

Acts of the Parliament of India

For the Year 2022

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Act No.	Short Title	Date of Assent	Date of Effect
1 of 2022	Appropriation (No. 5) Act, 2021	12 January 2022	12 January 2022
2 of 2022	Appropriation (No. 2) Act, 2022	23 March 2022	23 March 2022
3 of 2022	Appropriation (No. 3) Act, 2022	23 March 2022	23 March 2022
4 of 2022	Jammu and Kashmir Appropriation Act, 2022	25 March 2022	25 March 2022
5 of 2022	Jammu and Kashmir Appropriation (No. 2) Act, 2022	25 March 2022	25 March 2022
6 of 2022	Finance Act, 2022	30 March 2022	1 April 2022
6 of 2022	Corrigenda dated 26 April 2022		
7 of 2022	Appropriation Act, 2022	30 March 2022	30 March 2022
8 of 2022	Constitution (Scheduled Castes and Scheduled Tribes) Orders (Amendment) Act, 2022	8 April 2022	8 April 2022
9 of 2022	Constitution (Scheduled Tribes) Order (Amendment) Act, 2022	18 April 2022	18 April 2022
10 of 2022	Delhi Municipal Corporation (Amendment) Act, 2022	18 April 2022	22 May 2022
10 of 2022	S.O. 2303 (E) and S.O. 2304 (E) dated 18 May 2022		
11 of 2022	Criminal Procedure (Identification) Act, 2022	18 April 2022	4 August 2022
11 of 2022	S.O. 3653 (E) dated 3 August 2022		

Act No.	Short Title	Date of Assent	Date of Effect
12 of 2022	Chartered Accountants, the Cost and Works Accountants and the Company Secretaries (Amendment) Act, 2022	18 April 2022	10 May 2022
12 of 2022	Corrigenda dated 25 April 2022		
12 of 2022	S.O. 2184 (E) dated 10 May 2022		
13 of 2022	Indian Antarctic Act, 2022	6 August 2022	7 August 2023
13 of 2022	S.O. 3509 (E) dated 7 August 2023		
14 of 2022	Weapons of Mass Destruction and their Delivery Systems (Prohibition of Unlawful Activities) Amendment Act, 2022	6 August 2022	10 November 2022
14 of 2022	S.O. 5230 (E) dated 10 November 2022		
15 of 2022	National Anti-Doping Act, 2022	12 August 2022	
16 of 2022	Family Courts (Amendment) Act, 2022	12 August 2022	
17 of 2022	Central Universities (Amendment) Act, 2022	16 August 2022	
18 of 2022	Wild Life (Protection) Amendment Act, 2022	19 December 2022	1 April 2023
18 of 2022	S.O. 1394 (E) dated 22 March 2023		
19 of 2022	Energy Conservation (Amendment) Act, 2022	19 December 2022	1 January 2023
19 of 2022	S.O. 6064 (E) dated 26 December 2022		
20 of 2022	Constitution (Scheduled Castes and Scheduled Tribes) Orders (Second Amendment) Act, 2022	24 December 2022	24 December 2022
21 of 2022	Appropriation (No. 4) Act, 2022	24 December 2022	24 December 2022
22 of 2022	Appropriation (No. 5) Act, 2022	24 December 2022	24 December 2022
23 of 2022	New Delhi International Arbitration Centre (Amendment) Act, 2022	30 December 2022	27 January 2023

Act No.	Short Title	Date of Assent	Date of Effect
23 of 2022	S.O. 441 (E) dated 27 January 2023		

REGULATIONS

Reg. No.	Title	Date
1	Lakshadweep Value Added Tax Regulation, 2022	19/09/2022
2	Lakshadweep (Right to Public Services) Regulation, 2022	19/09/2022
3	Lakshadweep Building Development Board (Repeal) Regulation, 2022	19/09/2022
4	Lakshadweep Co-Operative Societies Regulation, 2022	19/09/2022
5	Lakshadweep Panchayat Regulation, 2022	19/09/2022
1, 4, 5	Corrigenda	28/09/2022
6	Lakshadweep Open Place (Prevention of Defacement) Regulation, 2022	20/12/2022



भारत का राजपत्र The Gazette of India

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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 1] नई दिल्ली, बृहस्पतिवार, जनवरी 13, 2022/पौष 23, 1943 (शक)
No. 1] NEW DELHI, THURSDAY, JANUARY 13, 2022/PAUSA 23, 1943 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 13th January, 2022/Pausa 23, 1943 (Saka)

The following Act of Parliament received the assent of the President on the 12th January, 2022 and is hereby published for general information:—

THE APPROPRIATION (No. 5) ACT, 2021

No. 1 OF 2022

[12th January, 2022.]

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 2021-22.

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

1. This Act may be called the Appropriation (No. 5) Act, 2021. 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 three lakh seventy-three thousand seven hundred sixty-one crore rupees towards defraying the several charges which will come in course of payment during the financial year 2021-22 in respect of the services specified in column 2 of the Schedule. Issue of Rs. 373761,00,00,000 out of the Consolidated Fund of India for the financial year 2021-22.
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 No. of Vote	2 Services and purposes	3		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Department of Agriculture, Cooperation and Farmers' Welfare Revenue	2,00,000	..	2,00,000
3	Atomic Energy Revenue	1,00,000	..	1,00,000
	Capital	3357,57,00,000	..	3357,57,00,000
4	Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH) Revenue	2,00,000	..	2,00,000
6	Department of Fertilizers Revenue	58430,00,00,000	..	58430,00,00,000
7	Department of Pharmaceuticals Revenue	100,00,00,000	..	100,00,00,000
8	Ministry of Civil Aviation Revenue	2135,05,00,000	..	2135,05,00,000
	Capital	64685,00,00,000	..	64685,00,00,000
10	Department of Commerce Revenue	1854,94,00,000	75,00,000	1855,69,00,000
	Capital	580,00,00,000	..	580,00,00,000
11	Department for Promotion of Industry and Internal Trade Revenue	125,76,00,000	..	125,76,00,000
	Capital	474,00,00,000	..	474,00,00,000
12	Department of Posts Revenue	1,00,000	..	1,00,000
15	Department of Food and Public Distribution Revenue	49805,26,00,000	..	49805,26,00,000
17	Ministry of Culture Revenue	1,00,000	..	1,00,000
	Capital	1,00,000	..	1,00,000
18	Ministry of Defence (Civil) Capital	1000,00,00,000	..	1000,00,00,000
19	Defence Services (Revenue) Revenue	5000,00,00,000	..	5000,00,00,000
20	Capital Outlay on Defence Services Capital	3790,18,00,000	..	3790,18,00,000
22	Ministry of Development of North Eastern Region Revenue	1,00,000	..	1,00,000
	Capital	10,01,00,000	..	10,01,00,000
23	Ministry of Earth Sciences Revenue	404,41,00,000	..	404,41,00,000
	Capital	61,00,00,000	..	61,00,00,000
25	Department of Higher Education Revenue	3,00,000	..	3,00,000
26	Ministry of Electronics and Information Technology Revenue	3,00,000	..	3,00,000
	Capital	1,00,000	..	1,00,000
27	Ministry of Environment, Forests and Climate Change Revenue	2,00,000	..	2,00,000
28	Ministry of External Affairs Revenue	1,00,000	..	1,00,000
	Capital	1,00,000	..	1,00,000
29	Department of Economic Affairs Revenue	2,00,000	..	2,00,000
30	Department of Expenditure Revenue	4,27,00,000	..	4,27,00,000
31	Department of Financial Services Capital	1,00,000	..	1,00,000
33	Department of Revenue Revenue	2,00,000	..	2,00,000
	Capital	1,00,000	..	1,00,000
34	Direct Taxes Capital	2,00,000	..	2,00,000
35	Indirect Taxes Revenue	53122,63,00,000	..	53122,63,00,000
	Capital	426,00,00,000	..	426,00,00,000
40	Transfers to States Revenue	1,00,000	..	1,00,000
44	Department of Health and Family Welfare Revenue	6,00,000	..	6,00,000
	Capital	2,00,000	..	2,00,000
45	Department of Health Research Revenue	1,00,000	..	1,00,000

1 No. of Vote	2 Services and purposes	3		
		Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
46	Department of Heavy Industry Revenue	185,70,00,000	..	185,70,00,000
	Capital	2,00,000	..	2,00,000
47	Department of Public Enterprises Revenue	5,19,00,000	..	5,19,00,000
	Capital	150,00,00,000	..	150,00,00,000
48	Ministry of Home Affairs Revenue	2,00,000	..	2,00,000
	Capital	70,66,00,000	..	70,66,00,000
49	Cabinet Revenue	1,00,000	..	1,00,000
50	Police Revenue	5445,31,00,000	3,10,00,000	5448,41,00,000
	Capital	1,00,000	1,60,00,000	1,61,00,000
51	Andaman and Nicobar Islands Revenue	588,23,00,000	..	588,23,00,000
53	Dadra and Nagar Haveli and Daman and Diu Revenue	4,00,000	..	4,00,000
	Capital	108,24,00,000	..	108,24,00,000
54	Ladakh Revenue	3,00,000	..	3,00,000
	Capital	2,00,000	..	2,00,000
59	Ministry of Housing and Urban Affairs Revenue	14102,01,00,000	..	14102,01,00,000
	Capital	115,01,00,000	..	115,01,00,000
60	Ministry of Information and Broadcasting Capital	8,48,00,000	..	8,48,00,000
61	Department of Water Resources, River Development and Ganga Rejuvenation Revenue	8786,15,00,000	..	8786,15,00,000
	Capital	2,00,000	..	2,00,000
62	Department of Drinking Water and Sanitation Revenue	1,00,000	..	1,00,000
63	Ministry of Labour and Employment Revenue	951,35,00,000	..	951,35,00,000
64	Law and Justice Revenue	1512,00,00,000	..	1512,00,00,000
	Capital	22,00,00,000	..	22,00,00,000
65	Election Commission Revenue	9,84,00,000	..	9,84,00,000
	CHARGED.— <i>Supreme Court of India</i> Revenue	..	15,90,00,000	15,90,00,000
67	Ministry of Micro, Small and Medium Enterprises Revenue	2,00,000	..	2,00,000
68	Ministry of Mines Revenue	25,00,00,000	..	25,00,00,000
69	Ministry of Minority Affairs Revenue	1,00,000	..	1,00,000
70	Ministry of New and Renewable Energy Capital	100,00,00,000	..	100,00,00,000
73	Ministry of Personnel, Public Grievances and Pensions Revenue	2,00,000	..	2,00,000
75	Ministry of Petroleum and Natural Gas Revenue	350,00,00,000	..	350,00,00,000
76	Ministry of Planning Revenue	8,01,00,000	..	8,01,00,000
77	Ministry of Ports, Shipping and Waterways Revenue	1,00,000	..	1,00,000
78	Ministry of Power Revenue	70,01,00,000	..	70,01,00,000
81	Rajya Sabha Revenue	1,00,000	..	1,00,000
	CHARGED.— <i>Union Public Service Commission</i> Revenue	..	9,00,00,000	9,00,00,000
84	Ministry of Railways Capital	20000,00,00,000	..	20000,00,00,000
85	Ministry of Road Transport and Highways Revenue	100,02,00,000	..	100,02,00,000
	Capital	19273,90,00,000	..	19273,90,00,000
86	Department of Rural Development Revenue	47039,00,00,000	..	47039,00,00,000
87	Department of Land Resources Revenue	2,00,000	27,14,00,000	27,16,00,000
88	Department of Science and Technology Revenue	1,00,000	..	1,00,000
90	Department of Scientific and Industrial Research Revenue	73,45,00,000	..	73,45,00,000
92	Department of Social Justice and Empowerment Revenue	99,49,00,000	..	99,49,00,000

1 No. of Vote	2 Services and purposes	3		
		Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
93	Department of Empowerment of Persons with Disabilities Revenue	1,00,000	..	1,00,000
94	Department of Space Revenue	1,00,000	..	1,00,000
	Capital	1,00,000	..	1,00,000
95	Ministry of Statistics and Programme Implementation Revenue	1152,58,00,000	..	1152,58,00,000
	Capital	2,79,00,000	..	2,79,00,000
96	Ministry of Steel Revenue	3,75,00,000	..	3,75,00,000
97	Ministry of Textiles Revenue	7807,18,00,000	..	7807,18,00,000
	Capital	10,48,00,000	..	10,48,00,000
98	Ministry of Tourism Revenue	1,00,000	..	1,00,000
99	Ministry of Tribal Affairs Revenue	2,00,000	..	2,00,000
101	Ministry of Youth Affairs and Sports Revenue	160,87,00,000	..	160,87,00,000
	Capital	1,00,000	..	1,00,000
	TOTAL :	373703,51,00,000	57,49,00,000	373761,00,00,000

K. BISWAL,
Addl. Secretary to the Govt. of India.

CORRIGENDUM

In the Tribunals Reforms Act, 2021 (33 of 2021), published in the Gazette of India, Extraordinary, Part II, Section 1, dated the 13th August, 2021, Issue No. 45,—

At page 11, in line 29, *for* “and before the Appellate Board before which”, *read* “and before the Appellate Board”.



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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 2] नई दिल्ली, बुधवार, मार्च 23, 2022/चैत्र 2, 1944 (शक)
No. 2] NEW DELHI, WEDNESDAY, MARCH 23, 2022/CHAITRA 2, 1944 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 23rd March, 2022 / Chaitra 2, 1944 (Saka)

The following Act of Parliament received the assent of the President on the 23rd March, 2022 and is hereby published for general information:—

THE APPROPRIATION (No. 2) ACT, 2022

No. 2 OF 2022

[23rd March, 2022.]

An Act to provide for the authorisation of appropriation of moneys out of the Consolidated Fund of India to meet the amounts spent on certain services during the financial year ended on the 31st day of March, 2019, in excess of the amounts granted for those services and for that year.

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

1. This Act may be called the Appropriation (No. 2) Act, 2022.
2. From and out of the Consolidated Fund of India, the sums specified in column 3 of the Schedule, amounting in the aggregate to the sum of five thousand two hundred four crore fifty-seven lakh thirty-five thousand one hundred sixty-three rupees shall be deemed to have been authorised to be paid and applied to meet the amounts spent for defraying the charges in respect of the services specified in column 2 of the Schedule during the financial year ended on the 31st day of March, 2019, in excess of the amounts granted for those services and for that year.

Short title.

Issue of
Rs. 5204,57,35,163
out of the
Consolidated
Fund of India
to meet
certain excess
expenditure
for the year
ended on the
31st March,
2019.

Appropriation. **3.** The sums deemed to have been authorised to be paid and applied from and out of the Consolidated Fund of India under this Act shall be deemed to have been appropriated for the services and purposes expressed in the Schedule in relation to the financial year ended on the 31st day of March, 2019.

THE SCHEDULE
(See sections 2 and 3)

1 No. of Vote	2 Services and purposes	3		
		Voted portion	Excess Charged portion	Total
		Rs.	Rs.	Rs.
56	Ministry of Housing and Urban Affairs Revenue	...	22,43,039	22,43,039
20	Defence Services Revenue	3841,32,51,641	...	3841,32,51,641
21	Capital Outlay on Defence Services Capital	1257,28,88,482	...	1257,28,88,482
80	Ministry of Railways Capital	...	105,73,52,001	105,73,52,001
	TOTAL :	5098,61,40,123	105,95,95,040	5204,57,35,163

DR. REETA VASISHTA,
Secretary to the Govt. of India.



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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 3] नई दिल्ली, बुधवार, मार्च 23, 2022/चैत्र 2, 1944 (शक)
No. 3] NEW DELHI, WEDNESDAY, MARCH 23, 2022/CHAITRA 2, 1944 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 23rd March, 2022/Chaitra 2, 1944 (Saka)

The following Act of Parliament received the assent of the President on the 23rd March, 2022 and is hereby published for general information:—

THE APPROPRIATION (No. 3) ACT, 2022

No. 3 OF 2022

[23rd March, 2022.]

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 2021-22.

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

- This Act may be called the Appropriation (No. 3) Act, 2022. Short title.
- 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 lakh fifty-eight thousand three hundred fifty-six crore and ten lakh rupees towards defraying the several charges which will come in course of payment during the financial year 2021-22 in respect of the services specified in column 2 of the Schedule. Issue of Rs. 158356,10,00,000 out of the Consolidated Fund of India for the financial year 2021-22.
- 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 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Department of Agriculture, Cooperation and Farmers' Welfare Revenue	3,00,000	..	3,00,000
2	Department of Agricultural Research and Education Revenue	2,00,000	..	2,00,000
3	Atomic Energy Revenue	1,00,000	..	1,00,000
	Capital	1346,98,00,000	..	1346,98,00,000
4	Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH) Revenue	1,00,000	..	1,00,000
5	Department of Chemicals and Petrochemicals Revenue	1,00,000	..	1,00,000
6	Department of Fertilizers Revenue	15265,15,00,000	..	15265,15,00,000
7	Department of Pharmaceuticals Revenue	113,70,00,000	..	113,70,00,000
8	Ministry of Civil Aviation Revenue	1,00,000	..	1,00,000
	Capital	329,49,00,000	..	329,49,00,000
9	Ministry of Coal Revenue	109,22,00,000	..	109,22,00,000
10	Department of Commerce Revenue	266,07,00,000	10,00,000	266,17,00,000
11	Department for Promotion of Industry and Internal Trade Revenue	3,00,000	..	3,00,000
12	Department of Posts Capital	22,24,00,000	..	22,24,00,000
13	Department of Telecommunications Revenue	1,00,000	..	1,00,000
	Capital	1,00,000	..	1,00,000
15	Department of Food and Public Distribution Revenue	1,00,000	..	1,00,000
	Capital	1,00,000	..	1,00,000
17	Ministry of Culture Revenue	2,00,000	..	2,00,000
18	Ministry of Defence (Civil) Revenue	468,97,00,000	..	468,97,00,000
	Capital	1774,63,00,000	..	1774,63,00,000
19	Defence Services (Revenue) Revenue	1659,96,00,000	10,22,00,000	1670,18,00,000
20	Capital Outlay on Defence Services Capital	1,00,000	76,22,00,000	76,23,00,000
21	Defence Pensions Revenue	1028,50,00,000	..	1028,50,00,000
22	Ministry of Development of North Eastern Region Revenue	1,00,000	..	1,00,000
	Capital	29,67,00,000	..	29,67,00,000
23	Ministry of Earth Sciences Revenue	7,01,00,000	..	7,01,00,000
	Capital	1,00,000	..	1,00,000
24	Department of School Education and Literacy Revenue	1,00,000	..	1,00,000
25	Department of Higher Education Revenue	3,00,000	..	3,00,000
26	Ministry of Electronics and Information Technology Revenue	3,00,000	..	3,00,000
27	Ministry of Environment, Forests and Climate Change Revenue	1,00,000	..	1,00,000
29	Department of Economic Affairs Revenue	1069,86,00,000	..	1069,86,00,000
	Capital	1,00,000	..	1,00,000
31	Department of Financial Services Revenue	7623,91,00,000	..	7623,91,00,000
	Capital	26317,97,00,000	..	26317,97,00,000
33	Department of Revenue Revenue	8294,11,00,000	..	8294,11,00,000
34	Direct Taxes Revenue	26,55,00,000	..	26,55,00,000
	Capital	2,00,000	..	2,00,000
35	Indirect Taxes Revenue	1,00,000	..	1,00,000
36	Indian Audit and Accounts Department Capital	30,00,00,000	..	30,00,00,000
39	Pensions Revenue	7132,00,00,000	..	7132,00,00,000
40	Transfers to States Revenue	8838,21,00,000	..	8838,21,00,000
	Capital	5000,01,00,000	100,00,00,000	5100,01,00,000
41	Department of Fisheries Revenue	197,40,00,000	..	197,40,00,000
42	Department of Animal Husbandry and Dairying Revenue	10,02,00,000	..	10,02,00,000
43	Ministry of Food Processing Industries Revenue	2,00,000	..	2,00,000
44	Department of Health and Family Welfare Revenue	6,00,000	..	6,00,000
	Capital	500,00,00,000	..	500,00,00,000
46	Department of Heavy Industry Revenue	1,00,000	..	1,00,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
50	Police Revenue	1480,00,00,000	..	1480,00,00,000
	Capital	1,00,000	..	1,00,000
51	Andaman and Nicobar Islands Revenue	154,14,00,000	..	154,14,00,000
	Capital	17,00,000	..	17,00,000
52	Chandigarh Revenue	9,00,000	..	9,00,000
	Capital	7,00,000	..	7,00,000
53	Dadra and Nagar Haveli and Daman and Diu Revenue	1,00,000	..	1,00,000
54	Ladakh Revenue	1265,65,00,000	..	1265,65,00,000
56	Transfers to Delhi Revenue	72,50,00,000	..	72,50,00,000
57	Transfers to Jammu and Kashmir Revenue	3989,18,00,000	..	3989,18,00,000
58	Transfers to Puducherry Revenue	150,00,00,000	..	150,00,00,000
59	Ministry of Housing and Urban Affairs Revenue	30232,70,00,000	..	30232,70,00,000
	Capital	82,47,00,000	..	82,47,00,000
61	Department of Water Resources, River Development and Ganga Rejuvenation Revenue	4,00,000	..	4,00,000
	Capital	2,00,000	..	2,00,000
63	Ministry of Labour and Employment Revenue	10260,62,00,000	..	10260,62,00,000
64	Law and Justice Revenue	1,00,000	..	1,00,000
67	Ministry of Micro, Small and Medium Enterprises Revenue	2,00,000	..	2,00,000
68	Ministry of Mines Revenue	2786,57,00,000	..	2786,57,00,000
70	Ministry of New and Renewable Energy Revenue	1,00,000	..	1,00,000
	Capital	2500,00,00,000	..	2500,00,00,000
71	Ministry of Panchayati Raj Revenue	1,00,000	..	1,00,000
73	Ministry of Personnel, Public Grievances and Pensions Revenue	2,00,000	..	2,00,000
	Capital	2,00,000	..	2,00,000
75	Ministry of Petroleum and Natural Gas Revenue	1,00,000	..	1,00,000
76	Ministry of Planning Revenue	1,00,000	..	1,00,000
77	Ministry of Ports, Shipping and Waterways Revenue	2,00,000	..	2,00,000
	Capital	402,35,00,000	..	402,35,00,000
78	Ministry of Power Revenue	2296,04,00,000	..	2296,04,00,000
	Capital	1277,54,00,000	..	1277,54,00,000
80	Lok Sabha Revenue	1,00,000	..	1,00,000
	CHARGED.—Union Public Service Commission Revenue	..	3,01,00,000	3,01,00,000
84	Ministry of Railways Revenue	1,00,000	2,50,00,000	2,51,00,000
	Capital	1415,51,00,000	606,92,00,000	2022,43,00,000
85	Ministry of Road Transport and Highways Revenue	396,55,00,000	..	396,55,00,000
	Capital	1629,00,00,000	..	1629,00,00,000
86	Department of Rural Development Revenue	9668,01,00,000	..	9668,01,00,000
87	Department of Land Resources Revenue	1,00,000	..	1,00,000
88	Department of Science and Technology Revenue	1,00,000	..	1,00,000
89	Department of Biotechnology Revenue	2,00,000	..	2,00,000
90	Department of Scientific and Industrial Research Revenue	10,00,00,000	..	10,00,00,000
91	Ministry of Skill Development and Entrepreneurship Revenue	2,00,000	..	2,00,000
	Capital	25,00,00,000	..	25,00,00,000
92	Department of Social Justice and Empowerment Revenue	1,00,000	..	1,00,000
93	Department of Empowerment of Persons with Disabilities Revenue	1,00,000	..	1,00,000
94	Department of Space Revenue	1,00,000	..	1,00,000
	Capital	1,00,000	..	1,00,000
96	Ministry of Steel Revenue	1,00,000	..	1,00,000
97	Ministry of Textiles Revenue	3,00,000	..	3,00,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
98	Ministry of Tourism Revenue	1,00,000	..	1,00,000
99	Ministry of Tribal Affairs Revenue	1,00,000	..	1,00,000
100	Ministry of Women and Child Development Revenue	1,00,000	..	1,00,000
101	Ministry of Youth Affairs and Sports Revenue	52,00,000	..	52,00,000
	TOTAL :	157557,13,00,000	798,97,00,000	158356,10,00,000

DR. REETA VASISHTA,
Secretary to the Govt. of India.



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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

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सं० 4] नई दिल्ली, शुक्रवार, मार्च 25, 2022/ चैत्र 4, 1944 (शक)
No. 4] NEW DELHI, FRIDAY, MARCH 25, 2022/ CHAITRA 4, 1944 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 25th March, 2022 / Chaitra 4, 1944 (Saka)

The following Act of Parliament received the assent of the President on the 25th March, 2022 and is hereby published for general information:—

THE JAMMU AND KASHMIR APPROPRIATION ACT, 2022

No. 4 OF 2022

[25th March, 2022.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the Union territory of Jammu and Kashmir for the services of the financial year 2021-22.

BE it enacted by Parliament in the Seventy-third Year of the Republic of India, in exercise of powers vested under the Jammu and Kashmir Reorganisation Act, 2019 as follows:—

1. This Act may be called the Jammu and Kashmir Appropriation Act, 2022.
2. From and out of the Consolidated Fund of the Union territory of Jammu and Kashmir, 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 eighteen thousand eight hundred sixty crore, thirty-two lakh and thirty-four thousand rupees towards defraying the several charges which will come in course of payment during the financial year 2021-22 in respect of the services specified in column 2 of the Schedule.

