namely:—

'(aa) "current assets" means bank balances and cash and includes such other assets or reserves as are expected to be

Ss. 2 to 10 Repealed by Act 38 of 1978, S. 2 + Sch. I

realised in cash or sold or consumed within a period of not more than twelve months in the ordinary course of business, such as, stock-in-trade, amounts due from sundry debtors for sale of goods and for services rendered, advance tax payments and bills receivable, but does not include sums credited to a provident fund, a pension fund, a gratuity fund or any other fund for the welfare of the employees, maintained by a company owning an industrial undertaking;

(*ab*) "current liabilities" means liabilities which must be met on demand or within a period of twelve months from the date they are incurred; and includes any current liability which is suspended under section 18FB;';

(*ii*) after clause (*c*), the following clause shall be inserted, namely:—

'(*cc*) "High Court" means the High Court having jurisdiction in relation to the place at which the registered office of a company is situate;';

(*iii*) after clause (*i*), the following clause shall be inserted, namely:—

"(*j*) words and expressions used herein but not defined in this Act and defined in the Companies Act, 1956, have the meanings respectively assigned to them in that Act.". 1 of 1956.

Insertion of new section 15A.

3. After section 15 of the principal Act, the following section shall be inserted, namely:—

Power to investigate into the affairs of a Company in liquidation.

"15A. (*1*) Where a company, owning an industrial undertaking is being wound up by or under the supervision of the High Court, and the business of such company is not being continued, the Central Government may, if it is of opinion that it is necessary, in the interests of the general public and, in particular, in the interests of production, supply or distribution of articles or class of articles relatable to the concerned scheduled industry, to investigate into the possibility of running or re-starting the industrial undertaking, make an application to the High Court praying for permission to make, or cause to be made, an investigation into such possibility by such person or body of persons as that Government may appoint for the purpose.

(*2*) Where an application is made by the Central Government under sub-section (*1*), the High Court shall, notwithstanding anything contained in the Companies Act, 1956, or in any other law for the time being in force, grant the permission prayed for.". 1 of 1956.

Amendment of section 18.

4. In section 18 of the principal Act, in sub-section (*1*), after the word and figures "section 15", the words, figures and letter "or section 15A" shall be inserted.

5. After section 18A of the principal Act, the following section shall be inserted, namely:— Insertion of new section 18AA.

'18AA. (*1*) Without prejudice to any other provision of this Act, if, from the documentary or other evidence in its possession, the Central Government is satisfied, in relation to an industrial undertaking, that— Power to take over industrial undertakings without investigation under certain circumstances.

(*a*) the persons in charge of such industrial undertaking have, by reckless investments or creation of incumbrances on the assets of the industrial undertaking, or by diversion of funds, brought about a situation which is likely to affect the production of articles manufactured or produced in the industrial undertaking, and that immediate action is necessary to prevent such a situation; or

(*b*) it has been closed for a period of not less than three months (whether by reason of the voluntary winding up of the company owning the industrial undertaking or for any other reason) and such closure is prejudicial to the concerned scheduled industry and that the financial condition of the company owning the industrial undertaking and the condition of the plant and machinery of such undertaking are such that it is possible to re-start the undertaking and such re-starting is necessary in the interests of the general public,

it may, by a notified order, authorise any person or body of persons (hereafter referred to as the "authorised person") to take over the management of the whole or any part of the industrial undertaking or to exercise in respect of the whole or any part of the undertaking such functions of control as may be specified in the order.

(*2*) The provisions of sub-section (*2*) of section 18A shall, as far as may be, apply to a notified order made under sub-section (*1*) as they apply to a notified order made under sub-section (*1*) of section 18A.

(*3*) Nothing contained in sub-section (*1*) and sub-section (*2*) shall apply to an industrial undertaking owned by a company which is being wound up by or under the supervision of the Court.

(*4*) Where any notified order has been made under sub-section (*1*), the person or body of persons having, for the time being, charge of the management or control of the industrial undertaking, whether by or under the orders of any court or any contract, instrument or otherwise, shall, notwithstanding anything contained in such order, contract, instrument or other arrangement, forthwith make over the charge of management or control, as the case may be, of the industrial undertaking to the authorised person.

(*5*) The provisions of sections 18B to 18E (both inclusive) shall, as far as may be, apply to, or in relation to, the industrial undertaking, in respect of which a notified order has been made under sub-section (*1*), as they apply to an industrial undertaking in relation to which a notified order has been issued under section 18A.'.

Insertion of new Chapters IIIAA, IIIAB and IIIAC.

6. After Chapter IIIA of the principal Act, the following Chapters shall be inserted, namely :—

'CHAPTER IIIAA

MANAGEMENT OR CONTROL OF INDUSTRIAL UNDERTAKINGS OWNED BY COMPANIES IN LIQUIDATION

Power of Central Government to authorise, with the permission of the High Court, persons to take over management or control of industrial undertakings.

18FA. (*1*) If the Central Government is of opinion that there are possibilities of running or re-starting an industrial undertaking, in relation to which an investigation has been made under section 15A, and that such industrial undertaking should be run or re-started, as the case may be, for maintaining or increasing the production, supply or distribution of articles or class of articles relatable to the scheduled industry, needed by the general public, that Government may make an application to the High Court praying for permission to appoint any person or body of persons to take over the management of the industrial undertaking or to exercise in respect of the whole or any part of the industrial undertaking such Functions of control as may be specified in the application.

(*2*) Where an application is made under sub-section (*1*), the High Court shall make an order empowering the Central Government to authorise any person or body of persons (hereinafter referred to as the "authorised person") to take over the management of the industrial undertaking or to exercise functions of control in relation to the whole or any part of the industrial undertaking (hereinafter referred to as the "concerned part") for a period not exceeding five years:

Provided that if the Central Government is of opinion that it is expedient in the interests of the general public that the authorised person should continue to manage the industrial undertaking, or continue to exercise functions of control in relation to the concerned part, as the case may be, after the expiry of the period of five years aforesaid, it may make an application to the High Court for the continuance of such management or functions of control, for such period, not exceeding two years at a time, as may be specified in the application and thereupon the High Court may make an order permitting the authorised person to continue to manage the industrial undertaking or to exercise functions of control in relation to the concerned part:

Provided further that the total period of such continuance (after the expiry of the initial period of Five Years) shall not, in any case, be permitted to exceed ten years.

(*3*) Where an order has been made by the High Court under sub-section (*2*), the High Court shall direct the Official Liquidator or any other person having, for the time being, charge of the management or control of the industrial undertaking, whether by or under the orders of any court, or any contract or instrument or otherwise, to make over the management of such undertaking or the concerned part, as the case may be, to the authorised person and thereupon the authorised person shall be deemed to be the Official Liquidator in respect of the industrial undertaking or the concerned part, as the case may be.

(*4*) Before making over the possession of the industrial undertaking or the concerned part to the authorised person, the Official

Liquidator shall make a complete inventory of all the assets and liabilities of the industrial undertaking or the concerned part, as the case may be, in the manner specified in section 18FG and deliver a copy of such inventory to the authorised person, who shall, after verifying the correctness thereof, sign on the duplicate copy thereof as evidence of the receipt of the inventory by him.

(*5*) On taking over the management of the industrial undertaking, or on the commencement of the exercise of functions of control in relation to the concerned part, the authorised person shall take immediate steps to so run the industrial undertaking or the concerned part as to ensure the maintenance of production.

(*6*) The authorised person may, on such terms and conditions and subject to such limitations or restrictions as may be prescribed, raise any loan for the purpose of running the industrial undertaking or the concerned part, and may, for that purpose, create a floating charge on the current assets of the industrial undertaking or the concerned part, as the case may be.

(*7*) Where the authorised person is of opinion that the replacement or repair of any machinery of the industrial undertaking or the concerned part is necessary for the purpose of efficient running of the industrial undertaking or such part, he shall, on such terms and conditions and subject to such limitations or restrictions as may be prescribed, make such replacement or repair, as the case may be.

(*8*) The loan obtained by the authorised person shall be recovered from the assets of the industrial undertaking or the concerned part, in such manner and subject to such conditions as may be prescribed.

(*9*) For the purpose of running the industrial undertaking, or exercising functions of control in relation to the concerned part, the authorised person may employ such of the former employees of the industrial undertaking whose services became discharged by reason of the winding up of the company owning such undertaking and every such person employed by the authorised person shall be deemed to have entered into a fresh contract of service with the company.

(*10*) The proceedings in the winding up of the company in so far as they relate to—

(*a*) the industrial undertaking, the management of which has been taken over by the authorised person under this section, or

(*b*) the concerned part in relation to which any function of control is exercised by the authorised person under this section,

shall, during the period of such management or control, remain stayed, and, in computing the period of limitation for the enforcement of any right, privilege, obligation or liability in relation to such undertaking or the concerned part, the period during which such proceedings remained stayed shall be excluded.

CHAPTER IIIAB

POWER TO PROVIDE RELIEF TO CERTAIN INDUSTRIAL UNDERTAKINGS

18FB. (*1*) The Central Government may, if it is satisfied, in relation to an industrial undertaking or any part thereof, the management

Power of Central Government to

make certain declarations in relation to industrial undertakings, the management or control of which has been taken over under section 18A, section 18AA or section 18FA.

or control of which has been taken over under section 18A, whether before or after the commencement of the Industries (Development and Regulation) Amendment Act, 1971, or under section 18AA or section 18FA, that it is necessary so to do in the interests of the general public with a view to preventing fall in the volume of production of any scheduled industry, it may, by notified order, declare that—

(*a*) all or any of the enactments specified in the Third Schedule shall not apply or shall apply with such adaptations, whether by way of modification, addition or omission (which does not, however, affect the policy of the said enactments) to such industrial undertaking, as may be specified in such notified order, or

(*b*) the operation of all or any of the contracts, assurances of property, agreements, settlements, awards, standing orders or other instruments in force (to which such industrial undertaking or the company owning such undertaking is a party or which may be applicable to such industrial undertaking or company) immediately before the date of issue of such notified order shall remain suspended or that all or any of the rights, privileges, obligations and liabilities accruing or arising thereunder before the said date, shall remain suspended or shall be enforceable with such adaptations and in such manner as may be specified in the notified order.

(*2*) The notified order made under sub-section (*1*) shall remain in force, in the first instance, for a period of one year, but the duration of such notified order may be extended from time to time by a further notified order by a period not exceeding one year at a time:

Provided that no such notified order shall, in any case, remain in force—

(*a*) after the expiry of the period for which the management of the industrial undertaking was taken over under section 18A, section 18AA or section 18FA, or

(*b*) for more than five years in the aggregate from the date of issue of the first notified order,

whichever is earlier.

(*3*) Any notified order made under sub-section (*1*) shall have effect notwithstanding anything to the contrary contained in any other law, agreement or instrument or any decree or order of a court, tribunal, officer or other authority or of any submission, settlement or standing order.

(*4*) Any remedy for the enforcement of any right, privilege, obligation or liability referred to in clause (*b*) of sub-section (*1*) and suspended or modified by a notified order made under that sub-section shall, in accordance with the terms of the notified order, remain suspended or modified, and all proceedings relating thereto pending before any court, tribunal, officer or other authority shall accordingly remain stayed or be continued subject to such adaptations, so, however, that on the notified order ceasing to have effect—

(*a*) any right, privilege, obligation or liability so remaining suspended or modified shall become revived and enforceable as if the notified order had never been made;

(*b*) any proceeding so remaining stayed shall be proceeded with, subject to the provisions of any law which may then be in force, from the stage which had been reached when the proceedings became stayed.

(*5*) In computing the period of limitation for the enforcement of any right, privilege, obligation or liability referred to in clause (*b*) of sub-section (*1*), the period during which it or the remedy for the enforcement thereof remained suspended shall be excluded.

CHAPTER IIIAC

LIQUIDATION OR RECONSTRUCTION OF COMPANIES

Power of Central Government to call for report on the affairs and working of managed company.

18FC. Where the management or control of an industrial undertaking has been taken over under section 18A, whether before or after the commencement of the Industries (Development and Regulation) Amendment Act, 1971, or under section 18AA or section 18FA, the Central Government may, at any time during the continuance of such management or control, call for a report from the authorised person on the affairs and working of the industrial undertaking and in submitting the report the authorised person shall take into account the inventory and the lists of members and creditors prepared under section 18FG.

Decision of Central Government in relation to managed company.

18FD. (*1*) If, on receipt of the report submitted by the authorised person, the Central Government is satisfied,—

(*a*) in relation to the company owning the industrial undertaking, which is not being wound up by the High Court, that the financial condition and other circumstances of the company are such that it is not in a position to meet its current liabilities out of its current assets, that Government may, if it considers necessary or expedient in the interests of the general public so to do, by order, decide that the industrial undertaking should be sold as a running concern as provided in section 18FE and proceedings should simultaneously be started for the winding up, by the High Court, of the company;

(*b*) in relation to the company, owning the industrial undertaking, which is being wound up by the High Court, that its assets and liabilities are such that in the interests of its creditors and contributories the industrial undertaking should be sold as a running concern as provided in section 18FE, it may, by order, decide accordingly.

(*2*) Notwithstanding anything contained in sub-section (*1*), if, on receipt of the report submitted by the authorised person, the Central Government is satisfied that—

(*a*) in the interests of the general public, or

(*b*) in the interests of the shareholders, or

(*c*) to secure the proper management of the company owning the industrial undertaking,

it is necessary so to do, that Government may, by order, decide to prepare a scheme for the reconstruction of the company owning the industrial undertaking:

Provided that no such scheme shall be prepared in relation to a company which is being wound up by or under the supervision of the High Court, except with the previous permission of that Court.

(3) The powers exercisable by the Central Government under section 18F, in relation to an undertaking taken over under section 18A, shall also be exercisable in relation to an undertaking taken over under section 18AA or section 18FA, but such powers shall not be exercised after the making of an order under sub-section (1) or, as the case may be, under sub-section (2) of this section.

Provisions where Government decides to follow the course of action specified in section 18FD(1).

18FE. (1) The provisions hereinafter laid down shall apply where the Central Government decides that the course of action specified in sub-section (1) of section 18FD should be followed, namely:—

(a) the decision of the Central Government that the course of action specified in clause (a) of sub-section (1) of section 18FD should be followed in relation to a company owning an industrial undertaking shall be deemed to be a ground specified in section 433 of the Companies Act, 1956, on which the company may be wound up by the High Court; 1 of 1956.

(b) the authorised person shall, as soon as may be, after the decision specified in clause (a) of sub-section (1) of section 18FD has been taken by the Central Government, present an application to the High Court for the winding up of the company owning the industrial undertaking;

(c) when an application is made by the authorised person, under clause (b), for the winding up, by the High Court, of the company owning the industrial undertaking, the High Court shall order the winding up of the company and shall, notwithstanding anything contained in the Companies Act, 1956, appoint the authorised person as the Official Liquidator in relation to such undertaking; 1 of 1956.

(d) whenever the Central Government decides under clause (b) of sub-section (1) of section 18FD that the industrial undertaking should be sold as a running concern, it shall cause a copy of its decision to be laid before the High Court;

(e) until the industrial undertaking referred to in clause (a) or clause (b) of sub-section (1) of section 18FD is sold or purchased in pursuance of this section, the authorised person shall continue to function as the Official Liquidator in relation to the said undertaking in the winding up proceedings of the company, and, thereafter the Official Liquidator appointed by the Central Government under section 448 of the Companies Act, 1956, shall take over and function as the Official Liquidator in the said proceedings. 1 of 1956.

(2) The authorised person shall make a report to the Central Government as to what should be the reserve price for the sale of the industrial undertaking as a running concern.

(3) In making a report under sub-section (2), the authorised person shall have regard to—

(a) the financial condition of the company owning the industrial undertaking on the date on which the order under section 18FD is made—

(i) as disclosed in its books of account,

(*ii*) as disclosed in its balance-sheet and profit and loss account during a period of five years immediately preceding the said date;

(*b*) the condition and nature of the plant, machinery, instruments and other equipment from the point of view of their suitability for profitable use in the running of the industrial undertaking;

(*c*) the total amount of liability on account of secured and unsecured debts including overdrafts, if any, drawn on banks, liabilities on account of terminal benefits to the employees and other borrowings and other liabilities of the company; and

(*d*) other relevant factors including the factor that the industrial undertaking will be sold free from all incumbrances.

(*4*) Notice of the reserve price determined by the authorised person shall be given in such manner as may be prescribed to the members and creditors of the company owning such industrial undertaking to make representations within a specified time to the Central Government through the authorised person and the Central Government shall, after considering the representations received and the report of the authorised person, determine the reserve price.

(*5*) The authorised person shall thereafter, with the permission of the High Court, invite tenders from the public in such manner as may be determined by the High Court for the sale of the industrial undertaking as a running concern subject to the condition that it will be sold to the person offering the highest price which shall not be less than the reserve price determined under sub-section (*4*):

Provided that the High Court shall not refuse to grant such permission if it is satisfied that the company is not in a position to meet its current liabilities out of its current assets.

(*6*) The industrial undertaking shall be sold to the highest bidder, as a running concern, only if the price offered by him therefore is not less than the reserve price.

(*7*) Where no offer of price is equal to, or more than, the reserve price, the industrial undertaking shall be purchased by the Central Government at the reserve price.

(*8*) (*a*) The amount realised from the sale of the industrial undertaking as a running concern together with any other sum which be realised from any contributory, purchaser or any other person from whom any money is due to the company shall be utilised in accordance with the provisions of the Companies Act, 1956, in discharging the liabilities of the company and distributing the balance, if any, amongst the members of the company.

1 of 1956.

(*b*) In other respects, the provisions of the Companies Act, 1956, relating to the winding up of a company by the High Court shall, as far as may be, apply.

1 of 1956

(*9*) When an industrial undertaking is sold to any person under sub-section (*6*), or purchased by the Central Government under sub-section (*7*), there shall be transferred to and vested in the purchaser,

free from all inumbrances, all such assets relating to the industrial undertaking as are referred to in sub-clause (i) of clause (a) of section 18FG and existing at the time of the sale or purchase.

Provisions where Government decides to follow the course of action specified in section 18FD(2).

18FF. (*1*) **Where in any case** the Central Government decides that the course of action specified in sub-section (*2*) of section 18FD should be followed, it shall, subject to the provisions of that sub-section, cause to be prepared, by the authorised person, a scheme for the reconstruction of the company, owning the industrial undertaking, in accordance with the provisions hereinafter contained and the authorised person shall submit the same for the approval of that Government.

(*2*) The scheme for the reconstruction of the company owning the industrial undertaking may contain provisions for all or any of the following matters, namely:—

(*a*) the constitution, name and registered office, the capital, assets, powers, rights, interests, authorities and privileges, the liabilities, duties and obligations of the company on its reconstruction;

(*b*) any change in the Board of director, or the appointment of a new Board of directors of the company on its reconstruction and the authority by whom, the manner in which and the other terms and conditions on which, such change or appointment shall be made and in the case of appointment of a new Board of directors or of any director, the period for which such appointment shall be made;

(*c*) the vesting of controlling interest, in the reconstructed company, in the Central Government either by the appointment of additional directors or by the allotment of additional shares;

(*d*) the alteration of the memorandum and articles of association of the company, on its reconstruction, to give effect to such reconstruction;

(*e*) subject to the provisions of the scheme, the continuation by or against the company, on its reconstruction, of any action or proceedings pending against the company immediately before the date of its reconstruction;

(*f*) the reduction of the interest or rights which the members and creditors have in or against the company before its reconstruction to such extent as the Central Government may consider necessary in the interests of the general public or in the interests of the members and creditors or for the maintenance of the business of the company:

Provided that nothing contained in this clause shall be deemed to authorise the reduction of the interest or rights of any creditor (including Government) in respect of any loan or advance made by that creditor to the company after the date on which the management of the industrial undertaking of the company has been taken over under section 18A, section 18AA, or section 18FA;

(*g*) the payment in cash or otherwise to the creditors in full satisfaction of their claim—

(*i*) in respect of their interest or rights in or against the company before its reconstruction; or

(*ii*) where their interest or rights in or against the company has or have been reduced under clause (*f*), in respect of such interest, or rights as so reduced;

(*h*) the allotment to the members of the company for shares held by them therein before its reconstruction [whether their interest in such shares has been reduced under clause (*f*) or not], of shares in the company on its reconstruction and where it is not possible to allot shares to any members, the payment in cash to those members in full satisfaction of their claim—

(*1*) in respect of their interest in shares in the company before its reconstruction; or

(*2*) where such interest has been reduced under clause (*f*), in respect of their interest in shares as so reduced;

(*i*) the offer by the Central Government to acquire by negotiations with the members of the company their respective shares on payment in cash to those members who may volunteer to sell their shares to the Central Government in full satisfaction of their claim—

(*1*) in respect of their interest in shares in the company before its reconstruction; or

(*2*) where such interest has been reduced under clause (*f*), in respect of their interest in shares as so reduced;

(*j*) the conversion of any debentures issued by the company after the taking over of the management of the company under section 18A or section 18AA or section 18FA or of any loans obtained by the company after that date or of any part of such debentures or loans, into shares in the company and the allotment of those shares to such debenture-holders or creditors, as the case may be;

(*k*) the increase of the capital of the company by the issue of new shares and the allotment of such new shares to the Central Government;

(*l*) the continuance of the services of such of the employees of the company as the Central Government may specify in the scheme in the company itself, on its reconstruction, on such terms and conditions as the Central Government thinks fit;

(*m*) notwithstanding anything contained in clause (*l*), where any employees of the company whose services have been continued under clause (*l*) have, by notice in writing given to the company at any time before the expiry of one month next following the date on which the scheme is sanctioned by the High Court, intimated their intention of not becoming employees of the company, on its reconstruction, the payment to such employees and to other employees whose services have not been continued on the reconstruction of the company, of compensation, if any, to

which they are entitled under the Industrial Disputes Act, 1947, and such pension, gratuity, provident fund and other retirement benefits ordinarily admissible to them under the rules or authorisation of the company immediately before the date of its reconstruction; 14 of 1947.

(*n*) any other terms and conditions for the reconstruction of the company;

(*o*) such incidental, consequential and supplemental matters as are necessary to secure that the reconstruction of the company shall be fully and effectively carried out.

(3) (*a*) A copy of the scheme, as approved by the Central Government, shall be sent in draft to the company, to the registered trade unions, if any, of which the employees of the company are members and to the creditors thereof for suggestions and objections, if any, within such period as the Central Government may specify for this purpose.

(*b*) The Central Government may make such modifications, if any, in the draft scheme as it may consider necessary in the light of the suggestions and objections received from the company, from the registered trade unions of which the employees of the company are members and from any members or creditors of the company.

(4) The scheme shall thereafter be placed before the High Court for its sanction and the High Court, if satisfied that the scheme is in the interests of the general public or in the interests of the shareholders or for securing the proper management of the company and that the scheme is designed to be fair and reasonable to the members and creditors of the company, may, after giving a reasonable opportunity to the company and to its members and creditors of showing cause, sanction the scheme without any modification or with such modifications as it may consider necessary.

(5) The scheme, as so sanctioned by the High Court, shall come into force on such date as that Court may specify in this behalf:

Provided that different dates may be specified for different provisions of the scheme.

(6) The sanction accorded by the High Court under sub-section (4) shall be conclusive evidence that all the requirements of this section relating to the reconstruction of the company have been complied with, and a copy of the sanctioned scheme certified by the High Court to be a true copy thereof, shall, in all legal proceedings (whether original or in appeal or otherwise), be admitted as evidence to the same extent as the original scheme.

(7) On and from the date of the coming into operation of the scheme or any provision thereof, the scheme or such provision shall be binding on the company and also on all the members and other creditors and employees of the company and on any other person having any right or liability in relation to the company.

(8) On the coming into operation of the scheme or any provision thereof, the authorised person shall cease to function, and the management of the reconstructed company shall be assumed by the Board of directors as provided in the scheme.

(*9*) Copies of the scheme shall be laid before each House of Parliament, as soon as may be, after the scheme has been sanctioned by the Court.

(*10*) The provisions of this section and of any scheme made thereunder shall have effect notwithstanding anything contained in sections 391 to 394A (both inclusive) of the Companies Act, 1956.

1 of 1956.

Preparation of inventory of assets and liabilities and list of members and creditors of managed company.

18FG. For the purposes of this Act, the authorised person shall, as soon as may be, after taking over the management of the industrial undertaking of a company under section 18A or section 18AA or section 18FA,—

(*a*) prepare a complete inventory of—

(*i*) all properties, movable and immovable, including lands, buildings, works, workshops, stores, instruments, plant, machinery, automobiles and other vehicles, stocks of materials in the course of production, storage or transit, raw materials, cash balances, cash in hand, deposits in bank or with any other person or body or on loan, reserve funds, investments and book debts and all other rights and interests arising out of such property as were immediately before the date of taking over of the industrial undertaking in the ownership, possession, power or control of the company, whether within or without India; and all books of account, registers, maps, plans, sections, drawings, records, documents or titles of ownership of property, and all other documents of whatever nature relating thereto; and

(*ii*) all borrowings, liabilities and obligations of whatever kind of the company including liability on account of terminal benefits to its employees subsisting immediately before the said date;

(*b*) prepare separately a list of members, and a list of creditors, of such company as on the date of taking over of the management of the industrial undertaking showing separately in the list of creditors, the secured creditors and the unsecured creditors:

Provided that where the management of the industrial undertaking of a company has been taken over under the said section 18A before the commencement of the Industries (Development and Regulation) Amendment Act, 1971, the aforesaid functions shall be performed by the authorised person within six months from such commencement.

Stay of suits and other proceedings.

18FH. In the case of a company in respect of which an order under section 18FD has been made, no suit or other legal proceeding shall be instituted or continued against the company except with the previous permission of the Central Government or any officer or authority authorised by that Government in this behalf.'.

Amendment of section 25.

7. In sub-section (*1*) of section 25 of the principal Act, for the word, figures and letter "and 18A", the word, figures and letters ",18A, 18AA and 18FA" shall be substituted.

Insertion of new section 29D.

8. After section 29C of the principal Act, the following section shall be inserted, namely:—

Debts incurred by the authorised person to have priority.

"29D. Every debt arising out of any loan obtained by the authorised person for carrying on the management of, or exercising functions of control in relation to, an industrial undertaking or part thereof, the management of which has been taken over under section 18A or section 18AA or section 18FA,—

(*a*) shall have priority over all other debts, whether secured or unsecured, incured before the management of such industrial undertaking was taken over;

(*b*) shall be a preferential debt within the meaning of section 530 of the Companies Act, 1956, 1 of 1956.

and such debts shall rank equally among themselves and be paid in full out of the assets of the industrial undertaking unless such assets are insufficient to meet them, in which case they shall abate in equal proportions.".

Amendment of section 30.

9. In section 30 of the principal Act, in sub-section (*2*), after clause (*p*), the following clause shall be inserted, namely:—

"(*pp*) any matter which is to be or may be prescribed for giving effect to the provisions of Chapter IIIAA or Chapter IIIAC;".

Insertion of new Schedule.

10. In the principal Act, after the Second Schedule, the following Schedule shall be inserted, namely:—

"THE THIRD SCHEDULE

(*See* section 18FB)

1. The Industrial Employment (Standing Orders) Act, 1946. 20 of 1946.

2. The Industrial Disputes Act, 1947. 14 of 1947.

~~3. The Minimum Wages Act, 1948.".~~ ~~11 of 1948.~~

Repeal and savings.

11. (*1*) The Industries (Development and Regulation) Amendment Ordinance, 1971 and the Cotton Textile Companies (Management of Undertakings and Liquidation or Reconstruction) Act, 1967 are hereby repealed. Ord. 20 of 1971. 29 of 1967.

(*2*) Notwithstanding such repeal,—

(*a*) anything done or any action taken under the principal Act as amended by the Ordinance so repealed, shall have effect as if it were done or taken under the corresponding provisions of the principal Act as amended by this Act;

(*b*) anything done or any action taken or any order, rule or appointment made, scheme prepared or reserve price fixed under the Cotton Textile Companies (Management of Undertakings and Liquidation or Reconstruction) Act, 1967, before the commencement of the Ordinance so repealed shall, in so far as it is not inconsistent with the provisions of the Industries (Development and Regulation) Act, 1951, as amended by this Act, be deemed to have been done, taken, made, prepared or fixed under the corresponding provisions of the Industries (Development and Regulation) Act, 1951, as so amended, as if the said Act, as so amended, were in force on the date on 29 of 1967. 65 of 1951.

which such thing was done, action was taken, order, rule or appointment was made, scheme was prepared and reserve price was fixed and any proceeding commenced under the Cotton Textile Companies (Management of Undertakings and Liquidation or Reconstruction) Act, 1967, which was pending immediately before the commencement of the Ordinance so repealed may be continued from the stage which was reached in such proceeding immediately before such commencement as if such proceeding were commenced under the corresponding provisions of the Industries (Development and Regulation) Act, 1951, as amended by this Act.

THE UNION TERRITORIES TAXATION LAWS (AMENDMENT) ACT, 1971

No. 73 of 1971

[*24th December*, 1971.]

An Act further to amend certain taxation laws in the Union territories.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title, extent and commencement.

1. (*1*) This Act may be called the Union Territories Taxation Laws (Amendment) Act, 1971.

(*2*) It extends to all the Union territories.

(*3*) It shall come into force on such date[1] as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of certain taxation laws.

2. The taxation laws as in force in each of the Union territories, mentioned in the Schedule, shall have effect subject to the amendments specified therein:

Provided that any such amendment of a taxation law relating to the imposition of tax on the sale or purchase of goods declared to be of special importance under section 14 of the Central Sales Tax Act, 1956, 74 of 1956. shall be subject to the condition that in no case the amount of tax together with surcharge payable in respect thereof under the said taxation law shall exceed the tax calculated at the maximum rate prescribed under clause (*a*) of section 15 of the said Act.

[1] Repealed in its application to the Union territories of Delhi, Andaman and Nicobar Islands, Lacadive, Minicoy and Amindivi Islands, Dadra and Nagar Haveli, Goa, Daman and Diu, Pondicherry and Chandigarh, by Act 14 of 1973 (w.e.f. 1.4.1973).

3. Save as otherwise provided, the additional duty or tax or surcharge leviable or chargeable under the relevant taxation law, amended as aforesaid, shall be levied and collected in the same manner as the duty or tax is levied and collected under the said taxation law and the provisions of that taxation law and the rules thereunder, as far as may be applicable in this behalf, shall apply accordingly. **Levy and collection of additional duty, tax or surcharge.**

THE SCHEDULE

(*See* section 2)

I. DELHI

1. THE INDIAN STAMP ACT, 1899 (2 OF 1899)

After section 3A, *insert*:—

'3B. (*1*) Every instrument chargeable with duty under section 3 read with Schedule IA, not being an instrument mentioned in Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a), shall, in addition to such duty, be chargeable for purposes of the Union with a duty of ten paise. **Instruments chargeable with additional duty.**

(*2*) The additional duty with which any instrument is chargeable under sub-section (*1*) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription.'.

2. THE U.P. ENTERTAINMENT AND BETTING TAX ACT, 1937 (U.P. ACT 8 OF 1937)

(*a*) *After* section 3, *insert*:—

"3A. Notwithstanding anything contained in section 3, the amount of entertainment tax payable under this Act shall be increased by a surcharge for purposes of the Union calculated at the rate of ten paise for every ticket of admission to an entertainment (including a complimentary ticket): **Surcharge on payment for admission to entertainment.**

Provided that where the proprietor is allowed to pay the entertainment tax in accordance with the provisions of sub-section (*2*) of section 4, the surcharge shall be levied and paid at the rate of five per cent. of the amount of entertainment tax computed under sub-section (*2*) of the said section 4.".

(*b*) *After* section 11, *insert*:—

"11A. Notwithstanding anything contained in section 11, the amount of the totalisator tax computed at the rate specified in the said section 11 shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per centum of that amount.". **Surcharge on totalisator.**

(*c*) *After* section 14, *insert*:—

"14A. Notwithstanding anything contained in section 14, the amount of betting tax computed at the rate specified in the said section 14 shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per centum of that amount.". **Surcharge on betting**

(*d*) *After* section 17, *insert*:—

Proceeds of surcharge to be appropriated for purposes of the Union.

"17A. Notwithstanding anything contained in section 184 of the Delhi Municipal Corporation Act, 1957, the whole proceeds of the surcharge on entertainment and betting taxes levied under section 3A, section 11A or section 14A shall form part of the Consolidated Fund of India and be appropriated for purposes of the Union.". 66 of 1957.

3. THE BENGAL FINANCE (SALES TAX) ACT 1941 (BENGAL ACT 6 OF 1941)

After section 5A, *insert*:—

Levy of surcharge on sales of goods.

"5AA. The amount of tax payable by a dealer under this Act shall be increased by a surcharge for purposes of the Union calculated at the rate of two paise per rupee of that amount.".

4. THE DELHI MOTOR VEHICLES TAXATION ACT, 1962 (57 OF 1962)

After section 3, *insert*:—

Levy of surcharge on certain motor vehicles.

"3A. (*1*) There shall also be levied and collected on all motor vehicles mentioned at serial No. I, serial No. VII and serial No. VIII of Part A of Schedule I, which are used or kept for use in Delhi, a surcharge for purposes of the Union calculated at the rate of ten calculated at the rate of two paise per rupee of that amount.".

(*2*) Notwithstanding anything contained in section 20, the whole proceeds of the surcharge levied under sub-section (*1*) shall form part of the Consolidated Fund of India and be appropriated for purposes of the Union.".

II. MANIPUR

1. THE INDIAN STAMP ACT, 1899 (2 OF 1899)

After section 3A, *insert*:—

Instruments chargeable with additional duty.

'3B. (*1*) Every instrument chargeable with duty under section 3 read with Schedule I, not being an instrument mentioned in Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a), shall, in addition to such duty, be chargeable for purposes of the Union with a duty of ten paise.

(*2*) The additional duty with which any instrument is chargeable under sub-section (*1*) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription.'.

2. THE ASSAM MOTOR VEHICLES TAXATION ACT, 1936 (ASSAM ACT IX OF 1936)

After section 4, *insert*:—

Levy of surcharge on certain motor vehicles.

"4A. The amount of tax computed at the rate specified in the First Schedule to this Act in relation to motor vehicles mentioned at Article No. I and items (A) and (B) of Article No. II of Part A of the said Schedule shall be increased by a surcharge for purposes of

3. THE ASSAM AMUSEMENTS AND BETTING TAX ACT, 1939, (ASSAM ACT VI OF 1939)

(*a*) *After* section 3A, *insert*:—

"3B. The amount of entertainment tax payable under this Act shall be increased by a surcharge for purposes of the Union calculated at the rate of ten paise for every ticket of admission to an entertainment (including a free or complimentary pass or ticket): Surcharge on payment for admission to entertainment.

Provided that where the proprietor is allowed to pay the entertainment tax in accordance with the provisions of sub-section (*3*) of section 3, the surcharge shall be levied and paid at the rate of five per centum of the amount of tax computed under sub-section (*3*) of the said section 3.".

(*b*) *After* section 15, *insert*:—

"15A. The amount of the totalisator tax computed at the rate specified in section 15 shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per centum of that amount.". Surcharge on totalisator.

(*c*) *After* section 18, *insert*:—

"18A. The amount of betting tax computed at the rate specified in section 18 shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per centum of that amount.". Surcharge on betting.

4. THE ASSAM SALES TAX ACT, 1947 (ASSAM ACT XVII OF 1947)

After section 5, *insert*:—

"5A. The amount of tax payable by a dealer under this Act shall be increased by a surcharge for purposes of the Union calculated at the rate of two paise per rupee of that amount.". Levy of surcharge on sales of goods.

5. THE MANIPUR (SALES OF MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1962 (55 OF 1962)

After section 3, *insert*:—

"3A. Notwithstanding anything contained in section 3, the amount of tax payable by a dealer under the said section shall be increased by a surcharge for purposes of the Union calculated at the rate of two paise per rupee of that amount.". Levy of surcharge.

III. TRIPURA

1. THE INDIAN STAMP ACT, 1899 (2 OF 1899)

After section 3A, *insert*:—

'3B. (*1*) Every instrument chargeable with duty under section 3 read with Schedule I, not being an instrument mentioned in Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a), shall, in addition to such duty, be chargeable for purposes of the Union with a duty of ten paise. Instruments chargeable with additional duty.

(*2*) The additional duty with which any instrument is chargeable under sub-section (*1*) shall be paid and such payment shall be

indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription.'.

2. THE BENGAL AMUSEMENTS TAX ACT, 1922 (BENGAL ACT V OF 1922)

(*a*) *After* section 3, *insert*:—

Surcharge on payment for admission to entertainment.

"3A. The amount of entertainment tax payable under this Act shall be increased by a surcharge for purposes of the Union calculated at the rate of ten paise for every ticket of admission to an entertainment (including a free or complimentary pass or ticket):

Provided that where the proprietor is allowed to pay the entertainment tax in accordance with the provisions of sub-section (*4*) of section 3, the surcharge shall be levied and paid at the rate of five per centum of the amount of tax computed under sub-section (*4*) of the said section 3.".

(*b*) *After* section 15, *insert*:—

Surcharge on totalisator.

"15A. The amount of the totalisator tax computed at the rate specified in section 15 shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per centum of that amount.".

(*c*) *After* section 18, *insert*:—

Surcharge on betting.

"18A. The amount of betting tax computed at the rate specified in section 18 shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per centum of that amount.".

IV. ANDAMAN AND NICOBAR ISLANDS

THE INDIAN STAMP ACT, 1899 (2 OF 1899)

After section 3A, *insert*:—

Instruments chargeable with additional duty.

'3B. (*1*) Every instrument chargeable with duty under section 3 read with Schedule IA, shall, in addition to such duty, be chargeable for purposes of the Union with a duty of ten paise.

(*2*) The additional duty with which any instrument is chargeable under sub-section (*1*) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription.'.

V. LACCADIVE, MINICOY AND AMINDIVI ISLANDS

THE INDIAN STAMP ACT, 1899 (2 OF 1899)

After section 3A, *insert*:—

Instruments chargeable with additional duty.

'3B. (*1*) Every instrument chargeable with duty under section 3 read with Schedule I, not being an instrument mentioned in Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a), shall, in addition to such duty, be chargeable for purposes of the Union with a duty of ten paise.

(*2*) The additional duty with which any instrument is chargeable under sub-section (*1*) shall be paid and such payment shall be indi-

cated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription.'.

VI. DADRA AND NAGAR HAVELI

THE INDIAN STAMP ACT, 1899 (2 OF 1899)

After section 3A, *insert*:—

'3B. (*1*) Every instrument chargeable with duty under section 3 read with Schedule I, not being an instrument mentioned in Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a), shall, in addition to such duty, be chargeable for purposes of the Union with a duty of ten paise. Instruments chargeable with additional duty.

(*2*) The additional duty with which any instrument is chargeable under sub-section (*1*) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription.'.

VII. GOA, DAMAN AND DIU

1. THE INDIAN STAMP ACT, 1899 (2 OF 1899)

After section 3A, *insert*:—

'3B. (*1*) Every instrument chargeable with duty under section 3 read with Schedule IA, not being an instrument mentioned in Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a), shall, in addition to such duty, be chargeable for purposes of the Union with a duty of ten paise. Instruments chargeable with additional duty.

(*2*) The additional duty with which any instrument is chargeable under sub-section (*1*) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription.'.

2. THE PUNJAB MOTOR VEHICLES ACT, 1924 (PUNJAB ACT IV OF 1924)

After section 3, *insert*:—

'3A. There shall also be levied and collected on all motor vehicles mentioned at serial No. (I) and serial No. (VI) under the heading "A. Motor Vehicles fitted solely with pneumatic tyres" of the notification of the Government of Goa, Daman and Diu in the Home Department No. HD-22-11557/64, dated 30-12-1964, a surcharge for purposes of the Union calculated at the rate of ten per centum of the amount of the tax specified against each in the said notification.'. Levy of surcharge on certain motor vehicles.

3. THE GOA, DAMAN AND DIU ENTERTAINMENT TAX ACT, 1964 (GOA ACT 2 OF 1964)

After section 3A, *insert*:—

"3B. The amount of entertainment tax computed at the rate specified in section 3 shall be increased by a surcharge for purposes of the Union calculated at the rate of ten paise for every ticket of admission to any entertainment (including a complimentary ticket): Surcharge on payment for admission to entertainment.

Provided that where the proprietor is allowed to pay the entertainment tax in accordance with the provisions of sub-section (*2*) of

section 4, the surcharge shall be levied and paid at the rate of five per centum of the amount of entertainment tax computed under sub-section (2) of the said section 4.".

4. THE GOA, DAMAN AND DIU SALES TAX ACT, 1964
(GOA ACT 4 OF 1964)

After section 7, *insert*:—

Levy of surcharge on sales of goods.

"7A. The amount of tax payable by a dealer under this Act shall be increased by a surcharge for purposes of the Union calculated at the rate of two paise per rupee of that amount.".

VIII. PONDICHERRY

1. THE INDIAN STAMP ACT, 1899 (2 OF 1899)

After section 3A, *insert*:—

Instruments chargeable with additional duty.

'3B. (1) Every instrument chargeable with duty under section 3 read with Schedule I, not being an instrument mentioned in Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a), shall, in addition to such duty, be chargeable for purposes of the Union with a duty of ten paise.

(2) The additional duty with which any instrument is chargeable under sub-section (1) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription.'.

2. THE PONDICHERRY MOTOR VEHICLES TAXATION ACT, 1967
(PONDICHERRY ACT 5 OF 1967)

After section 4, *insert*:—

Levy of surcharge on certain motor vehicles.

"4A. The amount of tax computed at the rate specified by notification by the Government under section 3, in relation to motor vehicles mentioned at serial No. 1 and serial No. 7 of Schedule I which are being used on any public road in Pondicherry, shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per centum of that amount, and likewise the amount of tax payable for a temporary licence for a period not exceeding thirty days at a time in respect of the aforesaid motor vehicles shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per centum of that amount.".

2. THE PONDICHERRY GENERAL SALES TAX ACT, 1967
(PONDICHERRY ACT 6 OF 1967)

After section 8, *insert*:—

Levy of surcharge on sales of goods.

"8A. The amount of tax payable by a dealer under this Act shall be increased by a surcharge for purposes of the Union calculated at the rate of two paise per rupee of that amount.".

IX. CHANDIGARH

1. THE INDIAN STAMP ACT, 1899 (2 OF 1899)

After section 3A, *insert*:—

'3B. (*1*) Every instrument chargeable with duty under section 3 read with Schedule IA, not being an instrument mentioned in Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a), shall, in addition to such duty, be chargeable for purposes of the Union with a duty of ten paise.

Instruments chargeable with additional duty.

(*2*) The additional duty with which any instrument is chargeable under sub-section (*1*) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief", whether with or without any other design, picture or inscription.'.

2. THE PUNJAB MOTOR SPIRIT (TAXATION OF SALES) ACT, 1939 (PUNJAB ACT I OF 1939)

After section 3, *insert*:—

"3A. The amount of tax payable by a retail dealer under this Act shall be increased by a surcharge for purposes of the Union calculated at the rate of two paise per rupee of that amount.".

Imposition of surcharge.

3. THE PUNJAB GENERAL SALES TAX ACT, 1948 (PUNJAB ACT XLVI OF 1948)

After section 5, *insert*:—

"5A. The amount of tax payable by a dealer under this Act shall be increased by a surcharge for purposes of the Union calculated at the rate of two paise per rupee of that amount.".

Levy of surcharge on sales of goods.

4. THE PUNJAB PASSENGERS AND GOODS TAXATION ACT, 1952 (PUNJAB ACT XVI OF 1952)

After section 3, *insert*:—

"3A. The amount of tax payable in respect of all passengers carried by motor vehicles shall be increased by a surcharge for purposes of the Union calculated at the rate of five per centum of the value of the fare, if the value of the fare is one rupee or more, the amount of surcharge being calculated to the nearest multiple of five paise by ignoring two paise or less and counting more than two paise as five paise.".

Levy of Surcharge.

5. THE ENTERTAINMENT DUTY ACT, 1955 (PUNJAB ACT XVI OF 1955)

After section 3, *insert*:—

"3A. Notwithstanding anything contained in section 3, the amount of entertainment duty payable under this Act shall be increased by a surcharge for purposes of the Union calculated at the rate of ten paise for every ticket of admission t oan entertainment (including a complimentary ticket):

Surcharge on payment for admission to entertainment.

Provided that where the proprietor is allowed to pay the entertainment tax in accordance with the provisions of sub-section (*2*) of section 10, the surcharge shall be levied at the rate of five per centum of the amount of entertainment tax computed under sub-section (*2*) of the said section 10.".

THE PERSONAL INJURIES (EMERGENCY PROVISIONS) AMENDMENT ACT, 1971

No. 74 of 1971

[25th December, 1971.]

An Act to amend the Personal Injuries (Emergency Provisions) Act, 1962.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Personal Injuries (Emergency Provisions) Amendment Act, 1971.

Amendment of section 2.

~~2. In section 2 of the Personal Injuries (Emergency Provisions) Act,~~ 1962 (hereinafter referred to as the principal Act), for clause (5), the following clause shall be substituted, namely:— 59 of 1962.

'(5) "period of emergency" means, in relation to the Proclamation of Emergency issued under clause (1) of article 352 of the Constitution,—

(i) on the 26th day of October, 1962, the period beginning with the 26th day of October, 1962, and ending with the 10th day of January, 1968, that is to say, the date on which the said Emergency was declared, by notification of the Government of India in the Ministry of Home Affairs, No. G.S.R. 93, dated the 10th January, 1968, to have come to an end;

(ii) on the 3rd day of December, 1971, the period beginning with the 3rd day of December, 1971, and ending with such date as the Central Government may, by notification in the Official Gazette, declare to be the date on which the emergency shall come to an end;'.

Amendment of section 3.

3. In section 3 of the principal Act, to sub-section (1), the following proviso shall be added, namely:—

"Provided that different ~~Schemes may be made in relation to different periods of emergency~~.".

Removal of doubts.

4. For the avoidance of doubts, it is hereby declared that every Scheme made under the Personal Injuries (Emergency Provisions) Act, 1962, 59 of 1962. providing for relief in respect of personal injuries or personal service injuries sustained during the period of emergency beginning with the 26th day of October, 1962, and ending with the 10th day of January, 1968, shall continue to be in force and every person entitled to relief under the said Scheme shall continue to receive such relief in accordance with the provisions of such Scheme.

4 SS. 2 & 3 Repealed by Act 38 of 1978, S. 2 & Sch. I.

THE PERSONAL INJURIES (COMPENSATION INSURANCE) AMENDMENT ACT, 1971

No. 75 OF 1971

[25*th December*, 1971.]

An Act further to amend the Personal Injuries (Compensation Insurance) Act, 1963.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. This Act may be called the Personal Injuries (Compensation Insurance) Amendment Act, 1971. Short-title.

~~2. In section 2 of the Personal Injuries (Compensation Insurance) Act,~~ ~~Amendment~~ of section 2. (4 XXX

37 of 1963. 1963 (hereinafter referred to as the principal Act), for clause (*f*), the following clause shall be substituted, namely:—

'(*f*) "period of emergency" means, in relation to the Proclamation of Emergency issued under clause (1) of article 352 of the Constitution,—

(*i*) on the 26th day of October, 1962, the period beginning with the 26th day of October, 1962, and ending with the 10th day of January, 1968, that is to say, the date on which the said Emergency was declared, by notification of the Government of India in the Ministry of Home Affairs, No. G.S.R. 93, dated the 10th January, 1968, to have come to an end;

(*ii*) on the 3rd day of December, 1971, the period beginning with the 3rd day of December, 1971, and ending with such date as the Central Government may, by notification in the Official Gazette, declare to be the date on which the said emergency shall come to an end;'.

4 Ss. 2 to 4 Repealed by Act 38 of 1978, S. 2 & Sch. I.

Amendment of section 3.

3. In section 3 of the principal Act, in clause (*a*), for the words and figures "Defence of India Rules, 1962;", the words and figures "Defence of India Rules, 1962, or under rule 119 of the Defence of India Rules, 1971;" shall be substituted.

Amendment of section 8.

4. In section 8 of the principal Act, to sub-section (*1*), the following proviso shall be added, namely:—

"Provided that different Schemes shall be put into operation in relation to different periods of emergency.".

Removal of doubts.

5. For the avoidance of doubts, it is hereby declared that every Scheme made under the Personal Injuries (Compensation Insurance) Act, 1963, 37 of 1963. providing for compensation in respect of personal injuries sustained during the period of emergency beginning with the 26th day of October, 1962, and ending with the 10th day of January, 1968, shall continue to be in force and every person entitled to compensation under the said Scheme shall continue to receive such compensation in accordance with the provisions of such Scheme.

THE MANIPUR (HILL AREAS) DISTRICT COUNCILS ACT, 1971

ARRANGEMENT OF SECTIONS

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PRELIMINARY

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CHAPTER III

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THE MANIPUR (HILL AREAS) DISTRICT COUNCILS ACT, 1971

No. 76 OF 1971

[*26th December*, 1971.]

An Act to provide for the establishment of District Councils in the Hill Areas in the Union territory of Manipur.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. (*1*) This Act may be called the Manipur (Hill Areas) District Councils Act, 1971. **Short title and extent.**

(*2*) It extends to the whole of the Union territory of Manipur.

2. In this Act, unless the context otherwise requires,— **Definitions.**

(*a*) "Administrator" means the administrator of the Union territory of Manipur appointed under article 239 of the Constitution;

(*b*) "autonomous district" means an autonomous district referred to in sub-section (*1*) of section 3;

(*c*) "building" includes a house, out-house, stable, latrine, urinal, shed, hut, wall (other than boundary wall) and any other structure (whether of masonry, bricks, wood, mud or other material) but does not include any portable or temporary shelter;

(*d*) "constituency" means a District Council constituency provided by order made under section 5 for the purpose of elections to the District Council;

(*e*) "Deputy Commissioner", in relation to any District Council, means the officer appointed as such by the Administrator, by notification in the Official Gazette, to perform the functions of the Deputy Commissioner under this Act in the autonomous district for which such District Council has been constituted;

(*f*) "Hill Areas" means the Hill Areas determined by the President by any notification issued under sub-section (*2*) of section 52 of the Government of Union Territories Act, 1963 and in force immediately before the commencement of this Act; 20 of 1963.

(*g*) "Hill Areas Committee" means the Standing Committee referred to in section 52 of the Government of Union Territories Act, 1963; 20 of 1963.

(*h*) "market" includes any place where persons assemble for the sale of, or for the purpose of exposing for sale of, meat, fish, fruit, vegetables, animals intended for human food or any other articles of human food whatsoever with or without the consent of the owner of such place notwithstanding that there may be no common regulation for the concourse of buyers and sellers and whether or not any control is exercised over the business of, or the persons frequenting, the market by the owner of the place or by any other persons;

(*i*) "member" means a member of a District Council constituted under this Act;

(*j*) "Official Gazette" means the Gazette of the Union territory of Manipur;

(*k*) "person" does not include a body of persons;

(*l*) "prescribed" means prescribed by rules made under this Act;

(*m*) "Scheduled Tribes" has the same meaning assigned to it in clause (25) of article 366 of the Constitution;

(*n*) "vehicle" includes a carriage, cart, hand-cart, bicycle, tricycle and every wheeled conveyance which is used or is capable of being used on a street but does not include a mechanically propelled vehicle.

CHAPTER II

CONSTITUTION OF DISTRICT COUNCILS

Division of Hill Areas into autonomous districts.

3. (*1*) As soon as may be after the commencement of this Act, the Administrator shall cause all the Hill Areas to be divided into not more than six autonomous districts.

(*2*) The Administrator may, by order notified in the Official Gazette,—

(*a*) declare that any area in any autonomous district which is, or is intended to be, included within the limits of any municipality,

cantonment or town committee shall cease to be a part of such autonomous district;

(*b*) increase the area of any autonomous district;

(*c*) diminish the area of any autonomous district;

(*d*) unite two or more autonomous districts or parts thereof so as to form one autonomous district;

(*e*) define the boundaries of any autonomous district;

(*f*) alter the name of any autonomous district.

(*3*) No order under sub-section (*2*) shall be made by the Administrator except after consultation with the Hill Areas Committee.

(*4*) Any order made by the Administrator under sub-section (*2*) may contain such incidental and consequential provisions as appear to the Administrator to be necessary for giving effect to the provisions of the order.

Constitution of District Councils and their composition.

4. (*1*) For each autonomous district there shall be a District Council as from such date as the Administrator may, by notification in the Official Gazette, appoint in this behalf.

(*2*) The total number of seats in the District Council to be filled by persons chosen by direct election on the basis of adult suffrage from territorial constituencies shall be not more than eighteen.

(*3*) The Administrator may nominate not more than two persons, not being persons in the service of Government, to be members of any District Council.

Delimitation of constituencies.

5. The Administrator shall, by order, determine—

(*a*) the constituencies (which shall be single member constituencies) into which an autonomous district shall be divided for the purpose of election of members to the District Council of that district; and

(*b*) the extent of each constituency.

Power to alter or amend delimitation orders.

6. The Administrator may, from time to time, by order, alter or amend any order made under section 5.

Qualifications for membership.

7. A person shall not be qualified to be chosen as a member of a District Council of any autonomous district unless he is an elector for any District Council constituency in that autonomous district.

Disqualifications for membership.

8. (*1*) A person shall be disqualified for being chosen as a member of a District Council if he is for the time being disqualified for being chosen as a member of either House of Parliament or holds any office of profit under any District Council.

(*2*) For the purposes of this section, a person shall not be deemed to hold an office of profit under a District Council by reason only that he is a member thereof.

Electors on electoral rolls.

9. (*1*) The persons entitled to vote at elections of members of a District Council shall be the persons entitled, by virtue of the provisions of the Constitution and the Representation of the People Act, 1950, to be registered as voters at elections to the House of the People. 43 of 1950.

(*2*) So much of the electoral roll for any parliamentary constituency for the time being in force as relates to the areas comprised within a constituency formed under section 5 shall be deemed to be the electoral roll for that constituency for the purposes of this Act.

Right to vote.

10. (*1*) Every person whose name is, for the time being, entered in the electoral roll of a constituency shall be entitled to vote at the election of a member of the District Council from that constituency.

(*2*) Every person shall give one vote and no more to any one candidate at an election.

Election of members.

11. Election of members of a District Council shall be held in accordance with the rules made under section 21 on such date or dates as the Administrator may, by notification in the Official Gazette, direct:

Provided that a casual vacancy shall be filled as soon as may be after the occurrence of the vacancy:

Provided further that no election shall be held to fill up a casual vacancy occurring within four months prior to the holding of a general election under this section.

Notification of results of elections.

12. The names of all persons elected or nominated to be members of a District Council shall be published by the Administrator in the Official Gazette.

Term of office of members.

13. (*1*) Save as otherwise provided in this section, the term of office of a member shall be five years and shall commence from the date of the notification of his election or nomination under section 12 or from the date on which the vacancy in which he is elected or nominated has occurred, whichever date is later:

Provided that the Administrator may, when satisfied that it is necessary in order to avoid administrative difficulty, extend the term of office of all the members by such period not exceeding one year as he thinks fit.

(*2*) The term of office of a member elected to fill a casual vacancy shall commence from the date of the notification of his election and shall continue so long only as the member in whose place he is elected would have been entitled to hold office if the vacancy had not occurred.

Disputes as to elections.

14. (*1*) No election of a member shall be called in question except by an election petition presented to the court of the District Judge having jurisdiction in the area in which the constituency concerned is situated, within thirty days from the date of the notification of the result of the election under section 12.

(*2*) An election petition calling in question any such election may be presented on one or more of the grounds specified in section 16 by any candidate at such election or by any elector of the constituency.

(*3*) A petitioner shall join as respondents to his petition all the candidates at the election.

(4) An election petition—

(a) shall contain a concise statement of the material facts on which the petitioner relies;

(b) shall, with sufficient particulars, set forth the ground or grounds on which the election is called in question; and

(c) shall be signed by the petitioner and verified in the manner laid down in the Code of Civil Procedure, 1908 for the verification of pleadings. 5 of 1908.

15. A petitioner may, in addition to claiming a declaration that the election of all or any of the returned candidates is void, claim a further declaration that he himself or any other candidate has been duly elected. Relief that may be claimed by petitioner.

16. The election of a returned candidate may be called in question on any one or more of the following grounds, namely:— Grounds on which an election may be called in question.

(a) that on the date of his election the returned candidate was not qualified to be elected, or he was disqualified for being elected, as a member under this Act; or

(b) that the nomination paper of any candidate at the election has been improperly rejected; or

(c) that the result of the election has been materially affected by the improper acceptance of a nomination paper or by the improper acceptance or refusal of a vote or by any other cause.

5 of 1908. **17.** The procedure provided in the Code of Civil Procedure, 1908 in regard to suits shall be followed by the court of the District Judge, as far as it can be made applicable, in the trial and disposal of an election petition under this Act. Procedure to be followed by the District Judge.

18. (1) At the conclusion of the trial of an election petition, the court of the District Judge shall make an order— Decision of the District Judge.

(a) dismissing the election petition; or

(b) declaring the election of all or any of the returned candidates to be void; or

(c) declaring the election of all or any of the returned candidates to be void and the petitioner or any other candidate to have been duly elected.

(2) If any person who has filed an election petition has, in addition to calling in question the election of the returned candidate, claimed a declaration that he himself or any other candidate has been duly elected and the court of the District Judge is of opinion—

(a) that in fact the petitioner or such other candidate received a majority of the valid votes; or

(b) that but for the votes obtained by the returned candidate, the petitioner or such other candidate would have obtained a majority of the valid votes,

the court of the District Judge shall, after declaring the election of the returned candidate to be void, declare the petitioner or such other candidate, as the case may be, to have been duly elected.

Procedure in case of equality of votes.

19. If during the trial of an election petition it appears that there is equality of votes between any candidates at the election and that the addition of a vote would entitle any of those candidates to be declared elected, then, the court of the District Judge shall decide between them by lot and proceed as if the one on whom the lot falls had received an additional vote.

Finality of decisions.

20. (*1*) An order of the court of the District Judge on an election petition shall be final and conclusive.

(*2*) An election of a member not called in question in accordance with the foregoing provisions shall be deemed to be a good and valid election.

Power to make rules regulating the election of members.

21. The Administrator may make rules to regulate all or any of the following matters for the purpose of the holding of elections of members under this Act, namely:—

(*a*) the manner of the splitting up of electoral rolls for parliamentary constituencies into parts for the purpose of constituting one or more of such parts into electoral roll for a constituency; and the officer or authority by whom such splitting up is to be carried out;

(*b*) the drawing up of the programme of election;

(*c*) the appointment of returning officers, presiding and polling officers for election;

(*d*) the nomination of candidates and the scrutiny of such nomination;

(*e*) the deposits to be made by candidates and the time and manner of making such deposits;

(*f*) the withdrawal of candidatures;

(*g*) the appointment of agents of candidates;

(*h*) the time and manner of holding elections;

(*i*) the general procedure at the elections including the time, place and hours of poll and the method by which votes shall be cast;

(*j*) the fee to be paid on an election petition;

(*k*) any other matter relating to elections or election disputes in respect of which the Administrator deems it necessary to make rules under this section or in respect of which this Act makes no provision or makes insufficient provision and provision is, in the opinion of the Administrator, necessary.

Incorporation of District Councils.

22. Each District Council shall be a body corporate by the name respectively of "the District Council of (name of autonomous district)" and shall have perpetual succession and a common seal with power to acquire, hold and dispose of property and to contract and may by the said name sue and be sued.

Chairman and Vice-Chairman.

23. (*1*) A District Council shall, as soon as may be, choose two members to be respectively Chairman and Vice-Chairman thereof and, so often as the office of Chairman or Vice-Chairman becomes vacant, the Council shall choose another member to be Chairman or Vice-Chairman, as the case may be:

Provided that the Administrator may nominate the first Chairman who shall hold office for a period not exceeding one year.

(2) If a resolution for the removal of an elected Chairman is passed by not less than two-thirds of the total membership of the Council at a meeting convened in accordance with the provisions of sub-section (3), such resolution shall have the effect of removing the Chairman from his office as from the date on which the resolution is so passed and if such resolution is passed by less than two-thirds but not less than one-half of the total membership of the Council, the Administrator may, by order in writing, remove, for reasons to be recorded, the Chairman from his office as from such date as may be specified in the order:

Provided that no such resolution shall be brought within one year from the date of election of the Chairman:

Provided further that if the resolution is not passed by not less than two-thirds of the total membership of the Council, no other resolution for the removal of the Chairman shall be allowed to be considered within one year from the date on which such resolution was considered.

(3) A notice in writing of the intention to move a resolution referred to in sub-section (2) signed by not less than one-third of the total membership of the Council together with a copy of the proposed resolution shall be delivered to the Deputy Commissioner in accordance with the rules made by the Deputy Commissioner in this behalf and the Deputy Commissioner shall, after giving not less than fifteen days' notice thereon, convene for consideration of the resolution a meeting of the Council to be held in the office of the Council on a date not later than thirty days from the date on which the notice was delivered to him and he shall preside over the meeting.

(4) The Chairman of the Council shall be a whole-time functionary and shall be entitled to such salary or allowances as may be fixed by the Administrator.

Oath or affirmation by members.

24. Every member shall, before taking his seat, make and subscribe at a meeting of the District Council, an oath or affirmation in the prescribed form.

Vacation of seats.

25. (1) No person shall be a member both of the Legislative Assembly of the Union territory of Manipur and of a District Council and if a person is chosen a member both of the Legislative Assembly and of a District Council, then, at the expiration of fourteen days from the date of publication in the Official Gazette that he has been so chosen, that person's seat in the District Council shall become vacant unless he has previously resigned his seat in the Legislative Assembly.

(2) If a member—

(a) becomes subject to any of the disqualifications mentioned in section 8; or

(b) resigns his seat by writing under his hand addressed to the Chairman of the District Council,

his seat shall thereupon become vacant.

(3) If during the six successive months a member is, without the permission of the District Council, absent from all meetings thereof, the Council may declare his seat vacant.

(4) If any question arises as to whether a member has become subject to any of the disqualifications mentioned in section 8, it shall be referred to the District Judge having jurisdiction in the area in which the constituency concerned is situated and his decision shall be final.

Allowances of members.

26. Subject to the provisions of sub-section (4) of section 23, every member shall be entitled to receive such allowances as may be determined by the Administrator.

Liability of members.

27. Every person shall be liable for the loss, waste or misappropriation of any money or other property belonging to a District Council, if such loss, waste or misappropriation is a direct consequence of his neglect or misconduct while a member of the District Council and a suit for compensation may be instituted against him by the Council with the previous sanction of the Deputy Commissioner or by the Deputy Commissioner with the previous sanction of the Administrator.

Members to be deemed to be public servants.

28. Every member shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code. 45 of 1860.

CHAPTER III

FUNCTIONS OF DISTRICT COUNCILS

Functions of District Councils.

29. (1) Subject to such exceptions and conditions as the Administrator may make and impose, the following matters shall be under the control and administration of a District Council, namely:—

(i) the maintenance and management of such property, movable and immovable, and institutions as may be transferred to that Council by the Administrator;

(ii) the construction, repair and maintenance of such of the roads, bridges, channels and buildings as may be transferred to that Council by the Administrator;

(iii) the establishment, maintenance and management of primary schools and the construction and repair of all buildings connected with these institutions and institution of scholarships;

(iv) the establishment, maintenance and management of dispensaries;

(v) the establishment and maintenance of cattle pounds including such functions under the Cattle-trespass Act, 1871 as may be transferred to that Council by the Administrator; 1 of 1871.

(vi) the establishment, maintenance and management of markets and fairs and the construction, repair and maintenance of all buildings connected therewith;

(vii) the supply, storage and prevention from pollution of water for drinking, cooking and bathing purposes;

(viii) the construction, repair and maintenance of embankments and the supply, storage and control of water for agricultural purposes;

(*ix*) the preservation and reclamation of soil;

(*x*) the preservation, protection and improvement of live-stock and prevention of animal diseases;

(*xi*) public health and sanitation;

(*xii*) the management of such ferries as may be entrusted to the charge of that Council by the Administrator;

(*xiii*) the initiation, inspection and control of relief works;

(*xiv*) the allotment, occupation or use, or the setting apart of land, other than land acquired for any public purpose or land which is a reserved forest, for the purpose of agriculture or grazing or for residential or other non-agricultural purposes or for any other purposes likely to promote the interests of the inhabitants of any village or town situated within the autonomous district for which that council is constituted;

(*xv*) the management of any forest not being a reserved forest;

(*xvi*) the regulation of the practice of *Jhum* or other form of shifting cultivation; and

(*xvii*) any other matter which the Administrator may, in consultation with the Hill Areas Committee, entrust to the District Council in the field of agriculture, animal husbandry, community development, social and tribal welfare, village planning or any other matter referred to in section 52 of the Government of Union Territories Act, 1963. 20 of 1963.

(2) It shall be competent for a District Council to recommend to the Government of the Union territory of Manipur legislation relating to the following matters in so far as they concern members of the Scheduled Tribes, namely:—

(*a*) appointment or succession of Chiefs;

(*b*) inheritance of property;

(*c*) marriage and divorce; and

(*d*) social customs.

CHAPTER IV

PROCEDURE AND STAFF OF DISTRICT COUNCILS

30. A District Council shall conduct its business in such manner and in accordance with such procedure as may be prescribed. Conduct of business.

31. A District Council may, from time to time, appoint out of its own body such and so many committees for the efficient discharge of its duties as may be necessary. Committees.

32. (*1*) For every District Council there shall be a Chief Executive Officer, who shall be appointed by the Administrator. Officers and staff.

(2) If a resolution for removal of the Chief Executive Officer is passed at a meeting of the District Council by a majority of not less than two-thirds of the total membership of the Council, the Administrator shall remove him forthwith.

(3) The District Council shall appoint such officers and staff as may be necessary for the proper and efficient execution of its duties and make regulations for their conditions of service.

(4) The power of appointing officers and staff (whether temporary or permanent) shall be exercised in accordance with the rules framed for the purpose by the Administrator.

(5) The conditions of service applicable to a person immediately before his appointment to a post under a District Council shall not be varied to his disadvantage except with the previous approval of the Administrator.

(6) Every officer or member of staff of a District Council shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code. 45 of 1860.

CHAPTER V

FINANCE OF DISTRICT COUNCILS AND VESTING OF PROPERTY

Powers of taxation.

33. Notwithstanding anything to the contrary contained in any other law for the time being in force, a District Council shall have the power to levy all or any of the following taxes within the autonomous district for which the Council is constituted, that is to say—

(*a*) taxes on professions, trades, callings and employments;

(*b*) taxes on animals, vehicles (other than mechanically propelled vehicles) and boats;

(*c*) taxes on entry of goods into a market for sale therein and tolls on passengers and goods carried in ferries;

(*d*) taxes for the maintenance of schools, dispensaries or roads; and

(*e*) any other tax falling under List II of the Seventh Schedule to the Constitution which the Legislature of the Union territory of Manipur may, by law, empower the District Council to levy.

Levy of fees.

34. A District Council may fix and levy—

(*a*) school fees; and

(*b*) fees for the use of, or benefits derived from, any of the works done or services rendered under section 29.

Procedure for imposing taxes.

35. (*1*) A District Council may resolve at a meeting specially convened for the purpose to propose the imposition of any of the taxes mentioned in section 33.

(*2*) When a resolution has been passed, the Council shall publish a notice in the Official Gazette and also in the prescribed manner, defining the class of persons or description of property proposed to be taxed, the amount or rate of tax to be imposed and the system of assessment to be adopted.

(*3*) Any person, directly or indirectly affected by the proposed tax and objecting to it, may, within thirty days from the publication of the notice, send his objections in writing to the Council and the Council shall,

at a specially convened meeting, take all such objections into consideration.

(*4*) If no objection is sent within the said period of thirty days or if the objections received are deemed insufficient, the Council may submit its proposals to the Administrator with the objections, if any, and its decision thereon.

(*5*) The Administrator may then sanction the proposals or refuse to sanction them or return them to the Council for further consideration.

(*6*) When the proposal in respect of a tax has been sanctioned, the Administrator shall notify its imposition in the Official Gazette and specify a date not later than three months from the date of notification on which the tax shall come into force.

Abolition or reduction of taxes.

36. The Administrator may, by notification in the Official Gazette, and a District Council may with the previous approval of the Administrator by a resolution passed at a meeting specially convened for the purpose, abolish or reduce any tax imposed under section 33.

Recovery of taxes and fees.

37. All arrears of taxes and fees levied under this Act may be recovered under the law for the time being in force for the recovery of public dues as if such arrears were public dues.

Assessment and collection of taxes and fees.

38. A District Council may, by notification in the Official Gazette, determine the person by whom any tax or fee shall be assessed and collected and make rules for the assessment and collection of such tax or fee and direct in what manner persons employed in the assessment or collection shall be remunerated.

Appeals.

39. (*1*) In matters connected with the assessment and collection of any tax or fee levied under this Act, an appeal shall lie from the order of any person authorised to make assessment or collections to such person as the Administrator may appoint or designate for the purpose.

(*2*) An appeal under sub-section (*1*) shall be presented within thirty days from the date of the order.

(*3*) The order passed on the appeal shall be final.

Instalments of taxes and fees.

40. A District Council may, by notification in the Official Gazette and with the previous approval of the Deputy Commissioner, prescribe by what instalments and at what times any tax or fee shall be payable.

Power to exempt from taxation.

41. A District Council may, with the previous approval of the Administrator, by notification in the Official Gazette, remit or reduce any tax or fee or exempt any persons or class of persons or any description of property, wholly or in part, from liability to any tax or fee and cancel any such remission, reduction or exemption.