Short title.

Issue of
Rs. 18860,32,34,000
(Supplementary
Grants) out of
the Consolidated
Fund of the
Union territory
of Jammu and
Kashmir for the
financial year
2021-22.

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

THE SCHEDULE
(See sections 2 and 3)

1 No. of Vote/ Appropriation	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	General Administration Department Revenue	..	2,84,74,000	2,84,74,000
3	Planning Department Revenue	11,86,52,000	..	11,86,52,000
	Capital	651,79,90,000	..	651,79,90,000
8	Finance Department Revenue	1032,82,35,000	..	1032,82,35,000
	Capital	..	14559,08,60,000	14559,08,60,000
10	Law Department Revenue	..	2,50,92,000	2,50,92,000
15	Food, Civil Supplies and Consumer Affairs Department Revenue	12,30,000	..	12,30,000
16	Public Works Department Capital	1431,90,47,000	..	1431,90,47,000
17	Health and Medical Education Department Revenue	416,97,48,000	..	416,97,48,000
18	Social Welfare Department Revenue	481,14,53,000	..	481,14,53,000
19	Housing and Urban Development Department Revenue	32,36,07,000	..	32,36,07,000
	Capital	159,31,99,000	..	159,31,99,000
26	Fisheries Department Capital	3,10,51,000	..	3,10,51,000
30	Tribal Affairs Department Revenue	30,42,94,000	..	30,42,94,000
	Capital	3,28,68,000	..	3,28,68,000
32	Horticulture Department Capital	31,38,46,000	..	31,38,46,000
36	Cooperative Department Revenue	9,35,88,000	..	9,35,88,000
	TOTAL :	4295,88,08,000	14564,44,26,000	18860,32,34,000

DR. REETA VASISHTA,
Secretary to the Govt. of India.



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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 5]

नई दिल्ली, शुक्रवार, मार्च 25, 2022/चैत्र 4, 1944 (शक)

No. 5]

NEW DELHI, FRIDAY, MARCH 25, 2022/CHAITRA 4, 1944 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 25th March, 2022/Chaitra 4, 1944 (Saka)

The following Act of Parliament received the assent of the President on the 25th March, 2022 and is hereby published for general information:—

THE JAMMU AND KASHMIR APPROPRIATION (No. 2) ACT, 2022

No. 5 OF 2022

[25th March, 2022.]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the Union territory of Jammu and Kashmir for the services of the financial year 2022–23.

BE it enacted by Parliament in the Seventy-third Year of the Republic of India, in exercise of powers vested under the Jammu and Kashmir Reorganisation Act, 2019 as follows:—

1. This Act may be called the Jammu and Kashmir Appropriation (No. 2) Act, 2022. Short title.
2. From and out of the Consolidated Fund of the Union territory of Jammu and Kashmir, 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 lakh forty-two thousand one hundred fifty crore, nine lakh and eighty-seven thousand rupees towards defraying the several charges which will come in course of payment during the financial year 2022-23 in respect of the services specified in column 2 of the Schedule. Issue of Rs. 142150,09,87,000 out of the Consolidated Fund of the Union territory of Jammu and Kashmir for the financial year 2022-23.
3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the Union territory of Jammu and Kashmir 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 No. of Vote/ Appropriation	2 Services and purposes	3			
		Sums not exceeding			
		Voted by Parliament	Charged on the Consolidated Fund	Total	
		Rs.	Rs.	Rs.	
1	General Administration Department	Revenue	560,10,65,000	30,65,57,000	590,76,22,000
		Capital	206,58,64,000		206,58,64,000
2	Home Department	Revenue	9588,36,54,000	..	9588,36,54,000
		Capital	1242,82,07,000	..	1242,82,07,000
3	Planning Department	Revenue	154,67,06,000	..	154,67,06,000
		Capital	974,92,00,000	..	974,92,00,000
4	Information Department	Revenue	131,95,38,000	..	131,95,38,000
		Capital	100,47,70,000	..	100,47,70,000
6	Power Development Department	Revenue	6310,51,27,000	..	6310,51,27,000
		Capital	2457,58,01,000	..	2457,58,01,000
7	Education Department	Revenue	10888,36,88,000	..	10888,36,88,000
		Capital	944,40,52,000	..	944,40,52,000
8	Finance Department	Revenue	10840,70,49,000	7424,68,00,000	18265,38,49,000
		Capital	1564,82,00,000	32600,85,00,000	34165,67,00,000
9	Parliamentary Affairs Department	Revenue	57,81,90,000	87,10,000	58,69,00,000
		Capital	4,00,00,000	..	4,00,00,000
10	Law Department	Revenue	637,10,64,000	81,39,00,000	718,49,64,000
		Capital	122,00,00,000	..	122,00,00,000
11	Industry and Commerce Department	Revenue	447,18,45,000	..	447,18,45,000
		Capital	555,80,00,000	..	555,80,00,000
12	Agriculture Department	Revenue	1339,36,18,000	..	1339,36,18,000
		Capital	1496,03,55,000	..	1496,03,55,000
13	Animal/Sheep Husbandry Department	Revenue	722,21,01,000	..	722,21,01,000
		Capital	266,10,00,000	..	266,10,00,000
14	Revenue Department	Revenue	906,72,38,000	..	906,72,38,000
		Capital	93,50,00,000	..	93,50,00,000
15	Food, Civil Supplies and Consumer Affairs Department	Revenue	318,25,55,000	..	318,25,55,000
		Capital	306,26,30,000	..	306,26,30,000
16	Public Works Department	Revenue	1078,70,10,000	..	1078,70,10,000
		Capital	5217,87,00,000	..	5217,87,00,000
17	Health and Medical Education Department	Revenue	6388,62,75,000	..	6388,62,75,000
		Capital	1484,72,12,000	..	1484,72,12,000
18	Social Welfare Department	Revenue	3004,64,37,000	..	3004,64,37,000
		Capital	198,07,23,000	..	198,07,23,000
19	Housing and Urban Development Department	Revenue	1137,00,39,000	..	1137,00,39,000
		Capital	3112,88,20,000	..	3112,88,20,000
20	Tourism Department	Revenue	228,85,18,000	..	228,85,18,000
		Capital	278,95,00,000	..	278,95,00,000
21	Forest Department	Revenue	1688,42,93,000	..	1688,42,93,000
		Capital	200,76,09,000	..	200,76,09,000
22	Irrigation Department	Revenue	810,28,76,000	..	810,28,76,000
		Capital	1237,68,83,000	..	1237,68,83,000
23	Public Health Engineering Department	Revenue	1805,63,02,000	..	1805,63,02,000
		Capital	8051,45,69,000	..	8051,45,69,000
24	Hospitality and Protocol Department	Revenue	226,55,02,000	..	226,55,02,000
		Capital	51,00,00,000	..	51,00,00,000
25	Labour, Stationery and Printing Department	Revenue	108,49,97,000	..	108,49,97,000
		Capital	67,57,80,000	..	67,57,80,000

1 No. of Vote/ Appropriation	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
26	Fisheries Department Revenue	119,04,45,000	..	119,04,45,000
	Capital	125,80,00,000	..	125,80,00,000
27	Higher Education Department Revenue	1482,66,34,000	..	1482,66,34,000
	Capital	862,25,00,000	..	862,25,00,000
28	Rural Development Department Revenue	815,31,72,000	..	815,31,72,000
	Capital	4627,85,46,000	..	4627,85,46,000
29	Transport Department Revenue	117,31,57,000	..	117,31,57,000
	Capital	65,50,00,000	..	65,50,00,000
30	Tribal Affairs Department Revenue	135,10,09,000	..	135,10,09,000
	Capital	282,22,95,000	..	282,22,95,000
31	Culture Department Revenue	67,35,34,000	..	67,35,34,000
	Capital	325,82,16,000	..	325,82,16,000
32	Horticulture Department Revenue	192,93,37,000	..	192,93,37,000
	Capital	454,00,00,000	..	454,00,00,000
33	Disaster Management, Relief, Rehabilitation and Reconstruction Department Revenue	994,10,88,000	..	994,10,88,000
	Capital	566,62,00,000	..	566,62,00,000
34	Youth Services and Technical Education Department Revenue	666,86,83,000	..	666,86,83,000
	Capital	244,99,25,000	..	244,99,25,000
35	Science and Technology Department Revenue	21,02,98,000	..	21,02,98,000
	Capital	127,91,00,000	..	127,91,00,000
36	Cooperative Department Revenue	85,08,19,000	..	85,08,19,000
	Capital	15,00,00,000	..	15,00,00,000
	TOTAL:	102011,65,20,000	40138,44,67,000	142150,09,87,000

DR. REETA VASISHTA,
Secretary to the Govt. of India.



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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

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सं० 6] नई दिल्ली, बुधवार, मार्च 30, 2022/चैत्र 9, 1944 (शक)
No. 6] NEW DELHI, WEDNESDAY, MARCH 30, 2022/CHAITRA 9, 1944 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 30th March, 2022 / Chaitra 9, 1944 (Saka)

The following Act of Parliament received the assent of the President on the 30th March, 2022 and is hereby published for general information:—

THE FINANCE ACT, 2022

NO. 6 OF 2022

[30th March, 2022.]

An Act to give effect to the financial proposals of the Central Government for the financial year 2022-2023.

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

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Finance Act, 2022.

Short title and commencement.

(2) Save as otherwise provided in this Act,—

(a) sections 2 to 85 shall come into force on the 1st day of April, 2022;

(b) sections 100 to 114 shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

CHAPTER II

RATES OF 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, 2022, income-tax shall be charged at the rates specified in Part I of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in each case in the manner provided therein.

Income-tax.

(2) In the cases to which Paragraph A of Part I of the First Schedule applies, where the assessee has, in the previous year, any net agricultural income exceeding five thousand rupees, in addition to total income, and the total income exceeds two lakh fifty thousand rupees, then,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) (that is to say, as if the net agricultural income were comprised in the total income after the first two lakh fifty thousand rupees of the total income but without being liable to tax), only for the purpose of charging income-tax in respect of the total income; and

(b) the income-tax chargeable shall be calculated as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of two lakh fifty thousand rupees, and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agricultural income as so increased were the total income;

(iii) the amount of income-tax determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax in respect of the total income:

Provided that in the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year, referred to in item (II) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "three lakh rupees" had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year, referred to in item (III) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "five lakh rupees" had been substituted.

(3) In cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (IA) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act, 1961, (hereinafter referred to as the Income-tax Act) apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (I) or the rates as specified in that Chapter or section, as the case may be:

Provided that the amount of income-tax computed in accordance with the provisions of section 111A or section 112 or section 112A of the Income-tax Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part I of the First Schedule, except in case of a domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act or in case of co-operative society whose income is chargeable to tax under section 115BAD of the Income-tax Act:

Provided further that in respect of any income chargeable to tax under section 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBD, 115BBF, 115BBG, 115E, 115JB or 115JC of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated,—

(a) in the case of every individual or Hindu undivided family or 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 having any income under section 115AD of the Income-tax Act,—

(i) having a total income exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(ii) having a total income exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(iii) having a total income exceeding two crore rupees, but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax; and

(iv) having a total income exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax;

(aa) in the case of individual or every 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, having income under section 115AD of the Income-tax Act,—

(i) having a total income exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(ii) having a total income exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(iii) having a total income [excluding the income by way of dividend or income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income-tax Act] exceeding two crore rupees but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax;

(iv) having a total income [excluding the income by way of dividend or income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income-tax Act] exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax; and

(v) having a total income [including the income by way of dividend or income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income-tax Act] exceeding two crore rupees, but is not covered in sub-clauses (iii) and (iv), at the rate of fifteen per cent. of such income-tax:

Provided that in case where the total income includes any income by way of dividend or income chargeable under clause (b) of sub-section (1) of section 115AD of the Income-tax Act, the rate of surcharge on the income-tax calculated on that part of income shall not exceed fifteen per cent.;

(b) in the case of every co-operative society except a co-operative society whose income is chargeable to tax under section 115BAD of the Income-tax Act or firm or local authority, at the rate of twelve per cent. of such income-tax, where the total income exceeds one crore rupees;

(c) in the case of every domestic company except such domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act,—

(i) at the rate of seven per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of twelve per cent. of such income-tax, where the total income exceeds ten crore rupees;

(d) in the case of every company, other than a domestic company,—

(i) at the rate of two per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of five per cent. of such income-tax, where the total income exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (a) and (aa) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(i) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(ii) one crore rupees but not exceed two crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(iii) two crore rupees but not exceed five crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(iv) five crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees:

Provided also that in the case of persons mentioned in (b) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees but does not exceed ten crore rupees, the total amount payable as income-tax on such income and surcharge thereon, shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds ten crore rupees, the

total amount payable as income-tax on such income and surcharge thereon, shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in respect of any income chargeable to tax under clause (i) of sub-section (1) of section 115BBE of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twenty-five per cent. of such income-tax:

Provided also that in case of every domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act, the income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such income-tax:

Provided also that in case of every individual or Hindu undivided family, whose income is chargeable to tax under section 115BAC of the Income-tax Act, the income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A of Part I of the First Schedule:

Provided also that in case of every resident co-operative society, whose income is chargeable to tax under section 115BAD of the Income-tax Act, the income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such "advance tax".

(4) In cases in which tax has to be charged and paid under sub-section (2A) of section 92CE or section 115QA or section 115TA or section 115TD of the Income-tax Act, the tax shall be charged and paid at the rates as specified in those sections and shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twelve per cent. of such tax.

(5) In cases in which tax has to be deducted under sections 193, 194A, 194B, 194BB, 194D, 194LBA, 194LBB, 194LBC and 195 of the Income-tax Act, at the rates in force, the deductions shall be made at the rates specified in Part II of the First Schedule and shall be increased by a surcharge, for the purposes of the Union, calculated in cases wherever prescribed, in the manner provided therein.

(6) In cases in which tax has to be deducted under sections 192A, 194, 194C, 194DA, 194E, 194EE, 194F, 194G, 194H, 194-I, 194-IA, 194-IB, 194-IC, 194J, 194LA, 194LB, 194LBA, 194LBB, 194LBC, 194LC, 194LD, 194K, 194M, 194N, 194-O, 194Q, 194R, 194S, 196A, 196B, 196C and 196D of the Income-tax Act, the deductions shall be made at the rates specified in those sections and shall be increased by a surcharge, for the purposes of the Union,—

(a) in the case of every individual or Hindu undivided family or association of persons, except in case of an association of persons consisting of only companies as its members, 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, being a non-resident, except in case of deduction on income by way of dividend under section 196D of that Act, calculated,—

(i) at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

(ii) at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed two crore rupees;

(iii) at the rate of twenty-five per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds two crore rupees but does not exceed five crore rupees;

(iv) at the rate of thirty-seven per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds five crore rupees;

(aa) in the case of every individual or Hindu undivided family or association of persons, except in case of an association of persons consisting of only companies as its members, 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, being a non-resident, in case of deduction on income by way of dividend under section 196D of that Act, calculated,—

(i) at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

(ii) at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(ab) in the case of an association of persons consisting of only companies as its members, being a non-resident, calculated,—

(i) at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

(ii) at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(b) in the case of every co-operative society, being a non-resident, calculated,—

(i) at the rate of seven per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of twelve per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees;

(c) in the case of every firm, being a non-resident, calculated at the rate of twelve per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(d) in the case of every company, other than a domestic company, calculated,—

(i) at the rate of two per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of five per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees.

(7) In cases in which tax has to be collected under the proviso to section 194B of the Income-tax Act, the collection shall be made at the rates specified in Part II of the First Schedule, and shall be increased by a surcharge, for the purposes of the Union, calculated, in cases wherever prescribed, in the manner provided therein.

(8) In cases in which tax has to be collected under section 206C of the Income-tax Act, the collection shall be made at the rates specified in that section and shall be increased by a surcharge, for the purposes of the Union,—

(a) in the case of every individual or Hindu undivided family or association of persons, except in case of an association of persons consisting of only companies as its members, 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, being a non-resident, calculated,—

(i) at the rate of ten per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds fifty lakh rupees but does not exceed one crore rupees;

(ii) at the rate of fifteen per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees but does not exceed two crore rupees;

(iii) at the rate of twenty-five per cent. of such tax, where the income or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds two crore rupees but does not exceed five crore rupees;

(iv) at the rate of thirty-seven per cent. of such tax, where the income or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds five crore rupees;

(aa) in the case of an association of persons consisting of only companies as its members, being a non-resident, calculated,—

(i) at the rate of ten per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds fifty lakh rupees but does not exceed one crore rupees;

(ii) at the rate of fifteen per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees;

(b) in the case of every co-operative society, being a non-resident, calculated,—

(i) at the rate of seven per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of twelve per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ten crore rupees;

(c) in the case of every firm, being a non-resident, calculated at the rate of twelve per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees;

(d) in the case of every company, other than a domestic company, calculated,—

(i) at the rate of two per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of five per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ten crore rupees.

(9) Subject to the provisions of sub-section (10), in cases in which income-tax has to be charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the Income-tax Act or deducted from, or paid on, income chargeable under the head "Salaries" under section 192 of the said Act or deducted under section 194P of the said Act 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 charged, deducted or computed at the rate or rates specified in Part III of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in such cases and in such manner as provided therein:

Provided that in cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be:

Provided further that the amount of "advance tax" computed in accordance with the provisions of section 111A or section 112 or section 112A of the Income-tax Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part III of the First Schedule except in case of a domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act or in case of a resident co-operative society whose income is chargeable to tax under section 115BAD of the Income-tax Act:

Provided also that in respect of any income chargeable to tax under sections 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115E, 115JB or 115JC of the Income-tax Act, "advance tax" computed under the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated,—

(a) in the case of every individual or Hindu undivided family or association of persons, except in a case of an association of persons consisting of only companies as its members, 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 having any income under section 115AD of the Income-tax Act,—

(i) at the rate of ten per cent. of such "advance tax", where the total income exceeds fifty lakh rupees but does not exceed one crore rupees;

(ii) at the rate of fifteen per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed two crore rupees;

(iii) at the rate of twenty-five per cent. of such "advance tax", where the total income exceeds two crore rupees but does not exceed five crore rupees;

(iv) at the rate of thirty-seven per cent. of such "advance tax", where the total income exceeds five crore rupees;

(aa) in the case of individual or every association of persons, except in case of an association of persons consisting of only companies as its members, 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, having income under section 115AD of the Income-tax Act,—

(i) at the rate of ten per cent. of such "advance tax", where the total income exceeds fifty lakh rupees, but does not exceed one crore rupees;

(ii) at the rate of fifteen per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed two crore rupees;

(iii) at the rate of twenty-five per cent. of such "advance tax", where the total income [excluding the income by way of dividend or income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income-tax Act] exceeds two crore rupees but does not exceed five crore rupees;

(iv) at the rate of thirty-seven per cent. of such "advance tax", where the total income [excluding the income by way of dividend or income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income-tax Act] exceeds five crore rupees;

(v) at the rate of fifteen per cent. of such "advance tax", where the total income [including the income by way of dividend or income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income-tax Act] exceeds two crore rupees but is not covered in sub-clauses (iii) and (iv):

Provided that in case where the total income includes any income by way of dividend or income chargeable under clause (b) of sub-section (1) of section 115AD of the Income-tax Act, the rate of surcharge on the advance tax calculated on that part of income shall not exceed fifteen per cent.;

(ab) in the case of an association of persons consisting of only companies as its members, being a non-resident,—

(i) at the rate of ten per cent. of such "advance tax", where the total income exceeds fifty lakh rupees, but does not exceed one crore rupees;

(ii) at the rate of fifteen per cent. of such "advance tax", where the total income exceeds one crore rupees;

(b) in the case of every co-operative society except such co-operative society whose income is chargeable to tax under section 115BAD of the Income-tax Act,—

(i) at the rate of seven per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of twelve per cent. of such "advance tax", where the total income exceeds ten crore rupees;

(c) in the case of every firm or local authority at the rate of twelve per cent. of such "advance tax", where the total income exceeds one crore rupees;

(d) in the case of every domestic company except such domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act,—

(i) at the rate of seven per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of twelve per cent. of such "advance tax", where the total income exceeds ten crore rupees;

(e) in the case of every company, other than a domestic company,—

(i) at the rate of two per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of five per cent. of such "advance tax", where the total income exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (a) and (aa) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(a) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(b) one crore rupees but does not exceed two crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(c) two crore rupees but does not exceed five crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(d) five crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees:

Provided also that in the case of persons mentioned in (ab) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(a) fifty lakh rupees, but does not exceed one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(b) one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of persons mentioned in (b) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(a) one crore rupees but does not exceed ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(b) ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (c) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees but does not exceed ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in respect of any income chargeable to tax under clause (i) of sub-section (1) of section 115BBE of the Income-tax Act, the "advance tax" computed under the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twenty-five per cent. of such "advance tax":

Provided also that in case of every domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act, the "advance tax" computed under the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such "advance tax":

Provided also that in case of every individual or Hindu undivided family, whose income is chargeable to tax under section 115BAC of the Income-tax Act, the "advance tax" computed under the first proviso shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A of Part III of the First Schedule:

Provided also that in case of every resident co-operative society whose income is chargeable to tax under section 115BAD of the Income-tax Act, the "advance tax" computed under the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such "advance tax".

(10) In cases to which Paragraph A of Part III of the First Schedule applies, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income exceeding five thousand rupees, in addition to total income and the total income exceeds two lakh fifty thousand rupees, then, in charging income-tax under sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after the first two lakh fifty thousand rupees of the total income but without being liable to tax], only for the purpose of charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

(b) such income-tax or, as the case may be, "advance tax" shall be so charged or computed as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of two lakh fifty thousand rupees, and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agricultural income were the total income;

(iii) the amount of income-tax or "advance tax" determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of the total income:

Provided that in the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year, referred to in item (II) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "three lakh rupees" had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year, referred to in item (III) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "five lakh rupees" had been substituted:

Provided also that the amount of income-tax or "advance tax" so arrived at, shall be increased by a surcharge for the purposes of the Union, calculated in each case, in the manner provided therein.

(11) The amount of income-tax as specified in sub-sections (1) to (3) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "Health and Education Cess on income-tax", calculated at the rate of four per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education.

(12) The amount of income-tax as specified in sub-sections (4) to (10) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "Health and Education Cess on income-tax", calculated at the rate of four per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education:

Provided that nothing contained in this sub-section shall apply to cases in which tax is to be deducted or collected under the sections of the Income-tax Act mentioned in sub-sections (5), (6), (7) and (8), if the income subjected to deduction of tax at source or collection of tax at source is paid to a domestic company and any other person who is resident in India.

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

(a) "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, 2018, 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;

(b) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);

(c) "net agricultural income" in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV of the First Schedule;

(d) 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

DIRECT TAXES

Income-tax

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

Amendment
of section 2.

(a) in clause (12A), for the words "in the written form or as print-outs of data stored in", the words "in the written form or in electronic form or in digital form or as print-outs of data stored in such electronic form or in digital form or in" shall be substituted;

(b) in clause (42C), for the word "sales" occurring at the end and before *Explanation* 1, the word "transfer" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2021;

(c) after clause (47), the following clause shall be inserted, namely:—

(47A) "virtual digital asset" means—

(a) any information or code or number or token (not being Indian currency or foreign currency), generated through cryptographic means or otherwise, by whatever name called, providing a digital representation of value exchanged with or without consideration, with the promise or representation of having inherent value, or functions as a store of value or a unit of account including its use in any financial transaction or investment, but not limited to investment scheme; and can be transferred, stored or traded electronically;

(b) a non-fungible token or any other token of similar nature, by whatever name called;

(c) any other digital asset, as the Central Government may, by notification in the Official Gazette specify:

Provided that the Central Government may, by notification in the Official Gazette, exclude any digital asset from the definition of virtual digital asset subject to such conditions as may be specified therein.

Explanation.—For the purposes of this clause,—

(a) "non-fungible token" means such digital asset as the Central Government may, by notification in the Official Gazette, specify;

(b) the expressions "currency", "foreign currency" and "Indian currency" shall have the same meanings as respectively assigned to them in clauses (h), (m) and (q) of section 2 of the Foreign Exchange Management Act, 1999.'

42 of 1999.

Amendment
of section 10.