Recoveries of moneys claimable by the Council.

42. (*1*) Save as provided by section 37, all moneys claimable by a District Council may be recovered on an application to a Magistrate having jurisdiction in the area where the person from whom the money is claimable may, for the time being, be resident, by the distress and sale of any movable property or by the attachment and sale of any immovable

property, within the limits of his jurisdiction belonging to such person and the cost of such proceedings shall be recoverable in the same manner as the said moneys.

(2) An application for recovery of money shall be in writing and shall be signed by an officer authorised in this behalf by order of the Chairman of the Council.

Council Fund.

43. (1) All moneys received by or on behalf of a District Council under the provisions of this Act or any other law for the time being in force shall be credited to a fund which shall be called the "Council Fund" and it shall be held by the District Council in trust for the purposes of this Act.

(2) All expenditure of the Council shall be defrayed out of the Council Fund.

(3) The Administrator may make rules for the management of the Council Fund and for the procedure to be followed in respect of payment of money into the said Fund, the withdrawal of moneys therefrom, the custody of moneys therein and any other matter connected with or ancillary to the matters aforesaid.

(4) The accounts of a District Council shall be kept in such form as may be prescribed.

(5) The accounts of a District Council shall be audited in such manner as may be prescribed.

Property vested in District Council.

44. Subject to any order of the Administrator, all property of the nature specified below and situated in the autonomous district shall vest in and belong to the District Council for which it is constituted and shall, with all other property which may become vested in the Council, be under its direction, management and control and shall be held and applied for the purposes of this Act—

(a) all public buildings, constructed or maintained out of the Council Fund;

(b) all public roads which have been constructed or are maintained out of the Council Fund and the stones and other materials thereof and also all trees, erections, materials, implements and things provided for such roads;

(c) all land or other property transferred to the District Council by the Administrator or by gift, sale or otherwise for public purposes.

Budget.

45. (1) A District Council shall, on or before a prescribed day in each year submit to the Administrator an estimate of the income and expenditure of the Council for the next financial year in such form as may be prescribed.

(2) The Administrator may, on or before a prescribed day, return the estimate of the Council with or without modifications.

(3) When a budget is returned with modifications under sub-section (2), the Council shall consider the proposed modifications, take a decision thereon and report the same to the Administrator.

(4) The budget estimate finally adopted by the Council shall be the budget of the District Council.

(5) Any subsequent alteration in the budget or reappropriation or transfer of provision within the estimate shall be made with the approval of the Administrator.

CHAPTER VI

CONTROL

Control.

46. (1) It shall be the duty of the Chairman of a District Council to furnish to the Deputy Commissioner a copy of the proceedings of the meetings of the Council and such other information as the Deputy Commissioner may require.

(2) The Deputy Commissioner shall have the power to give to any District Council all such directions as he may consider necessary in respect of subjects, curricula, text books and standards of teaching in schools vested wholly or partly in the Council and in schools wholly or partly maintained by grants payable from the Council Fund and the Council shall comply with such directions.

(3) The Deputy Commissioner may, by order, and for reasons to be recorded, suspend the execution of any resolution or order of any District Council or prohibit the doing of any act which is about to be done, or is being done, in pursuance of or under cover of any provision of the law relating to the constitution or functions of the District Council, if, in his opinion, the resolution, order or act is in excess of the powers conferred by law or the execution of the resolution or order or the doing of the act is likely to lead to a breach of the peace, or to cause annoyance or injury to the public or to any class or body of persons:

Provided that the Council may, within fifteen days of the date of the order of the Deputy Commissioner offer such explanation as it deems fit in relation to the execution of the resolution or order which has been suspended or the doing of the act has been prohibited.

(4) When the Deputy Commissioner makes any order as aforesaid, he shall forthwith send a copy of it to the Administrator with a statement of the reasons for making it and forward in due course to the Administrator the explanation, if any, offered by the Council and the Administrator may, thereupon, confirm, modify or rescind the order of the Deputy Commissioner.

Supersession of District Council.

47. (1) If, on receipt of a report from the Deputy Commissioner or otherwise, the Administrator is of opinion that—

(a) any District Council is not competent to perform, or persistently makes default in the performance of, the duties imposed on it by or under this Act or any other law; or

(b) any District Council exceeds or abuses its powers; or

(c) the financial position and credit position of any District Council is seriously threatened; or

(d) a situation has arisen in which the administration of any District Council cannot be carried on in accordance with the provisions of this Act,

the Administrator may, by an order published, together with a statement of reasons therefor, in the Official Gazette, supersede such Council for such period, not exceeding one year, as may be specified in the order:

Provided that before making an order of supersession as aforesaid under clause (*a*) or clause (*b*) or clause (*c*), reasonable opportunity shall be given to such Council to show cause why such order of supersession should not be made:

Provided further that the period of supersession may be extended for any further period or periods not exceeding six months at a time in consultation with the Hill Areas Committee.

(*2*) When any District Council is superseded by an order under sub-section (*1*),—

(*a*) all the members of the Council (including the Chairman and Vice-Chairman thereof) shall, on such date as may be specified in the order, vacate their offices as such members without prejudice to their eligibility for election or nomination under clause (*d*);

(*b*) during the period of supersession of the Council, all powers and duties conferred and imposed upon the Council by or under this Act or any other law shall be exercised and performed by such officer or authority as the Administrator may appoint in this behalf;

(*c*) all property vested in the Council shall, until it is reconstituted, vest in the Central Government;

(*d*) before the expiry of the period of supersession, election or nomination, as the case may be, of members to the Council shall be held or made for the purpose of reconstituting the Council.

Effect of certain provisions during the period when the Hill Areas Committee is not functioning.

48. Where at any time, consequent on the dissolution of the Legislative Assembly of the Union territory of Manipur, the Hill Areas Committee is not functioning, then, during the period when such Committee is not functioning,—

(*i*) section 3 shall have effect as if sub-section (*3*) thereof had been omitted;

(*ii*) clause (*xvii*) of section 29 and the second proviso to sub-section (*1*) of section 47 have effect as if the words "in consultation with the Hill Areas Committee" had been omitted therefrom.

CHAPTER VII

OFFENCES AND PENALTIES

Penalty for obstruction.

49. If any person wilfully obstructs a District Council or any officer or servant of a District Council or any person authorised by the District Council in the exercise of its powers, he shall be punishable with fine which may extend to fifty rupees.

Penalty for entering into any contract with the Council.

50. If any member, officer or other employee of a District Council enters into any contract with the Council, he shall be deemed to have committed an offence under section 168 of the Indian Penal Code. 45 of 1860.

CHAPTER VIII

RULES AND BYE-LAWS

Power of Administrator to make rules.

51. (*1*) Without prejudice to the power to make rules under any other provision of this Act, the Administrator may, after previous publication, make, by notification in the Official Gazette, rules for the purpose of carrying out the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may—

(*i*) regulate the conduct of business of a District Council;

(*ii*) prescribe the forms in which the budget estimate is to be prepared and the dates for the various stages of its completion;

(*iii*) determine the language in which the business of a District Council will be transacted;

(*iv*) regulate the powers of a District Council to transfer property;

(*v*) regulate the powers of a District Council to contract and do other things necessary for the purposes of its constitution and the mode of executing contracts;

(*vi*) regulate the employment, payment, suspension and removal of officers and staff of a District Council;

(*vii*) protect the terms and conditions of service of Government servants transferred to a District Council;

(*viii*) prescribe the forms for statements, registers, estimates and accounts of a District Council and regulate the keeping, checking and publication of such accounts;

(*ix*) prescribe the authority by whom and the manner in which the accounts of a District Council shall be audited; and

(*x*) provide for any other matter for which rules have to be made under this Act.

Power to make bye-laws.

52. (*1*) Subject to the provisions of this Act and of the rules made thereunder, a District Council may make bye-laws to provide for all or any of the following matters in the autonomous district for which it is constituted or in any part thereof, namely:—

(*a*) the maintenance and management of schools and grants of stipends and scholarships;

(*b*) control and administration of dispensaries, their construction and repairs, the supply of medicines and the measures to be taken during the prevalence of diseases;

(*c*) the protection from pollution of such tanks, springs, wells or parts of rivers, streams, channels or water courses as are set apart for drinking or culinary purposes;

(*d*) any other matter which is necessary for carrying out all or any of the provisions of this Act and the rules made thereunder.

(2) A bye-law made under sub-section (*1*) shall not have effect until it has been confirmed by the Administrator and published in such manner as he may direct.

(3) The Administrator, in confirming a bye-law, may make any change therein which appears to him to be necessary.

Penalty for infringement of rules or bye-laws.

53. (*1*) In making any rule, the Administrator, and in making any bye-law, a District Council, may direct that the breach of the same shall be punishable with fine which may extend to one hundred rupees and in the case of a continuing breach with a further fine which may extend to ten rupees for every day during which the breach is continued after the offender has been convicted of such breach.

(*2*) In default of payment of any fine, the defaulter shall be punishable with imprisonment for a term which may extend to fifteen days.

Repealed by Act 38 of 1978, S 2 + Sch. I

THE SUPREME COURT JUDGES (CONDITIONS OF SERVICE) AMENDMENT ACT, 1971

No. 77 OF 1971

[30th December, 1971.]

An Act to amend the Supreme Court Judges (Conditions of Service) Act, 1958.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Supreme Court Judges (Conditions of Service) Amendment Act, 1971.

(2) Section 3 shall be deemed to have come into force on the 1st day of May, 1958, clauses (a) and (b) of section 4 shall be deemed to have come into force on the 17th day of October, 1958 and the other provisions of this Act shall come into force on such date[1] as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of section 3.

41 of 1958.

2. In section 3 of the Supreme Court Judges (Conditions of Service) Act, 1958 (hereinafter referred to as the principal Act), in sub-section (1), for clause (a), the following clause shall be substituted, namely:—

"(a) leave on full allowances (including commuted leave on half allowances into leave on full allowances on medical certificate); or".

Amendment of section 4.

3. In clause (a) of sub-section (2) of section 4 of the principal Act,—

(a) in sub-clause (i), the word "and", occurring at the end, shall be omitted;

(b) after sub-clause (ii), the following sub-clause shall be inserted, namely:—

"(iii) where the Judge was, prior to his appointment as such, a Judge of a High Court, the period of leave earned by him as a Judge of the High Court, so, however, that such period shall not exceed four months in terms of leave on half allowances; and".

Amendment of section 5.

4. In section 5 of the principal Act,—

(a) in sub-section (1), after the words "three years", the brackets, words, figures and letter "[including the period credited to his leave account under sub-section (2) (a) (iii) of section 4 as leave earned by him as a Judge of a High Court]" shall be inserted;

15-1-1972: vide Notification No. G.S.R. 105 dated 10-1-1972, Gazette of India Part II, Section 3(i), p. 353.

(*b*) in sub-section (*2*), for the words, brackets, figures and letter "credited to his leave account under sub-section (*2*) (*a*) (*ii*) of section 4 as compensation for vacation not enjoyed.", the following shall be substituted, namely:—

"credited to his leave account—

(*a*) under sub-section (*2*) (*a*) (*ii*) of section 4 as compensation for vacation not enjoyed, and

(*b*) under sub-section (*2*) (*a*) (*iii*) of section 4 as leave earned by him as a Judge of a High Court.";

(*c*) in sub-section (*3*), for the words "The maximum period of leave which may be granted", the words, brackets, figures and letter "Subject to the provisions of sub-section (*2*) of section 5A, the maximum period of leave which may be granted" shall be substituted.

Insertion of new section 5A.

5. After section 5 of the principal Act, the following section shall be inserted, namely:—

Commutation of leave on half allowances into leave on full allowances.

"5A. (*1*) Notwithstanding anything contained in sub-section (*2*) of section 5, a Judge may be permitted to commute leave on half allowances into leave on full allowances on medical certificate up to a maximum of three months during the whole period of his leave as a Judge.

(*2*) In computing the maximum period of leave on full allowances which may be granted at one time to a Judge under sub-section (*3*) of section 5, the amount of commuted leave permitted to him under this section shall not be taken into account.".

Amendment of section 9.

6. In section 9 of the principal Act, to sub-section (*2*), the following proviso shall be added, namely:—

"Provided that the monthly rate of leave allowances payable to a Judge in respect of leave credited to his leave account under sub-section (*2*) (*a*) (*iii*) of section 4 shall not exceed the rate of leave allowances admissible to him therefor as a Judge of a High Court and shall be payable by the State Government concerned.".

Amendment of section 24.

7. In section 24 of the principal Act, for sub-section (*3*), the following sub-section shall be substituted, namely:—

"(*3*) Every rule made under this section shall be laid as soon as may be after it is made before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.".

Rep. by Act.....38.....of 1978, S. 2 + Sch. I

THE HIGH COURT JUDGES (CONDITIONS OF SERVICE) AMENDMENT ACT, 1971

No. 78 of 1971

[30*th December*, 1971.]

An Act further to amend the High Court Judges (Conditions of Service) Act, 1954.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. (*1*) This Act may be called the High Court Judges (Conditions of Service) Amendment Act, 1971. **Short title and commencement.**

(*2*) It shall come into force on such date[1] as the Central Government may, by notification in the Official Gazette, appoint.

2. In section 2 of the High Court Judges (Conditions of Service) Act, 1954 (hereinafter referred to as the principal Act), in sub-section (*1*), in sub-clause (*ii*) of clause (*h*), for the words "one month", the words "forty-five days" shall be substituted. **Amendment of section 2.**

28 of 1954.

3. In section 3 of the principal Act, in sub-section (*1*), for clause (*a*), the following clause shall be substituted, namely:— **Amendment of section 3.**

"(*a*) leave on full allowances (including commuted leave on half allowances into leave on full allowances on medical certificate); or".

4. In section 5 of the principal Act, in sub-section (*3*), for the words "The maximum period of leave which may be granted", the words, brackets, figures and letter "Subject to the provisions of sub-section (*2*) of section 5A, the maximum period of leave which may be granted" shall be substituted. **Amendment of section 5.**

5. After section 5 of the principal Act, the following section shall be inserted, namely:— **Insertion of new section 5A.**

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[1]15-1-1972: vide Notification No. G.S.R. 106 dated 10-1-1972, Gazette of India, Part II, Section 3(i), p: 353.

Commutation of leave on half allowances into leave on full allowances.

"5A. (*1*) Notwithstanding anything contained in sub-section (*2*) of section 5, a Judge may be permitted to commute leave on half allowances into leave on full allowances on medical certificate up to a maximum of three months during the whole period of his service as a Judge.

(*2*) In computing the maximum period of leave on full allowances which may be granted at one time to a Judge under sub-section (*3*) of section 5, the amount of commuted leave permitted to him under this section shall not be taken into account.".

Amendment of section 9.

6. In section 9 of the principal Act, in sub-section (*1*), for the words "for the first month of such leave", the words "for the first forty-five days of such leave" shall be substituted.

THE COMMISSIONS OF INQUIRY (AMENDMENT) ACT, 1971

No. 79 OF 1971

[30th December, 1971.]

An Act to amend the Commissions of Inquiry Act, 1952.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. This Act may be called the Commissions of Inquiry (Amendment) Act, 1971. Short title.

~~2. In section 1 of the Commissions of Inquiry Act, 1952 (hereinafter~~ referred to as the principal Act), for sub-section (2), the following sub-section shall be substituted, namely:— Amendment of section 1. ↳ xxx

"(2) It extends to the whole of India:

Provided that it shall apply to the State of Jammu and Kashmir only in so far as it relates to inquiries pertaining to matters relatable to any of the entries enumerated in List I or List III in the Seventh Schedule to the Constitution as applicable to that State.".

3. In section 2 of the principal Act, to clause (a), the following proviso shall be added, namely:— Amendment of section 2.

'Provided that in relation to the State of Jammu and Kashmir, this clause shall have effect subject to the modification that—

(a) in sub-clause (i) thereof, for the words and figures "List I or List II or List III in the Seventh Schedule to the Constitution", the words and figures "List I or List III in the Seventh Schedule to the Constitution as applicable to the State of Jammu and Kashmir" shall be substituted;

(b) in sub-clause (ii) thereof, for the words and figures "List II or List III in the Seventh Schedule to the Constitution", the words and figures "List III in the Seventh Schedule to the Constitution as applicable to the State of Jammu and Kashmir" shall be substituted.'.

4. After section 2 of the principal Act, the following section shall be inserted, namely:— Insertion of new section 2A.

"2A. Any reference in this Act to a law, which is not in force in the State of Jammu and Kashmir, shall, in relation to that State, be construed as a reference to the corresponding law, if any, in force in that State.". Construction of references to laws not in force in the State of Jammu and Kashmir.

↳ Ss. 2 to 14 Repealed by Act 38 of 1978 S. 2 + Sch I.

Amendment of section 3.

5. In section 3 of the principal Act, after sub-section (2), the following sub-sections shall be inserted, namely:—

"(3) The appropriate Government may, at any stage of an inquiry by the Commission fill any vacancy which may have arisen in the office of a member of the Commission (whether consisting of one or more than one member).

(4) The appropriate Government shall cause to be laid before the House of the People or, as the case may be, the Legislative Assembly of the State, the report, if any, of the Commission on the inquiry made by the Commission under sub-section (1) together with a memorandum of the action taken thereon, within a period of six months of the submission of the report by the Commission to the appropriate Government."

Amendment of section 4.

6. In section 4 of the principal Act, in clause (a), for the words "summoning and enforcing the attendance of any person", the words "summoning and enforcing the attendance of any person from any part of India" shall be substituted.

Amendment of section 5.

7. In section 5 of the principal Act, in sub-section (2), the words and figures "and any person so required shall be deemed to be legally bound to furnish such information within the meaning of section 176 and section 177 of the Indian Penal Code" shall be inserted at the end. 45 of 1860.

Insertion of new section 5A.

8. After section 5 of the principal Act, the following section shall be inserted, namely:—

Power of Commission to utilise the services of certain officers and investigation agencies for conducting investigation pertaining to inquiry.

"5A. (1) The Commission may, for the purpose of conducting any investigation pertaining to the inquiry, utilise the services,—

(a) in the case of a Commission appointed by the Central Government, of any officer or investigation agency of the Central Government or any State Government with the concurrence of the Central Government or the State Government, as the case may be; or

(b) in the case of a Commission appointed by the State Government, of any officer or investigation agency of the State Government or Central Government with the concurrence of the State Government or the Central Government, as the case may be.

(2) For the purpose of investigating into any matter pertaining to the inquiry, any officer or agency whose services are utilised under sub-section (1) may, subject to the direction and control of the Commission,—

(a) summons and enforce the attendance of any person and examine him;

(b) require the discovery and production of any document; and

(c) requisition any public record or copy thereof from any office.

(3) The provisions of section 6 shall apply in relation to any statement made by a person before any officer or agency whose services are utilised under sub-section (1) as they apply in relation to any statement made by a person in the course of giving evidence before the Commission.

(4) The officer or agency, whose services are utilised under sub-section (1), shall investigate into any matter pertaining to the inquiry and submit a report thereon (hereafter in this section referred to as the investigation report) to the Commission within such period as may be specified by the Commission in this behalf.

(5) The Commission shall satisfy itself about the correctness of the facts stated and the conclusions, if any, arrived at in the investigation report submitted to it under sub-section (4), and for this purpose the Commission may make such inquiry (including the examination of the person or persons who conducted or assisted in the investigation) as it thinks fit.".

Insertion of new section 6A.

9. After section 6 of the principal Act, the following section shall be inserted, namely:—

Persons not obliged to disclose secret process of manufacture of goods in certain cases.

"6A. Except in cases where a Commission is expressly required to inquire into the process of manufacture of any goods, nothing in this Act shall be deemed to compel any person giving evidence before the Commission to disclose any secret process of manufacture thereof.".

Substitution of new section for section 7.

10. For section 7 of the principal Act, the following section shall be substituted, namely:—

Commission to cease to exist when so notified.

"7. (1) The appropriate Government may, by notification in the Official Gazette, declare that—

(a) a Commission (other than a Commission appointed in pursuance of a resolution passed by the House of the People or, as the case may be, the Legislative Assembly of the State) shall cease to exist, if it is of opinion that the continued existence of the Commission is unnecessary;

(b) a Commission appointed in pursuance of a resolution passed by the House of the People or, as the case may be, the Legislative Assembly of the State, shall cease to exist if a resolution for the discontinuance of the Commission is passed by the House of the People or, as the case may be, the Legislative Assembly of the State.

(2) Every notification issued under sub-section (1) shall specify the date from which the Commission shall cease to exist and on the issue of such notification, the Commission shall cease to exist with effect from the date specified therein.".

Amendment of section 8.

11. In section 8 of the principal Act, the words "and may act notwithstanding the temporary absence of any member or the existence of a vacancy among its members" shall be omitted.

Insertion of new sections 8A, 8B and 8C.

12. After section 8 of the principal Act, the following sections shall be inserted, namely:—

Inquiry not to be interrupted by reason of vacancy or change in the constitution of the Commission.

"8A. (1) Where the Commission consists of two or more members, it may act notwithstanding the absence of the Chairman or any other member or any vacancy among its members.

(2) Where during the course of an inquiry before a Commission, a change has taken place in the constitution of the Commission by reason of any vacancy having been filled or by any other reason, it shall not be necessary for the Commission to commence the inquiry afresh and the inquiry may be continued from the stage at which the change took place.

Persons likely to be prejudicially affected to be heard.

8B. If, at any stage of the inquiry, the Commission,—

(a) considers it necessary to inquire into the conduct of any person; or

(b) is of opinion that the reputation of any person is likely to be prejudicially affected by the inquiry,

the Commission shall give to that person a reasonable opportunity of being heard in the inquiry and to produce evidence in his defence:

Provided that nothing in this section shall apply where the credit of a witness is being impeached.

Right of cross-examination and representation by legal practitioner.

8C. The appropriate Government, every person referred to in section 8B and, with the permission of the Commission, any other person whose evidence is recorded by the Commission,—

(a) may cross-examine a witness other than a witness produced by it or him;

(b) may address the Commission; and

(c) may be represented before the Commission by a legal practitioner or, with the permission of the Commission, by any other person."

13. After section 10 of the principal Act, the following section shall be inserted, namely:— Insertion of new section 10A.

"10A. (1) If any person, by words either spoken or intended to be read, makes or publishes any statement or does any other act, which is calculated to bring the Commission or any member thereof into disrepute, he shall be punishable with simple imprisonment for a term which may extend to six months, or with fine, or with both. Penalty for acts calculated to bring the Commission or any member thereof into disrepute.

5 of 1898. (2) The provisions of section 198B of the Code of Criminal Procedure, 1898 shall apply in relation to an offence under sub-section (1) as they apply in relation to an offence referred to in sub-section (1) of the said section 198B, subject to the modification that no complaint in respect of such offence shall be made by the Public Prosecutor except with the previous sanction,—

(a) in the case of a Commission, or member of a Commission appointed by the Central Government, of the Central Government; or

(b) in the case of a Commission, or member of a Commission appointed by the State Government, of the State Government.".

14. In section 12 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:— Amendment of section 12.

"(3) Every rule made by the Central Government under this section shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.".

15. The principal Act, as amended by this Act, shall come into force in the State of Jammu and Kashmir and in the districts of Kohima and Mokokchung in the State of Nagaland on such date as the Central Government may, by notification in the Official Gazette, appoint. Principal Act as amended to come into force in Jammu and Kashmir and in certain districts in Nagaland.

Rep. by Act 38 of 1978, s. 2 & Sch I

THE COMPANIES (AMENDMENT) ACT, 1971

No. 80 OF 1971

[30th December, 1971.]

An Act further to amend the Companies Act, 1956.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Companies (Amendment) Act, 1971.

(2) It shall be deemed to have come into force on the 3rd day of December, 1971.

Insertion of new section 293B.

2. In the Companies Act, 1956, after section 293A, the following section shall be inserted, namely:— 1 of 1956

Power of Board and other persons to make contributions to the National Defence Fund etc.

"293B. (1) The Board of directors of any company or any person or authority exercising the powers of the Board of directors of a company, or of the company in general meeting, may, notwithstanding anything contained in sections 293 and 293A or any other provision of this Act or in the memorandum, articles or any other instrument relating to the company, contribute such amount as it thinks fit to the National Defence Fund or any other Fund approved by the Central Government for the purpose of national defence.

(2) Every company shall disclose in its profits and loss account the total amount or amounts contributed by it to the Fund referred to in sub-section (1) during the financial year to which the amount relates.".

THE NORTH-EASTERN AREAS (REORGANISATION) ACT, 1971

ARRANGEMENT OF SECTIONS

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PRELIMINARY

SECTIONS

PART II

ESTABLISHMENT OF THE STATES OF MANIPUR AND TRIPURA AND FORMATION OF THE STATE OF MEGHALAYA AND OF THE UNION TERRITORIES OF MIZORAM AND ARUNACHAL PRADESH

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SECTIONS

THE NORTH-EASTERN AREAS (REORGANISATION) ACT, 1971

No. 81 OF 1971

[30*th December*, 1971]

An Act to provide for the establishment of the States of Manipur and Tripura and to provide for the formation of the State of Meghalaya and of the Union territories of Mizoram and Arunachal Pradesh by reorganisation of the existing State of Assam and for matters connected therewith.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

PART I

PRELIMINARY

1. This Act may be called the North-Eastern Areas (Reorganisation) Act, 1971. Short title.

2. In this Act, unless the context otherwise requires,— Definitions.

(*a*) "Administrator" means the administrator of a Union territory appointed by the President under article 239 of the Constitution;

(*b*) "appointed day" means the day[1] which the Central Government may, by notification in the Official Gazette, appoint;

(*c*) "article" means an article of the Constitution;

(*d*) "common High Court" means the Gauhati High Court (the High Court of Assam, Nagaland, Meghalaya, Manipur and Tripura) referred to in clause (*b*) of sub-section (*1*) of section 28;

[1] 21-1-1972, *vide* Notification No. G.S.R. 18 (E), dated 6-1-1972, Gazette of India Extraordinary, Sec. 3(i) p. 57.

(e) "Election Commission" means the Election Commission appointed by the President under article 324;

(f) "existing State of Assam" means the State of Assam as existing immediately before the appointed day;

(g) "law" includes any enactment, ordinance, regulation, order, bye-law, rule, scheme, notification or other instrument having, immediately before the appointed day, the force of law in the whole or any part of the existing State of Assam or the autonomous State of Meghalaya or the Union territory of Manipur or the Union territory of Tripura, as the case may be;

(h) "sitting member", in relation to either House of Parliament or the Legislative Assembly of the existing State of Assam, means a person who, immediately before the appointed day, is a member of that House or that Assembly;

(i) "successor State", in relation to the existing State of Assam, means the State of Assam or Meghalaya, and includes also the Union in relation to the Union territory of Mizoram;

(j) "treasury" includes a sub-treasury.

PART II

ESTABLISHMENT OF THE STATES OF MANIPUR AND TRIPURA AND FORMATION OF THE STATE OF MEGHALAYA AND OF THE UNION TERRITORIES OF MIZORAM AND ARUNACHAL PRADESH

Establishment of the State of Manipur.

3. On and from the appointed day there shall be established a new State, to be known as the State of Manipur, comprising the territories which immediately before that day were comprised in the Union territory of Manipur.

Establishment of the State of Tripura.

4. On and from the appointed day there shall be established a new State, to be known as the State of Tripura, comprising the territories which immediately before that day were comprised in the Union territory of Tripura.

Formation of the State of Meghalaya.

5. On and from the appointed day there shall be formed a new State, to be known as the State of Meghalaya, comprising—

(a) the territories which immediately before that day were comprised in the autonomous State of Meghalaya formed under section 3 of the Assam Reorganisation (Meghalaya) Act, 1969; and 55 of 1969.

(b) so much of the territories comprised within the cantonment and municipality of Shillong as did not form part of that autonomous State,

and thereupon the said territories shall cease to form part of the existing State of Assam.

Formation of the Union territory of Mizoram.

6. On and from the appointed day there shall be formed a new Union territory, to be known as the Union territory of Mizoram, comprising the territories which immediately before that day were comprised in the Mizo District in the existing State of Assam and thereupon the said territories shall cease to form part of the existing State of Assam.

7. On and from the appointed day there shall be formed a new Union territory, to be known as the Union territory of Arunachal Pradesh, comprising the territories which immediately before that day were comprised in the tribal areas specified in Part B of the table appended to paragraph 20 of the Sixth Schedule to the Constitution (but excluding the areas covered by notification No. TAD/R/35/50/109, dated the 23rd February, 1951 issued by the Governor of Assam under the proviso to sub-paragraph (3) of the said paragraph 20) and known as the North-East Frontier Agency and thereupon the said territories shall cease to form part of the existing State of Assam. Formation of the Union territory of Arunachal Pradesh.

8. On and from the appointed day the State of Assam shall comprise the territories of the existing State of Assam other than those specified in sections 5, 6 and 7. Territories of the State of Assam.

9. On and from the appointed day, in the First Schedule to the Constitution,— Amendment of First Schedule to the Constitution.

(a) under the heading "I. THE STATES",—

(i) in the paragraph relating to the territories of the State of Assam, the following shall be added at the end, namely:—

"and the territories specified in sections 5, 6 and 7 of the North-Eastern Areas (Reorganisation) Act, 1971";

(ii) after entry 18 the following entries shall be inserted, namely:—

"19. Manipur	The territory which immediately before the commencement of this Constitution was being administered as if it were a Chief Commissioner's Province under the name of Manipur.
20. Tripura	The territory which immediately before the commencement of this Constitution was being administered as if it were a Chief Commissioner's Province under the name of Tripura.
21. Meghalaya	The territories specified in section 5 of the North-Eastern Areas (Reorganisation) Act, 1971.";

(b) under the heading "II. THE UNION TERRITORIES",—

(i) entries 2 and 3 shall be omitted and entries 4 to 9 shall be re-numbered as entries 2 to 7 respectively;

(ii) after entry 7 as so re-numbered, the following entries shall be inserted, namely:—

"8. Mizoram	The territories specified in section 6 of the North-Eastern Areas (Reorganisation) Act, 1971.
9. Arunachal Pradesh	The territories specified in section 7 of the North-Eastern Areas (Reorganisation) Act, 1971.".

PART III

REPRESENTATION IN THE LEGISLATURES

The Council of States

Amendment of Fourth Schedule to the Constitution.

10. On and from the appointed day, in the Fourth Schedule to the Constitution, in the Table,—

(*a*) for entries 19 to 22, the following shall be substituted, namely:—

"19. Manipur	..	1
20. Tripura	..	1
21. Meghalaya	..	1
22. Delhi	..	3
23. Pondicherry	..	1
24. Mizoram	..	1
25. Arunachal Pradesh	..	1";

(*b*) for the figures "228", the figures "231" shall be substituted.

Allocation of sitting members representing the existing Union territories of Manipur and Tripura.

11. On and from the appointed day the sitting members of the Council of States representing the existing Union territories of Manipur and Tripura shall be deemed to have been duly elected under clause (4) of article 80 to fill the seat allotted to each of the States of Manipur and Tripura respectively in that Council and the term of office of such sitting members shall remain unaltered.

Election to fill the seats allotted to the State of Meghalaya and the Union territories of Mizoram and Arunachal Pradesh.

12. As soon as may be after the appointed day steps shall be taken to fill the seats in the Council of States allotted to the State of Meghalaya and the Union territories of Mizoram and Arunachal Pradesh.

Amendment of section 27A of Act 43 of 1950.

13. On and from the appointed day, in section 27A of the Representation of the People Act, 1950,—

(*a*) in sub-section (*1*), for the words "For the purpose of filling any seat", the words, brackets and figure "Subject to the provisions of sub-section (*5*), for the purpose of filling any seat" shall be substituted;

(*b*) in sub-section (*4*), for the words "The electoral college for each of the Union territories of Manipur, Tripura and Pondicherry", the words "The electoral college for the Union territory of Pondicherry" shall be substituted;

(*c*) after sub-section (*4*), the following sub-section shall be inserted, namely:—

"(*5*) The seat allotted in the Council of States to each of the Union territories of Mizoram and Arunachal Pradesh shall be filled by a person nominated by the President in this behalf.".

The House of the People

14. (*1*) On and from the appointed day and until the dissolution of the existing House of the People, the allocation of seats to the States of Assam, Manipur, Tripura and Meghalaya and the Union territories of Mizoram and Arunachal Pradesh in the House of the People and the number of seats, if any, to be reserved for the Scheduled Castes and for the Scheduled Tribes of each State and Union territory shall be as specified in the Table below and the First Schedule to the Representation of the People Act, 1950, shall be deemed to have been amended accordingly. Allocation of seats in the existing House of the People.

43 of 1950.

THE TABLE

Name of the State/Union territory	Number of seats in the existing House of the People		
	Total	Reserved for the Scheduled Castes	Reserved for the Scheduled Tribes
1	2	3	4
I. STATES :			
1. Assam	14	1	2
2. Manipur	2	..	1
3. Tripura	2	..	1
4. Meghalaya	2	..	2
II UNION TERRITORIES :			
1. Mizoram	1	..	1
2. Arunachal Pradesh	1	..	1

(*2*) On and from the appointed day and until the dissolution of the existing House of the People, Part A of Schedule II to the Delimitation of Parliamentary and Assembly Constituencies Order, 1966 shall stand amended as directed in the First Schedule.

15. (*1*) On and from the appointed day and until the dissolution of the existing House of the People,— Parliamentary constituencies of the States of Manipur and Tripura and provision as to sitting members.

(*a*) the two parliamentary constituencies of the existing Union territory of Manipur shall be deemed to be the two parliamentary constituencies of the State of Manipur; and

(*b*) the two parliamentary constituencies of the existing Union territory of Tripura shall be deemed to be the two parliamentary constituencies of the State of Tripura,

and the Delimitation of Parliamentary and Assembly Constituencies Order, 1966 shall be construed accordingly.

(*2*) Every sitting member of the House of the People representing a parliamentary constituency which on the appointed day, by virtue of the provisions of sub-section (*1*), becomes a parliamentary constituency of the State of Manipur or Tripura, as the case may be, shall, as from that day, be deemed to have been elected under sub-clause (*a*) of clause (1) of article 81 to the House of the People from that constituency.

Provision as to sitting members representing Cachar and Dhubri parliamentary constituencies in the House of the People and the election of representative from Diphu parliamentary constituency.

16. (*1*) The sitting member of the House of the People representing the Cachar parliamentary constituency which on the appointed day, by virtue of the provisions of sub-section (*2*) of section 14, stands altered shall, as from that day, be deemed to have been elected under sub-clause (*a*) of clause (1) of article 81 to the House of the People from that constituency as so altered.

(*2*) The sitting member of the House of the People representing the Dhubri parliamentary constituency which on the appointed day, by virtue of the provisions of sub-section (*2*) of section 14, stands altered shall, as from that day, be deemed to have been elected under sub-clause (*a*) of clause (1) of article 81 to the House of the People from that constituency as so altered.