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

(a) with effect from the 1st day of April, 2023,—

(i) in clause (4D), in the *Explanation*, in clause (c), in sub-clause (i), in item (III), for the words "non-residents; or", the following shall be substituted, namely:—

"non-residents:

Provided that the condition specified in this item shall not apply where any unit holder or holders, being non-resident during the previous year when such unit or units were issued, becomes resident under clause (I) or clause (IA) of section 6 in any previous year subsequent to that year, if the aggregate value and number of the units held by such resident unit holder or holders do not exceed five per cent. of the total units issued and fulfil such other conditions as may be prescribed; or";

(ii) in clause (4E), after the words "non-deliverable forward contracts", the words "or offshore derivative instruments or over-the-counter derivatives," shall be inserted;

(iii) in clause (4F),—

(I) after the word "aircraft", the words "or a ship" shall be inserted;

(II) for the *Explanation*, the following *Explanation* shall be substituted, namely:—

Explanation.—For the purposes of this clause,—

(i) "aircraft" means an aircraft or a helicopter, or an engine of an aircraft or a helicopter, or any part thereof;

(ii) "ship" means a ship or an ocean vessel, engine of a ship or ocean vessel, or any part thereof;';

(iv) after clause (4F), the following clause shall be inserted, namely:—

'(4G) any income received by a non-resident from portfolio of securities or financial products or funds, managed or administered by any portfolio manager on behalf of such non-resident, in an account maintained with an Offshore Banking Unit in any International Financial Services Centre, as referred to in sub-section (IA) of section 80LA, to the extent such income accrues or arises outside India and is not deemed to accrue or arise in India.

Explanation.—For the purposes of this clause, "portfolio manager" shall have the same meaning as assigned to it in clause (z) of sub-regulation (1) of regulation (2) of the International Financial Services Centres Authority (Capital Market Intermediaries) Regulations, 2021, made under the International Financial Services Centres Authority Act, 2019;';

50 of 2019.

(v) in clause (8), after sub-clause (b), the following proviso shall be inserted, namely:—

"Provided that nothing contained in this clause shall apply to such remuneration and income of the previous year relevant to the assessment year beginning on or after the 1st day of April, 2023;";

(vi) in clause (8A), after sub-clause (b) and before the *Explanation*, the following proviso shall be inserted, namely:—

"Provided that nothing contained in this clause shall apply to such remuneration, fee and income of the previous year relevant to the assessment year beginning on or after the 1st day of April, 2023.";

(vii) in clause (8B), after sub-clause (b), the following proviso shall be inserted, namely:—

"Provided that nothing contained in this clause shall apply to such remuneration and income of the previous year relevant to the assessment year beginning on or after the 1st day of April, 2023.";

(viii) after clause (9), the following proviso shall be inserted, namely:—

"Provided that nothing contained in this clause shall apply to such income of the previous year relevant to the assessment year beginning on or after the 1st day of April, 2023.";

(b) in clause (23C),—

(i) in sub-clauses (iv), (v), (vi) and (via), for the words "prescribed authority", the words "Principal Commissioner or Commissioner" shall be substituted;

(ii) in the third proviso,—

(I) after *Explanation 1*, the following *Explanations* shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2021, namely:—

"*Explanation 1A*.—For the purposes of this proviso, where the property held under a trust or institution referred to in clause (v) includes any temple, mosque, gurdwara, church or other place notified under clause (b) of sub-section (2) of section 80G, any sum received by such trust or institution as a voluntary contribution for the purpose of renovation or repair of such temple, mosque, gurdwara, church or other place, may, at its option, be treated by such trust or institution as forming part of the corpus of that trust or institution, subject to the condition that the trust or institution,—

(a) applies such corpus only for the purpose for which the voluntary contribution was made;

(b) does not apply such corpus for making contribution or donation to any person;

(c) maintains such corpus as separately identifiable; and

(d) invests or deposits such corpus in the forms and modes specified under sub-section (5) of section 11.

Explanation 1B.—For the purposes of *Explanation 1A*, where any trust or institution referred to in sub-clause (v) has treated any sum received by it as forming part of the corpus, and subsequently any of the conditions specified in clause (a) or clause (b) or clause (c) or clause (d) of the said *Explanation* is violated, such

sum shall be deemed to be the income of such trust or institution of the previous year during which the violation takes place.";

(II) after *Explanation 2*, the following *Explanations* shall be inserted with effect from the 1st day of April, 2023, namely:—

"*Explanation 3*.—For the purposes of determining the amount of application under this proviso, where eighty-five per cent. of the income referred to in clause (a) of this proviso is not applied wholly and exclusively to the objects for which the fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) is established, during the previous year but is accumulated or set apart, either in whole or in part, for application to such objects, such income so accumulated or set apart shall not be included in the total income of the previous year of the person in receipt of the income, if the following conditions are complied with, namely:—

(a) such person furnishes a statement in such form and manner, as may be prescribed, to the Assessing Officer stating the purpose for which the income is being accumulated or set apart and the period for which the income is to be accumulated or set apart, which shall in no case exceed five years;

(b) the money so accumulated or set apart is invested or deposited in the forms or modes specified in sub-section (5) of section 11; and

(c) the statement referred to in clause (a) is furnished on or before the due date specified under sub-section (1) of section 139 for furnishing the return of income for the previous year:

Provided that in computing the period of five years referred to in clause (a), the period during which the income could not be applied for the purpose for which it is so accumulated or set apart, due to an order or injunction of any court, shall be excluded.

Explanation 4.—Any income referred to in *Explanation 3*, which,—

(a) is applied for purposes other than wholly and exclusively to the objects for which the fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) is established or ceases to be accumulated or set apart for application thereto; or

(b) ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11; or

(c) is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of *Explanation 3*; or

(d) is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via),

shall be deemed to be the income of such person of the previous year—

(i) in which it is so applied or ceases to be so accumulated or set apart under clause (a); or

(ii) in which it ceases to remain so invested or deposited under clause (b); or

(iii) being the last previous year of the period, for which the income is accumulated or set apart under clause (a) of *Explanation 3*, but not utilised for the purpose for which it is so accumulated or set apart under clause (c); or

(iv) in which it is credited or paid to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution under clause (d).

Explanation 5.—Notwithstanding anything contained in *Explanation 4*, where due to circumstances beyond the control of the person in receipt of the income, any income invested or deposited in accordance with the provisions of clause (b) of *Explanation 3* cannot be applied for the purpose for which it was accumulated or set apart, the Assessing Officer may, on an application made to him in this behalf, allow such person to apply such income for such other purpose in India as is specified in the application by that person and as is in conformity with the objects for which the fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) is established; and thereupon the provisions of *Explanation 4* shall apply as if the purpose specified by that person in the application under this *Explanation* were a purpose specified in the notice given to the Assessing Officer under clause (a) of *Explanation 3*:

Provided that the Assessing Officer shall not allow application of such income by way of payment or credit made for the purposes referred to in clause (d) of *Explanation 4*:";

(iii) for the tenth proviso, the following proviso shall be substituted with effect from the 1st day of April, 2023, namely:—

"Provided also that where the total income of the fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via), without giving effect to the provisions of the said sub-clauses, exceeds the maximum amount which is not chargeable to tax in any previous year, such fund or institution or trust or any university or other educational institution or any hospital or other medical institution shall,—

(a) keep and maintain books of account and other documents in such form and manner and at such place, as may be prescribed; and

(b) get its accounts audited in respect of that year by an accountant as defined in the *Explanation* below sub-section (2) of section 288 before the specified date referred to in section 44AB and furnish by that date, 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:";

(iv) for the fifteenth proviso, the following proviso shall be substituted, namely:—

'Provided also that where the fund or institution referred to in sub-clause (iv) or trust or institution referred to in sub-clause (v) or any university or other educational institution referred to in sub-clause (vi) or any hospital or other medical institution referred to in sub-clause (via) is approved or provisionally approved under the said clause and subsequently—

(a) the Principal Commissioner or Commissioner has noticed occurrence of one or more specified violations during any previous year; or

(b) the Principal Commissioner or Commissioner has received a reference from the Assessing Officer under the second proviso to sub-section (3) of section 143 for any previous year; or

(c) such case has been selected in accordance with the risk management strategy, formulated by the Board from time to time, for any previous year,

the Principal Commissioner or Commissioner, shall,—

(i) call for such documents or information from the fund or institution or trust or any university or other educational institution or any hospital or other medical institution, or make such inquiry as he thinks necessary in order to satisfy himself about the occurrence of any specified violation;

(ii) pass an order in writing cancelling the approval of such fund or institution or trust or any university or other educational institution or any hospital or other medical institution, on or before the specified date, after affording a reasonable opportunity of being heard, for such previous year and all subsequent previous years, if he is satisfied that one or more specified violation has taken place;

(iii) pass an order in writing refusing to cancel the approval of such fund or institution or trust or any university or other educational institution or any hospital or other medical institution, on or before the specified date, if he is not satisfied about the occurrence of one or more specified violations;

(iv) forward a copy of the order under clause (ii) or clause (iii), as the case may be, to the Assessing Officer and such fund or institution or trust or any university or other educational institution or any hospital or other medical institution.

Explanation 1.—For the purposes of this proviso, "specified date" shall mean the day on which the period of six months, calculated from the end of the quarter in which the first notice is issued by the Principal Commissioner or Commissioner, on or after the 1st day of April, 2022, calling for any document or information, or for making any inquiry, under clause (i) expires.

Explanation 2.—For the purposes of this proviso, the following shall mean "specified violation",—

(a) where any income of the fund or institution or trust or any university or other educational institution or any hospital or other medical institution has been applied other than for the objects for which it is established; or

(b) the fund or institution or trust or any university or other educational institution or any hospital or other medical institution has income from profits and gains of business, which is not incidental to the attainment of its objectives or separate books of account are not maintained by it in respect of the business which is incidental to the attainment of its objectives; or

(c) any activity of the fund or institution or trust or any university or other educational institution or any hospital or other medical institution,—

(A) is not genuine; or

(B) is not being carried out in accordance with all or any of the conditions subject to which it was notified or approved; or

(d) the fund or institution or trust or any university or other educational institution or any hospital or other medical institution has not complied with the requirement of any other law for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.

Explanation 3.—For the purposes of clause (b) of this proviso, where the Assessing Officer has intimated the Central Government or the prescribed authority under the first proviso of sub-section (3) of section 143 about the contravention of the provisions of sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of this clause by any fund or institution or trust or university or other educational institution or any hospital or other medical institution in respect of an assessment year, and the approval granted to such fund or institution or trust or university or other educational institution or any hospital or other medical institution has not been withdrawn, or the notification issued in its case has not been rescinded, on or before the 31st day of March, 2022, such intimation shall be deemed to be a reference received by the Principal Commissioner or Commissioner as on the 1st day of April, 2022, and the provisions of clause (b) of the second proviso to sub-section (3) of section 143 shall apply accordingly for such assessment year.;

(v) for the nineteenth proviso, the following proviso shall be substituted, namely:—

"Provided also that where the fund or institution referred to in sub-clause (iv) or the trust or institution referred to in sub-clause (v) or any university or other educational institution referred to in sub-clause (vi) or any hospital or other medical institution referred to in sub-clause (via) has been approved by the Principal Commissioner or Commissioner, and the approval is in force for any

previous year, then, nothing contained in any other provision of this section, other than clause (1) thereof, shall operate to exclude any income received on behalf of such fund or institution or trust or university or other educational institution or hospital or other medical institution, as the case may be, from the total income of the person in receipt thereof for that previous year.

Explanation.—Where, on or after the 1st day of April, 2022 any fund or institution referred to in sub-clause (iv) or any trust or institution referred to in sub-clause (v) or any university or other educational institution referred to in sub-clause (vi) or any hospital or other medical institution referred to in sub-clause (via) is notified under clause (46) of section 10, the approval or provisional approval granted to such fund or institution or trust or university or other educational institution or hospital or other medical institution shall become inoperative from the date of notification of such fund or institution or trust or university or other educational institution or hospital or other medical institution, as the case may be, under clause (46) of the said section:”;

(vi) after the nineteenth proviso and before *Explanation 1*, the following provisos shall be inserted with effect from the 1st day of April, 2023, namely:—

‘Provided also that the fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) shall furnish the return of income for the previous year in accordance with the provisions of sub-section (4C) of section 139, within the time allowed under that section:

Provided also that where the income or part of income or property of any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via), has been applied directly or indirectly for the benefit of any person referred to in sub-section (3) of section 13, such income or part of income or property shall, after taking into account the provisions of sub-sections (2), (4) and (6) of the said section, be deemed to be the income of such fund or institution or trust or university or other educational institution or hospital or other medical institution of the previous year in which it is so applied:

Provided also that where any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) violates the conditions of the tenth proviso or twentieth proviso, or where the provisions of the eighteenth proviso are applicable, its income chargeable to tax shall be computed after allowing deduction for the expenditure (other than capital expenditure) incurred in India, for the objects of the fund or institution or trust or university or other educational institution or hospital or other medical institution, subject to fulfilment of the following conditions, namely:—

(a) such expenditure is not from the corpus standing to the credit of the fund or institution or trust or university or other educational institution or hospital or other medical institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which the income is being computed;

(b) such expenditure is not from any loan or borrowing;

(c) claim of depreciation is not in respect of an asset, acquisition of which has been claimed as application of income in the same or any other previous year; and

(d) such expenditure is not in the form of any contribution or donation to any person.

Explanation.—For the purposes of determining the amount of expenditure under this proviso, the provisions of sub-clause (ia) of clause (a) of section 40 and sub-sections (3) and (3A) of section 40A shall, *mutatis mutandis*, apply as they apply in computing the income chargeable under the head “Profits and gains of business or profession”:

Provided also that for the purposes of computing income chargeable to tax under the twenty-second proviso, no deduction in respect of any expenditure or allowance or set off of any loss shall be allowed to the assessee under any other provision of this Act:’.

(vii) after *Explanation 2*, the following shall be inserted, namely:—

“*Explanation 3.*—For the purposes of this clause, any sum payable by any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) shall be considered as application of income during the previous year in which such sum is actually paid by it (irrespective of the previous year in which the liability to pay such sum was incurred by the fund or institution or trust or any university or other educational institution or any hospital or other medical institution according to the method of accounting regularly employed by it):

Provided that where during any previous year any sum has been claimed to have been applied by the fund or institution or trust or any university or other educational institution or any hospital or other medical institution, such sum shall not be allowed as application in any subsequent previous year;”.

5. In section 11 of the Income-tax Act,—

(a) in sub-section (1), after *Explanation 3*, the following *Explanations* shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2021, namely:—

“*Explanation 3A.*—For the purposes of this sub-section, where the property held under a trust or institution includes any temple, mosque, gurdwara, church or other place notified under clause (b) of sub-section (2) of section 80G, any sum received by such trust or institution as voluntary contribution for the purpose of renovation or repair of such temple, mosque, gurdwara, church or other place, may, at its option, be treated by such trust or institution as forming part of the corpus of the trust or the institution, subject to the condition that the trust or the institution,—

(a) applies such corpus only for the purpose for which the voluntary contribution was made;

(b) does not apply such corpus for making contribution or donation to any person;

(c) maintains such corpus as separately identifiable; and

Amendment
of section 11.

(d) invests or deposits such corpus in the forms and modes specified under sub-section (5) of section 11.

Explanation 3B.—For the purposes of *Explanation 3A*, where any trust or institution has treated any sum received by it as forming part of the corpus, and subsequently any of the conditions specified in clause (a) or clause (b) or clause (c) or clause (d) of the said *Explanation* is violated, such sum shall be deemed to be the income of such trust or institution of the previous year during which the violation takes place.”;

(b) in sub-section (3), with effect from the 1st day of April, 2023,—

(a) in clause (c), the words “or in the year immediately following the expiry thereof” shall be omitted;

(b) for the long line, the following long line shall be substituted, namely:—

“shall be deemed to be the income of such person of the previous year,—

(i) in which it is so applied or ceases to be so accumulated or set apart under clause (a); or

(ii) in which it ceases to remain so invested or deposited under clause (b); or

(iii) being the last previous year of the period, for which the income is accumulated or set apart but not utilised for the purpose for which it is so accumulated or set apart under clause (c); or

(iv) in which it is credited or paid to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution under clause (d).”;

(c) after sub-section (7), the following shall be inserted, namely:—

“Explanation.—For the purposes of this section, any sum payable by any trust or institution shall be considered as application of income in the previous year in which such sum is actually paid by it (irrespective of the previous year in which the liability to pay such sum was incurred by the trust or institution according to the method of accounting regularly employed by it):

Provided that where during any previous year, any sum has been claimed to have been applied by the trust or institution, such sum shall not be allowed as application in any subsequent previous year.”.

Amendment
of section
12A.

6. In section 12A of the Income-tax Act, in sub-section (1), for clause (b), the following clause shall be substituted with effect from the 1st day of April, 2023, namely:—

“(b) where the total income of the trust or institution as computed under this Act without giving effect to the provisions of sections 11 and 12 exceeds the maximum amount which is not chargeable to income-tax in any previous year,—

(i) the books of account and other documents have been kept and maintained in such form and manner and at such place, as may be prescribed; and

(ii) the accounts of the trust or institution for that year have been audited by an accountant defined in the *Explanation* below sub-section (2) of section 288 before the specified date referred to in section 44AB and the person in receipt of the income furnishes by that date 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; ”.

7. In section 12AB of the Income-tax Act, for sub-sections (4) and (5), the following sub-sections shall be substituted, namely:— Amendment of section 12AB.

‘(4) Where registration or provisional registration of a trust or an institution has been granted under clause (a) or clause (b) or clause (c) of sub-section (1) or clause (b) of sub-section (1) of section 12AA, as the case may be, and subsequently,—

(a) the Principal Commissioner or Commissioner has noticed occurrence of one or more specified violations during any previous year; or

(b) the Principal Commissioner or Commissioner has received a reference from the Assessing Officer under the second proviso to sub-section (3) of section 143 for any previous year; or

(c) such case has been selected in accordance with the risk management strategy, formulated by the Board from time to time, for any previous year,

the Principal Commissioner or Commissioner shall,—

(i) call for such documents or information from the trust or institution, or make such inquiry as he thinks necessary in order to satisfy himself about the occurrence or otherwise of any specified violation;

(ii) pass an order in writing, cancelling the registration of such trust or institution, after affording a reasonable opportunity of being heard, for such previous year and all subsequent previous years, if he is satisfied that one or more specified violations have taken place;

(iii) pass an order in writing, refusing to cancel the registration of such trust or institution, if he is not satisfied about the occurrence of one or more specified violations;

(iv) forward a copy of the order under clause (ii) or clause (iii), as the case may be, to the Assessing Officer and such trust or institution.

Explanation.—For the purposes of this sub-section, the following shall mean “specified violation”,—

(a) where any income derived from property held under trust, wholly or in part for charitable or religious purposes, has been applied, other than for the objects of the trust or institution; or

(b) the trust or institution has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by such trust or institution in respect of the business which is incidental to the attainment of its objectives; or

(c) the trust or institution has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public; or

(d) the trust or institution established for charitable purpose created or established after the commencement of this Act, has applied any part of its income for the benefit of any particular religious community or caste; or

(e) any activity being carried out by the trust or institution,—

(i) is not genuine; or

(ii) is not being carried out in accordance with all or any of the conditions subject to which it was registered; or

(f) the trust or institution has not complied with the requirement of any other law, as referred to in item (B) of sub-clause (i) of clause (b) of sub-section (1), and the order,

direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.

(5) The order under clause (ii) or clause (iii) of sub-section (4), as the case may be, shall be passed before the expiry of a period of six months, calculated from the end of the quarter in which the first notice is issued by the Principal Commissioner or Commissioner, on or after the 1st day of April, 2022, calling for any document or information, or for making any inquiry, under clause (i) of sub-section (4).’

Amendment
of section 13.

8. In section 13 of the Income-tax Act, with effect from the 1st day of April, 2023,—

(a) in sub-section (1),—

(i) in clause (c), in the long line, for the word, brackets and figure “sub-section (3)”, the words, brackets and figures “sub-section (3), such part of income as referred to in sub-clauses (i) and (ii)” shall be substituted;

(ii) in clause (d), in the long line, for the word and figures “November, 1983”, the words, figures and brackets “November, 1983, to the extent of such deposits or investments referred to in sub-clauses (i), (ii) and (iii)” shall be substituted;

(b) after sub-section (9) and before *Explanation 1*, the following sub-sections shall be inserted, namely:—

‘(10) Where the provisions of sub-section (8) are applicable to any trust or institution or it violates the conditions specified under clause (b) or clause (ba) of sub-section (1) of section 12A, its income chargeable to tax shall be computed after allowing deduction for the expenditure (other than capital expenditure) incurred in India, for the objects of the trust or institution, subject to fulfilment of the following conditions, namely:—

(a) such expenditure is not from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed;

(b) such expenditure is not from any loan or borrowing;

(c) claim of depreciation is not in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and

(d) such expenditure is not in the form of any contribution or donation to any person.

Explanation.—For the purposes of determining the amount of expenditure under this sub-section, the provisions of sub-clause (ia) of clause (a) of section 40 and sub-sections (3) and (3A) of section 40A, shall, *mutatis mutandis*, apply as they apply in computing the income chargeable under the head “Profits and gains of business or profession”.

(11) For the purposes of computing income chargeable to tax under sub-section (10), no deduction in respect of any expenditure or allowance or set off of any loss shall be allowed to the assessee under any other provision of this Act.’

Amendment
of section
14A.

9. In section 14A of the Income-tax Act,—

(a) in sub-section (1), for the words “For the purposes of”, the words “Notwithstanding anything to the contrary contained in this Act, for the purposes of” shall be substituted;

(b) after the proviso, the following *Explanation* shall be inserted, namely:—

“*Explanation.*—For the removal of doubts, it is hereby clarified that notwithstanding anything to the contrary contained in this Act, the provisions of this section shall apply and shall be deemed to have always applied in a case where the income, not forming part of the total income under this Act, has not accrued or arisen or has not been received during the previous year relevant to an assessment year and the expenditure has been incurred during the said previous year in relation to such income not forming part of the total income.”.

10. In section 17 of the Income-tax Act, in clause (2), in the first proviso, in clause (ii), after sub-clause (b), the following sub-clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2020, namely:—

Amendment
of section 17.

“(c) in respect of any illness relating to COVID-19 subject to such conditions as the Central Government may, by notification in the Official Gazette, specify in this behalf:”.

11. In section 35 of the Income-tax Act, in sub-section (1A), for the words, brackets, figures and letter “the research association, university, college or other institution referred to in clause (ii) or clause (iii) or the company referred to in clause (iia) of sub-section (1) shall not be entitled to deduction under the respective clauses of the said sub-section”, the words, brackets, figures and letter “the deduction in respect of any sum paid to the research association, university, college or other institution referred to in clause (ii) or clause (iii), or the company referred to in clause (iia) of sub-section (1), shall not be allowed” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2021.

Amendment
of section 35.

12. In section 37 of the Income-tax Act, in sub-section (1), after *Explanation 2*, the following *Explanation* shall be inserted, namely:—

Amendment
of section 37.

‘*Explanation 3.*—For the removal of doubts, it is hereby clarified that the expression “expenditure incurred by an assessee for any purpose which is an offence or which is prohibited by law” under *Explanation 1*, shall include and shall be deemed to have always included the expenditure incurred by an assessee,—

(i) for any purpose which is an offence under, or which is prohibited by, any law for the time being in force, in India or outside India; or

(ii) to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person; or

(iii) to compound an offence under any law for the time being in force, in India or outside India.’.

13. In section 40 of the Income-tax Act, in clause (a), in sub-clause (ii), after *Explanation 2*, the following *Explanation* shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2005, namely:—

Amendment
of section 40.

‘*Explanation 3.*—For the removal of doubts, it is hereby clarified that for the purposes of this sub-clause, the term “tax” shall include and shall be deemed to have always included any surcharge or cess, by whatever name called, on such tax.’.

14. In section 43B of the Income-tax Act, with effect from the 1st day of April, 2023,—

Amendment
of section
43B.

(i) in *Explanation 3C*, after the words “loan or borrowing”, the words “or debenture or any other instrument by which the liability to pay is deferred to a future date” shall be inserted;

(ii) in *Explanation 3CA*, after the words “loan or borrowing”, the words “or debenture or any other instrument by which the liability to pay is deferred to a future date” shall be inserted;

(iii) in *Explanation 3D*, after the words “loan or advance”, the words “or debenture or any other instrument by which the liability to pay is deferred to a future date” shall be inserted.

Amendment
of section 50.

15. In section 50 of the Income-tax Act, after the proviso, the following *Explanation* shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2021, namely:—

“*Explanation.*—For the purposes of this section, reduction of the amount of goodwill of a business or profession, from the block of asset in accordance with sub-item (B) of item (ii) of sub-clause (c) of clause (b) of section 43 shall be deemed to be transfer.”.

Amendment
of section 56.

16. In section 56 of the Income-tax Act, in sub-section (2),—

(a) in clause (vii**b**), in the *Explanation*, in clause (aa), after the words and figures “Securities and Exchange Board of India Act, 1992”, the words and figures “or regulated under the International Financial Services Centres Authority Act, 2019” shall be inserted with effect from the 1st day of April, 2023;

15 of 1992.
50 of 2019.

(b) in clause (x),—

(i) in the proviso occurring after item (B) in sub-clause (c), after clause (XI) and before the *Explanation*, the following clauses shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2020, namely:—

‘(XII) by an individual, from any person, in respect of any expenditure actually incurred by him on his medical treatment or treatment of any member of his family, for any illness related to COVID-19 subject to such conditions, as the Central Government may, by notification in the Official Gazette, specify in this behalf;

(XIII) by a member of the family of a deceased person,—

(A) from the employer of the deceased person; or

(B) from any other person or persons to the extent that such sum or aggregate of such sums does not exceed ten lakh rupees,

where the cause of death of such person is illness related to COVID-19 and the payment is—

(i) received within twelve months from the date of death of such person; and

(ii) subject to such other conditions, as the Central Government may, by notification in the Official Gazette, specify in this behalf.