(*3*) As soon as may be after the appointed day election shall be held to the House of the People to elect a representative from the Diphu parliamentary constituency as if the seat of the member elected to the House of the People from that constituency has become vacant and the provisions of section 149 of the Representation of the People Act, 1951 shall, so far as may be, apply in relation to such election. 43 of 1951.

Parliamentary constituencies of the State of Meghalaya and provision as to sitting member representing the Autonomous Districts parliamentary constituency in the House of the People and the election of representative from Tura parliamentary constituency.

17. (*1*) There shall be two parliamentary constituencies in the State of Meghalaya to be called the Shillong parliamentary constituency and the Tura parliamentary constituency.

(*2*) The area falling within the Garo Hills district as it exists immediately before the appointed day shall form the Tura parliamentary constituency and the remaining area in the State of Meghalaya shall form the Shillong parliamentary constituency and the said two parliamentary constituencies shall be deemed to have been delimited accordingly.

(*3*) The sitting member of the House of the People representing immediately before the appointed day the Autonomous Districts parliamentary constituency shall, as from that day, be deemed to have been elected under sub-clause (*a*) of clause (1) of article 81 to the House of the People from the Shillong parliamentary constituency.

(*4*) As soon as may be after the appointed day election shall be held to the House of the People to elect a representative from the Tura parliamentary constituency as if the seat of the member elected to the House of the People from that constituency has become vacant and the provisions of section 149 of the Representation of the People Act, 1951 shall, so far as may be, apply in relation to such election. 43 of 1951.

Parliamentary constituency of the Union territory of Mizoram.

18. The whole of the Union territory of Mizoram shall form one parliamentary constituency to be called the Mizoram parliamentary constituency and as soon as may be after the appointed day election shall be held to the House of the People to elect a representative from that constituency, as if the seat of the member elected to the House of the People from that constituency has become vacant and the provisions of section 149 of the Representation of the People Act, 1951 shall, so far as may be, apply in relation to such election. 43 of 1951.

19. The sitting member nominated to fill the seat allotted in the House of the People to the Tribal Areas of Assam specified in Part B of the Table appended to paragraph 20 of the Sixth Schedule to the Constitution, known as the North-East Frontier Agency, shall, on and from the appointed day, be deemed to have been nominated to fill the seat allotted to the Union territory of Arunachal Pradesh in the House of the People.

Provision as to the member to represent Arunachal Pradesh in the House of the People.

The Legislative Assemblies

20. (*1*) On and from the appointed day, the total number of seats in the Legislative Assembly of the State of Assam, to be filled by persons chosen by direct election from territorial constituencies, shall be reduced from one hundred and twenty-six to one hundred and fourteen; and every sitting member of that Legislative Assembly representing a constituency which ceases to be a constituency in the State of Assam by virtue of the provisions of sub-section (5) shall, as from the appointed day, cease to be a member of that Legislative Assembly.

Allocation of seats in the Legislative Assemblies.

(*2*) The total number of seats in the Legislative Assembly of the State of Manipur, to be constituted at any time after the appointed day, to be filled by persons chosen by direct election from territorial constituencies shall be sixty, out of which one seat shall be reserved for the Scheduled Castes and nineteen seats shall be reserved for the Scheduled Tribes.

(*3*) The total number of seats in the Legislative Assembly of the State of Tripura, to be constituted at any time after the appointed day, to be filled by persons chosen by direct election from territorial constituencies shall be sixty, out of which six seats shall be reserved for the Scheduled Castes and nineteen seats shall be reserved for the Scheduled Tribes.

(*4*) The total number of seats in the Legislative Assembly of the State of Meghalaya, to be constituted at any time after the appointed day, to be filled by persons chosen by direct election from territorial constituencies shall be sixty, out of which fifty seats shall be reserved for the Scheduled Tribes.

(*5*) On and from the appointed day, Part B of Schedule II to the Delimitation of Parliamentary and Assembly Constituencies Order, 1966 shall stand amended as directed in the First Schedule.

21. (*1*) In the Second Schedule to the Representation of the People Act, 1950,—

Amendment of Second Schedule to Act 43 of 1950.

(*i*) under the heading "*I. STATES:*",—

(*a*) in item 2 relating to Assam, for the figures "126", the figures "114" shall be substituted;

(*b*) after item 17 and the entries relating thereto, the following shall be inserted, namely:—

"18. Manipur	.. 60	1	19
19. Tripura	.. 60	6	19
20. Meghalaya	.. 60	..	50";

(*ii*) under the heading *"II. UNION TERRITORIES:"* items 3 and 5 and the entries relating thereto shall be omitted.

(*2*) The amendment made by clause (*i*)(*a*) of sub-section (*1*) shall have effect on and after the appointed day in relation to the Legislative Assembly of the State of Assam and the amendments made by clause (*i*) (*b*) and clause (*ii*) of sub-section (*1*) shall have effect in relation to the Legislative Assemblies of the States of Manipur, Tripura and Meghalaya to be constituted at any time after the appointed day.

Delimitation of constituencies.

22. (*1*) The Election Commission shall, in the manner herein provided, distribute, whether before or after the appointed day, the seats assigned to the Legislative Assemblies of the States of Manipur, Tripura and Meghalaya under section 20 to single member territorial constituencies and delimit them on the basis of the latest census figures having regard to the provisions of the Constitution and to the following provisions:—

(*a*) all constituencies, shall, so far as practicable, be geographically compact areas and in delimiting them, regard shall be had to physical features, existing boundaries of administrative units, facilities of communication and public convenience;

(*b*) every assembly constituency shall be so delimited as to fall only within one parliamentary constituency;

(*c*) constituencies in which seats are reserved for the Scheduled Castes shall be distributed in different parts of the States and located, as far as practicable, in those areas where the proportion of their population to the total population is comparatively large; and

(*d*) constituencies in which seats are reserved for the Scheduled Tribes shall, as far as practicable, be located in those areas where the proportion of their population to the total population is the largest.

Explanation.—In this section "latest census figures" mean the census figures with respect to the State concerned ascertainable from the latest census of which the finally published figures are available.

(*2*) For the purpose of assisting in the performance of its functions under sub-section (*1*), the Election Commission shall associate with itself as associate members,—

(*a*) in respect of the State of Manipur, all the sitting members of the House of the People representing the Union territory of Manipur or, as the case may be, the State of Manipur under sub-section (*2*) of section 15, and such six persons who were members of the Legislative Assembly of the Union territory of Manipur immediately before its dissolution by order of the President published in the Gazette of India, dated 16th October, 1969 with notification No. S. O. 4223, dated 16th October, 1969 of the Government of India in the Ministry of Home Affairs, as the President may, by order, nominate;

(*b*) in respect of the State of Tripura, all the sitting members of the House of the People representing the Union territory of Tripura or, as the case may be, the State of Tripura under sub-section (*2*) of section 15, and such six persons, being members of the Legislative Assembly of the Union territory of Tripura as it functioned immediately before the 1st November, 1971, as the President may, by order, nominate;

(c) in respect of the State of Meghalaya, the member of the House of the People representing the Autonomous District parliamentary constituency or, as the case may be, the Meghalaya parliamentary constituency under section 17, and such of the six members of the Legislative Assembly of the autonomous State of Meghalaya constituted under section 62 of the Assam Reorganisation (Meghalaya) Act, 1969 or, as the case may be, of the Provisional Legislative Assembly of the State of Meghalaya referred to in section 27, as the President may, by order, nominate:

55 of 1969.

Provided that none of the associate members shall have a right to vote or to sign any decision of the Election Commission.

(3) If owing to death or resignation, the office of an associate member falls vacant, it shall be filled, if practicable, in accordance with the provisions of sub-section (2).

(4) A member of any Legislative Assembly nominated under clause (b) or clause (c) of sub-section (2) shall continue to be an associate member notwithstanding that he ceases to be a member of such Legislative Assembly, otherwise than consequent on the incurring of any disqualification.

(5) The Election Commission shall—

(a) publish its proposals for the delimitation of constituencies, together with the dissenting proposals, if any, of any associate member who desires publication thereof, in the Official Gazette and in such other manner as the Commission may consider fit, together with a notice inviting objections and suggestions in relation to the proposals and specifying a date on or after which the proposals will be further considered by it;

(b) consider all objections and suggestions which may have been received by it before the date so specified;

(c) after considering all objections and suggestions which may have been received by it before the date so specified, determine by one or more orders the delimitation of constituencies and cause such order or orders to be published in the Official Gazette; and upon such publication, the order or orders shall have the full force of law and shall not be called in question in any court.

(6) As soon as may be after such publication, every such order shall be laid before the Legislative Assembly of the concerned State.

Power of Election Commission to maintain delimitation orders up-to-date.

23. (1) The Election Commission may, from time to time, by notification in the Official Gazette,—

(a) correct any printing mistake in any order made under section 22 or any error arising therein from inadvertent slip or omission;

(b) where the boundaries or name of any territorial division mentioned in any such order or orders are or is altered, make such amendment as appear to it to be necessary or expedient for bringing such order up-to-date.

(2) Every notification under this section shall be laid, as soon as may be after it is issued, before the Legislative Assembly of the concerned State.

Validation of acts done previous to the commencement of the Act.

24. All things done, and all steps taken, before the commencement of this Act with a view to delimiting the territorial constituencies of the States of Manipur, Tripura and Meghalaya for the purpose of elections to the Legislative Assemblies of those States shall, in so far as they are in conformity with the provisions of sections 22 and 23, be deemed to have been done or taken under those sections as if those sections were in force at the time such things were done or such steps were taken.

Amendment of Scheduled Castes Orders.

25. (1) On and from the appointed day, the Constitution (Scheduled Castes) Order, 1950 shall stand amended as directed in the Second Schedule.

(2) On and from the appointed day, the Constitution (Scheduled Castes) (Union Territories) Order, 1951 shall stand amended as directed in the Third Schedule.

Amendment of Scheduled Tribes Orders.

26. (1) On and from the appointed day the Constitution (Scheduled Tribes) Order, 1950 shall stand amended as directed in the Fourth Schedule.

(2) On and from the appointed day, the Constitution (Scheduled Tribes) (Union Territories) Order, 1951 shall stand amended as directed in the Fifth Schedule.

Provision as to Provisional Legislative Assembly of the State of Meghalaya and as to Rules of Procedure and Conduct of Business of the Legislative Assemblies of the States of Meghalaya, Manipur and Tripura.

27. (1) On and from the appointed day and until the Legislative Assembly of the State of Meghalaya has been duly constituted and summoned to meet for the first session under the provisions of the Constitution, the Provisional Legislative Assembly of the autonomous State of Meghalaya, excluding the members nominated thereto, constituted under section 62 of the Assam Reorganisation (Meghalaya) Act, 1969 55 of 1969. and functioning immediately before the appointed day, shall be the Provisional Legislative Assembly of the State of Meghalaya and that Assembly shall exercise all the powers and perform all the duties conferred by the provisions of the Constitution on the Legislative Assembly of that State:

Provided that for the purposes of this sub-section, the member representing the autonomous District of United Khasi-Jaintia Hills in the said Provisional Legislative Assembly of the autonomous State of Meghalaya shall be deemed also to represent the territories specified in clause (b) of section 5.

(2) The term of office of the members of the Provisional Legislative Assembly of the State of Meghalaya shall, unless the said Legislative Assembly is sooner dissolved, expire immediately before the first meeting of the Legislative Assembly of the State of Meghalaya.

(3) The persons who, immediately before the appointed day, are the Speaker and the Deputy Speaker of the Provisional Legislative

Assembly of the autonomous State of Meghalaya shall be the Speaker and the Deputy Speaker respectively of the Provisional Legislative Assembly of the State of Meghalaya.

(4) The Rules of Procedure and Conduct of Business of the Provisional Legislative Assembly of the autonomous State of Meghalaya, as in force immediately before the appointed day, shall, until rules are made under clause (1) of article 208, be the Rules of Procedure and Conduct of Business of the Provisional Legislative Assembly of the State of Meghalaya and of the Legislative Assembly of the State of Meghalaya duly constituted under the provisions of the Constitution, subject to such adaptations as may be made therein by the Speaker of the Legislative Assembly, concerned.

(5) The Rules of Procedure and Conduct of Business of the Legislative Assembly of the Union territory of Manipur, as in force immediately before its dissolution by order of the President published in the Gazette of India, dated the 16th October, 1969 with notification No. S.O. 4223, dated the 16th October, 1969 of the Government of India in the Ministry of Home Affairs, shall, until rules are made under clause (1) of article 208, be the Rules of Procedure and Conduct of Business of the Legislative Assembly of the State of Manipur, subject to such modifications and adaptations as may be made therein by the Governor of that State.

(6) The Rules of Procedure and Conduct of Business of the Legislative Assembly of the Union territory of Tripura as in force immediately before the 1st November, 1971, shall, until rules are made under clause (1) of article 208, be the Rules of Procedure and Conduct of Business of the Legislative Assembly of the State of Tripura, subject to such modifications and adaptations as may be made therein by the Governor of that State.

PART IV

HIGH COURT

Common High Court for Assam, Nagaland, Meghalaya, Manipur and Tripura.

28. (1) On and from the appointed day,—

(a) the High Court of Assam and Nagaland shall cease to function and is hereby abolished;

(b) there shall be a common High Court for the States of Assam, Nagaland, Meghalaya, Manipur and Tripura to be called the Gauhati High Court (the High Court of Assam, Nagaland, Meghalaya, Manipur and Tripura);

(c) the Judges of the High Court of Assam and Nagaland holding office immediately before that day shall, unless they have elected otherwise, become on that day the Judges of the common High Court.

(2) Nothing in clause (a) of sub-section (1) shall prejudice or affect the continued operation of any notice served, injunction issued, direction given or proceedings taken before the appointed day by the High Court of Assam and Nagaland under the powers then conferred upon that Court.

Jurisdiction of the common High Court.

29. On and from the appointed day, the common High Court shall have, in respect of the territories comprised in the States of Assam, Manipur, Meghalaya, Nagaland and Tripura, all such jurisdiction, powers and authority as under the law in force immediately before the appointed day, are exercisable in respect of those territories by the High Court of Assam and Nagaland or the Court of the Judicial Commissioner for Manipur, or the Court of the Judicial Commissioner for Tripura, as the case may be.

Abolition of certain Courts.

30. (*1*) On and from the appointed day, the Courts of the Judicial Commissioners for Manipur and Tripura shall cease to function and are hereby abolished.

(*2*) Nothing in sub-section (*1*) shall prejudice or affect the continued operation of any notice served, injunction issued, direction given or proceedings taken before the appointed day by any of the Courts abolished by that sub-section, under the powers then conferred upon that Court.

Principal seat and other places of sitting of the common High Court.

31. (*1*) The principal seat of the common High Court shall be at the same place at which the principal seat of the High Court of Assam and Nagaland is located immediately before the appointed day.

(*2*) The President may by notified order provide for the establishment of a permanent bench or benches of the common High Court at one or more places within the territories to which the jurisdiction of the High Court extends, other than the principal seat of the High Court, and for any matters connected therewith:

Provided that before issuing any order under this sub-section, the President shall consult the Chief Justice of the common High Court and the Governor of the State in which the bench or benches is or are proposed to be established.

(*3*) Notwithstanding anything contained in sub-section (*1*) or sub-section (*2*), the Judges and division courts of the common High Court may also sit at such other place or places in the State of Assam, Manipur, Meghalaya, Nagaland or Tripura as the Chief Justice may, with the approval of the Governor of the State concerned, appoint.

Extension of jurisdiction of the common High Court to the Union territories of Mizoram and Arunachal Pradesh.

32. On and from the appointed day, the jurisdiction of the common High Court shall extend to the Union territories of Mizoram and Arunachal Pradesh.

Allocation of expenditure of the common High Court.

33. The expenditure in respect of salaries and allowances of the Judges of the common High Court shall be allocated amongst the States of Assam, Manipur, Meghalaya, Nagaland and Tripura and the Union in such proportion as the President may, by order, determine.

Special provisions relating to advocates and Bar Council.

34. (*1*) Subject to any rule made or direction given by the common High Court in this behalf, any person, who, immediately before the appointed day, is an advocate entitled to practise in the High Court of Assam and Nagaland or in the Court of the Judicial Commissioner for

Manipur or in the Court of the Judicial Commissioner for Tripura, shall be entitled to practise as an advocate in the common High Court.

(2) The right of audience in the common High Court shall be regulated in accordance with the like principles as, immediately before the appointed day, are in force with respect to the right of audience in the High Court of Assam and Nagaland:

Provided that as among the Advocates-General of the States of Assam, Manipur, Meghalaya, Nagaland and Tripura, the right of audience shall be determined with reference to their dates of enrolment as advocates.

25 of 1961. (3) On and from the appointed day, in the Advocates Act, 1961 (hereafter in this Part referred to as the Advocates Act), in section 3,—

(a) in sub-section (1),—

(i) for clause (b), the following clause shall be substituted, namely:—

"(b) for the States of Assam, Manipur, Meghalaya, Nagaland and Tripura and the Union territories of Mizoram and Arunachal Pradesh, to be known as the Bar Council of Assam, Nagaland, Meghalaya, Manipur and Tripura.";

(ii) in clause (e), for the words "Union territories of Tripura and the Andaman and Nicobar Islands", the words "Union territory of the Andaman and Nicobar Islands" shall be substituted;

(b) in sub-section (2), in clause (b), for the words "Bar Council of Assam", the words "Bar Council of Assam, Nagaland, Meghalaya, Manipur and Tripura" shall be substituted.

(4) The provisions of section 17 of the Advocates Act shall have effect in respect of the roll of the Bar Council of Assam, Nagaland, Meghalaya, Manipur and Tripura subject to the modifications that,—

(a) for clause (a) of sub-section (1) of the said section 17, the following clause shall be substituted, namely:—

"(a) all persons who were entered as advocates,—

(i) on the roll of the Bar Council of Assam and Nagaland immediately before the day appointed under clause (b) of section 2 of the North-Eastern Areas (Reorganisation) Act, 1971;

(ii) on the roll of the Bar Council of West Bengal immediately before that day and who, within three months from that day, express in such manner as the Bar Council of India may, by rules, prescribe their intention in writing to practise within the jurisdiction of the Bar Council of Assam, Nagaland, Meghalaya, Manipur and Tripura;";

(b) in clause (a) of sub-section (3) of the said section 17, for the words and figures "with his date of enrolment under the Indian Bar Councils Act, 1926", the words "with his seniority on the roll of the Bar Council of Assam and Nagaland or, as the case may be, the Bar Council of West Bengal" shall be substituted.

38 of 1926.

(5) Notwithstanding anything contained in the Advocates Act, as amended or modified by sub-sections (3) and (4),—

(a) in the case of the first Bar Council of Assam, Nagaland, Meghalaya, Manipur and Tripura under that Act, the fifteen members

required to be elected under clause (*b*) of sub-section (*2*) of section 3 of that Act, shall be nominated by the Chief Justice of the common High Court from amongst the advocates who are entitled as of right to practise in that High Court and are ordinarily practising within the territories comprised in the States of Assam, Manipur, Meghalaya, Nagaland and Tripura and the Union territories of Mizoram and Arunachal Pradesh and the term of office of the members so nominated shall be one year from the date of the first meeting of the Council or until their successors are duly elected in accordance with the provisions of the said Act, whichever is earlier;

(*b*) the names of persons entered on the roll of the Bar Council of Assam, Nagaland, Meghalaya, Manipur and Tripura from the roll of the Bar Council of West Bengal in accordance with the provisions of clause (*a*) of sub-section (*1*) of section 17 of the Advocates Act, as modified by sub-section (*4*), shall, as from the date or dates on which the names are so entered, stand removed from the roll of the Bar Council of West Bengal;

(*c*) any proceedings which were pending or which may be instituted against any person before or by the Bar Council of Assam and Nagaland or by the Bar Council of West Bengal immediately before his name is entered in the roll of the Bar Council of Assam, Nagaland, Meghalaya, Manipur and Tripura in accordance with the provisions of clause (*a*) of sub-section (*1*) of section 17 of the Advocates Act, as modified by sub-section (*4*), may, after such entry, be continued or instituted before or by the Bar Council of Assam, Nagaland, Meghalaya, Manipur and Tripura;

(*d*) every person who, immediately before his name stands removed from the roll of the Bar Council of West Bengal in accordance with the provisions of clause (*b*), is a member of the Bar Council of West Bengal, shall cease to be a member of that Council as from the date on which his name stands so removed from the roll of that Bar Council;

(*e*) the rules made or deemed to have been made by the Bar Council of Assam and Nagaland and in force immediately before the date on which the first Bar Council of Assam, Nagaland, Meghalaya, Manipur and Tripura is duly constituted in accordance with the provisions of clause (*a*), shall, subject to such modifications and adaptations as may be made therein by the Chairman of the Bar Council of Assam, Nagaland, Meghalaya, Manipur and Tripura, be deemed to be rules made by that Bar Council and shall have effect accordingly.

(*6*) (*a*) As from the appointed day, the assets and liabilities of the Bar Council of Assam and Nagaland shall pass to the Bar Council of Assam, Nagaland, Meghalaya, Manipur and Tripura.

(*b*) The assets and liabilities of the Bar Council of West Bengal shall be apportioned between that Bar Council and the Bar Council of Assam, Nagaland, Meghalaya, Manipur and Tripura in such manner and proportion as may be agreed upon by the Bar Councils and in default of agreement with reference to any matter, the matter shall be referred to the Chairman of the Bar Council of India and his decision thereon shall be final.

Explanation.—Expressions used in this section but not defined in this Act shall have the meanings assigned to them respectively in the Advocates Act.

35. Subject to the provisions of this Part, the law in force immediately before the appointed day with respect to practice and procedure in the High Court of Assam and Nagaland shall, with the necessary modifications, apply in relation to the common High Court. Practice and procedure in the common High Court.

36. The law in force immediately before the appointed day with respect to the custody of the seal of the High Court of Assam and Nagaland shall, with the necessary modifications, apply with respect to the custody of the seal of the common High Court. Custody of seal of the common High Court.

37. The law in force immediately before the appointed day with respect to the form of writs and other processes used, issued or awarded by the High Court of Assam and Nagaland shall, with the necessary modifications, apply with respect to the form of writs and other processes used, issued or awarded by the common High Court. Form of writs and other processes.

38. The law in force immediately before the appointed day with respect to the powers of the Chief Justice, single Judges and division courts of the High Court of Assam and Nagaland and with respect to all matters ancillary to the exercise of those powers shall, with the necessary modifications, apply in relation to the common High Court. Powers of Judges.

39. The law in force immediately before the appointed day relating to appeals to the Supreme Court from the High Court of Assam and Nagaland and the Judges and division courts thereof shall, with the necessary modifications, apply in relation to the common High Court. Procedure as to appeals to Supreme Court.

40. (*1*) All proceedings pending in the High Court of Assam and Nagaland and in the Courts of the Judicial Commissioners for Manipur and Tripura immediately before the appointed day shall, from such day, stand transferred to the common High Court. Transfer of proceedings from the High Court of Assam and Nagaland and the Courts of the Judicial Commissioners to the common High Court.

(*2*) Every proceeding transferred under sub-section (*1*) shall be disposed of by the common High Court as if such proceeding was entertained by that High Court.

(*3*) Any order made before the appointed day by the High Court of Assam and Nagaland or by the Court of the Judicial Commissioner for Manipur or by the Court of the Judicial Commissioner for Tripura shall, for all purposes, have effect not only as an order of that High Court or, as the case may be, of that Court but also as an order of the common High Court.

41. For the purposes of section 40,— Interpretation.

(*a*) proceedings shall be deemed to be pending in a court until that court has disposed of all issues between the parties, including any issues with respect to the taxation of the costs of the proceedings and shall include appeals, applications for leave to appeal to the Supreme Court, applications for review, petitions for revision and petitions for writs; and

(*b*) references to a High Court shall be construed as including references to a Judge or division court thereof; and references to an

order made by a court or a Judge shall be construed as including references to a sentence, judgment or decree passed or made by that court or Judge.

Right to appear or act in proceedings transferred to the common High Court.

42. Any person who, immediately before the appointed day, is an advocate entitled to practise in the High Court of Assam and Nagaland or in the Court of the Judicial Commissioner for Manipur or in the Court of the Judicial Commissioner for Tripura and was authorised to appear or to act in any proceedings transferred from the said High Court or Courts of the Judicial Commissioners to the common High Court under section 40, shall have the right to appear or to act, as the case may be, in the common High Court in relation to those proceedings.

Savings.

43. Nothing in this Part shall affect the application to the common High Court of any provisions of the Constitution, and this Part shall have effect subject to any provision that may be made on or after the appointed day with respect to that High Court by any Legislature or other authority having power to make such provisions.

PART V

AUTHORISATION OF EXPENDITURE AND DISTRIBUTION OF REVENUES

Authorisation of expenditure pending sanction by Legislatures.

44. (*1*) The President may, at any time before the appointed day, authorise by order such expenditure from the Consolidated Fund of the State of Manipur or of the State of Tripura as he deems necessary for a period of not more than six months beginning with the appointed day pending the sanction of such expenditure by the Legislative Assembly of the State of Manipur or of the State of Tripura, as the case may be:

Provided that the Governor of Manipur or of Tripura may, after the appointed day, authorise by order such further expenditure as he deems necessary from the Consolidated Fund of the State of Manipur or, as the case may be, of the State of Tripura for any period not extending beyond the said period of six months.

(*2*) The President or, as the case may be, the Governor of the concerned State shall make separate orders under sub-section (*1*) in respect of periods falling in different financial years.

(*3*) The Governor of Assam, exercising the functions as Governor in relation to the autonomous State of Meghalaya by virtue of the Assam Reorganisation (Meghalaya) Act, 1969, may at any time, before the appointed day, authorise by order such expenditure from the Consolidated Fund of the State of Meghalaya as he deems necessary for a period of not more than six months beginning with the appointed day pending the sanction of such expenditure by the Legislative Assembly of Meghalaya: 55 of 1969.

Provided that the Governor of Meghalaya may, after the appointed day, authorise such further expenditure as he deems necessary from the Consolidated Fund of the State of Meghalaya for any period not extending beyond the said period of six months.

(*4*) The Governors referred to in sub-section (*3*) shall make separate orders under that sub-section in respect of periods falling in different financial years.

(5) The President may, at any time, before or after the appointed day authorise by order such expenditure from the Consolidated Fund of India as he deems necessary for a period of not more than six months beginning with the appointed day for the administration of the affairs of the Union territory of Mizoram pending the sanction of such expenditure by Parliament.

(6) The President shall make separate orders under sub-section (5) in respect of periods falling in different financial years.

Appropriation of moneys for expenditure to the Union territory of Arunachal Pradesh.

45. Any Act passed by Parliament for the appropriation of any money out of the Consolidated Fund of India to meet the expenditure in respect of any part of the financial year 1971-72 in, or for the purposes of, the tribal areas of Assam specified in Part B of the Table appended to paragraph 20 of the Sixth Schedule to the Constitution shall, on and from the appointed day, have effect also in relation to the Union territory of Arunachal Pradesh and it shall be lawful for the President to spend any amount in, or for the purposes of, that Union territory out of the amounts authorised by such Act to be expended in, or for the purposes of, the said tribal areas.

Reports relating to the accounts of the Union territories of Manipur and Tripura.

46. (1) The reports of the Comptroller and Auditor-General of India referred to in section 49 of the Government of Union Territories Act, 1963 relating to the accounts of the Union territory of Manipur or of the Union territory of Tripura in respect of any period prior to the appointed day shall be submitted to the Governor of Manipur or of Tripura, as the case may be, who shall cause them to be laid before the Legislative Assembly of the State of Manipur or of the State of Tripura, as the case may be.

20 of 1963.

(2) The Governor of Manipur or of Tripura, as the case may be, may, by order,—

(a) declare any expenditure incurred out of the Consolidated Fund of the Union territory of Manipur or of Tripura on any service in respect of any period prior to the appointed day during the financial year 1971-72 or in respect of any earlier financial year in excess of the amount granted for that service and for that year as disclosed in the reports referred to in sub-section (1) to have been duly authorised, and

(b) provide for any action to be taken on any matter arising out of the said reports.

Reports relating to the accounts of the autonomous State of Meghalaya.

47. (1) The reports of the Comptroller and Auditor-General of India relating to the accounts of the autonomous State of Meghalaya in respect of any period prior to the appointed day shall be submitted to the Governor of Meghalaya who shall cause them to be laid before the Legislative Assembly of the State of Meghalaya.

(2) The Governor of Meghalaya may, by order,—

(a) declare any expenditure incurred out of the Consolidated Fund of the autonomous State of Meghalaya on any service in respect of any period prior to the appointed day during the financial year 1971-72 or in respect of any earlier financial year in excess of the amount granted for that service and for that year as disclosed in the

reports referred to in sub-section (1) to have been duly authorised, and

(b) provide for any action to be taken on any matter arising out of the said reports.

Allowances and privileges of the Governors of Manipur, Assam, Meghalaya and Tripura.

48. The allowances and privileges of the Governors of Assam, Manipur, Meghalaya and Tripura shall, until provision in that behalf is made by Parliament by law under clause (3) of article 158, be such as the President may, by order, determine.

Distribution of revenues

49. The President shall, by order, determine the grants-in-aid of the revenues of the States of Assam, Manipur, Meghalaya and Tripura and the share of each such State in the Union duties of excise, estate duty and taxes on income and for that purpose amend thereby the relevant provisions of the Union Duties of Excise (Distribution) Act, 1962, the Additional Duties of Excise (Goods of Special Importance) Act, 1957, the Estate Duty (Distribution) Act, 1962 and the Constitution (Distribution of Revenues) Order, 1969 in such manner as he thinks fit. 3 of 1962. 58 of 1957. 9 of 1962. C.O. 87.

PART VI

ASSETS AND LIABILITIES

Property, assets, rights, liabilities, obligations, etc., of the States of Manipur and Tripura.

50. (1) All such property and assets within the Union territory of Manipur or of Tripura as are held immediately before the appointed day by the Union for purposes of governance of that Union territory shall, on and from that day, pass to the State of Manipur or of Tripura, as the case may be, unless the purposes for which such property and assets are so held are Union purposes:

Provided that the cash balance in the treasuries in the Union territory of Manipur or of Tripura before the appointed day shall, as from that day, vest in the State of Manipur or of Tripura, as the case may be.

(2) All rights, liabilities and obligations (other than those relatable to, or in connection with, a Union purpose), whether arising out of any contract or otherwise, which are, immediately before the appointed day,—

(a) the rights, liabilities and obligations of the Central Government arising out of, or in connection with, the governance of the Union territory of Manipur or of Tripura; or

(b) the rights, liabilities and obligations of the Administrator of the Union territory of Manipur or of Tripura in his capacity as such or of the Government of the Union territory of Manipur or of Tripura,

shall, on and from the appointed day, be the rights, liabilities and obligations of the Government of the State of Manipur or of Tripura, as the case may be.

(3) The right to recover arrears of—

(a) any tax or duty being a tax or duty enumerated in the State List in the Seventh Schedule to the Constitution, or

(b) any duty referred to in article 268, or

(c) any tax under the Central Sales Tax Act, 1956, 74 of 1956.

which having fallen due in the Union territory of Manipur or of Tripura immediately before the appointed day shall, on and from that day, pass to the State of Manipur or of Tripura, as the case may be.

(4) The provisions of this section shall not apply to or in relation to,—

(a) any institution, undertaking or project the expenditure in relation to which is, immediately before the appointed day, met from and out of the Consolidated Fund of India;

(b) any property which has been placed by the Union at the disposal of the administration of the Union territory of Manipur or of Tripura subject to the condition that the ownership thereof will continue to vest in the Union.

Explanation.—For the purposes of this section,—

(a) "liability" includes liability in respect of any civil deposit, local fund deposit, charitable or other endowment, provident fund account, pension or actionable wrong;

(b) "Union purposes" mean the purposes of Government relatable to any of the matters mentioned in the Union List in the Seventh Schedule to the Constitution.

Assets and liabilities of the State of Meghalaya.

51. (1) All rights, liabilities and obligations whether arising out of any contract or otherwise, which are, immediately before the appointed day, the rights, liabilities and obligations of the autonomous State of Meghalaya, including the rights, liabilities and obligations apportioned or to be apportioned to the share of the autonomous State of Meghalaya by virtue of section 58 of the Assam Reorganisation (Meghalaya) Act, 1969, shall, on and from the appointed day, be the rights, liabilities and obligations of the State of Meghalaya.

55 of 1969.

(2) All property and assets held by the autonomous State of Meghalaya immediately before the appointed day, including the property and assets apportioned or to be apportioned to the share of the autonomous State of Meghalaya by virtue of section 58 of the Assam Reorganisation (Meghalaya) Act, 1969, shall, on and from that day, pass to the State of Meghalaya.

55 of 1969.

(3) Subject to the provisions of sub-sections (1) and (2) of this section and section 52, all rights, liabilities and obligations whether arising out of any contract or otherwise, which are, immediately before the appointed day, the rights, liabilities and obligations of the existing State of Assam and all property and assets held by the existing State of Assam immediately before the appointed day shall be apportioned between the State of Assam and the State of Meghalaya in accordance with the provisions contained in the Sixth Schedule.

Assets and liabilities (including public debt) relating to the Mizo District.

52. (1) All property and assets within the Mizo District which are, immediately before the appointed day, vested in the existing State of Assam shall, as from that day, vest in the Union.

(2) Unless the Central Government otherwise directs, any stores, articles and other goods belonging to the existing State of Assam and situated outside the Mizo District immediately before the appointed day shall, as from that day, pass to the Union if such stores, articles or other goods are held for, or are relatable to, the administration of that District.

(3) All rights, liabilities and obligations of the existing State of Assam in relation to the Mizo District shall, as from the appointed day, be the rights, liabilities and obligations of the Union.

(4) The liability of the existing State of Assam to the Union in respect of the loans taken by that State from the Central Government shall be reduced by an amount which bears such proportion to the total public debt of that State immediately before the appointed day as the total expenditure on all capital works and other capital outlays incurred or deemed to have been incurred up to that day by the existing State of Assam in the Mizo District bears to the total expenditure on all capital works and other capital outlays incurred or deemed to have been incurred by the existing State of Assam up to the appointed day:

Provided that for the purposes of this sub-section the total public debt of the existing State of Assam shall exclude the public debt apportioned or apportionable to the autonomous State of Meghalaya under section 58 of the Assam Reorganisation (Meghalaya) Act, 1969, and the total expenditure on all capital works and other capital outlays incurred or deemed to have been incurred by the existing State of Assam shall exclude such outlays incurred or deemed to have been incurred for the purposes of the autonomous State under the said section. 55 of 1969.

(5) Nothing in this section shall apply to any amount which may be payable by the Union to the existing State of Assam in respect of the expenditure incurred by that State in connection with internal disturbances in the Mizo District.

PART VII

PROVISIONS AS TO CERTAIN CORPORATIONS

Provisions as to certain Corporations.

53. (1) The following bodies corporate constituted for the existing State of Assam, namely:—

(a) the State Electricity Board constituted under the Electricity (Supply) Act, 1948; and 54 of 1948.

(b) the State Warehousing Corporation established under the Warehousing Corporations Act, 1962, 58 of 1962.

shall, on and from the appointed day, continue to function in those areas in respect of which they were functioning immediately before that day, subject to the provisions of this section and to such directions as may, from time to time, be issued by the Central Government.

(2) Any directions issued by the Central Government under sub-section (1) in respect of the Board or the Corporation may include a direction that the Act under which the Board or the Corporation was constituted shall, in its application to that Board or Corporation, have effect subject to such exceptions and modifications as the Central Government thinks fit.

(3) The Board or the Corporation referred to in sub-section (1) shall cease to function as from, and shall be deemed to be dissolved on, the expiry of a period of ~~two years~~ [~~three years~~] [thirty-eight months] from the appointed day or such earlier date as the Central Government may, by order, appoint; and upon such dissolution, its assets, rights and liabilities shall be apportioned between

1. Subs. by Act 8 of 1974, s. 2 (w.e.f. 19-1-1974).
2. Subs. by Act 30 of 1975, s. 2 (w.e.f. 20-1-1975).

the successor States in such manner as may be agreed upon among them within one year of the dissolution of the Board or the Corporation, as the case may be, or if no agreement is reached, in such manner as the Central Government may, by order, determine.

(4) Nothing in the preceding provisions of this section shall be construed as preventing the Government of any of the successor States from constituting at any time on or after the appointed day, a State Electricity Board or a State Warehousing Corporation for that State under the provisions of the Act relating to such Board or Corporation; and if such a Board or a Corporation is so constituted in any of the successor States before the dissolution of the Board or the Corporation referred to in sub-section (1),—

(a) provision may be made by order of the Central Government enabling the new Board or the new Corporation to take over from the existing Board or Corporation all or any of its undertakings, assets, rights and liabilities in that State, and

(b) upon the dissolution of the existing Board or Corporation,—

(i) any assets, rights and liabilities which would otherwise have passed to that State by or under the provisions of sub-section (3) shall pass to the new Board or the new Corporation instead of to that State;

(ii) any employees who would otherwise have been transferred to or re-employed by that State under sub-section (3), read with clause (i) of sub-section (5), shall be transferred to or re-employed by the new Board or the new Corporation instead of to or by that State.

(5) An agreement entered into between the successor States under sub-section (3) and an order made by the Central Government under that sub-section or under clause (a) of sub-section (4) may provide for the transfer or re-employment of any employees of the Board or the Corporation referred to in sub-section (1),—

(i) to or by the successor States, in the case of an agreement under sub-section (3) or an order made under that sub-section;

(ii) to or by the new Board or the new Corporation constituted under sub-section (4), in the case of an order made under clause (a) of that sub-section,

and, subject to the provisions of section 58, also for the terms and conditions of service applicable to such employees after such transfer or re-employment.

Continuance of arrangements in regard to generation and supply of electric power and supply of water.

54. If it appears to the Central Government that the arrangement in regard to the generation or supply of electric power or the supply of water for any area or in regard to the execution of any project for such generation or supply has been or is likely to be modified to the disadvantage of that area by reason of the fact that it is, by virtue of the provisions of Part II, outside the State in which the power stations and other installations for the generation and supply of such power, or the catchment area, reservoirs and other works for the supply of water, as the case may be, are located, the Central Government may give such directions as it deems fit, to the State Government or other authority concerned for the maintenance, so far as practicable, of the previous arrangement.

Provisions as to Assam State Financial Corporation.

55. (*1*) The Assam State Financial Corporation established under the State Financial Corporations Act, 1951 shall, on and from the appointed day, continue to function in those areas in respect of which it was functioning immediately before that day, subject to the provisions of this section and to such directions as may, from time to time, be issued by the Central Government. 63 of 1951.

(*2*) Any directions issued by the Central Government under sub-section (*1*) in respect of the Corporation may include a direction that the said Act, in its application to the Corporation, shall have effect subject to such exceptions and modifications as may be specified in the direction.

(*3*) Notwithstanding anything contained in sub-section (*1*) or sub-section (*2*), the Board of Directors of the Corporation may, with the previous approval of the Central Government and shall, if so required by the Central Government, convene at any time after the appointed day a meeting for the consideration of a scheme for the reconstitution or reorganisation or dissolution, as the case may be, of the Corporation, including proposals regarding the formation of new Corporations, and the transfer thereto of the assets, rights and liabilities of the existing Corporation, and if such a scheme is approved at a general meeting by a resolution passed by a majority of the shareholders present and voting, the scheme shall be submitted to the Central Government for its sanction.

(*4*) If the scheme is sanctioned by the Central Government either without modifications or with modifications which are approved at a general meeting, the Central Government shall certify the scheme, and upon such certification the scheme shall, notwithstanding anything to the contrary contained in any law for the time being in force, be binding on the Corporations affected by the scheme as well as the shareholders and creditors thereof.

(*5*) If the scheme is not so approved or sanctioned, the Central Government may refer the scheme to such Judge of the common High Court as may be nominated in this behalf by the Chief Justice thereof, and the decision of the Judge in regard to the scheme shall be final and shall be binding on the Corporations affected by the scheme as well as the shareholders and creditors thereof.

(*6*) Nothing in the preceding provisions of this section shall be construed as preventing the Government of the State of Meghalaya from constituting, at any time after the appointed day and with the approval of the Central Government, a State Financial Corporation for that State under the State Financial Corporations Act, 1951. 63 of 1951.

General provisions as to statutory corporations.

56. (*1*) Save as otherwise expressly provided by the foregoing provisions of this Part, where any body corporate constituted under a Central Act, State Act or Provincial Act for the existing State of Assam or any part thereof has, by virtue of the provisions of Part II, become an inter-State body corporate, then, the body corporate shall, on and from the appointed day, continue to function and operate in those areas in respect of which it was functioning and operating immediately before that day, subject to such directions as may from time to time be issued by the Central Government, until other provision is made by law in respect of the said body corporate.

(2) Any directions issued by the Central Government under sub-section (1) in respect of any such body corporate may include a direction that any law by which the said body corporate is governed shall, in its application to that body corporate, have effect, subject to such exceptions and modifications as may be specified in the direction.

Temporary provisions as to continuance of certain existing road transport permits.

4 of 1939.

57. (1) Notwithstanding anything contained in section 63 of the Motor Vehicles Act, 1939, a permit granted by the State or a Regional Transport Authority in the existing State of Assam shall, if such permit was, immediately before the appointed day, valid and effective in any area therein, be deemed to continue to be valid and effective in that area after that day subject to the provisions of that Act as for the time being in force in that area and it shall not be necessary for any such permit to be countersigned by any State or Regional Transport Authority for the purpose of validating it for use in such area:

Provided that the Central Government may, after consultation with the State Government or Governments concerned, add to, amend or vary the conditions attached to the permit by the authority by which the permit was granted.

(2) No tolls, entrance fees or other charges of a like nature shall be levied after the appointed day in respect of any transport vehicle for its operations in any of the successor States under any such permit, if such vehicle was immediately before that day exempt from the payment of any such tolls, entrance fees or other charges for its operations within the existing State of Assam:

Provided that the Central Government may, after consultation with the State Government or Governments concerned, authorise the levy of any such tolls, entrance fees or other charges, as the case may be.

Special provision relating to retrenchment compensation in certain cases.

58. Where, on account of the reorganisation of the existing State of Assam under this Act, any body corporate constituted under a Central Act, State Act or Provincial Act, any co-operative society registered under any law relating to co-operative societies or any commercial or industrial undertaking of that State is reconstituted or reorganised in any manner whatsoever or is amalgamated with any other body corporate, co-operative society or undertaking, or is dissolved, and in consequence of such reconstitution, reorganisation, amalgamation or dissolution, any workman employed by such body corporate or any such co-operative society or undertaking, is transferred to, or re-employed by, any other body corporate, or in any other co-operative society or undertaking, then, notwithstanding anything contained in section 25F, 25FF or 25FFF of the Industrial Disputes Act, 1947, such transfer or re-employment shall not entitle him to any compensation under that section:

14 of 1947.

Provided that—

(a) the terms and conditions of service applicable to the workman after such transfer or re-employment are not less favourable to the workman than those applicable to him immediately before the transfer or re-employment; and

(b) the employer in relation to the body corporate, the co-operative society or the undertaking where the workman transferred or re-employed is, by agreement or otherwise, legally liable to pay to the workman, in the event of his retrenchment, compensation under section 25F, 25FF or 25FFF of the Industrial Disputes Act, 1947, on the basis that his service has been continuous and has not been interrupted by the transfer or re-employment. 14 of 1947.

Special provisions as to income-tax.

59. Where the assets, rights and liabilities of any body corporate carrying on business are, under the provisions of this Part, transferred to any other bodies corporate which after the transfer carry on the same business, the losses or profits or gains sustained by the body corporate first mentioned which, but for such transfer, would have been allowed to be carried forward and set-off in accordance with the provisions of Chapter VI of the Income-tax Act, 1961, shall be apportioned amongst the transferee bodies corporate in accordance with the rules to be made by the Central Government in this behalf and, upon such appointment, the share of loss allotted to each transferee body corporate shall be dealt with in accordance with the provisions of Chapter VI of the said Act as if the transferee body corporate had itself sustained such loss in a business carried on by it in the years in which these losses were sustained. 43 of 1961

Continuance of facilities in certain State institutions.

60. (1) The Government of the State of Assam or Meghalaya or, as the case may be, the Central Government in relation to the Union territory of Mizoram shall, in respect of the institutions specified in the Seventh Schedule located in that State or Union territory, continue to provide facilities to any other Government aforesaid and the people of the States and Union territory aforesaid which shall not, in any respect, be less favourable to such Government and people than what were being provided to them before the appointed day, for such period and upon such terms and conditions (including those relating to any contributions to be made for the provision of such facilities) as may be agreed upon between the said Governments before the expiry of a period of one year from the appointed day or, if no agreement is reached before such expiry, as may be fixed by order of the Central Government.

(2) The Central Government may at any time before the expiry of a period of one year from the appointed day, by notification in the Official Gazette, specify in the Seventh Schedule any other institution existing on the appointed day in the said States and Union territory and on the issue of such notification, the said Schedule shall be deemed to be amended by the inclusion of the said institution therein.

PART VIII

PROVISIONS AS TO SERVICES

Provisions relating to All-India Services.

61. (1) In this section, the expression "joint cadre",—

(a) in relation to the Indian Administrative Service, has the meaning assigned to it in the Indian Administrative Service (Cadre) Rules, 1954;

(b) in relation to the Indian Police Service, has the meaning assigned to it in the Indian Police Service (Cadre) Rules, 1954; and

(c) in relation to the Indian Forest Service, has the meaning assigned to it in the Indian Forest Service (Cadre) Rules, 1966.

(2) On and from the appointed day, there shall be constituted for the States of Assam and Meghalaya a joint cadre of the Indian Administrative Service, a joint cadre of the Indian Police Service and a joint cadre of the Indian Forest Service.

(3) On and from the appointed day, there shall be constituted for the States of Manipur and Tripura a joint cadre of the Indian Administrative Service, a joint cadre of the Indian Police Service and a joint cadre of the Indian Forest Service.

(4) The initial strength and composition of each of the joint cadres referred to in sub-sections (2) and (3) shall be such as the Central Government may, by order, determine before the appointed day.

(5) The members of each of the said Services borne on the Assam cadre thereof immediately before the appointed day shall be allocated to the joint cadre of the same Service constituted under sub-section (2) and to the Union territories cadre of that Service in such manner and with effect from such date or dates as the Central Government may, by order, specify.

(6) Such members of each of the said Services borne on the Union territories cadre thereof immediately before the appointed day, as the Central Government may, by order, specify, shall be allocated to the joint cadre of the same Service constituted under sub-section (3) with effect from such date or dates as may be specified in the order.

(7) Every person who, being a member of a State Civil Service of the existing State of Assam, is borne on a Select List for promotion to the Assam cadre of an All-India Service immediately before the appointed day shall, unless he is deemed to have been allocated to the Union under section 64, be deemed to have been included in the same order as in that List, in the Select List for promotion to the joint cadre of the same Service constituted under sub-section (2).

(8) Every person who, being a person deemed to have been allocated under section 62 for service in connection with the affairs of the State of Manipur or the State of Tripura, is borne on a Select List for promotion to the Union territories cadre of an All-India Service immediately before the appointed day, shall be deemed to have been included in the same order as in that List, in the Select List for promotion to the joint cadre of the same Service constituted under sub-section (3).

(9) Every person who, being a person deemed to have been allocated to the Union under section 64, is borne on a Select List for promotion to the Assam cadre of an All-India Service immediately before the appointed day, shall be deemed to have been included in the Select List for promotion to the Union territories cadre of the same Service and his position in the said Select List shall be determined by the Central Government in consultation with the Union Public Service Commission.

(10) Nothing in this section shall be deemed to affect the operation after the appointed day of the All-India Services Act, 1951, or the rules or regulations made thereunder.

61 of 1951.

Provision relating to Services in Manipur and Tripura.

62. Every person who immediately before the appointed day is serving in connection with the affairs of the Union under the administrative control of the Administrator of the Union territory of Manipur, or the Administrator of the Union territory of Tripura (including a person who has been placed on deputation by the Administrator concerned with any other authority), shall, unless otherwise directed by an order of the Central Government, be deemed to have been allocated for service as from that day in connection with the affairs of the State of Manipur or, as the case may be, of the State of Tripura:

Provided that no direction shall be issued under this section after the expiry of a period of one year from the appointed day.

Special provisions relating to members of Central Health Service.

63. Notwithstanding the provisions of section 62, every member of the Central Health Service who immediately before the appointed day is holding any post in the Union territory of Manipur or the Union territory of Tripura, being a post included in the authorised strength of that Service, shall, unless otherwise directed by the Central Government, be deemed to be on deputation on and from the appointed day, to the Government of the State of Manipur or, as the case may be, of the State of Tripura on the same terms and conditions of service as are applicable to him under the Central Health Service Rules, 1963, but without any deputation allowance:

Provided that the period of such deputation shall in no case extend beyond a period of three years from the appointed day.

Explanation.—In this section, "Central Health Service" means the Central Health Service constituted under the Central Health Service Rules, 1963.

Provisions relating to Services in the existing State of Assam.

64. (*1*) Such persons serving in connection with the affairs of the existing State of Assam (including persons borne on any cadre of that State and serving under the Government of the autonomous State of Meghalaya or on deputation to any other Government or authority) as may be determined at any time before or after the appointed day,—

(*a*) by agreement between the Government of the existing State of Assam and the Government of the autonomous State of Meghalaya or between the Government of the State of Assam and the Government of the State of Meghalaya, as the case may be, or

(*b*) in default of any such agreement, by the Central Government,

may, notwithstanding anything in their terms of appointment or their conditions of service,—

(*i*) in a case referred to in clause (*a*), by one or more orders made by the Government of the existing State of Assam or the Government of the State of Assam, as the case may be, or

(*ii*) in a case referred to in clause (*b*), by one or more orders made by the Central Government,

be required to serve in connection with the affairs of the State of Meghalaya and every such person shall accordingly be deemed to have been allocated to that State with effect from such date as may be specified in the order.

(2) Such persons serving in connection with the affairs of the existing State of Assam (including persons borne on any cadre of the existing State of Assam and serving under the Government of the autonomous State of Meghalaya or on deputation to any other Government or authority), as the Central Government may, at any time before or after the appointed day, determine after consultation with the Government of the existing State of Assam or the Government of the State of Assam, as the case may be, may, notwithstanding anything in the terms of their appointment or their conditions of service, by one or more orders made by the Central Government, be required to serve in connection with the administration of the Union territory of Mizoram, and every such person shall, accordingly, be deemed to have been allocated to the Union with effect from such date as may be specified in the order:

Provided that every person borne on any cadre of the existing State of Assam and serving in the Mizo District immediately before the appointed day shall, unless otherwise directed by the Administrator of the Union territory of Mizoram, continue to serve, on and from the appointed day, in connection with the administration of that Union territory until any order is made under this sub-section in respect of such person or the expiry of a period of three years from the appointed day, whichever is earlier.

Provisions relating to Services in the autonomous State of Meghalaya.

65. Every person who immediately before the appointed day is serving in connection with the affairs of the autonomous State of Meghalaya (including a person on deputation from the Government of that autonomous State to any other Government or authority), not being a person to whom section 64 applies, shall be deemed to have been allocated to serve as from that day in connection with the affairs of the State of Meghalaya.

Other provisions relating to Services.

66. (1) Nothing in this section or sections 62 to 65 (both inclusive) shall be deemed to affect on or after the appointed day the operation of the provisions of Chapter I of Part XIV of the Constitution in relation to determination of conditions of service of persons serving in connection with the affairs of the State of Manipur, Meghalaya or Tripura or the Union territory of Mizoram:

Provided that the conditions of service applicable immediately before the appointed day in the case of any person deemed to have been allocated to the State of Manipur or the State of Tripura under section 62 or to the State of Meghalaya under sub-section (1) of section 64 or section 65 or to the Union under sub-section (2) of section 64 shall not be varied to his disadvantage except with the previous approval of the Central Government.

(2) All services prior to the appointed day rendered by a person—

(a) if he is deemed to have been allocated to any State under section 62 or section 64 or section 65, shall be deemed to have been rendered in connection with the affairs of that State,

(b) if he is deemed to have been allocated to the Union in connection with the administration of the Union territory of Mizoram, shall be deemed to have been rendered in connection with the affairs of the Union,

for the purposes of the rules regulating his conditions of service,

(3) The provisions of sections 62, 64 and 65 shall not apply in relation to members of any All-India Service.

Provisions as to continuance of officers in same posts.

67. (1) Every person who, immediately before the appointed day is holding or discharging the duties of any post or office in connection with the administration of the Union territory of Manipur or Union territory of Tripura, shall continue to hold the same post or office in the State of Manipur, or, as the case may be, in the State of Tripura and shall be deemed, on and from that day, to have been duly appointed to the post or office by the Government of, or other appropriate authority in the State concerned.

(2) Where a person who immediately before the appointed day is holding or discharging the duties of any post or office in connection with the affairs of the existing State of Assam and, as from the appointed day, such duties become duties in connection with the affairs of the State of Meghalaya or administration of the Union territory of Mizoram, then, he shall continue to hold the same post or office in that State or Union territory and shall be deemed, on and from that day, to have been duly appointed to the post or office by the Government or Administrator of, or other appropriate authority in, that State or Union territory, as the case may be.

(3) Where a person who immediately before the appointed day is holding or discharging the duties of any post or office in connection with the affairs of the autonomous State of Meghalaya and, as from the appointed day, such duties become duties in connection with the affairs of the State of Meghalaya, then, he shall continue to hold the same post or office in the State of Meghalaya and shall be deemed, on and from that day, to have been duly appointed to the post or office by the Government of, or other appropriate authority in, the State of Meghalaya.

(4) Nothing in sub-section (1) or sub-section (2) or sub-section (3) shall be deemed to prevent a competent authority, on and from the appointed day, from passing in relation to any person referred to in that sub-section any order affecting his continuance in such post or office

Advisory Committees.

68. The Central Government may, by order, establish one or more Advisory Committees for the purpose of assisting it in regard to—

(a) the discharge of any of its functions under this Part; and

(b) the ensuring of fair and equitable treatment to all persons affected by the provisions of this Part and the proper consideration of any representations made by such persons.

Power of Central Government to give directions.

69. The Central Government may give such directions to the State Governments of Assam, Manipur, Meghalaya and Tripura and to the Administrator of the Union territory of Mizoram as may appear to it to be necessary for the purpose of giving effect to the foregoing provisions of this Part and the State Governments and the Administrator shall comply with such directions.

Provisions as to State Public Service Commission.

70. (1) The Public Service Commission for the existing State of Assam shall, on and from the appointed day, be deemed to be the Public Service Commission for the State of Assam.

(2) Every person holding office immediately before the appointed day as Chairman or other member of the Public Service Commission for

the existing State of Assam shall, as from the appointed day, be the Chairman or, as the case may be, the other member of the Public Service Commission for the State of Assam.

(3) Every person who becomes Chairman or other member of the Public Service Commission for the State of Assam on the appointed day under sub-section (2) shall—

(a) be entitled to receive from the Government of the State of Assam conditions of service not less favourable than those to which he was entitled under the provisions applicable to him immediately before the appointed day; and

(b) subject to the proviso to clause (2) of article 316, hold office or continue to hold office until the expiration of his term of office as determined under the provisions applicable to him immediately before the appointed day.

PART IX

LEGAL AND MISCELLANEOUS PROVISIONS

Amendment of articles 210, 239A, 244, 244A, 275, 332, 371B and Fifth and Sixth Schedules to the Constitution.

71. On and from the appointed day—

(a) in article 210, in the proviso to clause (2), for the words "Legislature of the State of Himachal Pradesh", the words "Legislatures of the States of Himachal Pradesh, Manipur, Meghalaya and Tripura" shall be substituted;

(b) in article 239A, in clause (1), the words "Manipur, Tripura," shall be omitted;

(c) in article 244,—

(i) in clause (1), for the words "the State of Assam", the words "the States of Assam and Meghalaya" shall be substituted;

(ii) in clause (2), for the words "the State of Assam", the words "the States of Assam and Meghalaya and the Union territory of Mizoram" shall be substituted;

(d) in article 244A, in clause (1), for the word and letter "Part A", the word and figure "Part I" shall be substituted;

(e) in article 275, in clause (a) of the second proviso to clause (1), for the word and letter "Part A", the word and figure "Part I" shall be substituted;

(f) in article 332,—

(i) in clause (5), the words "except in the case of the constituency comprising the cantonment and municipality of Shillong" shall be omitted;

(ii) in clause (6), the words "except from the constituency comprising the cantonment and municipality of Shillong" shall be omitted;

(g) in article 371B, for the word and letter "Part A", the word and figure "Part I" shall be substituted;

(*h*) in the Fifth Schedule to the Constitution, in paragraph 1, for the words "State of Assam", the words "States of Assam and Meghalaya" shall be substituted;

(*i*) the Sixth Schedule to the Constitution shall stand amended as directed in the Eighth Schedule.

Amendment of Act 2 of 1934.

72. On and from the appointed day, in section 21A of the Reserve Bank of India Act, 1934, in sub-section (*1*), the brackets and words "(including the autonomous State of Meghalaya)" shall be omitted.

Amendment of Act 64 of 1950.

73. On and from the appointed day, in section 47A of the Road Transport Corporations Act, 1950, in the *Explanation* to sub-section (*1*), after clause (*ii*), the following clause shall be inserted, namely:—

"(*iii*) in relation to the Assam State Road Transport Corporation, shall mean the Government of the State of Assam or of Meghalaya as formed under the North-Eastern Areas (Reorganisation) Act, 1971.".

Amendment of Act 37 of 1956.

74. On and from the appointed day, in the States Reorganisation Act, 1956,—

(*a*) for clause (*c*) of section 15, the following clause shall be substituted, namely:—

"(*c*) the Eastern Zone, comprising the States of Bihar, West Bengal and Orissa;";

(*b*) in sub-section (*1*) of section 16, clause (*d*) shall be omitted.

Amendment of Act 20 of 1963.

75. On and from the appointed day, in the Government of Union Territories Act, 1963,—

(*a*) in clause (*h*) of sub-section (*1*) of section 2, the words "Manipur, Tripura," shall be omitted;

(*b*) in section 44, sub-section (*2*) shall be omitted;

(*c*) section 52 shall be omitted.

Amendment of Act 56 of 1955 and the Tripura (Courts) Order,

76. On and from the appointed day,—

(*a*) the Manipur (Courts) Act, 1955 shall stand amended as directed in the Ninth Schedule;

(*b*) the Tripura (Courts) Order, 1950, shall stand amended as directed in the Tenth Schedule.

Territorial extent of laws.

77. The provisions of Part II shall not be deemed to have effected any change in the territories to which any law in force immediately before the appointed day extends or applies, and the territorial references in any such law to the existing State of Assam or the autonomous State of Meghalaya or the Union territory of Manipur or the Union territory of Tripura or the North-East Frontier Agency shall, until otherwise provided by a competent Legislature or other competent authority, be construed as meaning the territories within that State or autonomous State or Union territory or Agency immediately before the appointed day.

78. For the removal of doubt, it is hereby declared that all District Councils and the Regional Council constituted under the provisions of the Sixth Schedule to the Constitution and functioning immediately before the appointed day in the respective autonomous districts and in the autonomous region shall, as from that day, be deemed to have been constituted under the said Schedule as amended by clause (*i*) of section 71, read with the Eighth Schedule and accordingly,— Continuance of existing District Councils and Regional Council and members thereof.

(*a*) every such District Council and the Regional Council shall, unless sooner dissolved, continue to function in the respective autonomous districts and in the autonomous region, notwithstanding that any such district or region ceases to be comprised in the territories of the State of Assam, by virtue of the provisions of Part II; and

(*b*) every member of such District Council or Regional Council shall continue to be a member thereof for the unexpired term of his office as such.

79. For the purpose of facilitating the application of any law in relation to any of the States or Union territories formed or established by the provisions of Part II, the appropriate Government may, before the expiration of two years from the appointed day, by order, make such adaptations and modifications of the law, whether by way of repeal or amendment, as may be necessary or expedient, and thereupon every such law shall have effect subject to the adaptations and modifications so made until altered, repealed or amended by a competent Legislature or other competent authority. Power to adapt laws.

Explanation.—In this section, the expression "the appropriate Government" means—

(*a*) as respects any law relating to a matter enumerated in the Union List in the Seventh Schedule to the Constitution, the Central Government; and

(*b*) as respects any other law,—

(*i*) in its application to a State, the State Government, and

(*ii*) in its application to a Union territory, the Central Government.

80. (*1*) Notwithstanding that no provision or insufficient provision has been made under section 79 for the adaptation of a law made before the appointed day, any court, tribunal or authority required or empowered to enforce such law may, for the purpose of facilitating its application in relation to the State of Assam, Manipur, Meghalaya or Tripura or to the Union territory of Mizoram or Arunachal Pradesh construe the law in such manner, without affecting the substance, as may be necessary or proper in regard to the matter before the court, tribunal or authority. Power to construe laws.

(*2*) Any reference to the High Court of Assam or the High Court of Assam and Nagaland or to the Court of the Judicial Commissioner for Manipur or the Court of the Judicial Commissioner for Tripura in any law shall, unless the context otherwise requires, be construed, on and from the appointed day, as a reference to the common High Court.

Power to name authorities, etc., for exercising statutory functions.

81. The Central Government, as respects the Union territory of Mizoram or Arunachal Pradesh and the State Government as respects any new State established or formed by the provisions of Part II may, by notification in the Official Gazette, specify the authority, officer or person who, as from the appointed day, shall be competent to exercise such functions exercisable under any law in force on that day as may be mentioned in that notification and such law shall have effect accordingly.

Legal proceedings.

82. (*1*) Where immediately before the appointed day the Union is a party to any legal proceedings with respect to any property, right or liability and such property, right or liability devolves on the State of Manipur or the State of Tripura under this Act, then, the State of Manipur or, as the case may be, the State of Tripura shall be deemed to be substituted for the Union as a party to those proceedings and the proceedings may continue accordingly.

(*2*) Where immediately before the appointed day the autonomous State of Meghalaya is a party to any legal proceedings with respect to any property, right or liability of that State, and such property, right or liability devolves on the State of Meghalaya under this Act, then, the State of Meghalaya shall be deemed to be substituted for the autonomous State of Meghalaya as a party to those proceedings and the proceedings may continue accordingly.

(*3*) Where immediately before the appointed day the existing State of Assam is a party to any legal proceedings with respect to any property, rights or liabilities subject to apportionment under this Act, the successor State, which succeeds to, or acquires a share in, that property or those rights or liabilities by virtue of any provision of this Act, shall be deemed to be substituted for the existing State of Assam as a party to those proceedings or added as a party thereto, as the case may be, and the proceedings may continue accordingly.

Rights of pleaders to practise in certain cases.

83. Any person who, immediately before the appointed day, is enrolled as a pleader entitled to practise in any subordinate courts in the existing State of Assam shall, for a period of one year from that day, continue to be entitled to practise in those courts, notwithstanding that the whole or any part of the territories within the jurisdiction of those courts has been transferred to the State of Meghalaya or to a Union territory.

Transfer of pending proceedings.

84. (*1*) Every proceeding pending immediately before the appointed day before a court (other than a High Court), tribunal, authority or officer in any area which on that day falls within a State or Union territory shall, if it is a proceeding relating exclusively to the territories which as from that day are the territories of another State or Union territory, stand transferred to the corresponding court, tribunal, authority or officer in that other State or Union territory, as the case may be.

(*2*) If any question arises as to whether any proceeding should stand transferred under sub-section (*1*), it shall be referred to the common High Court and the decision of that High Court shall be final.

(3) In this section,—

(a) "proceeding" includes any suit, case or appeal; and

(b) "corresponding court, tribunal, authority or officer" in a State or a Union territory means—

(i) the court, tribunal, authority or officer in that State or Union territory in which or before whom the proceeding would have lain if it had been instituted after the appointed day; or

(ii) in case of doubt, such court, tribunal, authority or officer in that State or Union territory as may be determined after the appointed day by the Government of that State or the Central Government, as the case may be, or before the appointed day by the Government of the existing State of Assam or the Government of the autonomous State of Meghalaya or the Central Government, as the case may be, to be the corresponding court, tribunal, authority or officer.

Provisions as to continuance of courts, etc.

85. All courts and tribunals and all authorities discharging lawful functions throughout the existing State of Assam or the Union territory of Manipur or the Union territory of Tripura or any part of such State or Union territory immediately before the appointed day shall, unless their continuance is inconsistent with the provisions of this Act or until other provision is made by a competent Legislature or other competent authority, continue to exercise their respective functions.

Effect of provisions of the Act inconsistent with other laws.

86. The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law.

Power to remove difficulties.

87. (1) If any difficulty arises in giving effect to the provisions of this Act, the President may, by order, do anything not inconsistent with such provisions which appears to him to be necessary or expedient for the purpose of removing the difficulty.

(2) Every order made under this section shall be laid before each House of Parliament.

Power to make rules.

88. (1) The Central Government may, by notification in the Official Gazette, make rules to give effect to the provisions of this Act.

(2) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days ~~which may be comprised in one session or in two successive sessions~~ and if, before the expiry of the ~~session in which it is so laid or the session immediately following~~, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

4. Subs. by Act 8 of 1974, s. 3 (w.e.f. 19-1-1974)

THE FIRST SCHEDULE

[*See* sections 14 (*2*) and 20 (*5*)]

AMENDMENTS TO THE DELIMITATION OF PARLIAMENTARY AND ASSEMBLY CONSTITUENCIES ORDER, 1966

In Schedule II to the Delimitation of Parliamentary and Assembly Constituencies Order, 1966,—

(*1*) in PART A.—PARLIAMENTARY CONSTITUENCIES,—

(*a*) for serial No. 1 and the entries relating thereto, the following shall be substituted, namely:—

"1. **Cachar.**—(11) Silchar, (12) Sonai, (13) Dholai, (14) Lakhipur, (15) Udharbond, (16) Borkhola.";

(*b*) for serial No. 3 and the entries relating thereto, the following shall be substituted, namely:—

"3. **Diphu (S.T.).**—(18) Haflong, (19) Bokajan, (20) Howraghat, (21) Baithalangso.";

(*c*) for serial No. 4 and the entries relating thereto, the following shall be substituted, namely:—

"4. **Dhubri.**—(31) Mankachar, (32) South Salmara, (33) Dhubri, (34) Gauripur, (35) Golakganj, (36) Bilasipara.";

(*2*) in PART B.—ASSEMBLY CONSTITUENCIES, serial Nos. 1, 2, 3 and 22 to 30 (both inclusive) and the entries relating thereto shall be omitted.

THE SECOND SCHEDULE

[*See* section 25 (*1*)]

AMENDMENTS TO THE CONSTTUTION (SCHEDULED CASTES) ORDER, 1950

In the Constitution (Scheduled Castes) Order, 1950,—

(*1*) in paragraph 2, for the figures "XIV", the figures "XVII" shall be substituted;

(2) in paragraph 4,—

(a) for the words and figures "and any reference in Part XIV", the words and figures "any reference in Part XIV" shall be substituted;

(b) the following shall be added at the end, namely:—

"and any reference in Parts XV, XVI and XVII to a State shall be construed as a reference to the State constituted as from the day appointed under clause (b) of section 2 of the North-Eastern Areas (Reorganisation) Act, 1971";

(3) in the Schedule, after Part XIV, the following Parts shall be inserted, namely:—

"PART XV—*Manipur*

Throughout the State:—

1. Dhupi or Dhobi
2. Lois
3. Muchi or Ravidas
4. Namasudra
5. Patni
6. Sutradhar
7. Yaithibi.

PART XVI—*Meghalaya*

Throughout the State:—

1. Bansphor
2. Bhuinmali or Mali
3. Brittial-Bania or Bania
4. Dhupi or Dhobi
5. Dugla or Dholi
6. Hira
7. Jalkeot
8. Jhalo, Malo or Jhalo-Malo
9. Kaibartta or Jaliya
10. Lalbegi
11. Mahara
12. Mehtar or Bhangi
13. Muchi or Rishi
14. Namasudra
15. Patni
16. Sutradhar.

PART XVII—*Tripura*

Throughout the State:—

1. Bagdi
2. Baiti
3. Bhuimali
4. Bhunar
5. Chamar or Muchi
6. Dandasi
7. Dhenuar
8. Dhoba
9. Duai
10. Dum
11. Ghasi
12. Gour
13. Gunar
14. Gur
15. Gorang
16. Jalia Kaibarta
17. Kahar
18. Kalindi
19. Kan
20. Kanda
21. Kanugh
22. Keot
23. Khadit
24. Kharia
25. Khemcha
26. Koch

27. Koir
28. Kol
29. Kora
30. Kotal
31. Mahisyadas
32. Mali
33. Mehtor
34. Musahar
35. Namasudra
36. Patni
37. Sabar.".

THE THIRD SCHEDULE

[*See* section 25(*2*)]

AMENDMENTS TO THE CONSTITUTION (SCHEDULED CASTES) (UNION TERRITORIES) ORDER, 1951

In the Constitution (Scheduled Castes) (Union Territories) Order, 1951,—

(*1*) for paragraph 4, the following paragraph shall be substituted, namely:—

"4. Any reference in this Order to a Union territory in Part I of the Schedule shall be construed as a reference to the territory constituted as a Union territory as from the 1st day of November, 1956, any reference to a Union territory in Part II of the Schedule shall be construed as a reference to the territory constituted as a Union territory as from the 1st day of November, 1966 and any reference to a Union territory in Parts III and IV of the Schedule shall be construed as a reference to the territory constituted as a Union territory as from the day appointed under clause (*b*) of section 2 of the North-Eastern Areas (Reorganisation) Act, 1971.";

(*2*) in the Schedule,—

(*a*) Parts III and IV shall be omitted;

(*b*) Part V shall be re-numbered as Part II and after that Part as so re-numbered, the following Parts shall be inserted, namely:—

"PART III—*Mizoram*

Throughout the Union territory:—

1. Bansphor
2. Bhuinmali or Mali
3. Brittial-Bania or Bania
4. Dhupi or Dhobi
5. Dugla or Dholi
6. Hira
7. Jalkeot
8. Jhalo, Malo or Jhalo-Malo
9. Kaibartta or Jaliya
10. Lalbegi
11. Mahara
12. Mehtar or Bhangi
13. Muchi or Rishi
14. Namasudra
15. Patni
16. Sutradhar

PART IV—*Arunachal Pradesh*

Throughout the Union territory:—

1. Bansphor
2. Bhinmali or Mali
3. Brittial-Bania or Bania
4. Dhupi or Dhobi
5. Dugla or Dholi
6. Hira
7. Jalkeot
8. Jhalo, Malo or Jhalo-Malo
9. Kaibartta or Jaliya
10. Lalbegi
11. Mahara
12. Mehtar or Bhangi
13. Muchi or Rishi
14. Namasudra
15. Patni
16. Sutradhar.".