Explanation.—For the purposes of clauses (XII) and (XIII) of this proviso, “family”, in relation to an individual, shall have the same meaning as assigned to it in *Explanation 1* to clause (5) of section 10.’;

(ii) in sub-clause (c), after the proviso occurring after item (B) and before the *Explanation*, the following proviso shall be inserted with effect from the 1st day of April, 2023, namely:—

“Provided further that clauses (VI) and (VII) of the first proviso shall not apply where any sum of money or any property has been received by any person referred to in sub-section (3) of section 13.”;

(iii) for the *Explanation*, the following *Explanation* shall be substituted with effect from the 1st day of April, 2023, namely:—

‘*Explanation.*—For the purposes of this clause,—

(a) the expressions “assessable”, “fair market value”, “jewellery”, “relative” and “stamp duty value” shall have the same meanings as respectively assigned to them in the *Explanation* to clause (vii); and

(b) the expression “property” shall have the same meaning as assigned to it in clause (d) of the *Explanation* to clause (vii) and shall include virtual digital asset.’.

17. In section 68 of the Income-tax Act, with effect from the 1st day of April, 2023,—

Amendment
of section 68.

(i) in the first proviso, for the words “Provided that”, the following shall be substituted, namely:—

“Provided that where the sum so credited consists of loan or borrowing or any such amount, by whatever name called, any explanation offered by such assessee shall be deemed to be not satisfactory, unless,—

(a) the person in whose name such credit is recorded in the books of such assessee also offers an explanation about the nature and source of such sum so credited; and

(b) such explanation in the opinion of the Assessing Officer aforesaid has been found to be satisfactory:

Provided further that”;

(ii) in the second proviso,—

(a) for the words “Provided further”, the words “Provided also” shall be substituted;

(b) for the words “first proviso”, the words “first proviso or second proviso” shall be substituted.

18. In section 79 of the Income-tax Act,—

Amendment
of section 79.

(i) in sub-section (2), after clause (e), the following clause shall be inserted, namely:—

“(f) to an erstwhile public sector company subject to the condition that the ultimate holding company of such company, immediately after the completion of strategic disinvestment, continues to hold, directly or through its subsidiary or subsidiaries, at least fifty-one per cent. of the voting power of such company in aggregate.”;

(ii) after sub-section (2), the following sub-section shall be inserted, namely:—

“(3) Notwithstanding anything contained in sub-section (2), if the condition specified in clause (f) of the said sub-section is not complied with in any previous year after the completion of strategic disinvestment, the provisions of sub-section (1) shall apply for such previous year and subsequent previous years.”;

(iii) in the *Explanation*, after clause (i), the following clauses shall be inserted, namely:—

“(ia) “erstwhile public sector company” shall have the same meaning as assigned to it in clause (ii) of the *Explanation* to clause (d) of sub-section (1) of section 72A;

(ib) “strategic disinvestment” shall have the same meaning as assigned to it in clause (iii) of the *Explanation* to clause (d) of sub-section (1) of section 72A;’.

Insertion of new section 79A.
No set off of losses consequent to search, requisition and survey.

19. After section 79 of the Income tax Act, the following section shall be inserted, namely:—

‘79A. Notwithstanding anything contained in this Act, where consequent to a search under section 132 or a requisition under section 132A or a survey under section 133A other than under sub-section (2A) of that section, the total income of any previous year of an assessee includes any undisclosed income, no set off, against such undisclosed income, of any loss, whether brought forward or otherwise, or unabsorbed depreciation under sub-section (2) of section 32, shall be allowed to the assessee under any provision of this Act in computing his total income for such previous year.

Explanation.—For the purposes of this section, the expression “undisclosed income” means,—

(i) any income of the previous year represented, either wholly or partly, by any money, bullion, jewellery or other valuable article or thing or any entry in the books of account or other documents or transactions found in the course of a search under section 132 or a requisition under section 132A or a survey under section 133A other than under sub-section (2A) of that section, which has,—

(A) not been recorded on or before the date of search or requisition or survey, as the case may be, in the books of account or other documents maintained in the normal course relating to such previous year; or

(B) not been disclosed to the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner before the date of search or requisition or survey, as the case may be; or

(ii) any income of the previous year represented, either wholly or partly, by any entry in respect of an expense recorded in the books of account or other documents maintained in the normal course relating to the previous year which is found to be false and which would not have been found to be so, had the search not been initiated or the survey not been conducted or the requisition not been made.’.

Amendment of section 80CCD.

20. In section 80CCD of the Income-tax Act, in sub-section (2), for the words “Central Government” wherever they occur, the words “Central Government or the State Government” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2020.

Amendment of section 80DD.

21. In section 80DD of the Income-tax Act, with effect from the 1st day of April, 2023,—

(I) in sub-section (2), for clause (a), the following clause shall be substituted, namely:—

“(a) the scheme referred to in clause (b) of sub-section (I) provides for payment of annuity or lump sum amount for the benefit of a dependant, being a person with disability,—

(i) in the event of the death of the individual or the member of the Hindu undivided family in whose name subscription to the scheme has been made; or

(ii) on attaining the age of sixty years or more by such individual or the member of the Hindu undivided family, and the payment or deposit to such scheme has been discontinued;”;

(II) after sub-section (3), the following sub-section shall be inserted, namely:—

“(3A) The provisions of sub-section (3) shall not apply to the amount received by the dependant, being a person with disability, before his death, by way of annuity or lump sum by application of the condition referred to in sub-clause (ii) of clause (a) of sub-section (2).”.

22. In section 80-IAC of the Income-tax Act, in the *Explanation* below sub-section (4), in clause (ii), in sub-clause (a), for the figures “2022”, the figures “2023” shall be substituted.

Amendment of section 80-IAC.

23. In section 80LA of the Income-tax Act, in sub-section (2), in clause (d), with effect from the 1st day of April, 2023,—

Amendment of section 80LA.

(i) after the words “being an aircraft”, the words “or a ship” shall be inserted;

(ii) in the *Explanation*, for the words ‘this clause, “aircraft” shall’, the words ‘this clause, “aircraft” and “ship” shall’ shall be substituted.

24. In section 92CA of the Income-tax Act, in sub-section (9), in the proviso, for the figures “2022”, the figures “2024” shall be substituted.

Amendment of section 92CA.

25. In section 94 of the Income-tax Act, with effect from the 1st day of April, 2023,—

Amendment of section 94.

(i) in sub-section (8), for the word “units” wherever it occurs, the words “securities or units” shall be substituted;

(ii) in the *Explanation*,—

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

‘(aa) “record date” means such date as may be fixed by—

(i) a company;

(ii) a Mutual Fund or the Administrator of the specified undertaking or the specified company referred to in the *Explanation* to clause (35) of section 10; or

(iii) a business trust defined in clause (13A) of section 2; or

(iv) an Alternative Investment Fund defined in clause (b) of sub-regulation (1) of regulation 2 of the Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012, made under the Securities and Exchange Board of India Act, 1992,

for the purposes of entitlement of the holder of the securities or units, as the case may be, to receive dividend, income, or additional securities or units without any consideration, as the case may be;’

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

‘(d) “unit” shall mean,—

(i) a unit of a business trust defined in clause (13A) of section 2;

(ii) a unit defined in clause (b) of the *Explanation* to section 115AB; or

(iii) beneficial interest of an investor in an Alternative Investment Fund, defined in clause (b) of sub-regulation (1) of regulation 2 of the Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012, made under the Securities and Exchange Board of India Act, 1992, and shall include shares or partnership interests.’

26. In section 115BAB of the Income-tax Act, in sub-section (2), in clause (a), for the figures “2023”, the figures “2024” shall be substituted.

Amendment of section 115BAB.

27. In section 115BBD of the Income-tax Act, after sub-section (3), the following sub-section shall be inserted with effect from the 1st day of April, 2023, namely:—

Amendment of section 115BBD.

“(4) The provisions of this section shall not apply to any assessment year beginning on or after the 1st day of April, 2023.”.

Insertion of new sections 115BBH and 115BBI.

Tax on income from virtual digital asset.

28. After section 115BBG of the Income-tax Act, the following sections shall be inserted with effect from the 1st day of April, 2023, namely:—

‘115BBH. (1) Where the total income of an assessee includes any income from the transfer of any virtual digital asset, notwithstanding anything contained in any other provision of this Act, the income-tax payable shall be the aggregate of,—

(a) the amount of income-tax calculated on the income from transfer of such virtual digital asset at the rate of thirty per cent.; and

(b) the amount of income-tax with which the assessee would have been chargeable, had the total income of the assessee been reduced by the income referred to in clause (a).

(2) Notwithstanding anything contained in any other provision of this Act,—

(a) no deduction in respect of any expenditure (other than cost of acquisition, if any) or allowance or set off of any loss shall be allowed to the assessee under any provision of this Act in computing the income referred to in clause (a) of sub-section (1); and

(b) no set off of loss from transfer of the virtual digital asset computed under clause (a) of sub-section (1) shall be allowed against income computed under any provision of this Act to the assessee and such loss shall not be allowed to be carried forward to succeeding assessment years.

(3) For the purposes of this section, the word “transfer” as defined in clause (47) of section 2, shall apply to any virtual digital asset, whether capital asset or not.

Specified income of certain institutions.

115BBI. (1) Where the total income of an assessee, being a person in receipt of income on behalf of any fund or institution referred to in sub-clause (iv) or any trust or institution referred to in sub-clause (v) or any university or other educational institution referred to in sub-clause (vi) or any hospital or other medical institution referred to in sub-clause (via), of clause (23C) of section 10 or any trust or institution referred to in section 11, includes any income by way of any specified income, notwithstanding anything contained in any other provision of this Act, the income-tax payable shall be the aggregate of,—

(i) the amount of income-tax calculated at the rate of thirty per cent. on the aggregate of such specified income; and

(ii) the amount of income-tax with which the assessee would have been chargeable had the total income of the assessee been reduced by the aggregate of specified income referred to in clause (i).

(2) Notwithstanding anything contained in this Act, no deduction in respect of any expenditure or allowance or set off of any loss shall be allowed to the assessee under any provision of this Act in computing the specified income referred to in clause (i) of sub-section (1).

Explanation.—For the purposes of this section, “specified income” means,—

(a) income accumulated or set apart in excess of fifteen per cent. of the income where such accumulation is not allowed under any specific provision of this Act; or

(b) deemed income referred to in *Explanation 4* to the third proviso to clause (23C) of section 10, or sub-section (1B) or sub-section (3) of section 11; or

(c) any income, which is not exempt under clause (23C) of section 10 on account of violation of the provisions of clause (b) of the third proviso of

clause (23C) of section 10, or not to be excluded from the total income under the provisions of clause (d) of sub-section (1) of section 13; or

(d) any income which is deemed to be income under the twenty-first proviso to clause (23C) of section 10 or which is not excluded from the total income under clause (c) of sub-section (1) of section 13; or

(e) any income which is not excluded from the total income under clause (c) of sub-section (1) of section 11.’.

29. In section 115JC of the Income-tax Act, for sub-section (4), the following sub-section shall be substituted with effect from the 1st day of April, 2023, namely:— Amendment of section 115JC.

‘(4) Notwithstanding anything contained in sub-section (1), where the person referred to therein, is a—

(i) unit located in an International Financial Services Centre and derives its income solely in convertible foreign exchange, the provisions of sub-section (1) shall have effect as if for the words “eighteen and one-half per cent.”, the words “nine per cent.” had been substituted;

(ii) co-operative society, the provisions of sub-section (1) shall have effect as if for the words “eighteen and one-half per cent.”, the words “fifteen per cent.” had been substituted.’.

30. In section 115JF of the Income-tax Act, in clause (b), for sub-clause (i), the following sub-clauses shall be substituted with effect from the 1st day of April, 2023, namely:— Amendment of section 115JF.

‘(i) in case of an assessee being a unit referred to in clause (i) of sub-section (4) of section 115JC, at the rate of nine per cent.;

(ia) in case of an assessee, being a co-operative society referred to in clause (ii) of sub-section (4) of section 115JC, at the rate of fifteen per cent.’.

31. In section 115TD of the Income-tax Act, with effect from the 1st day of April, 2023,— Amendment of section 115TD.

(a) for sub-sections (1), (2) and (3), the following shall be substituted, namely:—

“(1) Notwithstanding anything contained in this Act, where in any previous year, a specified person has—

(a) converted into any form which is not eligible for grant of registration under section 12AA or section 12AB, or approval under sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10;

(b) merged with any entity other than an entity which is a trust or institution having objects similar to it and registered under section 12AA or section 12AB or approved under sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10; or

(c) failed to transfer upon dissolution all its assets to any other specified person within a period of twelve months from the end of the month in which the dissolution takes place,

then, in addition to the income-tax chargeable in respect of the total income of such specified person, the accreted income of the specified person as on the specified date shall be charged to tax and such specified person shall be liable to pay additional income-tax (herein referred to as tax on accreted income) at the maximum marginal rate on the accreted income.

(2) The accreted income for the purposes of sub-section (1) means the amount by which the aggregate fair market value of the total assets of the

specified person, as on the specified date, exceeds the total liability of such specified person, computed in accordance with the method of valuation, as may be prescribed:

Provided that so much of the accreted income as is attributable to the following asset and liability, if any, related to such asset, shall be ignored for the purposes of sub-section (1), namely:—

(i) any asset which is established to have been directly acquired by the specified person out of its income of the nature referred to in clause (1) of section 10;

(ii) any asset acquired by the specified person during the period beginning from the date of its creation or establishment and ending on the date from which the registration under section 12AA or section 12AB or approval under clause (23C) of section 10 became effective, if the specified person has not been allowed any benefit of sections 11 and 12 or sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10 during the said period:

Provided further that where due to the provisions of the first proviso or the second proviso to sub-section (2) of section 12A or the eighth proviso to clause (23C) of section 10, the benefit of sections 11 and 12, or sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10 have been allowed to the specified person in respect of any previous year or years beginning prior to the date from which the registration under section 12AA or section 12AB or approval under clause (23C) of section 10 is effective, then, for the purposes of clause (ii) of the first proviso, the registration or approval shall be deemed to have become effective from the first day of the earliest previous year:

Provided also that while computing the accreted income in respect of a case referred to in clause (c) of sub-section (1), assets and liabilities, if any, related to such asset, which have been transferred to any other specified person within the period specified in the said clause, shall be ignored.

(3) For the purposes of sub-section (1), a specified person shall be deemed to have been converted into any form not eligible for registration under section 12AA or section 12AB or approval under sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10 in a previous year, if,—

(i) the registration or approval granted to it under section 12AA, or section 12AB, or sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10, has been cancelled; or

(ii) it has adopted or undertaken modification of its objects which do not conform to the conditions of registration and it—

(a) has not applied for fresh registration under section 12AA, or section 12AB, or approval under sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10 in the said previous year; or

(b) has filed application for fresh registration under section 12AA, or section 12AB, or approval under sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10 but the said application has been rejected.”;

(b) in sub-sections (4), (5), (6) and (7), for the words “trust or the institution” and the words “trust or institution” wherever they occur, the words “specified person” shall be substituted;

(c) in the *Explanation*,—

(I) in clause (i), in sub-clause (a), for the word, figures and letters “section 12AB”, the words, figures, letters and brackets “section 12AB, or approval under sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10” shall be substituted;

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

‘(iia) “specified person” means—

(a) any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10; or

(b) a trust or institution registered under section 12AA or section 12AB;’.

32. In section 115TE of the Income-tax Act, with effect from the 1st day of April, 2023,— Amendment of section 115TE.

(a) in the marginal heading, for the words “trust or institution”, the words “specified person” shall be substituted;

(b) for the words “trust or the institution” at both the places where they occur, the words “specified person” shall be substituted;

(c) the following *Explanation* shall be inserted, namely:—

‘*Explanation.*—For the purposes of this section, “specified person” shall have the same meaning as assigned to in clause (iia) of the *Explanation* to section 115TD.’.

33. In section 115TF of the Income-tax Act, with effect from the 1st day of April, 2023,— Amendment of section 115TF.

(a) in the marginal heading, for the words “trust or institution”, the words “specified person” shall be substituted;

(b) in sub-section (I), for the words “trust or the institution” at both the places where they occur, the words “specified person” shall be substituted;

(c) the following *Explanation* shall be inserted, namely:—

‘*Explanation.*—For the purposes of this section, “specified person” shall have the same meaning as assigned to in clause (iia) of the *Explanation* to section 115TD.’.

34. In section 119 of the Income-tax Act, in sub-section (2), in clause (a), after the figures and letter “234E,”, the figures and letter “234F,” shall be inserted. Amendment of section 119.

35. In section 132 of the Income-tax Act, in sub-section (8), for the words “order of assessment under”, the words, brackets and figures “order of assessment or reassessment or recomputation under sub-section (3) of section 143 or section 144 or section 147 or” shall be substituted. Amendment of section 132.

36. In section 132B of the Income-tax Act,— Amendment of section 132B.

(i) in sub-section (I), in clause (i), for the words, figures and letter “completion of the assessment under section 153A”, the words “completion of the assessment or reassessment or recomputation” shall be substituted;

(ii) in sub-section (4), in clause (b), for the words, figures and letters “under section 153A or under Chapter XIV-B”, the words “or reassessment or recomputation” shall be substituted.

Amendment
of section
133A.

37. In section 133A of the Income-tax Act, in the *Explanation* occurring after sub-section (6), in clause (a), for the long line, the following long line shall be substituted, namely:—

“who is subordinate to the Principal Director General or the Director General or the Principal Chief Commissioner or the Chief Commissioner, as may be specified by the Board;”.

Amendment
of section
139.

38. In section 139 of the Income-tax Act,—

(i) after sub-section (8), the following sub-section shall be inserted, namely:—

“(8A) Any person, whether or not he has furnished a return under sub-section (1) or sub-section (4) or sub-section (5), for an assessment year (herein referred to as the relevant assessment year), may furnish an updated return of his income or the income of any other person in respect of which he is assessable under this Act, for the previous year relevant to such assessment year, in the prescribed form, verified in such manner and setting forth such particulars as may be prescribed, at any time within twenty-four months from the end of the relevant assessment year:

Provided that the provision of this sub-section shall not apply, if the updated return,—

(a) is a return of a loss; or

(b) has the effect of decreasing the total tax liability determined on the basis of return furnished under sub-section (1) or sub-section (4) or sub-section (5); or

(c) results in refund or increases the refund due on the basis of return furnished under sub-section (1) or sub-section (4) or sub-section (5),

of such person under this Act for the relevant assessment year:

Provided further that a person shall not be eligible to furnish an updated return under this sub-section, where—

(a) a search has been initiated under section 132 or books of account or other documents or any assets are requisitioned under section 132A in the case of such person; or

(b) a survey has been conducted under section 133A, other than sub-section (2A) of that section, in the case such person; or

(c) a notice has been issued to the effect that any money, bullion, jewellery or valuable article or thing, seized or requisitioned under section 132 or section 132A in the case of any other person belongs to such person; or

(d) a notice has been issued to the effect that any books of account or documents, seized or requisitioned under section 132 or section 132A in the case of any other person, pertain or pertains to, or any other information contained therein, relate to, such person,

for the assessment year relevant to the previous year in which such search is initiated or survey is conducted or requisition is made and any assessment year preceding such assessment year:

Provided also that no updated return shall be furnished by any person for the relevant assessment year, where—

(a) an updated return has been furnished by him under this sub-section for the relevant assessment year; or

(b) any proceeding for assessment or reassessment or recomputation or revision of income under this Act is pending or has been completed for the relevant assessment year in his case; or

(c) the Assessing Officer has information in respect of such person for the relevant assessment year in his possession under the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976 or the Prohibition of Benami Property Transactions Act, 1988 or the Prevention of Money-laundering Act, 2002 or the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 and the same has been communicated to him, prior to the date of furnishing of return under this sub-section; or

(d) information for the relevant assessment year has been received under an agreement referred to in section 90 or section 90A in respect of such person and the same has been communicated to him, prior to the date of furnishing of return under this sub-section; or

(e) any prosecution proceedings under the Chapter XXII have been initiated for the relevant assessment year in respect of such person, prior to the date of furnishing of return under this sub-section; or

(f) he is such person or belongs to such class of persons, as may be notified by the Board in this regard:

Provided also that if any person has sustained a loss in any previous year and has furnished a return of loss in the prescribed form within the time allowed under sub-section (1) and verified in the prescribed manner and containing such other particulars as may be prescribed, he shall be allowed to furnish an updated return where such updated return is a return of income:

Provided also that if the loss or any part thereof carried forward under Chapter VI or unabsorbed depreciation carried forward under sub-section (2) of section 32 or tax credit carried forward under section 115JAA or under section 115JD is to be reduced for any subsequent previous year as a result of furnishing of return of income under this sub-section for a previous year, an updated return shall be furnished for each such subsequent previous year.”;

(ii) in sub-section (9), in the *Explanation*, after clause (c), the following clause shall be inserted, namely:—

“(ca) the return is accompanied by the proof of payment of tax as required under section 140B, if the return of income is a return furnished under sub-section (8A);”.

39. After section 140A of the Income-tax Act, the following section shall be inserted, namely:—

Insertion of new section 140B.

‘140B. (1) Where no return of income under sub-section (1) or sub-section (4) of section 139 has been furnished by an assessee and tax is payable, on the basis of return to be furnished by such assessee under sub-section (8A) of section 139, after taking into account,—

Tax on updated return.

(i) the amount of tax, if any, already paid as advance tax;

(ii) any tax deducted or collected at source;

(iii) any relief of tax claimed under section 89;

(iv) any relief of tax or deduction of tax claimed under section 90 or section 91 on account of tax paid in a country outside India;

(v) any relief of tax claimed under section 90A on account of tax paid in any specified territory outside India referred to in that section; and

(vi) any tax credit claimed to be set off in accordance with the provisions of section 115JAA or section 115JD,

the assessee shall be liable to pay such tax together with interest and fee payable under any of the provisions of this Act for any delay in furnishing the return or any default or delay in payment of advance tax, along with the payment of additional income-tax computed in accordance with sub-section (3), before furnishing the return and the return shall be accompanied by proof of payment of such tax, additional income-tax, interest and fee.

(2) Where, return of income under sub-section (1) or sub-section (4) or sub-section (5) of section 139 (referred to as earlier return) has been furnished by an assessee and tax is payable on the basis of return to be furnished by such assessee under sub-section (8A) of section 139,—

(a) after taking into account,—

(i) the amount of relief or tax referred to in sub-section (1) of section 140A, the credit for which has been taken in the earlier return;

(ii) tax deducted or collected at source, in accordance with the provisions of Chapter XVII-B, on any income which is subject to such deduction or collection and which is taken into account in computing total income and which has not been included in the earlier return;

(iii) any relief of tax or deduction of tax claimed under section 90 or section 91 on account of tax paid in a country outside India on such income which has not been included in the earlier return;

(iv) any relief of tax claimed under section 90A on account of tax paid in any specified territory outside India referred to in that section on such income which has not been included in the earlier return;

(v) any tax credit claimed, to be set off in accordance with the provisions of section 115JAA or section 115JD, which has not been claimed in the earlier return; and

(b) as increased by the amount of refund, if any, issued in respect of such earlier return,

the assessee shall be liable to pay such tax together with interest payable under any provision of this Act for any default or delay in payment of advance tax along with the payment of additional income-tax, as computed in accordance with sub-section (3), as reduced by the amount of interest paid under the provisions of this Act in the earlier return, before furnishing the return and the return shall be accompanied by proof of payment of such tax, additional income-tax, interest and fee.

(3) For the purposes of sub-sections (1) and (2), the additional income-tax payable at the time of furnishing the return under sub-section (8A) of section 139 shall be equal to,—

(i) twenty-five per cent. of aggregate of tax and interest payable, as determined in sub-section (1) or sub-section (2), as the case may be, if such return is furnished after expiry of the time available under sub-section (4) or sub-section (5) of section 139 and before completion of the period of twelve months from the end of the relevant assessment year; or

(ii) fifty per cent. of aggregate of tax and interest payable, as determined in sub-section (1) or sub-section (2), as the case may be, if such return is furnished after the expiry of twelve months from the end of the relevant assessment year but before completion of the period of twenty-four months from the end of the relevant assessment year.

Explanation.—For the purposes of computation of “additional income-tax”, tax shall include surcharge and cess, by whatever name called, on such tax.

(4) Notwithstanding anything contained in *Explanation 1* to section 234B, for the purposes of sub-section (2), interest payable under section 234B shall be computed on an amount equal to the assessed tax or, as the case may be, on the amount by which the advance tax paid falls short of the assessed tax, where, “assessed tax” means the tax on the total income as declared in the return to be furnished under sub-section (8A) of section 139,—

(a) after taking into account,—

(i) the amount of relief or tax referred to in sub-section (1) of section 140A, the credit for which has been claimed in the earlier return;

(ii) tax deducted or collected at source, in accordance with the provisions of Chapter XVII-B, on any income which is subject to such deduction or collection and which is taken into account in computing such total income, which has not been included in the earlier return;

(iii) any relief of tax or deduction of tax claimed under section 90 or section 91 on account of tax paid in a country outside India on such income which has not been included in the earlier return;

(iv) any relief of tax claimed under section 90A on account of tax paid in any specified territory outside India referred to in that section on such income which has not been included in the earlier return;

(v) any tax credit claimed, to be set off in accordance with the provisions of section 115JAA or section 115JD, which has not been claimed in the earlier return; and

(b) as increased by the amount of refund, if any, issued in respect of such earlier return.

(5) If any difficulty arises in giving effect to the provisions of this section, the Board may, with the approval of the Central Government, by notification in the Official Gazette, issue guidelines for the purpose of removing the difficulty.

(6) Every guideline issued under sub-section (5) shall be laid before each House of Parliament.

Explanation.—For the purposes of this section,—

(i) interest payable under section 234A, for the purposes of sub-section (1), shall be computed on the amount of tax on the total income as declared in the return, under sub-section (8A) of section 139, in accordance with the provisions of sub-section (1A) of section 140A;

(ii) interest payable under section 234C, for the purposes of sub-section (2), shall be computed after taking into account the total income furnished in the return under sub-section (8A) of section 139 as the returned income;

(iii) interest payable, for the purposes of sub-section (3), shall be the interest chargeable under any provision of this Act, on the income as per return furnished under sub-section (8A) of section 139, as reduced by interest paid, in accordance with the earlier return, if any;

Provided that for the purposes of this clause, the interest paid in the earlier return shall be nil if such return is an updated return referred to in sub-section (1).’

40. In section 143 of the Income-tax Act, in sub-section (3),—

(a) for the first proviso, the following proviso shall be substituted, namely:—

“Provided that in the case of a—

(a) research association referred to in clause (21) of section 10;

(b) news agency referred to in clause (22B) of section 10;

(c) association or institution referred to in clause (23A) of section 10;

(d) institution referred to in clause (23B) of section 10,

Amendment
of section
143.

which is required to furnish the return of income under sub-section (4C) of section 139, no order making an assessment of the total income or loss of such research association, news agency, association or institution, shall be made by the Assessing Officer, without giving effect to the provisions of section 10, unless—

(i) the Assessing Officer has intimated the Central Government or the prescribed authority the contravention of the provisions of clause (21) or clause (22B) or clause (23A) or clause (23B), as the case may be, by such research association, news agency, association or institution, where in his view such contravention has taken place; and

(ii) the approval granted to such research association or other association or institution has been withdrawn or notification issued in respect of such news agency or association or institution has been rescinded.”;

(b) in the second proviso, for the words “Provided further”, the following shall be substituted, namely:—

“Provided further that where the Assessing Officer is satisfied that any fund or institution referred to in sub-clause (iv) or trust or institution referred to in sub-clause (v) or any university or other educational institution referred to in sub-clause (vi) or any hospital or other medical institution referred to in sub-clause (via), of clause (23C) of section 10, or any trust or institution referred to in section 11, has committed any specified violation as defined in *Explanation 2* to the fifteenth proviso to clause (23C) of section 10 or the *Explanation* to sub-section (4) of section 12AB, as the case may be, he shall—

(a) send a reference to the Principal Commissioner or Commissioner to withdraw the approval or registration, as the case may be; and

(b) no order making an assessment of the total income or loss of such fund or institution or trust or any university or other educational institution or any hospital or other medical institution shall be made by him without giving effect to the order passed by the Principal Commissioner or Commissioner under clause (ii) or clause (iii) of the fifteenth proviso to clause (23C) of section 10 or clause (ii) or clause (iii) of sub-section (4) of section 12AB:

Provided also”;

(c) the third proviso shall be omitted.

Amendment
of section
144.

41. In section 144 of the Income-tax Act, in sub-section (1), in clause (a), after the words, brackets and figure “or sub-section (5)”, the words, brackets, figure and letter “or an updated return under sub-section (8A)” shall be inserted.

Amendment
of section
144B.

42. In section 144B of the Income-tax Act,—

(a) for sub-sections (1) to (8), the following sub-sections shall be substituted, namely:—

“(1) Notwithstanding anything to the contrary contained in any other provision of this Act, the assessment, reassessment or recomputation under sub-section (3) of section 143 or under section 144 or under section 147, as the case may be, with respect to the cases referred to in sub-section (2), shall be made in a faceless manner as per the following procedure, namely:—

(i) the National Faceless Assessment Centre shall assign the case selected for the purposes of faceless assessment under this section to a specific assessment unit through an automated allocation system;

(ii) the National Faceless Assessment Centre shall intimate the assessee that assessment in his case shall be completed in accordance with the procedure laid down under this section;

(iii) a notice shall be served on the assessee, through the National Faceless Assessment Centre, under sub-section (2) of section 143 or under sub-section (1) of section 142 and the assessee may file his response to such notice within the date specified therein, to the National Faceless Assessment Centre which shall forward the same to the assessment unit;

(iv) where a case is assigned to the assessment unit, under clause (i), it may make a request through the National Faceless Assessment Centre for—

(a) obtaining such further information, documents or evidence from the assessee or any other person, as it may specify;

(b) conducting of enquiry or verification by verification unit;

(c) seeking technical assistance in respect of determination of arm's length price, valuation of property, withdrawal of registration, approval, exemption or any other technical matter by referring to the technical unit;

(v) where a request under sub-clause (a) of clause (iv) has been initiated by the assessment unit, the National Faceless Assessment Centre shall serve appropriate notice or requisition on the assessee or any other person for obtaining the information, documents or evidence requisitioned by the assessment unit and the assessee or any other person, as the case may be, shall file his response to such notice within the time specified therein or such time as may be extended on the basis of an application in this regard, to the National Faceless Assessment Centre which shall forward the reply to the assessment unit;

(vi) where a request,—

(a) for conducting of enquiry or verification by the verification unit has been made by the assessment unit under sub-clause (b) of clause (iv), the request shall be assigned by the National Faceless Assessment Centre to a verification unit through an automated allocation system; or

(b) for reference to the technical unit has been made by the assessment unit under sub-clause (c) of clause (iv), the request shall be assigned by the National Faceless Assessment Centre to a technical unit through an automated allocation system;

(vii) the National Faceless Assessment Centre shall send the report received from the verification unit or the technical unit, as the case may be, based on the request referred to in clause (vi) to the concerned assessment unit;

(viii) where the assessee fails to comply with the notice served under clause (v) or notice issued under sub-section (1) of section 142 or the terms of notice issued under sub-section (2) of section 143, the National Faceless Assessment Centre shall intimate such failure to the assessment unit;

(ix) the assessment unit shall serve upon such assessee, as referred to in clause (viii), a notice, through the National Faceless Assessment Centre, under section 144, giving him an opportunity to show-cause on a

date and time as specified in such notice as to why the assessment in his case should not be completed to the best of its judgment;

(x) the assessee shall, within the time specified in the notice referred to in clause (ix) or such time as may be extended on the basis of an application in this regard, file his response to the National Faceless Assessment Centre which shall forward the same to the assessment unit;

(xi) where the assessee fails to file response to the notice served under clause (ix) within the time specified therein or within the extended time, if any, the National Faceless Assessment Centre shall intimate such failure to the assessment unit;

(xii) the assessment unit shall, after taking into account all the relevant material available on the record, prepare, in writing,—

(a) an income or loss determination proposal, where no variation prejudicial to assessee is proposed and send a copy of such income or loss determination proposal to the National Faceless Assessment Centre; or

(b) in any other case, a show-cause notice stating the variations prejudicial to the interest of assessee proposed to be made to the income of the assessee and calling upon him to submit as to why the proposed variation should not be made and serve such show-cause notice, on the assessee, through the National Faceless Assessment Centre;

(xiii) the assessee shall file his reply to the show-cause notice served under sub-clause (b) of clause (xii) on a date and time as specified therein or such time as may be extended on the basis of an application made in this regard, to the National Faceless Assessment Centre, which shall forward the reply to the assessment unit;

(xiv) where the assessee fails to file response to the notice served under sub-clause (b) of clause (xii) within the time specified therein or within the extended time, if any, the National Faceless Assessment Centre shall intimate such failure to the assessment unit;

(xv) the assessment unit shall, after considering the response received under clause (xiii) or after receipt of intimation under clause (xiv), as the case may be, and taking into account all relevant material available on record, prepare an income or loss determination proposal and send the same to the National Faceless Assessment Centre;

(xvi) upon receipt of the income or loss determination proposal, as referred to in sub-clause (a) of clause (xii) or clause (xv), as the case may be, the National Faceless Assessment Centre may, on the basis of guidelines issued by the Board,—

(a) convey to the assessment unit to prepare draft order in accordance with the income or loss determination proposal, which shall thereafter prepare a draft order; or

(b) assign the income or loss determination proposal to a review unit through an automated allocation system, for conducting review of such proposal;

(xvii) the review unit shall conduct review of the income or loss determination proposal assigned to it by the National Faceless Assessment Centre, under sub-clause (b) of clause (xvi), whereupon it shall prepare a

review report and send the same to the National Faceless Assessment Centre;

(*xviii*) the National Faceless Assessment Centre shall, upon receiving the review report under clause (*xvii*), forward the same to the assessment unit which had proposed the income or loss determination proposal;

(*xix*) the assessment unit shall, after considering such review report, accept or reject some or all of the modifications proposed therein and after recording reasons in case of rejection of such modifications, prepare a draft order;

(*xx*) the assessment unit shall send such draft order prepared under sub-clause (*a*) of clause (*xvi*) or under clause (*xix*) to the National Faceless Assessment Centre;

(*xxi*) in case of an eligible assessee, where there is a proposal to make any variation which is prejudicial to the interest of such assessee, as mentioned in sub-section (*1*) under section 144C, the National Faceless Assessment Centre shall serve the draft order referred to in clause (*xx*) on the assessee;

(*xxii*) in any case other than that referred to in clause (*xxi*), the National Faceless Assessment Centre shall convey to the assessment unit to pass the final assessment order in accordance with such draft order, which shall thereafter pass the final assessment order and initiate penalty proceedings, if any, and send it to the National Faceless Assessment Centre;

(*xxiii*) upon receiving the final assessment order as per clause (*xxii*), the National Faceless Assessment Centre shall serve a copy of such order and notice for initiating penalty proceedings, if any, on the assessee, along with the demand notice, specifying the sum payable by, or refund of any amount due to, the assessee on the basis of such assessment;

(*xxiv*) where a draft order is served on the assessee as referred to in clause (*xxi*), such assessee shall,—

(*a*) file his acceptance of the variations proposed in such draft order to the National Faceless Assessment Centre; or

(*b*) file his objections, if any, to such variations, with—

(*I*) the Dispute Resolution Panel, and

(*II*) the National Faceless Assessment Centre,

within the period specified in sub-section (*2*) of section 144C;

(*xxv*) the National Faceless Assessment Centre shall,—

(*a*) upon receipt of acceptance from the eligible assessee; or

(*b*) if no objections are received from the eligible assessee, within the period specified in sub-section (*2*) of section 144C,

intimate the assessment unit to complete the assessment on the basis of the draft order;

(*xxvi*) the assessment unit shall, upon receipt of intimation under clause (*xxv*), pass the assessment order, in accordance with the relevant draft order, within the time allowed under sub-section (*4*) of section 144C and initiate penalty proceedings, if any, and send the order to the National Faceless Assessment Centre;

(xxvii) where the eligible assessee files objections with the Dispute Resolution Panel, under sub-clause (b) of clause (xxiv), the National Faceless Assessment Centre shall send such intimation along with a copy of objections filed to the assessment unit;

(xxviii) the National Faceless Assessment Centre shall, in a case referred to in clause (xxvii), upon receipt of the directions issued by the Dispute Resolution Panel under sub-section (5) of section 144C, forward such directions to the assessment unit;

(xxix) the assessment unit shall, in conformity with the directions issued by the Dispute Resolution Panel under sub-section (5) of section 144C, complete the assessment within the time allowed in sub-section (13) of section 144C and initiate penalty proceedings, if any, and send a copy of the assessment order to the National Faceless Assessment Centre;

(xxx) the National Faceless Assessment Centre shall, upon receipt of the assessment order referred to in clause (xxvi) or clause (xxix), as the case may be, serve a copy of such order and notice for initiating penalty proceedings, if any, on the assessee, along with the demand notice, specifying the sum payable by, or the amount of refund due to, the assessee on the basis of such assessment;

(xxxi) the National Faceless Assessment Centre shall, after completion of assessment, transfer all the electronic records of the case to the Assessing Officer having jurisdiction over the said case for such action as may be required under the provisions of this Act;

(xxxii) if at any stage of the proceedings before it, the assessment unit having regard to the nature and complexity of the accounts, volume of the accounts, doubts about the correctness of accounts, multiplicity of transactions in the accounts or specialised nature of business activity of the assessee, and the interests of the revenue, is of the opinion that it is necessary to do so, it may, upon recording its reasons in writing, refer the case to the National Faceless Assessment Centre stating that the provisions of sub-section (2A) of section 142 may be invoked and such case shall be dealt with in accordance with the provisions of sub-section (7).

(2) The faceless assessment under sub-section (1) shall be made in respect of such territorial area, or persons or class of persons, or incomes or class of incomes, or cases or class of cases, as may be specified by the Board.

(3) The Board may, for the purposes of faceless assessment, set up the following Centre and units and specify their functions and jurisdiction, namely:—

(i) a National Faceless Assessment Centre to facilitate the conduct of faceless assessment proceedings in a centralised manner;

(ii) such assessment units, as it may deem necessary to conduct the faceless assessment, to perform the function of making assessment, which includes identification of points or issues material for the determination of any liability (including refund) under this Act, seeking information or clarification on points or issues so identified, analysis of the material furnished by the assessee or any other person, and such other functions as may be required for the purposes of making faceless assessment, and the term “assessment unit”, wherever used in this section, shall refer to an Assessing Officer having powers so assigned by the Board;

(iii) such verification units, as it may deem necessary to facilitate the conduct of faceless assessment, to perform the function of verification,

which includes enquiry, cross verification, examination of books of account, examination of witnesses and recording of statements, and such other functions as may be required for the purposes of verification and the term “verification unit”, wherever used in this section, shall refer to an Assessing Officer having powers so assigned by the Board:

Provided that the function of verification unit under this section may also be performed by a verification unit located in any other faceless centre set up under the provisions of this Act or under any scheme notified under the provisions of this Act; and the request for verification may also be assigned through the National Faceless Assessment Centre to such verification unit;

(iv) such technical units, as it may deem necessary to facilitate the conduct of faceless assessment, to perform the function of providing technical assistance which includes any assistance or advice on legal, accounting, forensic, information technology, valuation, transfer pricing, data analytics, management or any other technical matter under this Act or an agreement entered into under section 90 or 90A, which may be required in a particular case or a class of cases, under this section and the term “technical unit”, wherever used in this section, shall refer to an Assessing Officer having powers so assigned by the Board;

(v) such review units, as it may deem necessary to facilitate the conduct of faceless assessment, to perform the function of review of the income determination proposal assigned under sub-clause (b) of clause (xvi) of sub-section (1), which includes checking whether the relevant and material evidence has been brought on record, relevant points of fact and law have been duly incorporated, the issues requiring addition or disallowance have been incorporated and such other functions as may be required for the purposes of review and the term “review unit”, wherever used in this section, shall refer to an Assessing Officer having powers so assigned by the Board;

(4) The assessment unit, verification unit, technical unit and the review unit shall have the following authorities, namely:—

(i) Additional Commissioner or Additional Director or Joint Commissioner or Joint Director, as the case may be;

(ii) Deputy Commissioner or Deputy Director or Assistant Commissioner or Assistant Director, or Income-tax Officer, as the case may be;

(iii) such other income-tax authority, ministerial staff, executive or consultant, as may be considered necessary by the Board.

(5) All communications,—

(i) among the assessment unit, review unit, verification unit or technical unit or with the assessee or any other person with respect to the information or documents or evidence or any other details, as may be necessary for the purposes of making a faceless assessment shall be through the National Faceless Assessment Centre;

(ii) between the National Faceless Assessment Centre and the assessee, or his authorised representative, or any other person shall be exchanged exclusively by electronic mode; and

(iii) between the National Faceless Assessment Centre and various units shall be exchanged exclusively by electronic mode:

Provided that the provisions of this sub-section shall not apply to the enquiry or verification conducted by the verification unit in the circumstances as may be specified by the Board in this behalf.

(6) For the purposes of faceless assessment—

(i) an electronic record shall be authenticated by—

(a) the National Faceless Assessment Centre by way of an electronic communication;

(b) the assessment unit or verification unit or technical unit or review unit, as the case may be, by affixing digital signature;

(c) assessee or any other person, by affixing his digital signature or under electronic verification code, or by logging into his registered account in the designated portal;

(ii) every notice or order or any other electronic communication shall be delivered to the addressee, being the assessee, by way of—

(a) placing an authenticated copy thereof in the registered account of the assessee; or

(b) sending an authenticated copy thereof to the registered email address of the assessee or his authorised representative; or

(c) uploading an authenticated copy on the Mobile App of the assessee,

and followed by a real time alert;

(iii) every notice or order or any other electronic communication shall be delivered to the addressee, being any other person, by sending an authenticated copy thereof to the registered email address of such person, followed by a real time alert;

(iv) the assessee shall file his response to any notice or order or any other electronic communication, through his registered account, and once an acknowledgement is sent by the National Faceless Assessment Centre containing the hash result generated upon successful submission of response, the response shall be deemed to be authenticated;

(v) the time and place of dispatch and receipt of electronic record shall be determined in accordance with the provisions of section 13 of the Information Technology Act, 2000;

21 of 2000.

(vi) a person shall not be required to appear either personally or through authorised representative in connection with any proceedings before any unit set up under this section;

(vii) in a case where a variation is proposed in the income or loss determination proposal or the draft order, and an opportunity is provided to the assessee by serving a notice calling upon him to show cause as to why the assessment should not be completed as per such income or loss determination proposal, the assessee or his authorised representative, as the case may be, may request for personal hearing so as to make his oral submissions or present his case before the income-tax authority of the relevant unit;

(viii) where the request for personal hearing has been received, the income-tax authority of relevant unit shall allow such hearing, through National Faceless Assessment Centre, which shall be conducted

exclusively through video conferencing or video telephony, including use of any telecommunication application software which supports video conferencing or video telephony, to the extent technologically feasible, in accordance with the procedure laid down by the Board;

(ix) subject to the proviso to sub-section (5), any examination or recording of the statement of the assessee or any other person (other than the statement recorded in the course of survey under section 133A) shall be conducted by an income-tax authority in the relevant unit, exclusively through video conferencing or video telephony, including use of any telecommunication application software which supports video conferencing or video telephony, to the extent technologically feasible, in accordance with the procedure laid down by the Board;

(x) the Board shall establish suitable facilities for video conferencing or video telephony including telecommunication application software which supports video conferencing or video telephony at such locations as may be necessary, so as to ensure that the assessee, or his authorised representative, or any other person is not denied the benefit of faceless assessment merely on the consideration that such assessee or his authorised representative, or any other person does not have access to video conferencing or video telephony at his end;

(xi) the Principal Chief Commissioner or the Principal Director General, as the case may be, in charge of the National Faceless Assessment Centre shall, with the prior approval of the Board, lay down the standards, procedures and processes for effective functioning of the National Faceless Assessment Centre and the units set up, in an automated and mechanised environment.

(7) (a) The Principal Chief Commissioner or the Principal Director General, as the case may be, in charge of the National Faceless Assessment Centre shall, in accordance with the procedure laid down by the Board in this regard, if he considers appropriate that the provisions of sub-section (2A) of section 142 may be invoked in the case,—

(i) forward the reference received from an assessment unit under clause (xxvii) of sub-section (1) to the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner having jurisdiction over such case, and inform the assessment unit accordingly;

(ii) transfer the case to the Assessing Officer having jurisdiction over such case in accordance sub-section (8);

(b) where a reference has been received by the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner under sub-clause (i) of clause (a), he shall direct the Assessing Officer, having jurisdiction over the case, to invoke the provisions of sub-section (2A) of section 142;

(c) where a reference has not been forwarded to the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner, having jurisdiction over the case, in a case referred to in sub-clause (i) of clause (a), the assessment unit shall proceed to complete the assessment in accordance with the procedure laid down in this section.

(8) Notwithstanding anything contained in sub-section (1) or sub-section (2), the Principal Chief Commissioner or the Principal Director General, as the case may be, in charge of National Faceless Assessment Centre may, at any stage of the assessment, if considered necessary, transfer the case to the

Assessing Officer having jurisdiction over such case, with the prior approval of the Board.”;

(b) sub-section (9) shall be omitted and shall be deemed to have been omitted with effect from the 1st day of April, 2021;

(c) sub-section (10) shall be omitted;

(d) in the *Explanation*,—

(i) after clause (l), the following clause shall be inserted, namely:—

“(la) “electronic verification code” means a code generated for the purpose of electronic verification as per the data structure and standards specified by the Principal Director General or Director General, as the case may be, in charge of information technology;”;

(ii) clause (q) shall be omitted.

Amendment
of section
144C.

43. In section 144C of the Income-tax Act, in sub-section (14C), in the proviso, for the figures “2022”, the figures “2024” shall be substituted.

Amendment
of section
148.

44. In section 148 of the Income-tax Act,—

(i) after the proviso, the following proviso shall be inserted, namely:—

“Provided further that no such approval shall be required where the Assessing Officer, with the prior approval of the specified authority, has passed an order under clause (d) of section 148A to the effect that it is a fit case to issue a notice under this section.”;

(ii) in *Explanation 1*,—

(a) in clause (i), the word “flagged” shall be omitted;

(b) for clause (ii), the following clauses shall be substituted, namely:—

“(ii) any audit objection to the effect that the assessment in the case of the assessee for the relevant assessment year has not been made in accordance with the provisions of this Act; or

(iii) any information received under an agreement referred to in section 90 or section 90A of the Act; or

(iv) any information made available to the Assessing Officer under the scheme notified under section 135A; or

(v) any information which requires action in consequence of the order of a Tribunal or a Court.”;

(iii) in *Explanation 2*,—

(a) in clause (ii), the words, brackets and figure “or sub-section (5)” shall be omitted;

(b) in the long line, for the words “for the three assessment years immediately preceding the assessment year relevant to the previous year in which”, the word “where” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2021.

Amendment
of section
148A.

45. In section 148A of the Income-tax Act,—

(i) in clause (b), the words “with the prior approval of specified authority,” shall be omitted;

(ii) in the proviso, in clause (c), for the words “relate to, the assessee.” the following shall be substituted, namely:—

“relate to, the assessee; or

(d) the Assessing Officer has received any information under the scheme notified under section 135A pertaining to income chargeable to tax escaping assessment for any assessment year in the case of the assessee.”

46. After section 148A of the Income-tax Act, the following section shall be inserted, namely:—

Insertion of
new section
148B.

“148B. No order of assessment or reassessment or recomputation under this Act shall be passed by an Assessing Officer below the rank of Joint Commissioner, in respect of an assessment year to which clause (i) or clause (ii) or clause (iii) or clause (iv) of *Explanation 2* to section 148 apply except with the prior approval of the Additional Commissioner or Additional Director or Joint Commissioner or Joint Director.”

Prior approval
for assessment,
reassessment or
recomputation
in certain cases.

47. In section 149 of the Income-tax Act, in sub-section (I),—

Amendment
of section
149.

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

“(b) if three years, but not more than ten years, have elapsed from the end of the relevant assessment year unless the Assessing Officer has in his possession books of account or other documents or evidence which reveal that the income chargeable to tax, represented in the form of—

(i) an asset;

(ii) expenditure in respect of a transaction or in relation to an event or occasion; or

(iii) an entry or entries in the books of account,

which has escaped assessment amounts to or is likely to amount to fifty lakh rupees or more:”;

(ii) in the first proviso, for the words, brackets, letter and figure “such notice could not have been issued at that time on account of being beyond the time limit specified under the provisions of clause (b) of sub-section (I) of this section”, the words, figures, letters and brackets “a notice under section 148 or section 153A or section 153C could not have been issued at that time on account of being beyond the time limit specified under the provisions of clause (b) of sub-section (I) of this section or section 153A or section 153C, as the case may be” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2021;

(iii) after sub-section (I), the following sub-section shall be inserted, namely:—

“(IA) Notwithstanding anything contained in sub-section (I), where the income chargeable to tax represented in the form of an asset or expenditure in relation to an event or occasion of the value referred to in clause (b) of sub-section (I), has escaped the assessment and the investment in such asset or expenditure in relation to such event or occasion has been made or incurred, in more than one previous years relevant to the assessment years within the period referred to in clause (b) of sub-section (I), a notice under section 148 shall be issued for every such assessment year for assessment, reassessment or recomputation, as the case may be.”

48. In section 153 of the Income-tax Act,—

Amendment
of section
153.