THE FOURTH SCHEDULE

[*See* section 26 (*1*)]

AMENDMENTS TO THE CONSTITUTION (SCHEDULED TRIBES) ORDER, 1950

In the Constitution (Scheduled Tribes) Order, 1950,—

(*1*) in paragraph 2, for the figures "XIII", the figures "XVI" shall be substituted;

(*2*) in paragraph 3,—

(*a*) for the words and figures "and any reference in Part XIII", the words and figures "any reference in Part XIII" shall be substituted;

(*b*) the following shall be added at the end, namely:—

"and any reference in Parts XIV to XVI to a State shall be construed as a reference to the State constituted as from the day appointed under clause (*b*) of section 2 of the North-Eastern Areas (Reorganisation) Act, 1971";

(*3*) in the Schedule,—

(*a*) in PART II—*Assam*, paragraph 2 shall be omitted and in paragraph 3, for the words "excluding the Tribal areas", the words "excluding the autonomous districts" shall be substituted;

(*b*) after Part XIII, the following Parts shall be inserted, namely:—

"PART XIV—*Manipur*

Throughout the State:—

1. Aimol
2. Anal
3. Angami
4. Chiru
5. Chothe
6. Gangte
7. Hmar
8. Kabui
9. Kacha Naga
10. Khoirao
11. Koireng
12. Kom
13. Lamgang
14. Any Mizo (Lushai) tribes
15. Maram
16. Maring
17. Mao
18. Monsang
19. Moyon
20. Paite

21. Purum
22. Ralte
23. Sema
24. Simte
25. Suhte
26. Tangkhul
27. Thadou
28. Vaiphui
29. Zou.

PART XV—*Meghalaya*

Throughout the State:—

1. Chakma
2. Dimasa (Kachari)
3. Garo
4. Hajong
5. Hmar
6. Khasi and Jaintia (including Khasi, Synteng or Pnar, War, Bhoi or Lyngngam)
7. Any Kuki tribes, including:
   (*i*) Biate or Biete
   (*ii*) Changsan
   (*iii*) Chongloi
   (*iv*) Doungel
   (*v*) Gamalhou
   (*vi*) Gangte
   (*vii*) Guite
   (*viii*) Hanneng
   (*ix*) Haokip or Haupit
   (*x*) Haolai
   (*xi*) Hengna
   (*xii*) Hongsungh
   (*xiii*) Hrangkhwal or Rangkhol
   (*xiv*) Jongbe
   (*xv*) Khawchung
   (*xvi*) Khawathlang or Khothalong
   (*xvii*) Khelma
   (*xviii*) Kholhou
   (*xix*) Kipgen
   (*xx*) Kuki
   (*xxi*) Lengthang
   (*xxii*) Lhangum
   (*xxiii*) Lhoujem
   (*xxiv*) Lhouvun
   (*xxv*) Lupheng
   (*xxvi*) Mangjel
   (*xxvii*) Misao
   (*xxviii*) Riang
   (*xxix*) Sairhem
   (*xxx*) Selnam
   (*xxxi*) Singson
   (*xxxii*) Sitlhou
   (*xxxiii*) Sukte
   (*xxxiv*) Thado
   (*xxxv*) Thangngeu
   (*xxxvi*) Uibuh
   (*xxxvii*) Vaiphei
8. Lakher
9. Man (Tai-Speaking)
10. Any Mizo (Lushai) tribes
11. Mikir
12. Any Naga tribes
13. Pawi
14. Synteng.

PART XVI—*Tripura*

Throughout the State:—

1. Lushai
2. Mag
3. Kuki, including the following sub-tribes:—
   (*i*) Balte
   (*ii*) Belalhut
   (*iii*) Chhalya
   (*iv*) Fun
   (*v*) Hajango
   (*vi*) Jangtei
   (*vii*) Khareng
   (*viii*) Khephong
   (*ix*) Kuntei
   (*x*) Laifang
   (*xi*) Lentei
   (*xii*) Mizel
   (*xiii*) Namte
   (*xiv*) Paitu, Paite
   (*xv*) Rangchan
   (*xvi*) Rangkhole
   (*xvii*) Thangluya

4. Chakma
5. Garoo
6. Chaimal
7. Halam
8. Khasia
9. Bhutia
10. Munda including Kaur
11. Orang
12. Lepcha
13. Santal
14. Bhil
15. Tripura or Tripuri, Tippera
16. Jamatia
17. Noatia
18. Riang
19. Uchai.".

THE FIFTH SCHEDULE

[*See* section 26 (2)]

AMENDMENTS TO THE CONSTITUTION (SCHEDULED TRIBES) (UNION TERRITORIES) ORDER, 1951

In the Constitution (Scheduled Tribes) (Union Territories) Order, 1951,—

(*1*) in paragraph 2, for the words and figures "Parts I to IV", the words and figures "Parts I to III" shall be substituted;

(*2*) for paragraph 3, the following paragraph shall be substituted, namely:—

"3. Any reference in this Order to a Union territory in Part I of the Schedule shall be construed as a reference to that territory constituted as a Union territory as from the 1st day of November, 1956 and any reference to a Union territory in Parts II and III of the Schedule shall be construed as a reference to the territory constituted as a Union territory as from the day appointed under clause (*b*) of section 2 of the North-Eastern Areas (Reorganisation) Act, 1971.";

(*3*) in the Schedule,—

(*a*) Parts II and III shall be omitted;

(*b*) Part IV shall be re-numbered as Part I and after that Part as so re-numbered, the following Parts shall be inserted, namely:—

"PART II—*Mizoram*

Throughout the Union territory:—

1. Chakma
2. Dimasa (Kachari)
3. Garo
4. Hajong
5. Hmar
6. Khasi and Jaintia (including Khasi, Synteng or Pnar, War, Bhoi or Lyngngam)
7. Any Kuki tribes, including :
   (*i*) Baite or Biete
   (*ii*) Changsan
   (*iii*) Chongloi
   (*iv*) Doungel
   (*v*) Gamalhou
   (*vi*) Gangte
   (*vii*) Guite

(*viii*) Hanneng
(*ix*) Haokip or Haupit
(*x*) Haolai
(*xi*) Hengna
(*xii*) Hongsungh
(*xiii*) Hrangkhwal or Rangkhol
(*xiv*) Jongbe
(*xv*) Khawchung
(*xvi*) Khawathlang or Khothalong
(*xvii*) Khelma
(*xviii*) Kholhou
(*xix*) Kipgen
(*xx*) Kuki
(*xxi*) Lengthang
(*xxii*) Lhangum
(*xxiii*) Lhoujem
(*xxiv*) Lhouvun
(*xxv*) Lupheng
(*xxvi*) Mangjel
(*xxvii*) Missao
(*xxviii*) Riang
(*xxix*) Sairhem
(*xxx*) Selnam
(*xxxi*) Singson
(*xxxii*) Sitlhou
(*xxxiii*) Sukte
(*xxxiv*) Thado
(*xxxv*) Thangngeu
(*xxxvi*) Uibuh
(*xxxvii*) Vaiphei

8. Lakher
9. Man (Tai-Speaking)
10. Any Mizo (Lushai tribes
11. Mikir
12. Any Naga tribes
13. Pawi
14. Synteng.

PART III—*Arunachal Pradesh*

Throughout the Union territory:—

All tribes of the Union territory including:

1. Abor
2. Aka
3. Apatani
4. Dafla
5. Galong
6. Khampti
7. Khowa
8. Mishmi
9. Momba
10. Any Naga tribes
11. Sherdukpen
12. Singpho.".

THE SIXTH SCHEDULE

[*See* section 51(*3*)]

APPORTIONMENT OF ASSETS AND LIABILITIES

Definitions

1. In this Schedule,—

(*a*) "population ratio", in relation to the States of Assam and Meghalaya, means the ratio of 93.58 to 6.42; and

(*b*) "transferred territories" means the territories which, as from the appointed day, become the territories of the State of Meghalaya under section 5.

2. Where any asset or liability is required to be apportioned to the autonomous State of Meghalaya by virtue of section 58 of the Assam Reorganisation (Meghalaya) Act, 1969, but has not been so apportioned before the appointed day, the provisions of this Schedule shall be applied after apportionment under the said section has been effected.

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Provisions of the Schedule to be applied to the apportionment of certain assets and liabilities.

3. (*1*) Subject to the other provisions contained in this Schedule, all land and all stores, articles and other goods belonging to the existing State of Assam shall, on and from the appointed day,—

Apportionment of land, Stores, etc.

(*a*) in a case where such land, stores, articles and other goods are situated within the transferred territories, pass to the State of Meghalaya; and

(*b*) in any other case, pass to the State of Assam:

Provided that where the Central Government is of the opinion that any goods or class of goods should be distributed among the States of Assam and Meghalaya otherwise than according to the situation of the goods, the Central Government may issue such directions, as it thinks fit, for a just and equitable distribution of the goods and the goods shall pass to the States of Assam and Meghalaya accordingly.

(*2*) (*a*) Such of those lands and buildings as are held by the existing State of Assam within the limits of the cantonment and municipality of Shillong immediately before the appointed day as may be agreed upon between the States of Assam and Meghalaya shall be available for the use of the State of Assam on the appointed day and thereafter for such period as may be agreed upon between the said States.

(*b*) Where no agreement is reached between the States of Assam and Meghalaya on any of the matters referred to in Clause (*a*), the Central Government shall decide such matter and the decision of the Central Government thereon shall be binding on the said States.

(*c*) Different periods may be agreed upon under clause (*a*) or decided under clause (*b*) for different lands and buildings.

(*d*) Where any land or building is made available to the State of Assam under this sub-paragraph on or after the appointed day, then, notwithstanding anything contained in this Schedule, the debt or other liabilities in respect of such land or building shall pass to the State of Meghalaya only from the date from which possession of the land or building is given to the State of Meghalaya and the amount of such debt or other liability shall be determined by agreement between the States of Assam and Meghalaya or, in default of any such agreement, by the Central Government.

(*e*) For so long as any land or building referred to in clause (*a*) is held by the State of Assam for its use, it shall be the responsibility of that State to properly maintain such land or building from its own funds.

(*3*) Stores relating to the Secretariat and the offices of Heads of departments having jurisdiction over the areas comprised partly in the transferred territories and partly in the State of Assam and unissued stores shall be divided between the States of Assam and Meghalaya in accordance with such directions as the Central Government may think fit to issue for a just and equitable distribution thereof.

Explanation.—In this paragraph, the expression "land" includes immovable property of every description and any rights in or over such property, and the expression "goods" does not include coins, bank notes and currency notes.

Arrears of taxes.

4. The State of Meghalaya shall have the right to recover the arrears of any tax or duty, including the arrears of land revenue, on property situate in the transferred territories, and shall also have the right to recover the arrears of any other tax or duty if the place of assessment of that tax or duty is located in the transferred territories.

Right to recover loans and advances.

5. (*1*) Save as provided in sub-paragraph (*2*) of paragraph 6, the right to recover any loans or advances made before the appointed day by the existing State of Assam to any local body, society, agriculturist or other person in the transferred territories shall belong to the State of Meghalaya.

(*2*) The right to recover loans and advances of pay and travelling allowances to a Government servant made before the appointed day by the existing State of Assam shall pass to the State of Meghalaya if, after the appointed day, that Government servant is required to serve in connection with the affairs of Meghalaya.

Investments.

6. (*1*) The investments of the existing State of Assam immediately before the appointed day in any company or private commercial or industrial undertaking, in so far as such investments have not been made or deemed not to have been made from the Cash Balance Investment Account, shall pass to the State of Meghalaya, if the principal seat of business of the company or undertaking is located in the transferred territories and where on that day the principal seat of business of the company or undertaking is located outside the territories of the existing State of Assam, such investments shall be divided between the States of Assam and Meghalaya in the population ratio:

Provided that such investments in any Government company shall be divided between the States of Assam and Meghalaya in such proportion as may be agreed upon between those States or—

(*a*) in default of such agreement; or

(*b*) at the expiry of a period of one year from the appointed day,

whichever is earlier, in such proportion as the Central Government may, by order, determine:

Provided further that nothing in this paragraph shall apply to any investment made by the existing State of Assam on or after the 2nd day of April, 1970 in any company or private commercial or industrial undertaking located outside the territories of the existing State of Assam.

(*2*) Where any body corporate constituted under a Central Act, State Act or Provincial Act for the existing State of Assam or any part thereof has, by virtue of the provisions of Part II, become an inter-State body corporate, the investments in, or loans or advances to, any such body corporate by the existing State of Assam made before the appointed day shall, save as otherwise expressly provided by or under this Act, be divided between the States of Assam and Meghalaya in the same proportion in which the assets of the body corporate are divided under the provisions of Part VII.

7. (*1*) The assets and liabilities relating to any commercial or industrial undertaking of the existing State of Assam shall pass to the State of Meghalaya if the undertaking is located in the transferred territories. **Assets and liabilities of State undertakings.**

(*2*) Where a depreciation reserve fund is maintained by the existing State of Assam for any commercial or industrial undertaking, the securities held in respect of investments made from that fund shall pass to the State of Meghalaya if the undertaking is located in the transferred territories.

(*3*) Where any such undertaking is located partly in the State of Assam and partly in the State of Meghalaya, the assets and liabilities and the securities referred to in sub-paragraphs (*1*) and (*2*) respectively shall be divided in such manner as may be agreed upon between the Governments of the two States within one year from the appointed day, or in default of such agreement, as the Central Government may, by order, direct.

8. (*1*) The public debt of the existing State of Assam attributable to loans raised by the issue of Government securities and outstanding with the public immediately before the appointed day shall continue to be the public debt of the State of Assam, and the State of Meghalaya shall be liable to pay to the State of Assam a share of the sums due from time to time for the servicing and repayment of the debt and for the purpose of determining the said share, the debt shall be deemed to be divided between the States of Assam and Meghalaya as if it were a debt referred to in sub-paragraph (*5*). **Public debt.**

Explanation.—In this sub-paragraph, "the public debt of the existing State of Assam", excludes the portion of such public debt the liability for servicing and repayment of which has been apportioned to the autonomous State of Meghalaya by virtue of section 58 of the Assam Reorganisation (Meghalaya) Act, 1969. **55 of 1969.**

(*2*) Where a sinking fund or depreciation fund is maintained by the existing State of Assam for repayment of any loan raised by it, the securities held in respect of investments made from that fund shall be divided between the States of Assam and Meghalaya in the same proportion in which the total public debt is divided between the two States under this paragraph.

(*3*) The public debt of the existing State of Assam attributable to loans taken from the Central Government, the National Cooperative Development Corporation or the Central Warehousing Corporation or the Khadi and Village Industries Commission or from any other source for the express purpose of re-lending the same to a specific institution and outstanding immediately before the appointed day shall,—

(*a*) if re-lent to the Assam State Electricity Board, or any other institution which becomes an inter-State body corporate on the appointed day, be divided between the States of Assam and Meghalaya in the same proportion in which the assets of such body corporate are divided under the provisions of Part VII

(*b*) if re-lent to any local body, body corporate or other institution in any local area, be the debt of the State in which the local area is included on the appointed day.

(*4*) Out of so much of the public debt of the existing State of Assam, other than the public debt referred to in sub-paragraphs (*1*) and (*3*), as is equal to loans and advances made by that State and outstanding on the appointed day, the share of the liability of the State of Meghalaya shall be for an amount equal to the loans and advances [not being re-lent amounts referred to in sub-paragraph (*3*) and outstanding immediately before the appointed day] recoverable by the State of Meghalaya under paragraph 5.

(5) The remaining public debt of the existing State of Assam attributable to loans taken from the Central Government, the Reserve Bank of India or any other body or bank outstanding immediately before the appointed day, shall be divided between the States of Assam and Meghalaya in proportion to the total expenditure on all capital works and other capital outlays incurred or deemed to have been incurred by the existing State of Assam up to the appointed day in the territories remaining in the State of Assam and the total expenditure on all capital works and other capital outlays incurred or deemed to have been incurred by the existing State of Assam up to the appointed day in the transferred territories, other than such outlays incurred or deemed to have been incurred before the 2nd day of April, 1970 in the autonomous State of Meghalaya for the purposes of the autonomous State as defined in paragraph 1 of the Third Schedule to the Assam Reorganisation (Meghalaya) Act, 1969. 55 of 1969.

(*6*) For the purpose of this paragraph, "Government security" means a security created and issued by the existing State of Assam for the purpose of raising a public loan and having any of the forms specified in, or prescribed under, clause (*2*) of section 2 of the Public Debt Act, 1944. 18 of 1944.

(*7*) For the purpose of this paragraph, "the public debt of the existing State of Assam attributable to the loans taken from the Central Government" means the public debt of the State as reduced in accordance with the provisions of sub-section (*4*) of section 52.

Refund of taxes collected in excess.

9. After the appointed day it shall be the liability of the State of Meghalaya to refund any tax or duty on property, including land revenue, collected in excess on any property situate in the transferred territories or any other tax or duty collected in excess, if the place of assessment of that tax or duty is situate in the transferred territories.

Deposits, etc.

10. (*1*) The liability of the existing State of Assam in respect of any civil deposit or local fund deposit, made before the appointed day in any place situate in the transferred territories, shall become the liability of the State of Meghalaya.

(*2*) The liability of the existing State of Assam in respect of any charitable or other endowment shall, as from the appointed day, be the liability of the State of Meghalaya if the institution entitled to the benefit of the endowment is located in the transferred territories, or if the objects of the endowment, under the terms thereof, are confined to the transferred territories.

11. The liability of the existing State of Assam in respect of any arrears of pay or allowances due to any Government servant for the period prior to the appointed day shall, if the Government servant is required to serve in connection with the affairs of the State of Meghalaya, be the liability of the State of Meghalaya. Arrears of pay and allowances.

12. The liability of the existing State of Assam in respect of the Provident Fund and Special Deposit Fund accounts of a Government servant required to serve in connection with the affairs of the State of Meghalaya shall, on and from the appointed day, be the liability of the State of Meghalaya. Provident Fund, etc.

13. The liability of the State of Assam or the State of Meghalaya in respect of pensions shall be apportioned between the two States in such manner as may be agreed upon between them or in default of such agreement, in such manner as the Central Government may, by order, specify. Pensions.

14. (1) Where, before the appointed day, the existing State of Assam has made any contract in exercise of its executive power for any purposes of that State, that contract shall be deemed to have been made in the exercise of the executive power,— Contracts.

(a) if such purposes are, as from the appointed day, exclusively purposes of either the State of Assam or the State of Meghalaya, of the State of Assam or, as the case may be, of the State of Meghalaya; and

(b) in any other case, of the State of Assam,

and all rights and liabilities which have accrued or may accrue under any such contract shall, to the extent to which they would have been rights or liabilities of the existing State of Assam, be rights or liabilities of the State of Assam or, as the case may be, of the State of Meghalaya:

Provided that in any such case as is referred to in clause (b), the initial allocation of rights and liabilities made under this sub-paragraph shall be subject to such financial adjustment as may be agreed upon between the States of Assam and Meghalaya or, in default of such agreement, as the Central Government may, by order, direct.

(2) For the purposes of this paragraph, there shall be deemed to be included in the liabilities which have accrued or may accrue under any contract,—

(a) any liability to satisfy an order or award made by any court or tribunal in proceedings relating to the contract; and

(b) any liability in respect of expenses incurred in, or in connection with, any such proceedings.

(3) This paragraph shall have effect subject to the other provisions of this Schedule relating to the apportionment of liabilities in respect of loans, guarantees and other financial obligations; and bank balances and securities shall, notwithstanding that they partake of the nature of contractual rights, be dealt with under those provisions.

Liability in respect of actionable wrong.

15. Where, immediately before the appointed day, the existing State of Assam is subject to any liability in respect of any actionable wrong, other than breach of contract, that liability shall,—

(a) if the cause of action arose wholly within the territories, which as from that day, are the territories of the State of Assam or the State of Meghalaya, be the liability of the State of Assam or, as the case may be, of the State of Meghalaya; and

(b) in any other case, be initially the liability of the State of Assam, but subject to such financial adjustment as may be agreed upon between the States of Assam and Meghalaya or, in default of any such agreement, as the Central Government may, by order, direct.

Liability as guarantor.

16. Where, immediately before the appointed day, the existing State of Assam is liable as guarantor in respect of any liability of a registered co-operative society or other person, that liability shall,—

(a) if the area of operation of such society or person is limited to the territories which, as from that day, are the territories of the State of Assam or of the State of Meghalaya, be the liability of the State of Assam or, as the case may be, of the State of Meghalaya; and

(b) in any other case, be initially the liability of the State of Assam, subject to such financial adjustment as may be agreed upon between the States of Assam and Meghalaya or, in default of such agreement, as the Central Government may, by order, direct.

Items in suspense.

17. If any item in suspense is ultimately found to affect an asset or liability of the nature referred to in any of the foregoing provisions of this Schedule, it shall be dealt with in accordance with that provision.

Residuary provisions.

18. The benefit or burden of any asset or liability of the existing State of Assam not dealt with in the foregoing paragraphs of this Schedule shall pass to the State of Assam in the first instance, subject to such financial adjustment as may be agreed upon between the States of Assam and Meghalaya within one year from the appointed day or, in default of such agreement, as the Central Government may, by order, direct.

Apportionment of assets and liabilities by agreement.

19. Where the States of Assam and Meghalaya agree that the benefit or burden of any particular asset or liability should be apportioned between them in a manner other than that as provided for in the foregoing paragraphs of this Schedule, then, notwithstanding anything contained therein, the benefit or burden of that asset or liability shall be apportioned in the manner so agreed upon.

Power of Central Government to order allocation or adjustment in certain cases.

20. Where, by virtue of any of the provisions of this Schedule, the State of Assam or the State of Meghalaya is entitled to any property, or obtains any benefits or becomes subject to any liability, and the Central Government is of opinion, on a reference made to it within a period of three years from the appointed day by the State of Assam or the State of Meghalaya, as the case may be, that it is just and equitable that that property or those benefits should be transferred to one of the two States or shared between them, or that a contribution towards that liability should be made by either of the States, the said property or benefits shall

be allocated in such manner, or the State of Meghalaya or the State of Assam shall make to the other State primarily subject to the liability such contribution in respect thereof, as the Central Government may, after consultation with the Government of Assam and the Government of Meghalaya, by order, determine.

THE SEVENTH SCHEDULE

[*See* section 60 (*1*)]

LIST OF INSTITUTIONS WHERE EXISTING FACILITIES SHALL BE CONTINUED

1. Assam Forest Training School, Jhalukbari.
2. Survey School for Mandals, Gauhati.
3. Assam Survey Training School, Gauhati.
4. Assam Co-operative Training Centre, Joysagar.
5. Gram Sevikas Training Centre, Jorhat.
6. Police Training College, Dergaon.
7. Forensic Science Laboratory, Gauhati.
8. Finger Print Bureau, Shillong.
9. Public Health Laboratory, Shillong.
10. Administrative Training School, Gauhati.
11. Reid Chest T.B. Hospital, Shillong.
12. Gauhati Medical College, Gauhati.
13. Assam Medical College, Dibrugarh.
14. Medical College, Silchar.
15. Pasteur Institute, Shillong.
16. State Malaria Institute, Shillong.
17. Ayurvedic College, Gauhati.
18. Mental Hospital, Tezpur.
19. Primary Health Centre, Chabua.
20. Assam Engineering College, Jhalukbari.
21. Jorhat Engineering College, Jorhat.
22. Assam Government Press, Shillong.
23. Assam Agricultural College. } Under the Agricultural University, Jorhat
24. Assam Veterinary College. } Under the Agricultural University, Jorhat

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THE EIGHTH SCHEDULE

[*See* section 71(*i*)]

AMENDMENTS TO THE SIXTH SCHEDULE TO THE CONSTITUTION

1. In the Sixth Schedule to the Constitution (hereafter in this Schedule referred to as the Sixth Schedule), in the heading, for the word "Assam", the words "the States of Assam and Meghalaya and in the Union territory of Mizoram" shall be substituted.

2. In paragraph 1 of the Sixth Schedule,—

(*i*) in sub-paragraph (1), for the word and letter "Part A", the words and figures "Parts I and II and in Part III" shall be substituted;

(*ii*) in sub-paragraph (3),—

(*i*) in clauses (*a*) and (*b*), for the word and letter "Part A", the words "any of the Parts" shall be substituted;

(*ii*) after the existing proviso, the following proviso shall be inserted, namely:—

"Provided further that any order made by the Governor under this sub-paragraph may contain such incidental and consequential provisions (including any amendment of paragraph 20 and of any item in any of the Parts of the said table) as appear to the Governor to be necessary for giving effect to the provisions of the order.".

3. In paragraph 3 of the Sixth Schedule, in the proviso to clause (*a*) of sub-paragraph (1), for the words "by the Government of Assam or the Government of Meghalaya", the words "by the Government of the State concerned" shall be substituted.

4. In paragraph 4 of the Sixth Schedule,—

(*i*) in sub-paragraph (3), the words "of Assam" shall be omitted;

(*ii*) in sub-paragraph (5), for the words "after consulting the Government of Assam or, as the case may be, the Government of Meghalaya", the words "after consulting the Government of the State concerned" shall be substituted.

5. In paragraph 6 of the Sixth Schedule, in sub-paragraph (2), the words "of Assam or Meghalaya, as the case may be," shall be omitted.

6. In paragraph 8 of the Sixth Schedule, in sub-paragraph (1), for the words "by the Government of Assam in assessing lands for the purpose of land revenue in the State of Assam generally", the words "by the Government of the State in assessing lands for the purpose of land revenue in the State generally" shall be substituted.

7. In paragraph 9 of the Sixth Schedule, in sub-paragraph (1), for the words "the Government of Assam", in both the places where they occur, the words "the Government of the State" shall be substituted.

8. In paragraph 12 of the Sixth Schedule,—

(*i*) for the heading, the following heading shall be substituted, namely:—

"Application of Acts of Parliament and of the Legislature of the State of Assam to autonomous districts and autonomous regions in the State of Assam.";

(*ii*) in sub-paragraph (1),—

(*a*) in clause (*a*), for the words "Legislature of the State", in both the places where they occur, the words "Legislature of the State of Assam" shall be substituted and after the words "any autonomous district or autonomous region", the words "in that State" shall be inserted;

(*b*) in clause (*b*), for the words "Legislature of the State", the words "Legislature of the State of Assam" shall be substituted and after the words "an autonomous district or an autonomous region", the words "in that State" shall be inserted.

9. For paragraph 12A of the Sixth Schedule, the following paragraphs shall be substituted, namely:—

"12A. **Application of Acts of Parliament and of the Legislature of the State of Meghalaya to autonomous districts and autonomous regions in the State of Meghalaya.**—Notwithstanding anything in this Constitution,—

(*a*) if any provision of a law made by a District or Regional Council in the State of Meghalaya with respect to any matter specified in sub-paragraph (1) of paragraph 3 of this Schedule or if any provision of any regulation made by a District Council or a Regional Council in that State under paragraph 8 or paragraph 10 of this Schedule, is repugnant to any provision of a law made by the Legislature of the State of Meghalaya with respect to that matter, then, the law or regulation made by the District Council or, as the case may be, the Regional Council whether made before or after the law made by the Legislature of the State of Meghalaya, shall, to the extent of repugnancy, be void and the law made by the Legislature of the State of Meghalaya shall prevail;

(*b*) the President may, with respect to any Act of Parliament, by notification, direct that it shall not apply to an autonomous district or an autonomous region in the State of Meghalaya, or shall apply to such district or region or any part thereof subject to such exceptions or modifications as he may specify in the notification and any such direction may be given so as to have retrospective effect.

12B. **Application of Acts of Parliament and other Acts to autonomous districts and autonomous regions in the Union territory of Mizoram.**—Notwithstanding anything in this Constitution, the President may with respect to any Act of Parliament and the Administrator may with respect to any other Act, by notification, direct that it shall not apply to an autonomous district or an autonomous region in the Union territory of Mizoram or shall apply to such district or region or any part thereof subject to such exceptions or modifications as he may specify in the notification and any such direction may be given so as to have retrospective effect.".

10. In paragraph 13 of the Sixth Schedule, the words "of Assam" shall be omitted.

11. In paragraph 14 of the Sixth Schedule, in sub-paragraph (2), for the words "the Government of Assam", the words "the Government of the State" shall be substituted.

12. In paragraph 17 of the Sixth Schedule, for the words "the Legislative Assembly of Assam", the words "the Legislative Assembly of Assam or Meghalaya" shall be substituted and after the words "autonomous district", the words "in the State of Assam or Meghalaya, as the case may be," shall be inserted.

13. Paragraph 18 of the Sixth Schedule shall be omitted.

14. For paragraphs 20 and 20A of the Sixth Schedule, the following paragraphs shall be substituted, namely :—

"20. **Tribal areas.**—(1) The areas specified in Parts I, II and III of the table below shall respectively be the tribal areas within the State of Assam, the State of Meghalaya and the Union territory of Mizoram.

(2) Any reference in the table below to any district shall be construed as a reference to the territories comprised within the autonomous district of that name existing immediately before the day appointed under clause (*b*) of section 2 of the North-Eastern Areas (Reorganisation) Act, 1971:

Provided that for the purposes of clauses (*e*) and (*f*) of sub-paragraph (1) of paragraph 3, paragraph 4, paragraph 5, paragraph 6, sub-paragraph (2), clauses (*a*), (*b*) and (*d*) of sub-paragraph (3) and sub-paragraph (4) of paragraph 8 and clause (*d*) of sub-paragraph (2) of paragraph 10 of this Schedule, no part of the area comprised within the municipality of Shillong shall be deemed to be within the United Khasi-Jaintia Hills District.

TABLE

PART I

1. The North Cachar Hills District.
2. The Mikir Hills District.

PART II

1. The United Khasi-Jaintia Hills District.
2. The Jowai District.
3. The Garo Hills District.

PART III

The Mizo District.

20A. **Interpretation.**—Subject to any express provision made in this behalf, the provisions of this Schedule shall, in their application to the Union territory of Mizoram, have effect—

(1) as if references to the Governor and Government of the State were references to the Administrator of the Union territory appointed under article 239 and references to State (except in the expression "Government of the State") were references to the Union territory of Mizoram;

(2) as if—

(*a*) in sub-paragraph (3) of paragraph 1,—

(*i*) after clause (*g*), the following clause had been inserted, namely:—

"(*h*) divide any autonomous region into two or more autonomous regions and define the boundaries thereof";

(*ii*) the first proviso had been omitted;

(*b*) in sub-paragraph (5) of paragraph 4 the provisions for consultation with the Government of the State concerned had been omitted;

(*c*) in sub-paragraph (2) of paragraph 9, the words "in his discretion" had been omitted;

(*d*) paragraph 13 had been omitted;

(*e*) sub-paragraphs (2) and (3) of paragraph 14 had been omitted;

(*f*) sub-paragraph (2) (including the proviso thereto) of paragraph 15 had been omitted;

(*g*) in paragraph 16,—

(*i*) in sub-paragraph (1), in clause (*b*), the words "subject to the previous approval of the Legislature of the State" and the second proviso to that sub-paragraph had been omitted;

(*ii*) sub-paragraph (3) had been omitted.' .

THE NINTH SCHEDULE

[*See* section 76(*a*)]

AMENDMENTS TO THE MANIPUR (COURTS) ACT, 1955

56 of 1955. In the Manipur (Courts) Act, 1955,—

(*i*) throughout the Act, save as otherwise expressly provided,—

(*a*) for the words "Chief Commissioner", the words "State Government" shall be substituted, and for the words "Judicial Commissioner" or "Court of the Judicial Commissioner", the words "High Court" shall be substituted, and such consequential amendments, as the rules of grammar may require, shall be made;

(*b*) for the words "Union territory of Manipur", the words "State of Manipur" shall be substituted;

(*ii*) in the long title, the words "a Judicial Commissioner's Court and other" shall be omitted;

(*iii*) in section 2,—

(*a*) clause (*i*) shall be omitted;

(*b*) after clause (*iii*), the following clause shall be inserted, namely:—

'(*iiia*) "High Court" means the Gauhati High Court (the High Court of Assam, Nagaland, Meghalaya, Manipur and Tripura);';

(*iv*) Chapter II shall be omitted;

(*v*) in section 16, the words "the Court of the Judicial Commissioner and" shall be omitted;

(*vi*) in section 17,—

(*a*) the brackets and figure "(*1*)" shall be omitted;

(*b*) sub-section (*2*) shall be omitted;

(*vii*) in section 18, for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) When the business pending before the court of a district judge requires the aid of an additional district judge for its speedy disposal, one or more additional district judges may be appointed.";

(*viii*) section 19 shall be omitted;

(*ix*) for section 23, the following section shall be substituted, namely:—

Local limits of the jurisdiction of courts of subordinate judges and munsiffs.

"23. (*1*) The local limits of the jurisdiction of the court of a subordinate judge or a munsiff shall be such as the State Government may, after consultation with the High Court, by notification in the Official Gazette, define.

(*2*) When a subordinate judge is posted to a district, the local limits of the district shall, in the absence of any direction to the contrary, be the local limits of his jurisdiction.";

(*x*) in section 25, sub-section (*4*) shall be omitted;

(*xi*) sections 33, 34, 35 and 40 shall be omitted;

(*xii*) in sub-section (*1*) of section 43, the words "the Court of the Judicial Commissioner and" shall be omitted;

(*xiii*) section 46 shall be omitted.

THE TENTH SCHEDULE

[*See* section 76(*b*)]

AMENDMENTS TO THE TRIPURA (COURTS) ORDER, 1950

In the Tripura (Courts) Order, 1950,—

(*i*) throughout the Order, save as otherwise expressly provided, for the words "Chief Commissioner", the words "State Government" shall be substituted, and for the words "Judicial Commissioner" or "Court of the Judicial Commissioner", the words "High Court" shall be substituted, and such consequential amendments, as the rules of grammar may require, shall be made;

(*ii*) in paragraph 2,—

(*a*) clause (*i*) shall be omitted;

(*b*) for clause (*iii*), the following clauses shall be substituted, namely:—

'(*iii*) "High Court" means the Gauhati High Court (the High Court of Assam, Nagaland, Meghalaya, Manipur and Tripura);

(*iiia*) "Tripura" means the State of Tripura;';

(*iii*) Chapter II shall be omitted;

(*iv*) in paragraph 15, the words "the Court of the Judicial Commissioner and" shall be omitted;

(*v*) in paragraph 16,—

(*a*) the brackets and figure "(1)" shall be omitted;

(*b*) sub-paragraph (2) shall be omitted;

(*vi*) in paragraph 17, for sub-paragraph (1), the following sub-paragraph shall be substituted, namely:—

"(1) When the business pending before the Court of a District Judge requires the aid of an Additional Judge or Judges for its speedy disposal, one or more Additional District Judges may be appointed.";

(*vii*) paragraph 18 shall be omitted;

(*viii*) for paragraph 22, the following paragraph shall be substituted, namely:—

Local limits of jurisdiction of Courts of Subordinate Judges and Munsiffs.

"22. (1) The local limits of the jurisdiction of the Court of a Subordinate Judge or Munsiff shall be such as the State Government may, after consultation with the High Court, by notification in the Official Gazette, define.

(2) When a Subordinate Judge is posted to a district, the local limits of the district shall, in the absence of any directions to the contrary, be the local limits of his jurisdiction.";

(*ix*) paragraph 31 shall be omitted;

(*x*) for paragraph 32, the following paragraph shall be substituted, namely:—

5 of 1908.

Finality of appellate decrees of District Court.

"32. Subject to the provisions of section 100 of the Code of Civil Procedure, 1908, an appellate decree of a District Court shall be final.";

(*xi*) paragraphs 33, 34, 35 and 41 shall be omitted;

(*xii*) in sub-paragraph (1) of paragraph 42, the words "the Court of Judicial Commissioner and" shall be omitted.

THE DELHI SIKH GURDWARAS ACT, 1971

ARRANGEMENT OF SECTIONS

PART I

PRELIMINARY

SECTIONS

PART II

THE COMMITTEE

16A. Power to convene another meeting for election of office-bearers.

PART III

POWERS AND FUNCTIONS OF THE COMMITTEE

PART IV

GURDWARA FUND, ACCOUNTS AND AUDIT

SECTIONS

PART V

SETTLEMENT OF ELECTIONS AND OTHER DISPUTES

PART VI

MISCELLANEOUS

THE DELHI SIKH GURDWARAS ACT, 1971

No. 82 OF 1971

[30*th December*, 1971.]

An Act to provide for the proper management of the Sikh Gurdwaras and Gurdwara property in Delhi and for matters connected therewith.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

PART I

PRELIMINARY

Short title, extent and commencement.

1. (*1*) This Act may be called the Delhi Sikh Gurdwaras Act, 1971.

(*2*) It extends to the whole of the Union territory of Delhi.

(*3*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. In this Act, unless the context otherwise requires,—

Definitions.

(*a*) "appointed day" means the date on which this Act shall come into force;

(*b*) "Board" means the Delhi Sikh Gurdwara Board constituted under section 3 of the Delhi Sikh Gurdwaras (Management) Act, 1971; 24 of 1971.

(*c*) "Committee" means the Delhi Sikh Gurdwara Management Committee established under section 3;

(*d*) "Delhi" means the Union territory of Delhi;

(*e*) "Director Gurdwara Elections" means the Director Gurdwara Elections appointed by the Central Government under section 13;

7-4-1972 ; Vide Notification No. GSR 241(E), deted 7-4-1972; Gazette of India, Extraordinary part II, Section 3 (1), P. 233.

(*f*) "Gurdwaras" means the Sikh Gurdwaras situated in Delhi as were, immediately before the appointed day, being managed by or affiliated to the Board and includes such other local Gurdwaras as may, after the appointed day, be affiliated to or managed by the Committee;

(*g*) "Gurdwara property" means,—

(*i*) all movable and immovable property which, immediately before the appointed day, vested or was kept in deposit in the name of the Board;

(*ii*) all property which stands in the name of the Gurdwaras or in the name of the Board or the present or old managers of the historic Gurdwaras;

(*iii*) all offerings in cash or kind made in various Gurdwaras or institutions managed or controlled by the Committee;

(*iv*) all property in cash or kind, movable as well as immovable that may be acquired by purchase, exchange or otherwise by the Gurdwaras, or the Committee, from time to time;

(*v*) all grants, donations or contributions made, from time to time, by any person or authority to the Gurdwaras or the Committee,

and includes any actionable claim with respect to such Gurdwara property;

(*h*) "local Gurdwara" means a Gurdwara in Delhi, other than a Gurdwara under the control or management of the Board immediately before the appointed day;

(*i*) a person shall not be deemed to be "ordinarily resident" in a ward on the ground only that he owns or is in possession of a dwelling-house therein and a person absenting himself temporarily from his place of ordinary residence shall not by reason thereof cease to be ordinarily resident therein;

(*j*) "*patit*" means a Sikh who trims or shaves his beard or hair (*keshas*) or who after taking *Amrit* commits any one or more of the four *Kurahitis*;

(*k*) "registered Singh Sabha" means a Singh Sabha registered as a society under the Societies Registration Act, 1860, which is managing or controlling a local Gurdwara in Delhi;

21 of 1860.

(*l*) "regulation" means a regulation made under this Act by the Committee;

(*m*) "rule" means a rule made under this Act by the Central Government;

(*n*) "Sikh" means a person who professes the Sikh religion, believes and follows the teachings of Sri Guru Granth Sahib and the ten Gurus only and keeps unshorn hair (*Keshas*). For the purposes of

if any question arises as to whether any living person is or is not a Sikh, he shall be deemed respectively to be or not to be a Sikh according as he makes or refuses to make in the manner prescribed by rules the following declaration:—

"I solemnly affirm that I am a *Keshadhari* Sikh, that I believe in and follow the teachings of Sri Guru Granth Sahib and the ten Gurus only, and that I have no other religion.";

(*o*) "*Amritdhari* Sikh" means and includes every Sikh who has taken *Khande ka Amrit* or *Khanda Pahul*, prepared and administered according to the tenets of Sikh religion and rites at the hands of five *Pyaras* or "beloved ones".

PART II

THE COMMITTEE

Incorporation of the Committee.

3. (*1*) With effect from such date as the Central Government may, by notification in the Official Gazette, appoint, there shall be established a Committee to be called the Delhi Sikh Gurdwara Management Committee for the proper management and control of the Gurdwaras and Gurdwara property.

(*2*) The Committee shall be a body corporate with the name aforesaid having perpetual succession and a common seal and shall by such name sue and be sued.

(*3*) The Committee shall have its head office in Delhi.

Composition of the Committee.

4. The Committee shall consist of—

(*a*) forty-six members to be elected from various wards into which Delhi shall be divided in accordance with the provisions of this Act;

(*b*) nine members to be co-opted by the elected members of the Committee referred to in clause (*a*) in the manner hereinafter appearing,—

(*i*) two members to represent the registered Singh Sabhas of Delhi who shall be chosen by drawing of lots out of the Presidents of those registered Singh Sabhas;

(*ii*) four members, each being the head priest of the (*1*) Sri Akal Takhat Sahib, Amritsar, (*2*) Sri Takhat Kesgarh Sahib, Anandpur, (*3*) Sri Takhat Patna Sahib, Patna, and (*4*) Sri Takhat Hazur Sahib, Nanded:

Provided that the head priest shall have no right to vote for the purpose of election of office-bearers and other members of the Executive Board under sub-section (*1*) and sub-section (*2*) of section 16;

(*iii*) one member, being the nominee of the Shromani Gurdwara Parbandhak Committee, Amritsar;

(*iv*) two members to represent the Sikh community of Delhi, other than those referred to in sub-clause (*i*), sub-clause (*ii*) and sub-clause (*iii*), to be chosen in accordance with the system of proportional representation by means of a single transferable vote.

Term of office.

5. (*1*) Save as otherwise provided in this section, the term of office of a member of the Committee shall be four years and shall commence from the date on which the first meeting of the Committee is held under section 15, and no longer.

(*2*) When a vacancy occurs in the Committee owing to death, resignation, removal or otherwise of a member, a new member shall be elected or co-opted, as the case may be, in the manner in which the member whose seat is to be filled was elected or co-opted and every such member shall continue to hold office so long only as the member in whose place he is elected or co-opted would have been entitled to hold office, if the vacancy had not occurred.

(*3*) An outgoing member shall continue in office until the notification of election or co-option of his successor is published under section 12.

Delimitation of wards.

6. (*1*) For the purpose of election of members of the Committee, Delhi shall be divided into single member wards.

(*2*) The Director Gurdwara Elections shall by order determine—

(*a*) the number of wards; and

(*b*) the extent of each ward.

(*3*) The Director Gurdwara Elections may, from time to time, in consultation with the Committee, alter or amend any order made under sub-section (*2*).

Electoral roll.

7. (*1*) An electoral roll shall be prepared in such manner as may be prescribed by rules for every ward notified under section 6 on which shall be entered the names of all persons entitled to be registered as voters in that ward.

(*2*) No person shall be entitled to be registered in the electoral roll for any ward more than once.

(*3*) No person shall be entitled to be registered in the electoral roll for more than one ward.

Qualifications of elector.

8. Every person who—

(*a*) has been ordinarily resident in a ward for not less than one hundred and eighty days during the qualifying period,

(*b*) is a Sikh of not less than twenty-one years of age on the qualifying date,

shall be entitled to be registered in the electoral roll for that ward:

Provided that no person shall be registered as an elector who—

(*a*) trims or shaves his beard or *keshas;*

(*b*) smokes;

(*c*) takes alcoholic drinks.

Explanation.—For the purpose of this section, the "qualifying date" and the "qualifying period"—

(*i*) in the case of electoral rolls first prepared under this Act, shall be the 1st day of January, 1972, and the period beginning on the 1st day of January, 1971 and ending on the 31st day of December, 1971, respectively; and

(*ii*) in the case of every electoral roll subsequently prepared under this Act, shall be the 1st day of January of the year in which it is prepared and the year immediately preceding that year respectively.

Right to vote.

9. Every person registered on the electoral roll for the time being in force for any ward for the election of a member of the Committee, shall be entitled while so registered to vote at an election of a member for that ward, provided that no person shall be entitled to vote at an election in more than one ward.

Qualifications of member.

10. (*1*) A person shall not be qualified to be chosen or co-opted as a member of the Committee if such person—

(*a*) has not attained the age of twenty-five years;

(*b*) is not a citizen of India;

(*c*) in the case of an elected member, if he is not registered as an elector in the electoral roll for any ward;

(*d*) is not an *Amritdhari* Sikh;

(*e*) being an *Amritdhari* Sikh, trims or shaves his beard or *keshas;*

(*f*) takes alcoholic drinks;

(*g*) smokes;

(*h*) is a *patit;*

(*i*) is of unsound mind and stands so declared by a competent court;

(*j*) is an undischarged insolvent;

(*k*) has been convicted of an offence involving moral turpitude or has been dismissed from service by Government, Board, Committee or any local authority, on account of moral turpitude;

(*l*) is a paid servant of any Gurdwara or a local Gurdwara;

[read and write]

(*m*) not being a blind person cannot ~~read or write~~ *Gurmukhi.*

Explanation.—A person shall be deemed to—

(*i*) be able to read *Gurmukhi* if he is able to recite Sri Guru Granth Sahib, in *Gurmukhi,* and

Subs. by Act 46 of 1974, S. 2.

(*ii*) write *Gurmukhi* if he fills his nomination paper for election to the Committee in *Gurmukhi* in his own handwriting.

If any question arises whether a candidate is or is not able to read and write *Gurmukhi*, the question shall be decided in such manner as may be ~~prescribed by regulations.~~ [prescribed by rules] ↳

(*2*) If a person sits or votes as a member of the Committee when he knows that he is not qualified for such membership, he shall be liable in respect of each day on which he so sits or votes to a penalty of three hundred rupees which shall be recoverable as an arrear of land revenue.

Elections.

11. Election of members under clause (*a*) of section 4 whether for the purpose of initial constitution of the Committee under section 3, or for filling vacancies arising by efflux of time or a casual vacancy, shall be conducted by the Director Gurdwara Elections in accordance with the rules made in this behalf:

Provided that no election shall be held to fill a casual vacancy occurring within four months prior to the holding of a general election under this section.

Publication of results.

12. (*1*) The names of all persons elected as members of the Committee shall, as soon as may be, after such election be published by the Director Gurdwara Elections in the manner prescribed by rules.

(*2*) The names of all persons co-opted as members under clause (*b*) of section 4 shall likewise be published by the Director Gurdwara Elections in the manner prescribed by rules.

Director Gurdwara Elections.

13. (*1*) The Central Government may, by notification in the Official Gazette, appoint a suitable person to be the Director Gurdwara Elections in whom shall vest the superintendence, direction and control of the preparation of electoral rolls for, and the conduct of, elections of members of the Committee.

(*2*) A person shall not be qualified for appointment as Director Gurdwara Elections unless he is a citizen of India and possesses judicial or administrative experience for a period of not less than ten years.

(*3*) Subject to the provisions of section 37, the term of office, and the terms and conditions of service of the Director Gurdwara Elections shall be such as may be prescribed by rules.

First meeting of the elected members.

14. (*1*) The persons to be co-opted as members of the Committee under clause (*b*) of section 4 shall be chosen at the first meeting of the elected members which shall be convened by the Director Gurdwara Elections as early as possible and not later than fifteen days after publication of the results of the election under sub-section (*1*) of section 12.

(*2*) The Director Gurdwara Elections may adjourn the first meeting of the elected members to any other date or dates, being not later than fifteen days from the date of the first meeting aforesaid, if the elected members are unable to choose all persons to be co-opted at that first meeting.

↳ Subs. by Act 46 of 1974, S. 2.

First meeting of the Committee.

15. (*1*) The Director Gurdwara Elections shall summon the first meeting of the Committee to meet on such date, not being later than fifteen days after the publication of the names of the members co-opted under sub-section (*2*) of section 12, as he thinks fit.

(*2*) The first meeting shall be held at such time and place as the Director Gurdwara Elections may appoint and shall be presided by him:

Provided that while so presiding at the meeting of the Committee, the Director Gurdwara Elections shall have no right to vote.

(*3*) Every member of the Committee shall, before taking his seat make and subscribe before the Director Gurdwara Elections an oath according to the form set out for the purpose in the Schedule.

(*4*) The members of the Committee shall proceed thereafter to elect from amongst themselves a *pro tempore* Chairman in such manner as may be prescribed by rules, who shall preside at the meeting until the Committee elects the President.

Election of office-bearers.

16. (*1*) The Committee shall, at its first meeting after the election of the *pro tempore* Chairman under sub-section (*4*) of section 15, elect from amongst its members a President, who shall conduct the election of other office-bearers and members of the Executive Board under this section.

(*2*) The Committee shall also at its first meeting elect from amongst its members a Senior Vice-President, Junior Vice-President, General Secretary and a Joint Secretary (hereinafter referred to as office-bearers of the Committee), and shall also at the same meeting in like manner elect ten of its members to be members of the Executive Board of the Committee, and the office-bearers and members so elected shall be the Executive Board of the Committee.

[2] xxx ~~(3) No person shall be eligible for election as the President or other~~ office-bearer unless he is at least a matriculate or has passed Higher Secondary Examination of any recognised University or Board ~~or is a Giani or possesses any other equivalent educational qualification.~~

(*4*) No member of the Committee shall, at the same time, hold any of the offices referred to in sub-section (*1*) or sub-section (*2*) in more than one capacity.

(*5*) The President and other members of the Executive Board elected under sub-section (*1*) or sub-section (*2*) shall hold office for a term of one year but shall be eligible for re-election for one more term only:

Provided that an outgoing office-bearer or member shall continue in office until election of his successor is held.

(*6*) The election of the President and other office-bearers and members of the Executive Board under sub-section (*1*) or sub-section (*2*) or any subsequent annual election to any of those offices shall be held in such manner as may be prescribed by rules.

(*7*) The provisions of sub-section (*2*) of section 5 shall apply so far as may be to the filling of a casual vacancy in the ~~membership of the~~

[1] Subs. by Act 46 of 1974, s. 3.
[2] Omitted by Act 6 of 1981, s. 2 (w.e.f. 21.1.1981).

~~Executive Board~~ as they apply in relation to casual vacancies in the membership of the Committee.

Vacation, resignation and removal of members and office-bearers.

17. (*1*) A member of the Committee may resign his office by writing under his hand addressed to the President.

(*2*) An office-bearer or any other member of the Executive Board—

(*a*) shall vacate his office if he ceases to be a member of the Committee;

(*b*) may at any time by writing under his hand addressed to the Committee resign his office; and

(*c*) may be removed from his office by a resolution of the Committee passed by a three-fourth majority of the total members thereof:

Provided that no resolution for the purpose of clause (*c*) shall be moved unless it is supported by not less than seventeen members of the Committee and fourteen days' notice has been given of their intention to move the resolution.

(*3*) The resignation of office under sub-section (*1*) or clause (*b*) of sub-section (*2*) shall be effective from the date from which it is accepted by the Executive Board or the Committee, as the case may be.

Fees and allowances of members.

18. Any office-bearer or other member of the Executive Board or any other member of the Committee may, if he so desires, draw such fees and allowances for attending the meetings of the Executive Board or the Committee and for attending to any other work of the Executive Board or the Committee, as the case may be, as may be prescribed by regulations.

Meetings of the Committee and the Executive Board.

19. (*1*) The annual general meeting of the Committee shall be held in every year.

(*2*) The Executive Board shall meet at least once in every fortnight or at such intervals as may be prescribed by regulations.

(*3*) The President, or in his absence the Senior Vice-President and in the absence of both, the Junior Vice-President, and in the absence of all the three, any other member elected from amongst themselves shall preside at any meeting of the Committee or of the Executive Board.

(*4*) The Committee or the Executive Board shall observe such rules of procedure in regard to transaction of the business at its meetings as may be prescribed by regulations.

(*5*) Save as otherwise provided, all questions which come up before any meeting of the Committee or the Executive Board shall be decided by a majority of votes of the members present and voting and in the event of equality of votes, the person presiding shall have a second or casting vote.

(*6*) All proceedings of the meetings of the Committee or the Executive Board shall be recorded in Punjabi in *Gurmukhi* script.

1 Ins. by Act 46 of 1974, s.4.

Sub-committees.

20. (*1*) The Executive Board may constitute such number of sub-committees from amongst the members of the Committee as it thinks fit and for such purpose as it may decide.

(*2*) A sub-committee constituted under sub-section (*1*) shall meet at such time and places and shall observe such rules of procedure in regard to the transaction of business at its meetings as may be prescribed by regulations.

(*3*) A member of a sub-committee may, if he so desires, draw such fees and allowances for attending its meetings and for attending to any other work of the sub-committee, as may be prescribed by regulations.

Powers of the Executive Board and its office-bearers.

21. (*1*) The Executive Board shall exercise on behalf of the Committee all powers conferred on the Committee by the provisions of this Act which are not expressly reserved to be exercised by the Committee in general meeting.

(*2*) The President or any other office-bearer of the Executive Board may exercise such powers and perform such duties as may be prescribed by regulations or as may, from time to time, be delegated by the Executive Board.

(*3*) Notwithstanding anything contained in sub-section (*1*) or sub-section (*2*), the President may, on his own motion or otherwise, after calling the record of any case, revise any order passed by any authority to whom such powers have been delegated by the Executive Board and—

(*i*) confirm, modify or set aside the order,

(*ii*) impose any penalty or set aside, reduce, confirm or enhance the penalty imposed upon any employee of the Committee,

(*iii*) remit the case to the authority which made the order or to any other authority directing such further action or inquiry as considered proper in the circumstances of the case, or

(*iv*) pass such other orders as he deems fit.

(*4*) No order passed by the President under sub-section (*3*) shall be enforced unless and until it is confirmed by the Executive Board.

Validity of acts of Committee, Executive Board or sub-committees not to be questioned by reason of vacancy, etc.

22. No act or proceeding of the Committee or the Executive Board or any sub-committee shall be invalidated by reason only of the existence of any vacancy amongst its members or any defect in the constitution thereof.

23. (*1*) The Committee may appoint such number of officers and other employees as it considers necessary for the efficient performance of its functions, and may, from time to time, determine the number, designations, grades and scales of pay or other remuneration of the officers and other employees, and may at any time reduce, suspend, remove or dismiss or impose any other penalty on any officer or other employee for carelessness, unfitness, neglect of duty or other misconduct. Officers and other employees of the Committee.

(*2*) The officers and other employees appointed under sub-section (*1*) shall exercise such powers and perform such duties as may be prescribed by regulations or as may, from time to time, be delegated by the Committee.

(*3*) The terms and conditions of service of the officers and other employees shall be such as may be prescribed by regulations.

PART III

POWERS AND FUNCTIONS OF THE COMMITTEE

24. Subject to the provisions of this Act and the rules made thereunder, the control, direction and general superintendence over all the Gurdwaras and Gurdwara property in Delhi shall vest in the Committee, and it shall be the duty of the Committee— Powers and functions of the Committee.

(*i*) to arrange for the proper performance of the religious rites and ceremonies in the Gurdwaras,

(*ii*) to provide facilities for worship by the devotees at the Gurdwaras,

(*iii*) to ensure safe custody of its funds, movable and immovable properties, deposits, offerings in cash or kind,

(*iv*) to do all such things as may be incidental and conducive to the efficient management of the affairs of Gurdwaras, educational and other institutions under the Committee and their properties or to the convenience of devotees,

(*v*) to provide suitable accommodation and facilities for pilgrims,

(*vi*) to maintain free *langars*,

(*vii*) to manage the historic and other Gurdwaras, educational and other institutions and their properties in such a way as to make them inspiring centres of the Sikh tradition, culture and religion,

(*viii*) to ensure maintenance of order, discipline and proper hygienic conditions in Gurdwaras, educational and other institutions under its management,

(*ix*) to open free dispensaries,

(*x*) to spread education, especially the knowledge of *Punjabi*, in *Gurmukhi* script,

(*xi*) to establish educational institutions, research centres and libraries,

(*xii*) to render financial assistance to religious and educational institutions, societies and needy persons,

(*xiii*) to give stipends to needy and deserving students,

(*xiv*) to render help in the case of the uplift of the Sikh community and propagation of Sikh religion,

(*xv*) to perform such other functions and to do such religious or charitable acts, as may be prescribed by regulations for carrying out the purposes of this Act.

PART IV

GURDWARA FUND, ACCOUNTS AND AUDIT

Gurdwara Fund.

25. (*1*) There shall be a Gurdwara Fund and all receipts and income of the Gurdwaras and of the Gurdwara property (including all amounts comprised for the time being in Gurdwara property) shall be credited thereto.

(*2*) The Gurdwara Fund shall be held by the Committee in trust for the purposes of this Act subject to the provisions herein contained and shall not be utilised for any purpose other than the one authorised by this Act or the rules or regulations made thereunder.

(*3*) All expenses incurred or payments or disbursements to be made, by the Committee in the discharge of its functions under this Act shall be made from the Gurdwara Fund.

Prohibition regarding making of contributions for political purposes.

26. Nothing contained in this Act shall, or shall be deemed to, authorise the Committee to contribute any amount or amounts—

(*a*) to any political party, or

(*b*) for the benefit of any political party, or

(*c*) for any political purpose to any individual or body.

Budget.

27. (*1*) In respect of every financial year, budget (annual financial statement) of the estimated receipts and expenditure of the Committee for the year shall be placed before the Committee and duly passed.

(*2*) No moneys out of the Gurdwara Fund shall be appropriated except as passed and approved by the Committee.

Maintenance of accounts.

28. (*1*) The Committee shall maintain proper accounts showing receipts on account of and expenditure out of Gurdwara Fund.

(*2*) At the end of each calendar month, a statement of income and expenditure relating to that month shall be prepared and placed before the Committee and it shall be pasted at prominent places outside all Gurdwaras; and a consolidated annual statement, showing income and expenditure relating to a financial year shall likewise be prepared and placed before the Committee and outside the Gurdwaras at the end of each financial year.

Audit of Accounts.

29. (*1*) The accounts of the Committee including those of the Gurdwaras, and Gurdwara property including educational and other charitable institutions administered by the Committee, shall be audited by one or more auditors duly qualified to act as auditor under sub-section (*1*) of section 226 of the Companies Act, 1956 (hereinafter referred to as the auditor), who shall be appointed by the Committee within sixty days of the 1 of 1956.

close of every financial year and shall receive such remuneration as the Committee may fix:

Provided that the first appointment of auditors shall be made by the Committee within sixty days from the date of its first meeting held under section 15.

(2) For the purpose of any such audit and examination of accounts the auditors may, by a demand in writing, require from the Committee or any office-bearer or member or employee of the Committee or any Gurdwara, educational or other institution of the Committee, the production before him of all books, deeds, vouchers and all other documents and papers which he deems necessary, and may require any person holding or accountable for any such books, deeds, vouchers, documents and papers to appear before him at any audit and examination, to answer all questions which may be put to him with respect to the same or to prepare and submit any further statement which such auditor may consider necessary.

(3) Within thirty days after the audit and examination have been completed, the auditor shall submit a report to the Committee upon each account audited and examined.

(4) The audit report shall be published in, at least two daily papers of Delhi (one in English and one in Punjabi) as well as in Gurdwara Journal, if any, within thirty days of its receipt.

(5) The report of the auditor shall, among other matters, specify all items of expenditure which in his opinion are illegal, irregular or improper, all cases of failure of recoveries of money or property due to the Committee, all instances of loss or wasteful expenditure of money or property due to negligence or misconduct and all instances in which any money or property has been devoted to any purpose not authorised by this Act.

Consideration of the auditor's report by the Committee.

30. The Committee, in meeting next following the date of receipt of the auditor's report, shall consider such report and satisfy itself that no expenditure shown therein has been incurred otherwise than in accordance with the provisions of this Act and shall pass such orders as are, in its opinion, necessary and proper to rectify the illegal, unauthorised or improper expenditure and may also pass such further orders upon the report, as it may deem proper:

Provided that if the next meeting falls on a day earlier than two months after the receipt of the report it may be considered in the meeting next following which shall be convened before the expiry of a period of three months from the date of receipt of the said report.

PART V

SETTLEMENT OF ELECTIONS AND OTHER DISPUTES

Election disputes, electoral offences, etc.

66 of 1957.

31. The provisions of sections 15, 16, 17, 18, 19, 20, 22, 23, 24, 25, 27, 28, 29 and 30 of the Delhi Municipal Corporation Act, 1957, shall *mutatis mutandis* apply, subject to such modifications as the Central Government may by order direct, in relation to settlement of disputes regarding elections, corrupt practices and electoral offences in respect of election or co-option of members of the Committee.

Jurisdiction of District Court in other matters.

32. The Court of the District Judge in Delhi shall also have jurisdiction in respect of the following matters, namely:—

(xxx) ~~(a) Any petition involving a question or dispute wherein any~~ living person is a Sikh or is not a Sikh for the purpose of registration as a voter or contesting election as member or co-option as member of the Committee.

(b) Any petition involving a question whether for the purpose of election ~~as member of the Committee a person is qualified or disqualified~~.

(c) Petitions regarding complaints, irregularities, breach of trust, mismanagement in any Gurdwara, educational or other institutions against any member, office-bearer or officer or other employee of the Committee.

(d) Petitions arising out of any type of disputes between the Committee and its employees including past employees.

(e) Applications regarding failure of publication of, or non-implementation or non-clearance of the objections raised in, any annual report of the auditors of the Committee.

Appeals.

33. (1) Any person aggrieved by an order passed by the District Judge may, within sixty days of the order, prefer an appeal to the High Court at Delhi and the orders of the High Court on such appeal shall be final and conclusive.

(2) The provisions of sections 5 and 12 of the Limitation Act, 1963, shall, so far as may be, apply to appeals under this section. 36 of 1963.

PART VI

MISCELLANEOUS

Procedure for affiliation of local Gurdwaras.

34. (1) A registered Singh Sabha may, in relation to any local Gurdwara under its control, decide by a resolution adopted by three-fourth majority of its total membership for affiliating that local Gurdwara to the Committee and if the Committee consents thereto, the said local Gurdwara shall be deemed to be affiliated to the Committee.

(2) All assets and liabilities of the local Gurdwara so affiliated and of the registered Singh Sabha shall thereafter vest in the Committee.

Act not to affect rites and practices of Sikh religion.

35. Nothing contained in this Act or any other law for the time being in force shall—

(a) save as otherwise expressly provided in this Act or the rules or regulations made thereunder, affect any honour, emolument or perquisite to which any person is entitled by custom or otherwise in any Gurdwara;

(b) authorise any interference with the religious or spiritual functions performed in any Gurdwara.

Members, officers and other employees to be public servants.

36. Every member of the Committee, the Executive Board, or any sub-committee, the Director Gurdwara Elections and every other officer and employee of the Committee shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code. 45 of 1860.

Omitted by Act 46 of 1974, S. 5 (retrospectively).

37. (1) The salaries and allowances payable to the Director Gurdwara Elections or to the officers and other employees engaged for the conduct of elections to the Committee, shall be defrayed out of the Consolidated Fund of India in the first instance, but shall be recoverable from the Committee by debit to the Gurdwara Fund after the close of each financial year.

Salary, etc., of the Director Gurdwara Elections to be defrayed out of the Consolidated Fund of India in the first instance.

(2) Any sum due to the Central Government under sub-section (1) shall, if not paid within three months after the demand has been made, be recoverable as arrears of land revenue.

38. No suit, prosecution or other legal proceedings shall lie against any member of the Committee, the Executive Board or any sub-committee, the Director Gurdwara Elections or any other officer or employee of the Committee for anything which is in good faith done or intended to be done under this Act or any rule or regulation made thereunder.

Protection of action taken.

39. (1) The Central Government may, by notification in the Official Gazette, make rules to carry out the purposes of this Act.

Power to make rules.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for or regulate all or any of the following matters, namely:—

(a) the manner in which a declaration for the purpose of clause (n) of section 2 shall be made;

(b) the particulars to be entered in the electoral rolls;

(c) the preliminary publication of electoral rolls;

(d) the manner in which and the time within which claims and objections as to entries in electoral rolls may be preferred;

(e) the manner in which notices of claims or objections shall be published;

(f) the place, date and time at which claims or objections shall be heard and the manner in which claims or objections shall be heard and disposed of;

(g) the final publication of electoral rolls;

(h) the revision and correction of electoral rolls and inclusion of names therein;

(i) the appointment of returning officers, assistant returning Officers, Presiding officers and polling officers for the conduct of elections;

(j) the nomination of candidates, form of nomination papers, objections to nominations and scrutiny of nominations;

(k) the deposits to be made by candidates, time and manner of making such deposits and the circumstances under which such deposits may be refunded to candidates or forfeited to the Committee

4 Ins. by Act 46 of 1974, S.6.

(*l*) the withdrawal of candidatures;

(*m*) the appointment of agents of candidates;

(*n*) the procedure in contested and uncontested elections;

(*o*) the date, time and place for poll and other matters relating to the conduct of elections including—

(*i*) the appointment of polling stations for each ward,

(*ii*) the hours during which the polling station shall be kept open for the casting of votes,

(*iii*) the printing and issue of ballot papers,

(*iv*) the checking of voters by reference to the electoral roll,

(*v*) the marking with indelible ink of the left forefinger or any other finger or limb of the voter and prohibition of the delivery of any ballot paper to any person if at the time such person applies for such paper he has already such mark so as to prevent personation of voters,

(*vi*) the manner in which votes are to be given and in particular in the case of illiterate voters or of voters under physical or other disability,

(*vii*) the procedure to be followed in respect of challenging votes and tendered votes,

(*viii*) the scrutiny of votes, counting of votes, the declaration of the results and the procedure in case of equality of votes or in the event of a member being elected to represent more than one ward,

(*ix*) the custody and disposal of papers relating to elections,

(*x*) the suspension of polls in case of any interruption by riot, violence or any other sufficient cause and the holding of a fresh poll,

(*xi*) the holding of a fresh poll in the case of destruction of, or tampering with, ballot boxes before the count,

(*xii*) the countermanding of the poll in the case of the death of a candidate before the poll;

(*p*) the fee to be paid on an election petition;

(*q*) the terms and conditions of service of the Director Gurdwara Elections;

(*r*) the procedure for the election of *pro tempore* Chairman under sub-section (*4*) of section 15, and of the President and other office-bearers and members of the Executive Board under section 16;

(*s*) any other matter in respect of which the Central Government deems it necessary to make rules under this section or in respect of which this Act makes no provision or makes insufficient provision and provision is, in the opinion of the Central Government, necessary;

(*t*) the manner in which results of election or co-option of members of the Committee shall be published, or the orders made under the rules shall be widely made known by affixing copies thereof in conspicuous public places, by publishing the same by beat of drum or by advertisement in local newspapers.

(*3*) In making any rule under this section the Central Government may provide that any contravention thereof shall be punishable with imprisonment for a term which may extend to six months or with fine or with both.

(*4*) All rules made under this section shall be laid, as soon as may be, after they are made, before each House of Parliament while it is in session for a total period of thirty days, which may be comprised in one session or in ~~two successive sessions, and if before the expiry of the session in which they are so laid or the session immediately following~~, both Houses agree in making any modification in the rules or both Houses agree that the rules should not be made, the rules shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under those rules.

Power of Committee to make regulations.

40. (*1*) The Committee may make regulations not inconsistent with the provisions of this Act or the rules made thereunder for carrying out its functions under this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing powers, such regulations may provide for all or any of the following matters, namely:—

~~(*a*) the manner and the criterion for deciding whether a candidate for election as member of the Committee is able to read and write *Gurmukhi*;~~ [2] xxx

(*b*) fees and allowances to which office-bearers and other members of the Executive Board or other members of the Committee or of a sub-committee shall be entitled for attending meetings or any other work of the Executive Board, Committee or sub-committee respectively;

(*c*) the periods of interval at which meetings of the Executive Board shall be held, the manner in which meetings of the Committee or the Executive Board or any sub-committee shall be convened, the quorum for the transaction of business thereat and the rules of procedure to be followed for transaction of business at meetings of the Committee, the Executive Board or any sub-committee;

(*d*) the manner in which a majority decision of the Executive Board shall be obtained by circulation to its office-bearers and members of any matter requiring decision;

[1] Subs. by Act 46 of 1974, S.6.
[2] Omitted by S.7, ibid.

(*e*) the matters in respect of which powers may be exercised or duties performed by the President or other office-bearers of the Executive Board or by any officer or other employee of the Committee;

(*f*) the terms and conditions of service of officers and other employees of the Committee including recruitment, transfer, fixation of seniority, promotion of, and disciplinary action or punishment against, such officers and other employees;

(*g*) any other functions or religious or charitable acts which, in addition to those specified in section 24, may be performed or done by the Committee, and the conditions and restrictions subject to which those functions or acts shall be performed or done;

(*h*) the manner in which cash or other moneys of the Gurdwara Fund shall be deposited or invested;

(*i*) the form in which the budget of the Committee shall be presented;

(*j*) the form in which the accounts of the Committee shall be maintained and the publication of such accounts;

(*k*) the manner in which any regulations or orders made thereunder shall be published or widely made known by affixing copies thereof in conspicuous public places, by publishing the same by beat of drum or by advertisement in local newspapers;

(*l*) any other matter which has to be, or may be, prescribed.