(a) in sub-section (I), for the second proviso, the following proviso shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2021, namely:—

“Provided further that in respect of an order of assessment relating to the assessment year commencing on—

(i) the 1st day of April, 2019, the provisions of this sub-section shall have effect, as if for the words “twenty-one months”, the words “twelve months” had been substituted;

(ii) the 1st day of April, 2020, the provisions of this sub-section shall have effect, as if for the words "twenty-one months", the words "eighteen months" had been substituted:";

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

“(1A) Notwithstanding anything contained in sub-section (1), where a return under sub-section (8A) of section 139 is furnished, an order of assessment under section 143 or section 144 may be made at any time before the expiry of nine months from the end of the financial year in which such return was furnished.”;

(c) in sub-section (3),—

(i) after the words “fresh assessment”, the words, figures and letters “or fresh order under section 92CA, as the case may be,” shall be inserted;

(ii) after the words “cancelling an assessment,”, the words, figures and letters “or an order under section 92CA, as the case may be” shall be inserted;

(d) in sub-section (5),—

(i) after the words “Assessing Officer” wherever they occur, the words “or the Transfer Pricing Officer, as the case may be,” shall be inserted;

(ii) after the words “fresh assessment or reassessment”, the words, figures and letters “or fresh order under section 92CA, as the case may be,” shall be inserted;

(e) after sub-section (5), the following sub-section shall be inserted, namely:—

“(5A) Where the Transfer Pricing Officer gives effect to an order or direction under section 263 by an order under section 92CA and forwards such order to the Assessing Officer, the Assessing Officer shall proceed to modify the order of assessment or reassessment or recomputation, in conformity with such order of the Transfer Pricing Officer, within two months from the end of the month in which such order of the Transfer Pricing Officer is received by him.”;

(f) in sub-section (6), for the words, brackets and figures “sub-sections (3) and (5)”, the words, brackets, figures and letter “sub-sections (3), (5) and (5A)” shall be substituted;

(g) in *Explanation 1*,—

(I) in clause (iii), for the words, brackets, figures and letters "or sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10, under clause (i) of the proviso", the words, brackets and figure ",under clause (i) of the first proviso" shall be substituted;

(II) in clause (xi), for the words "Assessing Officer," the following shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2021, namely:—

"Assessing Officer; or

(xii) the period (not exceeding one hundred and eighty days) commencing from the date on which a search is initiated under section 132 or a requisition is made under section 132A and ending on the date on which the books of account or other documents, or any money, bullion, jewellery or other valuable article or thing seized under section 132 or requisitioned under section 132A, as the case may be, are handed over to the Assessing Officer having jurisdiction over the assessee,—

(a) in whose case such search is initiated under section 132 or such requisition is made under section 132A; or

(b) to whom any money, bullion, jewellery or other valuable article or thing seized or requisitioned belongs to; or

(c) to whom any books of account or documents seized or requisitioned pertains or pertains to, or any information contained therein, relates to; or";

(III) after clause (xii), before the long line, the following clause shall be inserted, namely:—

"(xiii) the period commencing from the date on which the Assessing Officer makes a reference to the Principal Commissioner or Commissioner under the second proviso to sub-section (3) of section 143 and ending with the date on which the copy of the order under clause (ii) or clause (iii) of the fifteenth proviso to clause (23C) of section 10 or clause (ii) or clause (iii) of sub-section (4) of section 12AB, as the case may be, is received by the Assessing Officer,".

49. In section 153B of the Income-tax Act,—

Amendment
of section
153B.

(a) in sub-section (1), after the fifth proviso, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2021, namely:—

"Provided also that in a case where the last of the authorisations for search under section 132 or requisition under section 132A was executed during the financial year commencing on the 1st day of April, 2020 or in case of other person referred to in section 153C, the books of account or document or assets seized or requisitioned were handed over under section 153C to the Assessing Officer having jurisdiction over such other person during the financial year commencing on the 1st day of April, 2020, the assessment in such cases for the assessment year commencing on the 1st day of April, 2021 shall be made on or before the 30th day of September, 2022.";

(b) after sub-section (3), the following sub-section shall be inserted, namely:—

"(4) Nothing contained in this section shall apply to any search initiated under section 132 or requisition made under section 132A on or after the 1st day of April, 2021.";

(c) in the *Explanation*,—

(i) in clause (x), for the words "Assessing Officer," the words "Assessing Officer; or" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2021;

(ii) after clause (x), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2021, namely:—

"(xi) the period (not exceeding one hundred and eighty days) commencing from the date on which a search is initiated under section 132 or a requisition is made under section 132A and ending on the date on which the books of account, or other documents or money or bullion or jewellery or other valuable article or thing seized under section 132 or requisitioned under section 132A, as the case may be, are handed over to the Assessing Officer having jurisdiction over the assessee, in whose case such search is initiated under section 132 or such requisition is made under section 132A, as the case may be,".

50. In section 155 of the Income-tax Act, after sub-section (17) and before the *Explanation*, the following sub-section shall be inserted, namely:—

Amendment
of section
155.

"(18) Where any deduction in respect of any surcharge or cess, which is not allowable as deduction under section 40, has been claimed and allowed in the case of an assessee in any previous year, such claim shall be deemed to be under-reported income of the assessee for such previous year for the purposes of sub-section (3) of section 270A, notwithstanding anything contained in sub-section (6) of section 270A, and the Assessing Officer shall recompute the total income of the assessee for such previous year and make necessary amendment; and the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-section (7) of section 154 being reckoned from the end of the previous year commencing on the 1st day of April, 2021:

Provided that in a case where the assessee makes an application to the Assessing Officer in the prescribed form and within the prescribed time, requesting for

recomputation of the total income of the previous year without allowing the claim for deduction of surcharge or cess and pays the amount due thereon within the specified time, such claim shall not be deemed to be under-reported income for the purposes of sub-section (3) of section 270A."

Insertion of new section 156A.

51. After section 156 of the Income-tax Act, the following section shall be inserted, namely:—

Modification and revision of notice in certain cases.

"156A. (1) Where any tax, interest, penalty, fine or any other sum in respect of which a notice of demand has been issued under section 156, is reduced as a result of an order of the Adjudicating Authority as defined in clause (1) of section 5 of the Insolvency and Bankruptcy Code, 2016, the Assessing Officer shall modify the demand payable in conformity with such order and shall thereafter serve on the assessee a notice of demand specifying the sum payable, if any, and such notice of demand shall be deemed to be a notice under section 156 and the provisions of this Act shall accordingly, apply in relation to such notice.

31 of 2016.

(2) Where the order referred to in sub-section (1) is modified by the National Company Law Appellate Tribunal or the Supreme Court, as the case may be, the modified notice of demand as referred to in sub-section (1), issued by the Assessing Officer shall be revised accordingly."

Amendment of section 158AA.

52. In section 158AA of the Income-tax Act, in sub-section (1), the following proviso shall be inserted, namely:—

"Provided that no such direction shall be given on or after the 1st day of April, 2022."

Insertion of new section 158AB.

53. After section 158AA of the Income-tax Act, the following section shall be inserted, namely:—

Procedure where an identical question of law is pending before High Courts or Supreme Court.

'158AB. (1) Notwithstanding anything contained in this Act, where the collegium is of the opinion that—

(a) any question of law arising in the case of an assessee for any assessment year (such case being herein referred to as the relevant case) is identical with a question of law arising,—

(i) in his case for any other assessment year; or

(ii) in the case of any other assessee for any assessment year; and

(b) such question is pending before the jurisdictional High Court under section 260A or the Supreme Court in an appeal under section 261 or in a special leave petition under article 136 of the Constitution, against the order of the Appellate Tribunal or the jurisdictional High Court, as the case may be, which is in favour of such assessee (such case being herein referred to as the other case),

the collegium may, decide and inform the Principal Commissioner or Commissioner not to file any appeal, at this stage, to the Appellate Tribunal under sub-section (2) of section 253 or to the jurisdictional High Court under sub-section (2) of section 260A in the relevant case against the order of the Commissioner (Appeals) or the Appellate Tribunal, as the case may be.

(2) The Principal Commissioner or the Commissioner shall, on receipt of a communication from the collegium under sub-section (1), notwithstanding anything contained in sub-section (3) of section 253 or clause (a) of sub-section (2) of section 260A, direct the Assessing Officer to make an application to the Appellate Tribunal or the jurisdictional High Court, as the case may be, in such form as may be prescribed within a period of one hundred and twenty days from the date of receipt of the order of the Commissioner (Appeals) or of the Appellate Tribunal, as the case may be, stating that an appeal on the question of law arising in the relevant case may be filed when the decision on such question of law becomes final in the other case.

(3) The Principal Commissioner or Commissioner shall direct the Assessing Officer to make an application under sub-section (2) only if an acceptance is received from the assessee to the effect that the question of law in the other case is identical to

that arising in the relevant case; and in case no such acceptance is received, the Principal Commissioner or Commissioner shall, notwithstanding anything contained in sub-section (3) of section 253 or clause (a) of sub-section (2) of section 260A, proceed in accordance with the provisions contained in sub-section (2) of section 253 or in clause (c) of sub-section (2) of section 260A.

(4) Where the order of the Commissioner (Appeals) or the order of the Appellate Tribunal, as the case may be, referred to in sub-section (1) is not in conformity with the final decision on the question of law in the other case, as and when such order is received, the Principal Commissioner or Commissioner may direct the Assessing Officer to appeal to the Appellate Tribunal or the jurisdictional High Court, as the case may be, against such order and save as otherwise provided in this section all other provisions of Part B and Part CC of Chapter XX shall apply accordingly.

(5) Every appeal under sub-section (4) shall be filed within a period of sixty days to the Appellate Tribunal or one hundred and twenty days to the High Court, as the case may be, from the date on which the order of the jurisdictional High Court or the Supreme Court in the other case is communicated to the Principal Commissioner or the Commissioner (having jurisdiction over the relevant case), in accordance with the procedure specified by the Board in this behalf.

Explanation.—For the purposes of this section, "collegium" means a collegium comprising of two or more Chief Commissioners or Principal Commissioners or Commissioners, as may be specified by the Board in this behalf.'

54. In section 170 of the Income-tax Act, after sub-section (2), the following sub-section shall be inserted, namely:—

Amendment of section 170.

'(2A) Notwithstanding anything contained in sub-sections (1) and (2), where there is succession, the assessment or reassessment or any other proceedings, made or initiated on the predecessor during the course of pendency of such succession, shall be deemed to have been made or initiated on the successor and all the provisions of this Act shall, so far as may be, apply accordingly.

Explanation.—For the purposes of this sub-section, the term "pendency" means the period commencing from the date of filing of application for such succession of business before the High Court or tribunal or the date of admission of an application for corporate insolvency resolution by the Adjudicating Authority as defined in clause (1) of section 5 of the Insolvency and Bankruptcy Code, 2016 and ending with the date on which the order of such High Court or tribunal or such Adjudicating Authority, as the case may be, is received by the Principal Commissioner or the Commissioner.'

31 of 2016.

55. After section 170 of the Income-tax Act, the following section shall be inserted, namely:—

Insertion of new section 170A.

'170A. Notwithstanding anything to the contrary contained in section 139, in a case of business reorganisation, where prior to the date of order of a High Court or tribunal or an Adjudicating Authority as defined in clause (1) of section 5 of the Insolvency and Bankruptcy Code, 2016, as the case may be, any return of income has been furnished by the successor under the provisions of section 139 for any assessment year relevant to the previous year to which such order applies, such successor shall furnish, within a period of six months from the end of the month in which the said order was issued, a modified return in such form and manner, as may be prescribed, in accordance with and limited to the said order.

Effect of order of tribunal of court in respect of business reorganisation.

31 of 2016.

Explanation.—In this section, the expressions—

(i) "business reorganisation" means the reorganisation of business involving the amalgamation or de-merger or merger of business of one or more persons;

(ii) "successor" means all resulting companies in a business reorganisation, whether or not the company was in existence prior to such business reorganisation.'

56. In section 179 of the Income-tax Act,—

Amendment of section 179.

(a) in the marginal heading, the words "in liquidation" shall be omitted;

(b) in the *Explanation*, after the word "interest", the word ", fees" shall be inserted.

Amendment
of section
194-IA.

57. In section 194-IA of the Income-tax Act,—

(i) in sub-section (1), after the words "one per cent. of such sum", the words "or the stamp duty value of such property, whichever is higher," shall be inserted;

(ii) in sub-section (2), for the words "immovable property is", the words "immovable property and the stamp duty value of such property, are both," shall be substituted;

(iii) in the *Explanation*, after clause (b), the following clause shall be inserted, namely:—

'(c) "stamp duty value" shall have the same meaning as assigned to it in clause (f) of the *Explanation* to clause (vii) of sub-section (2) of section 56.'

Amendment
of section
194-IB.

58. In section 194-IB of the Income-tax Act, in sub-section (4), the words, figures and letters "or section 206AB" shall be omitted.

Insertion of
new section
194R.

59. After section 194Q of the Income-tax Act, the following section shall be inserted with effect from the 1st day of July, 2022, namely:—

Deduction of
tax on benefit
or perquisite
in respect of
business or
profession.

'194R. (1) Any person responsible for providing to a resident, any benefit or perquisite, whether convertible into money or not, arising from business or the exercise of a profession, by such resident, shall, before providing such benefit or perquisite, as the case may be, to such resident, ensure that tax has been deducted in respect of such benefit or perquisite at the rate of ten per cent. of the value or aggregate of value of such benefit or perquisite:

Provided that in a case where the benefit or perquisite, as the case may be, is wholly in kind or partly in cash and partly in kind but such part in cash is not sufficient to meet the liability of deduction of tax in respect of whole of such benefit or perquisite, the person responsible for providing such benefit or perquisite shall, before releasing the benefit or perquisite, ensure that tax required to be deducted has been paid in respect of the benefit or perquisite:

Provided further that the provisions of this section shall not apply in case of a resident where the value or aggregate of value of the benefit or perquisite provided or likely to be provided to such resident during the financial year does not exceed twenty thousand rupees:

Provided also that the provisions of this section shall not apply to a person being an individual or a Hindu undivided family, whose total sales, gross receipts or turnover does not exceed one crore rupees in case of business or fifty lakh rupees in case of profession, during the financial year immediately preceding the financial year in which such benefit or perquisite, as the case may be, is provided by such person.

(2) If any difficulty arises in giving effect to the provisions of this section, the Board may, with the previous approval of the Central Government, issue guidelines for the purpose of removing the difficulty.

(3) Every guideline issued by the Board under sub-section (2) shall, as soon as may be after it is issued, be laid before each House of Parliament, and shall be binding on the income-tax authorities and on the person providing any such benefit or perquisite.

Explanation.—For the purposes of this section, the expression "person responsible for providing" means the person providing such benefit or perquisite, or in case of a company, the company itself including the principal officer thereof.'

Insertion of
new section
194S.

60. After section 194R of the Income-tax Act, the following section shall be inserted with effect from the 1st day of July, 2022, namely:—

Payment on
transfer of
virtual digital
asset.

'194S. (1) Any person responsible for paying to any resident any sum by way of consideration for transfer of a virtual digital asset, shall, at the time of credit of such sum to the account of the resident or at the time of payment of such sum by any mode, whichever is earlier, deduct an amount equal to one per cent. of such sum as income-tax thereon:

Provided that in a case where the consideration for transfer of virtual digital asset is—

(a) wholly in kind or in exchange of another virtual digital asset, where there is no part in cash; or

(b) partly in cash and partly in kind but the part in cash is not sufficient to meet the liability of deduction of tax in respect of whole of such transfer,

the person responsible for paying such consideration shall, before releasing the consideration, ensure that tax required to be deducted has been paid in respect of such consideration for the transfer of virtual digital asset.

(2) The provisions of sections 203A and 206AB shall not apply to a specified person.

(3) Notwithstanding anything contained in sub-section (1), no tax shall be deducted in a case, where—

(a) the consideration is payable by a specified person and the value or aggregate value of such consideration does not exceed fifty thousand rupees during the financial year; or

(b) the consideration is payable by any person other than a specified person and the value or aggregate value of such consideration does not exceed ten thousand rupees during the financial year.

(4) Notwithstanding anything contained in section 194-O, in case of a transaction to which the provisions of the said section are also applicable along with the provisions of this section, then, tax shall be deducted under sub-section (1).

(5) Where any sum referred to in sub-section (1) is credited to any account, whether called "Suspense Account" or by any other name, in the books of account of the person liable to pay such sum, such credit of the sum shall be deemed to be the credit of such sum to the account of the payee and the provisions of this section shall apply accordingly.

(6) If any difficulty arises in giving effect to the provisions of this section, the Board may, with the prior approval of the Central Government, issue guidelines for the purposes of removing the difficulty.

(7) Every guideline issued by the Board under sub-section (6) shall be laid before each House of Parliament, and shall be binding on the income-tax authorities and on the person responsible for paying the consideration on transfer of such virtual digital asset.

Explanation.—For the purposes of this section "specified person" means a person,—

(a) being an individual or a Hindu undivided family, whose total sales, gross receipts or turnover from the business carried on by him or profession exercised by him does not exceed one crore rupees in case of business or fifty lakh rupees in case of profession, during the financial year immediately preceding the financial year in which such virtual digital asset is transferred;

(b) being an individual or a Hindu undivided family, not having any income under the head "Profits and gains of business or profession".

61. In section 201 of the Income-tax Act, in sub-section (1A), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that where an order is made by the Assessing Officer for the default under sub-section (1), the interest shall be paid by the person in accordance with such order."

Amendment
of section
201.

Amendment
of section
206AB.

62. In section 206AB of the Income-tax Act,—

(a) in sub-section (1),—

(i) for the figures, letters and word "194LBC or 194N", the figures, letters and word "194-IA, 194-IB, 194LBC, 194M or 194N" shall be substituted;

(ii) the brackets and words "(hereafter referred to as deductee)" shall be omitted;

(b) in sub-section (3), for the portion beginning with the words "filed the returns of income" and ending with the words "each of these two previous years:", the following shall be substituted, namely:—

"furnished the return of income for the assessment year relevant to the previous year immediately preceding the financial year in which tax is required to be deducted, for which the time limit for furnishing the return of income under sub-section (1) of section 139 has expired and the aggregate of tax deducted at source and tax collected at source in his case is rupees fifty thousand or more in the said previous year:".

Amendment
of section
206C.

63. In section 206C of the Income-tax Act, in sub-section (7), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that where an order is made by the Assessing Officer for the default under sub-section (6A), the interest shall be paid by the person in accordance with such order:".

Amendment
of section
206CCA.

64. In section 206CCA of the Income-tax Act,—

(a) in sub-section (1), the brackets and words "(hereafter referred to as collectee)" shall be omitted;

(b) in sub-section (3), for the portion beginning with the words "filed the returns of income" and ending with the words "each of these two previous years:", the following shall be substituted, namely:—

"furnished the return of income for the assessment year relevant to the previous year immediately preceding the financial year in which tax is required to be collected, for which the time limit for furnishing the return of income under sub-section (1) of section 139 has expired and the aggregate of tax deducted at source and tax collected at source in his case is rupees fifty thousand or more in the said previous year:".

Amendment
of section
234A.

65. In section 234A of the Income-tax Act, in sub-section (1),—

(i) after the words, brackets and figure "or sub-section (4)", the words, brackets, figure and letter "or sub-section (8A)" shall be inserted;

(ii) for *Explanation 2*, the following *Explanation* shall be substituted, namely:—

Explanation 2.—In this sub-section,—

(i) "tax on total income as determined under sub-section (1) of section 143" shall not include the additional income-tax, if any, payable under section 140B or section 143; and

(ii) tax on the total income determined under regular assessment shall not include the additional income-tax payable under section 140B.'.

Amendment
of section
234B.

66. In section 234B of the Income-tax Act, in sub-section (1), for *Explanation 3*, the following *Explanation* shall be substituted, namely:—

'Explanation 3.—In Explanation 1 and in sub-section (3),—

(i) "tax on total income as determined under sub-section (1) of section 143" shall not include the additional income-tax, if any, payable under section 140B or section 143; and

(ii) tax on the total income determined under such regular assessment shall not include the additional income-tax payable under section 140B.'

67. After section 239 of the Income-tax Act, the following section shall be inserted, namely:—

Insertion of new section 239A.

"239A. (1) Where under an agreement or other arrangement, in writing, the tax deductible on any income, other than interest, under section 195 is to be borne by the person by whom the income is payable, and such person having paid such tax to the credit of the Central Government claims that no tax was required to be deducted on such income, may, within a period of thirty days from the date of payment of such tax, file an application before the Assessing Officer for refund of such tax in such form and such manner as may be prescribed.

Refund for denying liability to deduct tax in certain cases.

(2) The Assessing Officer shall, by an order in writing, allow or reject the application:

Provided that no application under sub-section (1) shall be rejected unless an opportunity of being heard has been given to the applicant.

(3) The Assessing Officer may, before passing an order under sub-section (2), make such inquiry as he considers necessary.

(4) The order under sub-section (2) shall be passed within six months from the end of the month in which application under sub-section (1) is received."

68. In section 245MA of the Income-tax Act, after sub-section (2), the following sub-section shall be inserted, namely:—

Amendment of section 245MA.

"(2A) Notwithstanding anything contained in section 144C, upon receipt of the order of the Dispute Resolution Committee under this section, the Assessing Officer shall,—

(a) in a case where the specified order is a draft of the proposed order of assessment under sub-section (1) of section 144C, pass an order of assessment, reassessment or recomputation; or

(b) in any other case, modify the order of assessment, reassessment or recomputation,

in conformity with the directions contained in the order of the Dispute Resolution Committee within a period of one month from the end of the month in which such order is received."

69. In section 246A of the Income-tax Act, in sub-section (1), after clause (i), the following clause shall be inserted, namely:—

Amendment of section 246A.

"(ia) an order made under section 239A;"

70. In section 248 of the Income-tax Act, the following proviso shall be inserted, namely:—

Amendment of section 248.

"Provided that no appeal shall be filed where tax is paid to the credit of the Central Government on or after the 1st day of April, 2022."

- Amendment of section 253. **71.** In section 253 of the Income-tax Act, in sub-section (9), in the proviso, for the figures "2022", the figures "2024" shall be substituted.
- Amendment of section 255. **72.** In section 255 of the Income-tax Act, in sub-section (8), in the proviso, for the figures "2023", the figures "2024" shall be substituted.
- Amendment of section 263. **73.** In section 263 of the Income-tax Act, in sub-section (I),—
- (a) after the words "Assessing Officer" wherever they occur, the words "or the Transfer Pricing Officer, as the case may be," shall be inserted;
- (b) for the words "including an order enhancing or modifying the assessment, or cancelling the assessment and directing a fresh assessment", the following shall be substituted, namely:—
- "including,—
- (i) an order enhancing or modifying the assessment or cancelling the assessment and directing a fresh assessment; or
- (ii) an order modifying the order under section 92CA; or
- (iii) an order cancelling the order under section 92CA and directing a fresh order under the said section.";
- (c) in *Explanation 1*, in clause (a), after sub-clause (ii), the following sub-clause shall be inserted, namely:—
- "(iii) an order under section 92CA by the Transfer Pricing Officer;"
- (d) after *Explanation 2*, the following *Explanation* shall be inserted, namely:—
- '*Explanation 3.*—For the purposes of this section, "Transfer Pricing Officer" shall have the same meaning as assigned to it in the *Explanation* to section 92CA.'
- Amendment of section 271AAB. **74.** In section 271AAB of the Income-tax Act,—
- (a) in sub-section (I), in the opening portion, after the words "The Assessing Officer", the words and brackets "or the Commissioner (Appeals)" shall be inserted;
- (b) in sub-section (IA), in the opening portion, after the words "The Assessing Officer", the words and brackets "or the Commissioner (Appeals)" shall be inserted;
- (c) in the *Explanation*, in clause (a), for the words, figures and letter "under section 153A", the words, figures and letter "under section 148 or under section 153A, as the case may be," shall be substituted and shall be deemed to have been substituted with effect from 1st April, 2021.
- Amendment of section 271AAC. **75.** In section 271AAC of the Income-tax Act, in sub-section (I), after the words "The Assessing Officer", the words and brackets "or the Commissioner (Appeals)" shall be inserted.
- Amendment of section 271AAD. **76.** In section 271AAD of the Income-tax Act,—
- (i) in sub-section (I), in the long line, after the words "the Assessing Officer", the words and brackets "or the Commissioner (Appeals)," shall be inserted;
- (ii) in sub-section (2), after the words "the Assessing Officer", the words and brackets "or the Commissioner (Appeals)" shall be inserted.
- Insertion of new section 271AAE. **77.** After section 271AAD of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2023, namely:—

"271AAE. Without prejudice to any other provision of this Chapter, if during any proceedings under this Act, it is found that a person, being any fund or institution referred to in sub-clause (iv) or any trust or institution referred to in sub-clause (v) or any university or other educational institution referred to in sub-clause (vi) or any hospital or other medical institution referred to in sub-clause (via) of clause (23C) of section 10, or any trust or institution referred to in section 11 has violated the provisions of the twenty-first proviso to clause (23C) of section 10, or clause (c) of sub-section (1) of section 13, as the case may be, the Assessing Officer may direct that such person shall pay by way of penalty—

Benefits to related persons.

(a) a sum equal to the aggregate amount of income applied, directly or indirectly, by such person, for the benefit of any person referred to in sub-section (3) of section 13, where the violation is noticed for the first time during any previous year; and

(b) a sum equal to two hundred per cent. of the aggregate amount of income of such person applied, directly or indirectly, by that person, for the benefit of any person referred to in sub-section (3) of section 13, where violation is noticed again in any subsequent previous year."

78. In section 271C of the Income-tax Act, in sub-section (1), in clause (b), in sub-clause (ii), the word "second" shall be omitted.

Amendment of section 271C.