Repeal and Saving.

41. (*1*) As from the date of the establishment of the Committee, the Delhi Sikh Gurdwaras (Management) Act, 1971, shall stand repealed. 24 of 1971.

(2) Notwithstanding such repeal,—

(*a*) any appointment, notification, order or rule made or issued under the said Act shall, in so far as it is not inconsistent with the provisions of this Act, continue in force and be deemed to have been made or issued under the provisions of this Act unless and until it is superseded by any appointment, notification, order or rule made or issued under the said provisions;

(*b*) all budget estimates made, all obligations and liabilities incurred, all contracts entered into and all matters and things engaged to be done by, with or for the Delhi Sikh Gurdwara Board shall be deemed to have been made, incurred, entered into or engaged to be done by, with or for the Committee under the provisions of this Act;

(*c*) all Gurdwara property, movable and immovable and all interests of whatsoever nature and kind therein vested in, belonging or due to, the Delhi Sikh Gurdwara Board, immediately before such establishment, shall, with all rights, powers and privileges of whatsoever description, used, enjoyed or possessed by the Board, vest in the Committee;

(*d*) all sums of money including rents due to the Board immediately before such establishment shall be deemed to be due to the Committee;

1 Ins. by Act 4 of 1986, S. 2 and Sch. (w.e.f. 15.5.1986)

(*e*) all suits and other legal proceedings instituted or which might have been instituted by or against the Delhi Sikh Gurdwara Board may be continued or instituted by or against the Committee;

(*f*) any will deed or other instrument which contains any bequest, gifts or trusts in favour of the Board shall as from such establishment, be construed as if the Committee were therein named instead of the said Board.

THE SCHEDULE

[*See* section 15(*3*)]

FORM OF OATH

I, AB, having been elected (or co-opted) a member of the Delhi Sikh Gurdwara Management Committee do swear in the presence of Sri Guru Granth Sahib that I will faithfully, honestly and conscientiously discharge the duty upon which I am about to enter in the best interest of the Sikh religion.

Rep. by Act.....38...of 1978, S. 2 + Sch. I

THE GOVERNMENT OF UNION TERRITORIES (AMENDMENT) ACT, 1971

No. 83 OF 1971

[*30th December, 1971*]

An Act further to amend the Government of Union Territories Act, 1963 and also further to amend the Sixth Schedule to the Constitution and the Representation of the People Act, 1950.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Government of Union Territories (Amendment) Act, 1971.

(*2*) It shall come into force on such date[1], being a date not earlier than the day appointed under clause (*b*) of section 2 of the North-Eastern Areas (Reorganisation) Act, 1971, as the Central Government may, by notification in the Official Gazette, appoint. 81 of 1971.

Amendment of section 1.

2. In section 1 of the Government of Union Territories Act, 1963 (hereinafter referred to as the principal Act), in sub-section (*2*),— 20 of 1963.

(*i*) before the existing proviso, the following proviso shall be inserted, namely:—

"Provided that it shall come into force in the Union territory of Mizoram on such date, being a date not earlier than the date of commencement of the Government of Union Territories (Amendment) Act, 1971, as the Central Government may, by notification in the Official Gazette, appoint." 83 of 1971

(*ii*) in the existing proviso, for the words "Provided that", the words "Provided further that" shall be substituted.

Amendment of section 2.

3. In section 2 of the principal Act, in sub-section (*1*), in clause (*h*), for the words "Goa, Daman and Diu, and Pondicherry", the words "Goa, Daman and Diu, Pondicherry and Mizoram" shall be substituted.

[1] 6-2-1972; Vide Notification No. GSR 75(E), dated 15-2-1972 Gazette of India Extraordinary, Part II, section 3(1) P. 229.

4. In section 3 of the principal Act,—

Amendment of section 3.

(*i*) in sub-section (*4*), for the words "in the Legislative Assembly of every Union territory other than the Union territory of Goa, Daman and Diu", the words "in the Legislative Assembly of the Union territory of Pondicherry" shall be substituted;

(*ii*) in sub-section (*5*), for the words "of any Union territory", the words "of the Union territory of Pondicherry" shall be substituted;

(*iii*) in sub-section (*6*), for the words "in the Legislative Assemblies of the Union territories", the words "in the Legislative Assembly of the Union territory of Pondicherry" shall be substituted.

5. Section 20 of the principal Act shall be re-numbered as sub-section (*1*) thereof and after sub-section (*1*) as so re-numbered, the following sub-section shall be inserted, namely:— Amendment of section 20.

"(*2*) The provisions of article 304 shall, with the necessary modifications, apply in relation to any law passed by the Legislative Assembly of a Union territory with respect to any of the matters referred to in that article as they apply in relation to any law passed by the Legislature of a State with respect to those matters.".

6. For section 21 of the principal Act, the following section shall be substituted, namely:— Substitution of new section for section 21.

Inconsistency between laws made by Parliament and laws made by Legislative Assembly.

"21. (*1*) If any provision of a law made by the Legislative Assembly of a Union territory is repugnant to any provision of a law made by Parliament, then, subject to the provisions of sub-section (*2*), the law made by Parliament, whether passed before or after, the law made by the Legislative Assembly of the Union territory, shall prevail and the law made by the Legislative Assembly of the Union territory shall, to the extent of the repugnancy, be void.

(*2*) Where a law made by the Legislative Assembly of a Union territory with respect to any of the matters enumerated in the Concurrent List or the State List in the Seventh Schedule to the Constitution contains any provision repugnant to the provisions of an earlier law made by Parliament with respect to that matter, or where a law made by the Legislative Assembly of a Union territory with respect to any matter enumerated in the Concurrent List aforesaid is repugnant to the provisions of any earlier law, other than a law made by Parliament, with respect to that matter, then, in either case, the law so made by the Legislative Assembly of the Union territory shall, if it has been reserved for the consideration of the President and has received his assent, prevail in that Union territory:

Provided that nothing in this sub-section shall prevent Parliament from enacting at any time any law with respect to the same matter including a law adding to, amending, varying or repealing the law so made by the Legislative Assembly of the Union territory.".

Substitution of new sections for section 25.

7. For section 25 of the principal Act, the following sections shall be substituted, namely:—

Assent to Bills.

"25. When a Bill has been passed by the Legislative Assembly of a Union territory, it shall be presented to the Administrator and the Administrator shall declare either that he assents to the Bill or that he withholds assent therefrom or that he reserves the Bill for the consideration of the President:

Provided that the Administrator may, as soon as possible after the presentation of the Bill to him for assent, return the Bill if it is not a Money Bill together with a message requesting that the Assembly will reconsider the Bill or any specified provisions thereof, and, in particular, will consider the desirability of introducing any such amendments as he may recommend in his message and, when a Bill is so returned, the Assembly will reconsider the Bill accordingly, and if the Bill is passed again with or without amendment and presented to the Administrator for assent, the Administrator shall declare either that he assents to the Bill or that he reserves the Bill for the consideration of the President:

Provided further that the Administrator shall not assent to, but shall reserve for the consideration of the President, any Bill which,—

(*a*) in the opinion of the Administrator would, if it became law, so derogate from the powers of the High Court as to endanger the position which that Court is, by the Constitution designed to fill; or

(*b*) relates to any of the matters specified in clause (1) of article 31A; or

(*c*) the President may, by order, direct to be reserved for his consideration; or

(*d*) relates to matters referred to in sub-section (5) of section 7 or section 17 or section 34 or sub-section (6) of section 45 or in entry 1 or entry 2 of the State List in the Seventh Schedule to the Constitution:

Provided also that without prejudice to the provisions of the second proviso, the Administrator shall not assent to, but shall reserve for the consideration of the President, any Bill which has been passed by the Legislative Assembly of the Union territory of Mizoram and which relates to any area comprised in any autonomous district in that Union territory under the Sixth Schedule to the Constitution.

Explanation.—For the purposes of this section and section 25A, a Bill shall be deemed to be a Money Bill if it contains only provisions dealing with all or any of the matters specified in sub-section (*1*) of section 23 or any matter incidental to any of those matters and, in either case, there is endorsed thereon the certificate of the Speaker of the Legislative Assembly signed by him that it is a Money Bill.

Bills reserved for consideration.

25A. When a Bill is reserved by an Administrator for the consideration of the President, the President shall declare either that he assents to the Bill or that he withholds assent therefrom:

Provided that where the Bill is not a Money Bill, the President may direct the Administrator to return the Bill to the Legislative Assembly together with such a message as is mentioned in the first proviso to section 25 and, when a Bill is so returned, the Assembly shall reconsider it accordingly within a period of six months from the date of receipt of such message and if it is again passed by the Assembly with or without amendment, it shall be presented again to the President for his consideration.".

Amendment of section 33.

8. To sub-section (2) of section 33 of the principal Act, the following proviso shall be added, namely:—

'Provided that the provisions of this sub-section shall apply in relation to the Legislative Assembly of the Union territory of Mizoram as if for the words "the State of Uttar Pradesh", the words "the State of Assam" had been substituted.'.

Amendment of section 38.

9. In section 38 of the principal Act,—

(*i*) in clause (*a*), the words, figures and letter "or with the Election Commission under section 43A" shall be added at the end;

(*ii*) after clause (*b*), the following clause shall be inserted, namely:—

'(*bb*) "Election Commission" means the Election Commission appointed by the President under article 324;'.

Insertion of new section 43A.

10. After section 43 of the principal Act, the following section shall be inserted, namely:—

Special provision for delimitation of constituencies of Mizoram Legislative Assembly.

"43A. (*1*) The provisions of sections 39 to 43 (both inclusive) shall not apply to the delimitation of constituencies for the purpose of elections to the Legislative Assembly of the Union territory of Mizoram.

(*2*) The Election Commission shall, in the manner herein provided, distribute the seats assigned to the Legislative Assembly of the Union territory of Mizoram under sub-section (*2*) of section 3 to single member assembly constituencies and delimit them on the basis of the latest census figures having regard to the provisions of the Constitution and to the following provisions:—

(*a*) all constituencies shall, as far as practicable, be geographically compact areas;

(*b*) in delimiting the constituencies, regard shall be had to physical features, existing boundaries of administrative units, facilities of communication and public convenience.

(*3*) For the purpose of assisting in the performance of its functions under sub-section (*2*), the Election Commission shall associate with itself as associate members—

(*a*) all the persons who, having been elected to the Legislative Assembly of the State of Assam from the Lungleh, Aijal East and Aijal West territorial constituencies, are members of that Assembly immediately before the day appointed under clause (*b*) of section 2 of the North-Eastern Areas (Reorganisation) Act, 1971; and

81 of 1971.

(*b*) such three elected members of the District Council of the Mizo District as the Chairman thereof may nominate:

Provided that none of the associate members shall have a right to vote or sign any decision of the Election Commission.

(4) If, owing to death or resignation, the office of an associate member falls vacant, it shall be filled, if practicable, in accordance with the provisions of sub-section (3).

(5) The Election Commission shall—

(a) publish its proposals for the delimitation of constituencies, together with the dissenting proposals, if any, of any associate member who desires publication thereof in the Official Gazette and in such other manner as the Commission may consider fit, together with a notice inviting objections and suggestions in relation to the proposals and specifying a date on or after which the proposals will be further considered by it;

(b) consider all objections and suggestions which may have been received by it before the date so specified;

(c) after consideration of objections and suggestions which may have been received by it before the date so specified, determine by one or more orders the delimitation of constituencies and cause such order or orders to be published in the Official Gazette; and upon such publication, the order or orders shall have the full force of law and shall not be called in question in any court.

(6) The Election Commission may, from time to time, by notification in the Official Gazette,—

(a) correct any printing mistake in any order made under sub-section (5) or any error arising therein from inadvertent slip or omission;

(b) where the boundaries or name of any territorial division mentioned in any such order or orders are or is altered, make such amendments as appear to it to be necessary or expedient for bringing such order up-to-date.

(7) Every order made under sub-section (5) and every notification issued under sub-section (6) shall be laid as soon as may be after it is made or issued before the Legislative Assembly of the Union territory of Mizoram.

(8) All things done, and all steps taken, before the commencement of this Act in the Union territory of Mizoram with a view to delimiting the territorial constituencies of that Union territory for purposes of elections to the Legislative Assembly of that Union territory shall, in so far as they are in conformity with the foregoing provisions of this section, be deemed to have been done or taken under those provisions as if those provisions were in force at the time such things were done or such steps were taken.".

Amendment of section 44.

11. In section 44 of the principal Act,—

(a) to sub-section (1), the following further proviso shall be added, namely:—

"Provided further that in the Union territory of Mizoram every decision taken by a Minister or by the Council of Ministers in relation to any matter concerning any area comprised in any autonomous district in that Union territory under the Sixth Schedule to the Constitution shall be subject to the concurrence

of the Administrator and nothing in this sub-section shall be construed as preventing the Administrator in case of any difference of opinion between him and his Ministers from taking such action in respect of the administration of such area as he, in his discretion, considers necessary.";

(*b*) after sub-section (*1*) as so amended, the following sub-section shall be inserted, namely:—

"(*2*) In the exercise of his functions, the Administrator of the Union territory of Mizoram shall have special responsibility for the security of the border and for that purpose he may issue such directions and take such measures as he may think necessary.".

12. For section 54 of the principal Act, the following section shall be substituted, namely:— Substitution of new section for section 54.

"54. On and from the commencement of this Act in the Union territory of Mizoram and until other provisions in this behalf are made by a competent Legislature or other competent authority, the administration of justice in those areas of that Union territory which are not comprised in any autonomous district under the Sixth Schedule to the Constitution shall be carried on, so far as may be, in accordance with the provisions of paragraphs 4 and 5 of that Schedule, as if those areas were comprised in an autonomous district under that Schedule and the provisions of the said paragraphs were in force in those areas and for this purpose,— Transitional provisions for administration of justice in certain areas in the Union territory of Mizoram.

(*i*) all powers and functions of a District Council under the provisions of the said paragraph 4 shall be exercised and discharged by the Administrator or any officer appointed by him in this behalf;

(*ii*) the said paragraph 5 shall have effect as if references to the District Council, the Regional Council and the courts constituted by the District Council, by whatever form of words, had been omitted therefrom; and

(*iii*) references to Governor in the said paragraphs 4 and 5 shall be construed as references to the Administrator.".

13. On and from the day on which the Legislative Assembly of the Union territory of Mizoram has been duly constituted under and in accordance with the provisions of the principal Act, in the Sixth Schedule to the Constitution,— Amendment of Sixth Schedule to the Constitutional

(*i*) for paragraph 12B, the following paragraph shall be substituted, namely:—

"12B. **Application of Acts of Parliament and of the Legislature of the Union territory of Mizoram to autonomous districts and autonomous regions in the Union territory of Mizoram.**— Notwithstanding anything in this Constitution,—

(*a*) if any provision of a law made by a District Council or a Regional Council in the Union territory of Mizoram with respect to any matter specified in sub-paragraph (1) of paragraph 3 of this Schedule or if any provision of any regulation made by a District Council or a Regional Council in that Union territory under paragraph 8 or paragraph 10 of this Schedule,

is repugnant to any provision of a law made by the Legislature of the Union territory of Mizoram with respect to that matter, then, the law or regulation made by the District Council or, as the case may be the Regional Council, whether made before or after the law made by the Legislature of the Union territory of Mizoram, shall, to the extent of repugnancy, be void and the law made by the Legislature of the Union territory of Mizoram shall prevail;

(*b*) the President may with respect to any Act of Parliament, by notification, direct that it shall not apply to an autonomous district or an autonomous region in the Union territory of Mizoram, or shall apply to such district or region or any part thereof subject to such exceptions or modifications as he may specify in the notification and any such direction may be given so as to have retrospective effect.";

(*ii*) in paragraph 20, in Part III of the table, the words "The Mizo District" shall be omitted;

(*iii*) for paragraph 20A, the following paragraphs shall be substituted, namely:—

'20A. **Dissolution of the Mizo District Council.**—(1) Notwithstanding anything in this Schedule, the District Council of the Mizo District existing immediately before the prescribed date (hereinafter referred to as the Mizo District Council) shall stand dissolved and cease to exist.

(2) The Administrator of the Union territory of Mizoram may, by one or more orders, provide for all or any of the following matters, namely:—

(*a*) the transfer, in whole or in part, of the assets, rights and liabilities of the Mizo District Council (including the rights and liabilities under any contract made by it) to the Union or to any other authority;

(*b*) the substitution of the Union or any other authority for the Mizo District Council, or the addition of the Union or any other authority, as a party to any legal proceedings to which the Mizo District Council is a party;

(*c*) the transfer or re-employment of any employees of the Mizo District Council to or by the Union or any other authority, the terms and conditions of service applicable to such employees after such transfer or re-employment;

(*d*) the continuance of any laws, made by the Mizo District Council and in force immediately before its dissolution, subject to such adaptations and modifications, whether by way of repeal or amendment, as the Administrator may make in this behalf, until such laws are altered, repealed or amended by a competent Legislature or other competent authority;

(*e*) such incidental, consequential and supplementary matters as the Administrator considers necessary.

Explanation.—In this paragraph and in paragraph 20B of this Schedule, the expression "prescribed date" means the date on which the Legislative Assembly of the Union territory of Mizoram is duly constituted under and in accordance with the provisions of the Government of Union Territories Act, 1963. 20 of 1963.

20B. **Autonomous regions in the Union territory of Mizoram to be autonomous districts and transitory provisions consequent thereto.**—(1) Notwithstanding anything in this Schedule,—

(*a*) every autonomous region existing immediately before the prescribed date in the Union territory of Mizoram shall, on and from that date, be an autonomous district in that Union territory (hereafter referred to as the corresponding new district) and the Administrator thereof may, by one or more orders, direct that such consequential amendments as are necessary to give effect to the provisions of this clause shall be made in paragraph 20 of this Schedule (including Part III of the table appended to that paragraph) and thereupon the said paragraph and the said Part III shall be deemed to have been amended accordingly;

(*b*) every Regional Council of an autonomous region in the Union territory of Mizoram existing immediately before the prescribed date (hereafter referred to as the existing Regional Council) shall, on and from that date and until a District Council is duly constituted for the corresponding new district, be deemed to be the District Council of that district (hereafter referred to as the corresponding new District Council).

(2) Every member whether elected or nominated of an existing Regional Council shall be deemed to have been elected or, as the case may be, nominated to the corresponding new District Council and shall hold office until a District Council is duly constituted for the corresponding new district under this Schedule.

(3) Until rules are made under sub-paragraph (7) of paragraph 2 and sub-paragraph (4) of paragraph 4 of this Schedule by the corresponding new District Council, the rules made under the said provisions by the existing Regional Council and in force immediately before the prescribed date shall have effect in relation to the corresponding new District Council subject to such adaptations and modifications as may be made therein by the Administrator of the Union territory of Mizoram.

(4) The Administrator of the Union territory of Mizoram may, by one or more orders, provide for all or any of the following matters, namely:—

(*a*) the transfer in whole or in part of the assets, rights and liabilities of the existing Regional Council (including the rights and liabilities under any contract made by it) to the corresponding new District Council;

(*b*) the substitution of the corresponding new District Council for the existing Regional Council as a party to the legal proceedings to which the existing Regional Council is a party;

(*c*) the transfer or re-employment of any employees of the existing Regional Council to or by the corresponding new District Council, the terms and conditions of service applicable to such employees after such transfer or re-employment;

(*d*) the continuance of any laws made by the existing Regional Council and in force immediately before the

prescribed date, subject to such adaptations and modifications, whether by way of repeal or amendment, as the Administrator may make in this behalf until such laws are altered, repealed or amended by a competent Legislature or other competent authority;

(*e*) such incidental, consequential and supplementary matters as the Administrator considers necessary.

20C. **Interpretation.**—Subject to any provision made in this behalf, the provisions of this Schedule shall, in their application to the Union territory of Mizoram, have effect—

(1) as if references to the Governor and Government of the State were references to the Administrator of the Union territory appointed under article 239, references to State (except in the expression "Government of the State") were references to the Union territory of Mizoram and references to the State Legislature were references to the Legislative Assembly of the Union territory of Mizoram;

(2) as if—

(*a*) in sub-paragraph (5) of paragraph 4, the provision for consultation with the Government of the State concerned had been omitted;

(*b*) in sub-paragraph (2) of paragraph 6, for the words "to which the executive power of the State extends", the words "with respect to which the Legislative Assembly of the Union territory of Mizoram has power to make laws" had been substituted;

(*c*) in paragraph 13, the words and figures "under article 202" had been omitted.'.

Amendment of Act 43 of 1950.

14. On and from the day on which the Legislative Assembly of the Union territory of Mizoram has been duly constituted under and in accordance with the provisions of the principal Act, in section 27A of the Representation of the People Act, 1950—

(*i*) in sub-section (4), for the words "The electoral college for the Union territory of Pondicherry", the words "The electoral college for each of the Union territories of Pondicherry and Mizoram" shall be substituted;

(*ii*) in sub-section (5), for the words "to each of the Union territories of Mizoram and Arunachal Pradesh", the words "to the Union territory of Arunachal Pradesh" shall be substituted.

Elections to the Legislative Assembly of Mizoram.

15. As soon as may be after the commencement of this Act, elections shall be held in the Union territory of Mizoram in accordance with the provisions of the principal Act as amended by this Act for constituting a Legislative Assembly for that Union territory and every endeavour shall be made to hold such elections within a period of four months of such commencement.

THE NORTH-EASTERN COUNCIL ACT, 1971

No. 84 of 1971

[30*th December*, 1971.]

An Act to provide for the setting up of a Council for the north-eastern areas of India to be called the North-Eastern Council and for matters connected therewith.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the North-Eastern Council Act, 1971.

(2) It shall come into force on such date, being a date not earlier than the day appointed under clause (*b*) of section 2 of the North-Eastern Areas (Reorganisation) Act, 1971, as the Central Government may, by notification in the Official Gazette, appoint.

81 of 1971.

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "Council" means the North-Eastern Council set up under section 3;

(*b*) "north-eastern area" means the area comprising the States of Assam, Manipur, Meghalaya, Nagaland and Tripura and the Union territories of Arunachal Pradesh and Mizoram; and

(*c*) "State" includes the Union territories of Arunachal Pradesh and Mizoram.

1-8-1972: vide Notifn. No. G.S.R. 359(E), dt. 25-7-1972 Gaz. of India, Extra. Pt. II, Sec. 3 (i), p. 941-42

Setting up and composition of the North-Eastern Council.

3. (*1*) There shall be a Council to be called the North-Eastern Council which shall consist of the following members, namely:—

(*a*) the person or persons for the time being holding the office of the Governor of the States or the office of Administrator of the Union territories in the north-eastern area;

(*b*) the Chief Ministers of the States of Assam, Manipur, Meghalaya, Nagaland and Tripura ~~and of the Union territory of Mizoram~~; and [and of the Union territories of Arunachal Pradesh and Mizoram]

xxx ~~(c) one of the Counsellors to the Administrator of the Union~~ territory of Arunachal Pradesh appointed under section 18 of the North-East Frontier Agency (Administration) Supplementary Regulation, 1971, to be nominated by the Administrator:

Provided that if there is no Council of Ministers [in any state or Union territory referred to in clause (b)] ~~in any State referred to in clause (b) or in the Union territory referred to in that clause~~, the President may nominate not more than one person to represent such State or Union territory in the Council for so long as there is no Council of Ministers in such State or Union territory.

(*2*) Notwithstanding anything contained in sub-section (*1*), the President may, if he deems it necessary so to do, nominate a Union Minister to be a member of the Council.

(*3*) One of the members of the Council to be nominated by the President shall be the Chairman of the Council.

(*4*) The President may, if he deems it necessary so to do, nominate another member of the Council to act as Vice-Chairman of the Council.

Functions of the Council.

4. (*1*) The Council shall be an advisory body and may discuss any matter in which some or all of the States represented in that Council, or the Union and one or more of the States represented in that Council, have a common interest and advise the Central Government and the Government of each State concerned as to the action to be taken on any such matter, and, in particular, may discuss and make recommendations with regard to,—

(*i*) any matter of common interest in the field of economic and social planning;

(*ii*) any matter concerning inter-State transport and communications;

(*iii*) any matter relating to power or flood control projects of common interest.

(*2*) For securing the balanced development of the north-eastern area, the Council shall forward proposals,—

(*a*) formulating for the States represented in the Council a unified and co-ordinated regional plan (which will be in addition to the State Plan) in regard to matters of common importance to that area;

Subs. & omitted by Act 29 of 1975, s. 14 (w.e.f. 15.8.1975).

(*b*) regarding the priorities of the projects and schemes included in the regional plan and the stages in which the regional plan may be implemented; and

(*c*) regarding the location of the projects and schemes included in the regional plan,

to the Central Government for its consideration.

(*3*) The Council shall—

(*a*) review, from time to time, the implementation of the projects and schemes included in the regional plan and recommend measures for effecting co-ordination among the Governments of the States concerned in the matter of implementation of such projects and schemes;

(*b*) where a project or scheme is intended to benefit two or more States, recommend the manner in which,—

(*i*) such project or scheme may be executed or implemented and managed or maintained; or

(*ii*) the benefits therefrom may be shared; or

(*iii*) the expenditure thereon may be incurred;

(*c*) on a review of progress of the expenditure, recommend to the Central Government the quantum of financial assistance to be given, from time to time, to the State or States entrusted with the execution or implementation of any project or scheme included in the regional plan;

(*d*) recommend to the Government of the State concerned or to the Central Government the undertaking of necessary surveys and investigation of projects in any State represented in the Council to facilitate consideration of the feasibility of including new projects in the regional plan.

(*4*) The Council shall review from time to time the measures taken by the States represented in the Council for the maintenance of security and public order therein and recommend to the Governments of the States concerned further measures necessary in this regard.

Meetings of the Council.

5. (*1*) The Council shall meet at such times as the Chairman of the Council may appoint in this behalf and shall, subject to the other provisions of this section, observe such rules of procedure in regard to transaction of business at its meetings as it may lay down from time to time.

(*2*) The Chairman or in his absence the Vice-Chairman, if any, or in the absence of both the Chairman and the Vice-Chairman, any other member chosen by the members present from amongst themselves, shall preside at a meeting of the Council.

(*3*) The proceedings of every meeting of the Council shall be forwarded to the Central Government and also to the Government of each State represented on the Council.

Nomination of certain officers to attend the meetings of the Council.

6. In order to assist the Council in the discharge of its functions, each of the Ministries of the Central Government dealing with matters relating to Defence, Finance, Home Affairs and Planning shall nominate an officer to attend the meetings of the Council.

Officers and staff of the Council.

7. (*1*) The Council shall have a secretarial staff consisting of a Secretary, a Planning Adviser, a Financial Adviser and a Security Adviser and such other officers and employees as the Central Government may, by order, determine.

(*2*) The secretarial staff of the Council shall function under the direction, supervision and control of the Chairman of the Council.

(*3*) The office of the Council shall be located at such place as may be determined by the Council.

(*4*) The administrative expenses of the said office, including the salaries and allowances payable to, or in respect of, members of the secretarial staff of the Council, shall be borne by the Central Government out of the moneys provided by Parliament for the purpose.

Repeal.

8. The North-Eastern Council Act, 1970 is hereby repealed. **26 of 1970.**

THE CONSTITUTION (TWENTY-FOURTH AMENDMENT) ACT, 1971

[*5th November*, 1971.]

An Act further to amend the Constitution of India.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. This Act may be called the Constitution (Twenty-fourth Amendment) Act, 1971. **Short title.**

2. In article 13 of the Constitution, after clause (3), the following clause shall be inserted, namely:— **Amendment of article 13.**

"(4) Nothing in this article shall apply to any amendment of this Constitution made under article 368.".

3. Article 368 of the Constitution shall be re-numbered as clause (2) thereof, and— **Amendment of article 368.**

(*a*) for the marginal heading to that article, the following marginal heading shall be substituted, namely:—

"Power of Parliament to amend the Constitution and procedure therefor.";

(*b*) before clause (2) as so-re-numbered, the following clause shall be inserted, namely:—

"(1) Notwithstanding anything in this Constitution, Parliament may in exercise of its constituent power amend by way of addition, variation or repeal any provision of this Constitution in accordance with the procedure laid down in this article.";

(*c*) in clause (2) as so re-numbered, for the words "it shall be presented to the President for his assent and upon such assent being given to the Bill,", the words "it shall be presented to the President who shall give his assent to the Bill and thereupon" shall be substituted;

(*d*) after clause (2) as so re-numbered, the following clause shall be inserted, namely:—

"(3) Nothing in article 13 shall apply to any amendment made under this article.".

THE CONSTITUTION (TWENTY-SIXTH AMENDMENT) ACT, 1971

[*28th December*, 1971.]

An Act further to amend the Constitution of India.

BE it enacted by Parliament in the Twenty-second year of the Republic of India as follows:—

Short title.

1. This Act may be called the Constitution (Twenty-sixth Amendment) Act, 1971.

Omission of articles 291 and 362.

2. Articles 291 and 362 of the Constitution shall be omitted.

Insertion of new article 363A.

3. After article 363 of the Constitution, the following article shall be inserted, namely:—

Recognition granted to Rulers of Indian States to cease and privy purses to be abolished.

"363A. Notwithstanding anything in this Constitution or in any law for the time being in force—

(*a*) the Prince, Chief or other person who, at any time before the commencement of the Constitution (Twenty-sixth Amendment) Act, 1971, was recognised by the President as the Ruler of an Indian State or any person who, at any time before such commencement, was recognised by the President as the successor of such Ruler shall, on and from such commencement, cease to be recognised as such Ruler or the successor of such Ruler;

(*b*) on and from the commencement of the Constitution (Twenty-sixth Amendment) Act, 1971, privy purse is abolished and all rights, liabilities and obligations in respect of privy purse are extinguished and accordingly the Ruler or, as the case may be, the successor of such Ruler, referred to in clause (*a*) or any other person shall not be paid any sum as privy purse.".

Amendment of article 366.

4. In article 366 of the Constitution, for clause (22), the following clause shall be substituted, namely:—

'(22) "Ruler" means the Prince, Chief or other person who, at any time before the commencement of the Constitution (Twenty-sixth Amendment) Act, 1971, was recognised by the President as the Ruler of an Indian State or any person who, at any time before such commencement, was recognised by the President as the successor of such Ruler;'.

THE CONSTITUTION (TWENTY-SEVENTH AMENDMENT) ACT, 1971

[30*th December*, 1971.]

An Act further to amend the Constitution of India.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. (*1*) This Act may be called the Constitution (Twenty-seventh Amendment) Act, 1971. Short title and commencement.

(*2*) This section and section 3 shall come into force at once and the remaining provisions of this Act shall come into force on such date, being a date not earlier than the day appointed under clause (*b*) of section 2 of the North-Eastern Areas (Reorganisation) Act, 1971, as the Central Government may, by notification in the Official Gazette, appoint.

81 of 1971.

2. In article 239A of the Constitution, in clause (1), for the words "Goa, Daman and Diu, and Pondicherry", the words "Goa, Daman and Diu, Pondicherry and Mizoram" shall be substituted. Amendment of article 239A.

3. After article 239A of the Constitution, the following article shall be inserted, namely:— Insertion of new article 239B.

"239B. (1) If at any time, except when the Legislature of a Union territory referred to in clause (1) of article 239A is in session, the administrator thereof is satisfied that circumstances exist which render it necessary for him to take immediate action, he may promulgate such Ordinances as the circumstances appear to him to require: Power of administrator to promulgate Ordinances during recess of Legislature.

Provided that no such Ordinance shall be promulgated by the administrator except after obtaining instructions from the President in that behalf:

w.e.f. 15-2-1972; Vide Notifn. No. G.S.R. 73(E), dt. 14-2-1972, Gaz. of India, Extra, Pt II, Sec. 3(i), p-225.

Provided further that whenever the said Legislature is dissolved, or its functioning remains suspended on account of any action taken under any such law as is referred to in clause (1) of article 239A, the administrator shall not promulgate any Ordinance during the period of such dissolution or suspension.

(2) An Ordinance promulgated under this article in pursuance of instructions from the President shall be deemed to be an Act of the Legislature of the Union territory which has been duly enacted after complying with the provisions in that behalf contained in any such law as is referred to in clause (1) of article 239A, but every such Ordinance—

(*a*) shall be laid before the Legislature of the Union territory and shall cease to operate at the expiration of six weeks from the reassembly of the Legislature or if, before the expiration of that period, a resolution disapproving it is passed by the Legislature, upon the passing of the resolution; and

(*b*) may be withdrawn at any time by the administrator after obtaining instructions from the President in that behalf.

(3) If and so far as an Ordinance under this article makes any provision which would not be valid if enacted in an Act of the Legislature of the Union territory made after complying with the provisions in that behalf contained in any such law as is referred to in clause (1) of article 239A, it shall be void.".

Amendment of article 240.

4. In article 240 of the Constitution,—

(*a*) in clause (1),—

(*i*) after entry (*e*), the following entries shall be inserted, namely:—

"(*f*) Mizoram;

(*g*) Arunachal Pradesh:";

(*ii*) in the proviso, for the words "Union territory of Goa, Daman and Diu or Pondicherry", the words "Union territory of Goa, Daman and Diu, Pondicherry or Mizoram" shall be substituted;

(*iii*) after the proviso as so amended, the following further proviso shall be inserted, namely:—

"Provided further that whenever the body functioning as a Legislature for the Union territory of Goa, Daman and Diu, Pondicherry or Mizoram is dissolved, or the functioning of that body as such Legislature remains suspended on account of any action taken under any such law as is referred to in clause (1) of article 239A, the President may, during the period of such dissolution or suspension, make regulations for the peace, progress and good government of that Union territory.";

(*b*) in clause (2), for the words "any existing law", the words "any other law" shall be substituted.

5. After article 371B of the Constitution, the following article shall be inserted, namely:— Insertion of new article 371C.

'371C. (1) Notwithstanding anything in this Constitution, the President may, by order made with respect to the State of Manipur, provide for the constitution and functions of a committee of the Legislative Assembly of the State consisting of members of that Assembly elected from the Hill Areas of that State, for the modifications to be made in the rules of business of the Government and in the rules of procedure of the Legislative Assembly of the State and for any special responsibility of the Governor in order to secure the proper functioning of such committee. Special provision with respect to the State of Manipur.

(2) The Governor shall annually, or whenever so required by the President, make a report to the President regarding the administration of the Hill Areas in the State of Manipur and the executive power of the Union shall extend to the giving of directions to the State as to the administration of the said areas.

Explanation.—In this article, the expression "Hill Areas" means such areas as the President may, by order, declare to be Hill Areas.'

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