79. In section 272A of the Income-tax Act, in sub-section (2), in the long line, for the words "one hundred rupees", the words "five hundred rupees" shall be substituted.

Amendment of section 272A.

80. In section 276AB of the Income-tax Act, after the proviso, the following proviso shall be inserted, namely:—

Amendment of section 276AB.

"Provided further that no proceeding under this section shall be initiated on or after the 1st day of April, 2022."

81. In section 276B of the Income-tax Act, in clause (b), in sub-clause (ii), the word "second" shall be omitted.

Amendment of section 276B.

82. In section 276CC of the Income-tax Act, in the proviso, in clause (ii), in sub-clause (a), after the words "expiry of the assessment year", the words, brackets, figures and letter "or a return is furnished by him under sub-section (8A) of section 139 within the time provided in that sub-section" shall be inserted.

Amendment of section 276CC.

83. In section 278A of the Income-tax Act, after the word, figures and letter "section 276B", the words, figures and letters "or section 276BB" shall be inserted.

Amendment of section 278A.

84. In section 278AA of the Income-tax Act, after the words, figures and letter "or section 276B", the words, figures and letters "or section 276BB" shall be inserted.

Amendment of section 278AA.

85. For section 285B of the Income-tax Act, the following section shall be substituted, namely:—

Substitution of new section for section 285B.

'285B. Any person carrying on the production of a cinematograph film or engaged in any specified activity, or both, during the whole or any part of any financial year shall, in respect of the period during which such production or specified activity is carried on by him in such financial year, furnish within the prescribed period, a statement in the prescribed form to the prescribed income-tax authority in the prescribed manner, containing particulars of all payments of over fifty thousand rupees in the aggregate made by him or due from him to each such person as is engaged by him in such production or specified activity.

Submission of statements by producers of cinematograph films or persons engaged in specified activity.

Explanation.—For the purposes of this section, "specified activity" means any event management, documentary production, production of programmes for telecasting on television or over the top platforms or any other similar platform, sports event management, other performing arts or any other activity as the Central Government may, by notification in the Official Gazette, specify in this behalf.¹.

CHAPTER IV

INDIRECT TAXES

Customs

- Amendment of section 2. **86.** In the Customs Act, 1962 (hereinafter referred to as the Customs Act), in section 2, 52 of 1962. in clause (34), after the words "Principal Commissioner of Customs or Commissioner of Customs", the words and figure "under section 5" shall be inserted.
- Substitution of new section for section 3. **87.** For section 3 of the Customs Act, the following section shall be substituted, namely:—
- Classes of officers of customs. "3. There shall be the following classes of officers of customs, namely:—
- (a) Principal Chief Commissioner of Customs or Principal Chief Commissioner of Customs (Preventive) or Principal Director General of Revenue Intelligence;
- (b) Chief Commissioner of Customs or Chief Commissioner of Customs (Preventive) or Director General of Revenue Intelligence;
- (c) Principal Commissioner of Customs or Principal Commissioner of Customs (Preventive) or Principal Additional Director General of Revenue Intelligence or Principal Commissioner of Customs (Audit);
- (d) Commissioner of Customs or Commissioner of Customs (Preventive) or Additional Director General of Revenue Intelligence or Commissioner of Customs (Audit);
- (e) Principal Commissioner of Customs (Appeals);
- (f) Commissioner of Customs (Appeals);
- (g) Additional Commissioner of Customs or Additional Commissioner of Customs (Preventive) or Additional Director of Revenue Intelligence or Additional Commissioner of Customs (Audit);
- (h) Joint Commissioner of Customs or Joint Commissioner of Customs (Preventive) or Joint Director of Revenue Intelligence or Joint Commissioner of Customs (Audit);
- (i) Deputy Commissioner of Customs or Deputy Commissioner of Customs (Preventive) or Deputy Director of Revenue Intelligence or Deputy Commissioner of Customs (Audit);
- (j) Assistant Commissioner of Customs or Assistant Commissioner of Customs (Preventive) or Assistant Director of Revenue Intelligence or Assistant Commissioner of Customs (Audit);
- (k) such other class of officers of customs as may be appointed for the purposes of this Act."
- Amendment of section 5. **88.** In section 5 of the Customs Act,—
- (a) after sub-section (I), the following sub-sections shall be inserted, namely:—
- "(IA) Without prejudice to the provisions contained in sub-section (I), the Board may, by notification, assign such functions as it may deem fit, to an officer of customs, who shall be the proper officer in relation to such functions.

(1B) Within their jurisdiction assigned by the Board, the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may, by order, assign such functions, as he may deem fit, to an officer of customs, who shall be the proper officer in relation to such functions.”;

(b) after sub-section (3), the following sub-sections shall be inserted, namely:—

“(4) In specifying the conditions and limitations referred to in sub-section (1), and in assigning functions under sub-section (1A), the Board may consider any one or more of the following criteria, including, but not limited to—

- (a) territorial jurisdiction;
- (b) persons or class of persons;
- (c) goods or class of goods;
- (d) cases or class of cases;
- (e) computer assigned random assignment;
- (f) any other criterion as the Board may, by notification, specify.

(5) The Board may, by notification, wherever necessary or appropriate, require two or more officers of customs (whether or not of the same class) to have concurrent powers and functions to be performed under this Act.”.

89. In section 14 of the Customs Act, in sub-section (1), in the second proviso, after clause (iii), the following clause shall be inserted, namely:—

Amendment
of section 14.

“(iv) the additional obligations of the importer in respect of any class of imported goods and the checks to be exercised, including the circumstances and manner of exercising thereof, as the Board may specify, where, the Board has reason to believe that the value of such goods may not be declared truthfully or accurately, having regard to the trend of declared value of such goods or any other relevant criteria:”.

90. In section 28E of the Customs Act,—

Amendment of
section 28E.

- (a) in clause (c), the *Explanation* shall be omitted;
- (b) clause (h) shall be omitted.

91. In section 28H of the Customs Act,—

Amendment of
section 28H.

(a) in sub-section (1), after the words “an application in such form and in such manner”, the words “and accompanied by such fee” shall be inserted;

(b) sub-section (3) shall be omitted;

(c) in sub-section (4), for the words “within thirty days from the date of the application”, the words “at any time before an advance ruling is pronounced” shall be substituted.

92. In section 28-I of the Customs Act, in sub-section (7), the words “by the Members” shall be omitted.

Amendment of
section 28-I.

93. In section 28J of the Customs Act, for sub-section (2), the following sub-section shall be substituted, namely:—

Amendment
of section 28J.

“(2) The advance ruling referred to in sub-section (1) shall remain valid for three years or till there is a change in law or facts on the basis of which the advance ruling has been pronounced, whichever is earlier:

Provided that in respect of any advance ruling in force on the date on which the Finance Bill, 2022 receives the assent of the President, the said period of three years shall be reckoned from the date on which the said Finance Bill receives the assent of the President.”.

Insertion of new section 110AA.

94. After section 110A of the Customs Act, the following section shall be inserted, namely:—

Action subsequent to inquiry, investigation or audit or any other specified purpose.

“110AA. Where in pursuance of any proceeding, in accordance with Chapter XIII or this Chapter, if an officer of customs has reasons to believe that—

(a) any duty has been short-levied, not levied, short-paid or not paid in a case where assessment has already been made;

(b) any duty has been erroneously refunded;

(c) any drawback has been erroneously allowed; or

(d) any interest has been short-levied, not levied, short-paid or not paid, or erroneously refunded,

then such officer of customs shall, after causing inquiry, investigation, or as the case may be, audit, transfer the relevant documents, along with a report in writing—

(i) to the proper officer having jurisdiction, as assigned under section 5 in respect of assessment of such duty, or to the officer who allowed such refund or drawback; or

(ii) in case of multiple jurisdictions, to an officer of customs to whom such matter is assigned by the Board, in exercise of the powers conferred under section 5,

and thereupon, power exercisable under sections 28, 28AAA or Chapter X, shall be exercised by such proper officer or by an officer to whom the proper officer is subordinate in accordance with sub-section (2) of section 5.”

Insertion of new section 135AA.

95. After section 135A of the Customs Act, the following section shall be inserted, namely:—

Protection of data.

‘135AA. (1) If a person publishes any information, that is furnished to customs by an exporter or importer under this Act, relating to the value or classification or quantity of goods entered for export from India, or import into India, along with the identity of the persons involved or in a manner that leads to disclosure of such identity, unless required so to do under any law for the time being in force or by specific authorisation of such exporter or importer, he shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to fifty thousand rupees, or with both.

(2) Nothing contained in this section shall apply to—

(a) any publication made by or on behalf of the Central Government;

(b) data sourced from any publication made by or on behalf of the Central Government for analysis of trends in India's international trade and dissemination thereof.

Explanation.—For the purposes of this section, the expression “publishes” includes reproducing the information in printed or electronic form and making it available for the public.’

Amendment of section 137.

96. In section 137 of the Customs Act, in sub-section (1), after the words, figures and letter “or section 135A”, the words, figures and letters “or section 135AA” shall be inserted.

Validation of certain actions taken under Customs Act.

97. Notwithstanding anything contained in any judgment, decree or order of any court, tribunal, or other authority, or in the provisions of the Customs Act, 1962 (hereinafter referred to as the Customs Act),—

(i) anything done or any duty performed or any action taken or purported to have been taken or done under Chapters V, VAA, VI, IX, X, XI, XII, XIII, XIV, XVI and XVII of the Customs Act, as it stood prior to its amendment by this Act, shall be deemed to have been validly done or performed or taken;

(ii) any notification issued under the Customs Act for appointing or assigning functions to any officer shall be deemed to have been validly issued for all purposes, including for the purposes of section 6;

(iii) for the purposes of this section, sections 2, 3 and 5 of the Customs Act, as amended by this Act, shall have and shall always be deemed to have effect for all purposes as if the provisions of the Customs Act, as amended by this Act, had been in force at all material times.

Explanation. — For the purposes of this section, it is hereby clarified that any proceeding arising out of any action taken under this section and pending on the date of commencement of this Act shall be disposed of in accordance with the provisions of the Customs Act, as amended by this Act.

Customs Tariff

51 of 1975. **98.** In the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), the First Schedule shall,— Amendment of First Schedule.

(a) be amended in the manner specified in the Second Schedule;

(b) with effect from the 1st May, 2022, be also amended in the manner specified in the Third Schedule.

Excise

1 of 1944. **99.** In the Central Excise Act, 1944 (hereinafter referred to as the Central Excise Act), the Fourth Schedule shall, with effect from the 1st May, 2022, be amended in the manner specified in the Fourth Schedule. Amendment of Fourth Schedule.

Central Goods and Services Tax

12 of 2017. **100.** In the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the Central Goods and Services Tax Act), in section 16, — Amendment of section 16.

(a) in sub-section (2),—

(i) after clause (b), the following clause shall be inserted, namely:—

“(ba) the details of input tax credit in respect of the said supply communicated to such registered person under section 38 has not been restricted;”;

(ii) in clause (c), the words, figures and letter “or section 43A” shall be omitted;

(b) in sub-section (4), for the words and figures “due date of furnishing of the return under section 39 for the month of September”, the words “thirtieth day of November” shall be substituted.

101. In section 29 of the Central Goods and Services Tax Act, in sub-section (2),— Amendment of section 29.

(a) in clause (b), for the words “returns for three consecutive tax periods”, the words “the return for a financial year beyond three months from the due date of furnishing the said return” shall be substituted;

(b) in clause (c), for the words “a continuous period of six months”, the words “such continuous tax period as may be prescribed” shall be substituted.

102. In section 34 of the Central Goods and Services Tax Act, in sub-section (2), for the word “September”, the words “the thirtieth day of November” shall be substituted. Amendment of section 34.

Amendment
of section 37.

103. In section 37 of the Central Goods and Services Tax Act,—

(a) in sub-section (1), —

(i) after the words “shall furnish, electronically,”, the words “subject to such conditions and restrictions and” shall be inserted;

(ii) for the words “shall be communicated to the recipient of the said supplies within such time and in such manner as may be prescribed”, the words “shall, subject to such conditions and restrictions, within such time and in such manner as may be prescribed, be communicated to the recipient of the said supplies” shall be substituted;

(iii) the first proviso shall be omitted;

(iv) in the second proviso, for the words “Provided further that”, the words “Provided that” shall be substituted;

(v) in the third proviso, for the words “Provided also that”, the words “Provided further that” shall be substituted;

(b) sub-section (2) shall be omitted;

(c) in sub-section (3),—

(i) the words and figures “and which have remained unmatched under section 42 or section 43” shall be omitted;

(ii) in the first proviso, for the words and figures “furnishing of the return under section 39 for the month of September”, the words “the thirtieth day of November” shall be substituted;

(d) after sub-section (3), the following sub-section shall be inserted, namely:—

“(4) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period, if the details of outward supplies for any of the previous tax periods has not been furnished by him:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies under sub-section (1), even if he has not furnished the details of outward supplies for one or more previous tax periods. ”.

Substitution of
new section
for section 38.

104. For section 38 of the Central Goods and Services Tax Act, the following section shall be substituted, namely:—

Communication
of details of
inward supplies
and input tax
credit.

“38. (1) The details of outward supplies furnished by the registered persons under sub-section (1) of section 37 and of such other supplies as may be prescribed, and an auto-generated statement containing the details of input tax credit shall be made available electronically to the recipients of such supplies in such form and manner, within such time, and subject to such conditions and restrictions as may be prescribed.

(2) The auto-generated statement under sub-section (1) shall consist of—

(a) details of inward supplies in respect of which credit of input tax may be available to the recipient; and

(b) details of supplies in respect of which such credit cannot be availed, whether wholly or partly, by the recipient, on account of the details of the said supplies being furnished under sub-section (1) of section 37,—

(i) by any registered person within such period of taking registration as may be prescribed; or

(ii) by any registered person, who has defaulted in payment of tax and where such default has continued for such period as may be prescribed; or

(iii) by any registered person, the output tax payable by whom in accordance with the statement of outward supplies furnished by him under the said sub-section during such period, as may be prescribed, exceeds the output tax paid by him during the said period by such limit as may be prescribed; or

(iv) by any registered person who, during such period as may be prescribed, has availed credit of input tax of an amount that exceeds the credit that can be availed by him in accordance with clause (a), by such limit as may be prescribed; or

(v) by any registered person, who has defaulted in discharging his tax liability in accordance with the provisions of sub-section (12) of section 49 subject to such conditions and restrictions as may be prescribed; or

(vi) by such other class of persons as may be prescribed. ”.

105. In section 39 of the Central Goods and Services Tax Act,—

Amendment
of section 39.

(a) in sub-section (5), for the word “twenty”, the word “thirteen” shall be substituted;

(b) in sub-section (7), for the first proviso, the following proviso shall be substituted, namely:—

“Provided that every registered person furnishing return under the proviso to sub-section (1) shall pay to the Government, in such form and manner, and within such time, as may be prescribed,—

(a) an amount equal to the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month; or

(b) in lieu of the amount referred to in clause (a), an amount determined in such manner and subject to such conditions and restrictions as may be prescribed. ”;

(c) in sub-section (9), —

(i) for the words and figures “Subject to the provisions of sections 37 and 38, if”, the word “Where” shall be substituted;

(ii) in the proviso, for the words “the due date for furnishing of return for the month of September or second quarter”, the words “the thirtieth day of November” shall be substituted;

(d) in sub-section (10), for the words “has not been furnished by him”, the following shall be substituted, namely:—

“or the details of outward supplies under sub-section (1) of section 37 for the said tax period has not been furnished by him:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return, even if he has not furnished the returns for one or more previous tax periods or has not furnished the details of outward supplies under sub-section (1) of section 37 for the said tax period. ”.

Substitution of new section for section 41.

106. For section 41 of the Central Goods and Services Tax Act, the following section shall be substituted, namely:—

Availment of input tax credit.

“41. (1) Every registered person shall, subject to such conditions and restrictions as may be prescribed, be entitled to avail the credit of eligible input tax, as self-assessed, in his return and such amount shall be credited to his electronic credit ledger.

(2) The credit of input tax availed by a registered person under sub-section (1) in respect of such supplies of goods or services or both, the tax payable whereon has not been paid by the supplier, shall be reversed along with applicable interest, by the said person in such manner as may be prescribed:

Provided that where the said supplier makes payment of the tax payable in respect of the aforesaid supplies, the said registered person may re-avail the amount of credit reversed by him in such manner as may be prescribed.”

Omission of sections 42, 43 and 43A.

107. Sections 42, 43 and 43A of the Central Goods and Services Tax Act shall be omitted.

Amendment of section 47.

108. In section 47 of the Central Goods and Services Tax Act, in sub-section (1),—

(a) the words “or inward” shall be omitted;

(b) the words and figures “or section 38” shall be omitted;

(c) after the words and figures “section 39 or section 45”, the words and figures “or section 52” shall be inserted.

Amendment of section 48.

109. In section 48 of the Central Goods and Services Tax Act, in sub-section (2), the words and figures “, the details of inward supplies under section 38” shall be omitted.

Amendment of section 49.

110. In section 49 of the Central Goods and Services Tax Act,—

(a) in sub-section (2), the words, figures and letter “or section 43A” shall be omitted;

(b) in sub-section (4), after the words “subject to such conditions”, the words “and restrictions” shall be inserted;

(c) for sub-section (10), the following sub-section shall be substituted, namely:—

“(10) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under this Act, to the electronic cash ledger for,—

(a) integrated tax, central tax, State tax, Union territory tax or cess; or

(b) integrated tax or central tax of a distinct person as specified in sub-section (4) or, as the case may be, sub-section (5) of section 25,

in such form and manner and subject to such conditions and restrictions as may be prescribed and such transfer shall be deemed to be a refund from the electronic cash ledger under this Act:

Provided that no such transfer under clause (b) shall be allowed if the said registered person has any unpaid liability in his electronic liability register.”;

(d) after sub-section (11), the following sub-section shall be inserted, namely:—

“(12) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council, subject to such conditions and restrictions, specify such maximum proportion of output tax liability under this Act or under the Integrated Goods and Services Tax Act, 2017 which may be discharged through the electronic credit ledger by a registered person or a class of registered persons, as may be prescribed.”

111. In section 50 of the Central Goods and Services Tax Act, for sub-section (3), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017, namely:—

Amendment of section 50.

“(3) Where the input tax credit has been wrongly availed and utilised, the registered person shall pay interest on such input tax credit wrongly availed and utilised, at such rate not exceeding twenty-four per cent. as may be notified by the Government, on the recommendations of the Council, and the interest shall be calculated, in such manner as may be prescribed.”.

112. In section 52 of the Central Goods and Services Tax Act, in sub-section (6), in the proviso, for the words “due date for furnishing of statement for the month of September”, the words “thirtieth day of November” shall be substituted.

Amendment of section 52.

113. In section 54 of the Central Goods and Services Tax Act, —

Amendment of section 54.

(a) in sub-section (1), in the proviso, for the words and figures “the return furnished under section 39 in such”, the words “such form and” shall be substituted;

(b) in sub-section (2), for the words “six months”, the words “two years” shall be substituted;

(c) in sub-section (10), the words, brackets and figure “under sub-section (3)” shall be omitted;

(d) in the *Explanation*, in clause (2), after sub-clause (b), the following sub-clause shall be inserted, namely:—

“(ba) in case of zero-rated supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit where a refund of tax paid is available in respect of such supplies themselves, or as the case may be, the inputs or input services used in such supplies, the due date for furnishing of return under section 39 in respect of such supplies;”.

114. In section 168 of the Central Goods and Services Tax Act, in sub-section (2), the words, brackets and figures “sub-section (2) of section 38,” shall be omitted.

Amendment of section 168.

12 of 2017.

13 of 2017.

115. (1) The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G. S. R. 58(E), dated the 23rd January, 2018, issued by the Central Government on the recommendations of the Council, under section 146 of the Central Goods and Services Tax Act, 2017 read with section 20 of the Integrated Goods and Services Tax Act, 2017, shall stand amended and shall be deemed to have been amended retrospectively, in the manner specified in column (2) of the Fifth Schedule, on and from the date specified in column (3) of that Schedule.

Amendment of notification issued under section 146 of Central Goods and Services Tax Act read with section 20 of Integrated Goods and Services Tax Act, retrospectively.

12 of 2017.

13 of 2017.

(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notification referred to in the said sub-section with retrospective effect as if the Central Government had the power to amend the said notification under section 146 of the Central Goods and Services Tax Act, 2017 read with section 20 of the Integrated Goods and Services Tax Act, 2017, retrospectively, at all material times.

12 of 2017.

116. (1) The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G. S. R. 661(E), dated the 28th June, 2017, issued by the Central Government on the recommendations of the Council, under sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of the Central Goods and Services Tax Act, 2017, shall stand amended and shall be deemed to have been amended retrospectively, in the manner specified in column (2) of the Sixth Schedule, on and from the date specified in column (3) of that Schedule.

Amendment of notification issued under sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of Central Goods and Services Tax Act, retrospectively.

(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notification referred to in the said sub-section with retrospective effect as if the Central Government had the power to amend the said

notification under sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of the Central Goods and Services Tax Act, 2017, retrospectively, at all material times. 12 of 2017.

Retrospective exemption from, or levy or collection of central tax in certain cases.

117. (1) Notwithstanding anything contained in the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G. S. R. 673(E), dated the 28th June, 2017 issued by the Central Government, on the recommendations of the Council, in exercise of the powers under sub-section (1) of section 9 of the Central Goods and Services Tax Act, 2017, no central tax shall be levied or collected in respect of supply of unintended waste generated during the production of fish meal (falling under heading 2301), except for fish oil, during the period commencing from the 1st day of July, 2017 and ending with the 30th day of September, 2019 (both days inclusive). 12 of 2017.

(2) No refund shall be made of all such tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

Retrospective effect to notification issued under sub-section (2) of section 7 of Central Goods and Services Tax Act.

118. (1) Subject to the provisions of sub-section (2), the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G. S. R. 746(E), dated the 30th September, 2019 issued by the Central Government, on the recommendations of the Council, in exercise of the powers under sub-section (2) of section 7 of the Central Goods and Services Tax Act, 2017, shall be deemed to have, and always to have, for all purposes, come into force on and from the 1st day of July, 2017. 12 of 2017.

(2) No refund shall be made of all such central tax which has been collected, but which would not have been so collected, had the notification referred to in sub-section (1) been in force at all material times.

Integrated Goods and Services Tax

Amendment of notification issued under section 20 of Integrated Goods and Services Tax Act, read with sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of Central Goods and Services Tax Act, retrospectively.

119. (1) The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G. S. R. 698(E), dated the 28th June, 2017, issued by the Central Government on the recommendations of the Council, under section 20 of the Integrated Goods and Services Tax Act, 2017 read with sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of the Central Goods and Services Tax Act, 2017, shall stand amended and shall be deemed to have been amended retrospectively, in the manner specified in column (2) of the Seventh Schedule, on and from the date specified in column (3) of that Schedule. 13 of 2017.

(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notification referred to in the said sub-section with retrospective effect as if the Central Government had the power to amend the said notification under section 20 of the Integrated Goods and Services Tax Act, 2017 read with sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of the Central Goods and Services Tax Act, 2017, retrospectively, at all material times. 12 of 2017.

Retrospective exemption from, or levy or collection of integrated tax in certain cases.

120. (1) Notwithstanding anything contained in the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G. S. R. 666(E), dated the 28th June, 2017 issued by the Central Government, on the recommendations of the Council, in exercise of the powers under sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017, no integrated tax shall be levied or collected in respect of supply of unintended waste generated during the production of fish meal (falling under heading 2301), except for fish oil, during the period commencing from the 1st day of July, 2017 and ending with the 30th day of September, 2019 (both days inclusive). 13 of 2017.

(2) No refund shall be made of all such tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

13 of 2017. 12 of 2017.	<p>121. (1) Subject to the provisions of sub-section (2), the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G. S. R. 745(E), dated the 30th September, 2019 issued by the Central Government on the recommendations of the Council, in exercise of the powers under clause (i) of section 20 of the Integrated Goods and Services Tax Act, 2017, read with sub-section (2) of section 7 of the Central Goods and Services Tax Act, 2017, shall be deemed to have, and always to have, for all purposes, come into force on and from the 1st day of July, 2017.</p> <p>(2) No refund shall be made of all such integrated tax which has been collected, but which would not have been so collected, had the notification referred to in sub-section (1) been in force at all material times.</p> <p style="text-align: center;"><i>Union Territory Goods and Services Tax</i></p> <p>122. (1) The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G. S. R. 747 (E), dated the 30th June, 2017, issued by the Central Government on the recommendations of the Council, under section 21 of the Union Territory Goods and Services Tax Act, 2017 read with sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of the Central Goods and Services Tax Act, 2017, shall stand amended and shall be deemed to have been amended retrospectively, in the manner specified in column (2) of the Eighth Schedule, on and from the date specified in column (3) of that Schedule.</p> <p>(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notification referred to in the said sub-section with retrospective effect as if the Central Government had the power to amend the said notification under section 21 of the Union Territory Goods and Services Tax Act, 2017 read with sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of the Central Goods and Services Tax Act, 2017, retrospectively, at all material times.</p> <p>123. (1) Notwithstanding anything contained in the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G. S. R. 710(E), dated the 28th June, 2017 issued by the Central Government, on the recommendations of the Council, in exercise of the powers under sub-section (1) of section 7 of the Union Territory Goods and Services Tax Act, 2017, no Union territory tax shall be levied or collected in respect of supply of unintended waste generated during the production of fish meal (falling under heading 2301), except for fish oil, during the period commencing from the 1st day of July, 2017 and ending with the 30th day of September, 2019 (both days inclusive).</p> <p>(2) No refund shall be made of all such tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.</p> <p>124. (1) Subject to the provisions of sub-section (2), the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G. S. R. 747(E), dated the 30th September, 2019 issued by the Central Government, on the recommendations of the Council, in exercise of the powers under clause (i) of section 21 of the Union Territory Goods and Services Tax Act, 2017, read with sub-section (2) of section 7 of the Central Goods and Services Tax Act, 2017, shall be deemed to have, and always to have, for all purposes, come into force on and from the 1st day of July, 2017.</p> <p>(2) No refund shall be made of all such Union territory tax which has been collected, but which would not have been so collected, had the notification referred to in sub-section (1) been in force at all material times.</p>	<p>Retrospective effect to notification issued under clause (i) of section 20 of Integrated Goods and Services Tax read with sub-section (2) of section 7 of Central Goods and Services Tax Act.</p> <p>Amendment of notification issued under section 21 of Union Territory Goods and Services Tax Act read with sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of Central Goods and Services Tax Act, retrospectively.</p> <p>Retrospective exemption from, or levy or collection of Union territory tax in certain cases.</p> <p>Retrospective effect to notification issued under clause (i) of section 21 of Union Territory Goods and Services Tax Act read with sub-section (2) of section 7 of Central Goods and Services Tax Act.</p>
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CHAPTER V

MISCELLANEOUS

PART I

AMENDMENTS TO THE RESERVE BANK OF INDIA ACT, 1934

Amendment
of Act 2 of
1934.

125. In the Reserve Bank of India Act, 1934,—

(a) in section 2, after clause (aⁱⁱⁱ), the following clause shall be inserted, namely:—

‘(a^{iv}) “bank note” means a bank note issued by the Bank, whether in physical or digital form, under section 22;’;

(b) after section 22, the following section shall be inserted, namely:—

“22A. Nothing contained in sections 24, 25, 27, 28 and 39 shall apply to the bank notes issued in digital form by the Bank. ”.

Non-
applicability
of certain
provisions to
digital form of
bank notes.

PART II

AMENDMENT TO THE FINANCE ACT, 2001

Amendment
of Seventh
Schedule.

126. In the Finance Act, 2001, the Seventh Schedule shall be amended in the manner specified in the Ninth Schedule.

14 of 2001.

THE FIRST SCHEDULE

(See section 2)

PART I

INCOME-TAX

Paragraph A

(I) In the case of every individual other than the individual referred to in items (II) and (III) of this Paragraph or Hindu undivided family or 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. 2,50,000	<i>Nil</i> ;
(2) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 2,50,000;
(3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs. 12,500 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(4) where the total income exceeds Rs. 10,00,000	Rs. 1,12,500 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

(II) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

Rates of income-tax

(1) where the total income does not exceed Rs. 3,00,000	<i>Nil</i> ;
(2) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 3,00,000;
(3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs. 10,000 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(4) where the total income exceeds Rs. 10,00,000	Rs. 1,10,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

(III) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,—

Rates of income-tax

(1) where the total income does not exceed Rs. 5,00,000	<i>Nil</i> ;
(2) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;

(3) where the total income exceeds Rs. 10,00,000	Rs. 1,00,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.
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Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A or the provision of section 115BAC of the Income-tax Act, shall be increased by a surcharge for the purposes of the Union, calculated, in the case of every individual or Hindu undivided family or 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,—

(a) having a total income (including the income by way of dividend or income under the provisions of section 111A and section 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(b) having a total income (including the income by way of dividend or income under the provisions of section 111A and section 112A of the Income-tax Act) exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(c) having a total income (excluding the income by way of dividend or income under the provisions of section 111A and section 112A of the Income-tax Act) exceeding two crore rupees but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax;

(d) having a total income (excluding the income by way of dividend or income under the provisions of section 111A and section 112A of the Income-tax Act) exceeding five crore rupees, at the rate of thirty-five per cent. of such income-tax; and

(e) having a total income (including the income by way of dividend or income under the provisions of section 111A and section 112A) exceeding two crore rupees but is not covered under clauses (c) and (d), shall be applicable at the rate of fifteen per cent. of such income-tax:

Provided that in case where the total income includes any income by way of dividend or income chargeable under section 111A and section 112A of the Income-tax Act, the rate of surcharge on the amount of income-tax computed in respect of that part of income shall not exceed fifteen per cent.:

Provided further that in the case of persons mentioned above having total income exceeding,—

(a) fifty lakh rupees but not exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(b) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(c) two crore rupees but does not exceed five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(d) five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees.

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 | 10 per cent. of the total income; |
| (2) where the total income exceeds
Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1,000 <i>plus</i> 20 per cent. of the amount
by which the total income exceeds
Rs. 10,000; |
| (3) where the total income exceeds
Rs. 20,000 | Rs. 3,000 <i>plus</i> 30 per cent. of the amount
by which the total income exceeds
Rs. 20,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every co-operative society, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every co-operative society mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income 30 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every firm, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every firm mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income 30 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every local authority, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every local authority mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—

(i) where its total turnover or the gross receipt in the previous year 2019-20 does not exceed four hundred crore rupees 25 per cent. of the total income;

(ii) other than that referred to in item (i) 30 per cent. of the total income.

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 Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961, but before the 1st day of April, 1976; or

(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976, and where such agreement has, in either case, been approved by the Central Government.

(ii) on the balance, if any, of the total income 40 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union calculated,—

(i) in the case of every domestic company,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax; and

(b) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax;

(ii) in the case of every company other than a domestic company,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of two per cent. of such income-tax; and

(b) having a total income exceeding ten crore rupees, at the rate of five per cent. of such income-tax:

Provided that in the case of every company having a total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every company having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

PART II

RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES

In every case in which under the provisions of sections 193, 194A, 194B, 194BB, 194D, 194LBA, 194LBB, 194LBC 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 the deduction at the following rates:—

	Rate of income-tax
1. In the case of a person other than a company—	
(a) where the person is resident in India—	
(i) on income by way of interest other than “Interest on securities”	10 per cent.;
(ii) on income by way of winnings from lotteries, puzzles, card games and other games of any sort	30 per cent.;
(iii) on income by way of winnings from horse races	30 per cent.;
(iv) on income by way of insurance commission	5 per cent.;
(v) on income by way of interest payable on—	10 per cent.;
(A) any debentures or securities for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act;	
(B) any debentures issued by a company where such debentures are listed on a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and any rules made thereunder;	
(C) any security of the Central or State Government;	
(vi) on any other income	10 per cent.;
(b) where the person is not resident in India—	
(i) in the case of a non-resident Indian—	
(A) on any investment income	20 per cent.;

<p>(B) on income by way of long-term capital gains referred to in section 115E or sub-clause (iii) of clause (c) of sub-section (1) of section 112</p>	10 per cent.;
<p>(C) on income by way of long-term capital gains referred to in section 112A exceeding one lakh rupees</p>	10 per cent.;
<p>(D) on other income by way of long-term capital gains [not being long-term capital gains referred to in clauses (33) and (36) of section 10]</p>	20 per cent.;
<p>(E) on income by way of short-term capital gains referred to in section 111A</p>	15 per cent.;
<p>(F) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)</p>	20 per cent.;
<p>(G) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India</p>	10 per cent.;
<p>(H) on income by way of royalty [not being royalty of the nature referred to in sub-item (b) (i) (G)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy</p>	10 per cent.;
<p>(I) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy</p>	10 per cent.;
<p>(J) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort</p>	30 per cent.;
<p>(K) on income by way of winnings from horse races</p>	30 per cent.;

(L) on the income by way of dividend	20 per cent.;
(M) on the whole of the other income	30 per cent.;
(ii) in the case of any other person—	
(A) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent.;
(B) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (IA) of section 115A of the Income-tax Act, to the Indian concern, in respect of any computer software referred to in the second proviso to sub-section (IA) of section 115A of the Income-tax Act, to a person resident in India	10 per cent.;
(C) on income by way of royalty [not being royalty of the nature referred to in sub-item (b) (ii) (B)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	10 per cent.;
(D) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	10 per cent.;
(E) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(F) on income by way of winnings from horse races	30 per cent.;
(G) on income by way of short-term capital gains referred to in section 111A	15 per cent.;
(H) on income by way of long-term capital gains referred to in sub-clause (iii) of clause (c) of sub-section (I) of section 112	10 per cent.;
(I) on income by way of long-term capital gains referred to in section 112A exceeding one lakh rupees	10 per cent.;

(J) on income by way of other long-term capital gains [not being long-term capital gains referred to in clauses (33) and (36) of section 10]	20 per cent. ;
(K) on income by way of dividend	20 per cent. ;
(L) on the whole of the other income	30 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”	10 per cent. ;
(ii) on income by way of winnings from lotteries, puzzles, card games and other games of any sort	30 per cent. ;
(iii) on income by way of winnings from horse races	30 per cent. ;
(iv) on any other income	10 per cent. ;
(b) where the company is not a domestic company—	
(i) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent. ;
(ii) on income by way of winnings from horse races	30 per cent. ;
(iii) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent. ;
(iv) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1976 where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India	10 per cent. ;
(v) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(iv)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
(A) where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976	50 per cent. ;
(B) where the agreement is made after the 31st day of March, 1976	10 per cent. ;

(vi) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—

(A) where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976 50 per cent.;

(B) where the agreement is made after the 31st day of March, 1976 10 per cent.;

(vii) on income by way of short-term capital gains referred to in section 111A 15 per cent.;

(viii) on income by way of long-term capital gains referred to in sub-clause (iii) of clause (c) of sub-section (1) of section 112 10 per cent.;

(ix) on income by way of long-term capital gains referred to in section 112A exceeding one lakh rupees 10 per cent.;

(x) on income by way of other long-term capital gains [not being long-term capital gains referred to in clauses (33) and (36) of section 10] 20 per cent.;

(xi) on income by way of dividend 20 per cent.;

(xii) on any other income 40 per cent.

Explanation.— For the purposes of item 1(b)(i) of this Part, "investment income" and "non-resident Indian" shall have the meanings assigned to them in Chapter XII-A of the Income-tax Act.

Surcharge on income-tax

The amount of income-tax deducted in accordance with the provisions of—

(i) item 1 of this Part, shall be increased by a surcharge, for the purposes of the Union,—

(a) in the case of every individual or Hindu undivided family or 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, being a non-resident, calculated,—

I. at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

II. at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed two crore rupees;

III. at the rate of twenty-five per cent. of such tax, where the income or the aggregate of such incomes (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds two crore rupees but does not exceed five crore rupees;

IV. at the rate of thirty-seven per cent. of such tax, where the income or the aggregate of such incomes (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds five crore rupees; and

V. at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds two crore rupees, but is not covered under sub-clauses III and IV:

Provided that in case where the total income includes any income chargeable under sections 111A, 112 and 112A of the Income-tax Act, the rate of surcharge on the amount of Income-tax deducted in respect of that part of income shall not exceed fifteen per cent.;

(b) in the case of every co-operative society, being a non-resident, calculated,—

I. at the rate of seven per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees;

II. at the rate of twelve per cent., where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees;

(c) in the case of every firm, being a non-resident, calculated at the rate of twelve per cent., where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(ii) Item 2 of this Part shall be increased by a surcharge, for the purposes of the Union, in the case of every company other than a domestic company, calculated,—

(a) at the rate of two per cent. of such income-tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees; and

(b) at the rate of five per cent. of such income-tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees.

PART III

RATES FOR CHARGING INCOME-TAX IN CERTAIN CASES, DEDUCTING INCOME-TAX FROM INCOME CHARGEABLE UNDER THE HEAD “SALARIES” AND COMPUTING “ADVANCE TAX”

In cases in which income-tax has to be charged under sub-section (4) of section 172 of the Income-tax Act or sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the said Act or deducted from, or paid on, from income chargeable under the head “Salaries” under section 192 of the said Act or deducted under section 194P of the said Act 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 Chapter XII or Chapter XII-A or income chargeable to tax under section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (IA) of section 161 or section 164 or section 164A or section 167B of the said Act at the rates as specified in that Chapter or section or surcharge, wherever applicable, on such “advance tax” in respect of any income chargeable to tax under section 115A or section 115AB or section 115AC or section 115ACA or section 115AD or section 115B or section 115BA or section 115BAA or section 115BAB or section 115BAD or section 115BB or section 115BBA or section 115BBC or section 115BBE or section 115BBF or section 115BBG or section 115BBH or section 115BBI or section 115E or section 115JB or section 115JC] shall be charged, deducted or computed at the following rate or rates:—

Paragraph A

(I) In the case of every individual other than the individual referred to in items (II) and (III) of this Paragraph or Hindu undivided family or 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. 2,50,000	<i>Nil</i> ;
(2) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 2,50,000;
(3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs. 12,500 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(4) where the total income exceeds Rs. 10,00,000	Rs. 1,12,500 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

(II) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

Rates of income-tax

(1) where the total income does not exceed Rs. 3,00,000	<i>Nil</i> ;
(2) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 3,00,000;
(3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs. 10,000 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(4) where the total income exceeds Rs. 10,00,000	Rs. 1,10,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

(III) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,—

Rates of income-tax

(1) where the total income does not exceed Rs. 5,00,000	<i>Nil</i> ;
(2) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(3) where the total income exceeds Rs. 10,00,000	Rs. 1,00,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A or the provisions of section 115BAC of the Income-tax Act, shall be increased by a surcharge for the purposes of the Union, calculated, in the case of every individual or Hindu undivided family or 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,—

(a) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(b) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding one crore rupees but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(c) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax;

(d) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax; and

(e) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees, but is not covered under clauses (c) and (d), shall be applicable at the rate of fifteen per cent. of such income-tax:

Provided that in case where the total income includes any income by way of dividend or income chargeable under section 111A, section 112 and section 112A of the Income-tax Act, the rate of surcharge on the amount of Income-tax computed in respect of that part of income shall not exceed fifteen per cent.:

Provided further that in case of an association of persons consisting of only companies as its members, the rate of surcharge on the amount of Income-tax shall not exceed fifteen per cent.:

Provided also that in the case of persons mentioned above having total income exceeding,—

(a) fifty lakh rupees but not exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(b) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(c) two crore rupees but does not exceed five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(d) five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees.

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	10 per cent. of the total income;
(2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000	Rs. 1,000 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 10,000;
(3) where the total income exceeds Rs. 20,000	Rs. 3,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 20,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purpose of the Union, calculated in the case of every co-operative society,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent., of such income-tax;

(b) having a total income exceeding ten crore rupees, at the rate of twelve per cent.:

Provided that in the case of every co-operative society having total income exceeding one crore rupees but not exceeding ten crore rupees the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every co-operative society having total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income 30 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every firm, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every firm mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income 30 per cent. ;

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every local authority, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every local authority mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—

(i) where its total turnover or the gross receipt in the previous year 2020-2021 does not exceed four hundred crore rupees 25 per cent. of the total income;

(ii) other than that referred to in item (i) 30 per cent. of the total income.

II. In the case of a company other than a domestic company,—

(i) on so much of the total income as consists of,— 50 per cent.;

(a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or

(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government;

(ii) on the balance, if any, of the total income 40 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union, calculated,—

(i) in the case of every domestic company,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax; and

(b) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax;

(ii) in the case of every company other than a domestic company,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of two per cent. of such income-tax; and

(b) having a total income exceeding ten crore rupees, at the rate of five per cent. of such income-tax:

Provided that in the case of every company having a total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every company having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

PART IV

[See section 2(13) (c)]

RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

Rule 1. —Agricultural income of the nature referred to in sub-clause (a) of clause (IA) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head “Income from other sources” and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (2) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-sections (3), (3A) and (4) of section 40A.

Rule 2. —Agricultural income of the nature referred to in sub-clause (b) or sub-clause (c) of clause (IA) of section 2 of the Income-tax Act [other than income derived from any building required as a dwelling-house by the receiver of the rent or revenue of the cultivator

or the receiver of rent-in-kind referred to in the said sub-clause (c)] shall be computed as if it were income chargeable to income-tax under that Act under the head “Profits and gains of business or profession” and the provisions of sections 30, 31, 32, 36, 37, 38, 40, 40A [other than sub-sections (3), (3A) and (4) thereof], 41, 43, 43A, 43B and 43C of the Income-tax Act shall, so far as may be, apply accordingly.

Rule 3. —Agricultural income of the nature referred to in sub-clause (c) of clause (IA) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling-house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c) shall be computed as if it were income chargeable to income-tax under that Act under the head “Income from house property” and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

Rule 4. —Notwithstanding anything contained in any other provisions of these rules, in a case—

(a) where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty per cent. of such income shall be regarded as the agricultural income of the assessee;

(b) where the assessee derives income from sale of centrifuged latex or cenex or latex based crepes (such as pale latex crepe) or brown crepes (such as estate brown crepe, re-milled crepe, smoked blanket crepe or flat bark crepe) or technically specified block rubbers manufactured or processed by him from rubber plants grown by him in India, such income shall be computed in accordance with rule 7A of the Income-tax Rules, 1962, and sixty-five per cent. of such income shall be regarded as the agricultural income of the assessee;

(c) where the assessee derives income from sale of coffee grown and manufactured by him in India, such income shall be computed in accordance with rule 7B of the Income-tax Rules, 1962, and sixty per cent. or seventy-five per cent., as the case may be, of such income shall be regarded as the agricultural income of the assessee.

Rule 5. —Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 6. —Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income:

Provided that where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

Rule 7. —Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 8. —(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2022, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the

previous years relevant to the assessment years commencing on the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020, or the 1st day of April, 2021, is a loss, then, for the purposes of sub-section (2) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2014, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2015, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2016, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2017, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2019, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2020 or the 1st day of April, 2021,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2020, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2021,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2021,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2022.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2023, or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the

1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022, is a loss, then, for the purposes of sub-section (10) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2015, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2016, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2017, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2019, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2020, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the or the 1st day of April, 2021 or the 1st day of April, 2022,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2021, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2022,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2022,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2023.

(3) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule (2) .

(4) Notwithstanding anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in the First Schedule to the Finance (No. 2) Act, 2014 (25 of 2014) or the First Schedule to the Finance Act, 2015 (20 of 2015) or the First Schedule to the Finance Act, 2016 (28 of 2016) or the First Schedule to the Finance Act, 2017 (7 of 2017) or the First Schedule to the Finance

Act, 2018 (13 of 2018) or the First Schedule of the Finance (No. 2) Act, 2019 (23 of 2019) or the First Schedule of the Finance Act, 2020 (12 of 2020) or the First Schedule of the Finance Act, 2021 (13 of 2021) shall be set off under sub-rule (1) or, as the case may be, sub-rule (2) .

Rule 9. —Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.

Rule 10. —The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

Rule 11. —For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

THE SECOND SCHEDULE

[See section 98(a)]

In the First Schedule to the Customs Tariff Act,—

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(1) in Chapter 15, for the entry in column (4) occurring against tariff item 1516 30 00, the entry “100%” shall be substituted;

(2) in Chapter 66, for the entry in column (4) occurring against all the tariff items of heading 6601, the entry “20%” shall be substituted;

(3) in Chapter 71, for the entry in column (4) occurring against all the tariff items of heading 7117, the entry “20% or Rs. 400 per kg., whichever is higher” shall be substituted;

(4) in Chapter 85,—

(i) for the entry in column (4) occurring against tariff items 8518 21 00, 8518 22 00, 8518 29 00, and 8518 30 00, the entry “20%” shall be substituted;

(ii) for tariff item 8524 11 00 and the entries relating thereto, the following shall be substituted, namely:—

“8524 11 00 - - Of liquid crystals 15% - ”;

(iii) for the entry in column (4) occurring against tariff item 8541 42 00, the entry “25%” shall be substituted;

(iv) for the entry in column (4) occurring against tariff item 8541 43 00, the entry “40%” shall be substituted;

(v) for the entry in column (4) occurring against tariff item 8541 49 00, the entry “40%” shall be substituted;

(5) in Chapter 90,—

(i) for the entry in column (4) occurring against tariff item 9028 30 10, the entry “25%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 9028 90 10, the entry “20%” shall be substituted.

THE THIRD SCHEDULE

[See section 98(b)]

In the First Schedule to the Customs Tariff Act,—

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(1) in Chapter 1, for the entry in column (4) occurring against tariff item 0101 21 00, the entry “Free” shall be substituted;

(2) in Chapter 3,—

(i) in heading 0306, for tariff item 0306 36 00 and the entries relating thereto, the following shall be substituted, namely:—

(1)	(2)	(3)	(4)	(5)
“0306 36	-- Other shrimps and prawns:			
0306 36 10	--- Scampi (<i>Macrobrachium spp.</i>)	kg.	30%	-
0306 36 20	--- Vannamei shrimp (<i>Litopenaeus vannamei</i>)	kg.	10%	-
0306 36 30	--- Indian white shrimp (<i>Fenneropenaeus indicus</i>)	kg.	30%	-
0306 36 40	--- Black tiger shrimp (<i>Penaeus monodon</i>)	kg.	10%	-
0306 36 50	--- Flower shrimp (<i>Penaeus semisulcatus</i>)	kg.	30%	-
0306 36 60	--- Artemia	kg.	5%	-
0306 36 90	--- Other	kg.	30%	-”;

(ii) for the entry in column (4) occurring against tariff item 0307 32 00, the entry “15%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 0307 43 20, the entry “15%” shall be substituted;

(3) in Chapter 5,—

(i) for the entry in column (4) occurring against tariff item 0508 00 10, the entry “Free” shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 0511 10 00, the entry “5%” shall be substituted;

(iii) in heading 0511, for tariff items 0511 91 10 to 0511 91 90, sub-heading 0511 99, tariff items 0511 99 11 and 0511 99 19, the following shall be substituted, namely:—

“0511 91 10	--- Fish nails	kg.	30%	-
0511 91 20	--- Fish tails	kg.	30%	-
0511 91 30	--- Other fish waste	kg.	30%	-
0511 91 40	--- Artemia cysts	kg.	5%	-
0511 91 90	--- Other	kg.	30%	-

051199 -- *Other:*

05119910 --- Silkworm pupae kg. 30% -”;

(4) in Chapter 7,—

(i) after Note 5, the following Supplementary Note shall be inserted, namely:—

“Supplementary Note:

(I) (a) For the purposes of this Chapter, “Rose Onion” refers to a variety of onion defined and recognised by the Geographical Indication (GI) Registry against the GI no. 212 under the Geographical Indication of Goods (Registration and Protection) Act, 1999 (48 of 1999).

(b) Produced/cultivated by a person certified/recognised and mentioned as a user in the Geographical Indication Registry against the said GI no. 212”;

(ii) in heading 0703, for tariff item 0703 10 10 and the entries relating thereto, the following shall be substituted, namely:—

“ --- *Onions:*

0703 10 11 ----Rose onion kg. 30% 20%

0703 10 19 ----Other kg. 30% 20%”;

(5) in Chapter 8,—

(i) for the entry in column (4) occurring against tariff item 0801 31 00, the entry “2.5%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff items 0802 51 00 and 0802 52 00, the entry “10%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff items 0804 10 20 and 0804 10 30, the entry “20%” shall be substituted;

(iv) for the entry in column (4) occurring against tariff item 0805 10 00, the entry “30%” shall be substituted;

(v) for the entry in column (4) occurring against tariff item 0805 50 00, the entry “30%” shall be substituted;

(vi) for the entry in column (4) occurring against tariff item 0806 10 00, the entry “30%” shall be substituted;

(vii) for the entry in column (4) occurring against tariff items 0808 30 00 and 0808 40 00, the entry “30%” shall be substituted;

(6) in Chapter 9,—

(i) for the entry in column (4) occurring against tariff item 0904 11 10, the entry “30%” shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of heading 0907, the entry “35%” shall be substituted;

(7) in Chapter 10,—

(i) for the entry in column (4) occurring against tariff item 1001 19 00, the entry “40%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 1001 99 10, the entry “40%” shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of heading 1005, the entry “50%” shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of heading 1007, the entry “50%” shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of sub-headings 1008 21 and 1008 29, the entry “50%” shall be substituted;

(8) in Chapter 11,—

(i) for the entry in column (4) occurring against tariff item 1104 22 00, the entry “15%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 1107 10 00, the entry “30%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 1108 12 00, the entry “30%” shall be substituted;

(9) in Chapter 12,—

(i) for the entry in column (4) occurring against tariff item 1207 91 00, the entry “20%” shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of sub-heading 1209 91, the entry “5%” shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of sub-heading 1209 99, the entry “5%” shall be substituted;

(10) in Chapter 13, for the entry in column (4) occurring against tariff item 1301 90 13, the entry “5%” shall be substituted;

(11) in Chapter 14, for the entry in column (4) occurring against tariff item 1401 10 00, the entry “25%” shall be substituted;

(12) in Chapter 16, in the Chapter heading, for the word “crustaceans”, the words “of crustaceans” shall be substituted;

(13) in Chapter 17, for the entry in column (4) occurring against all the tariff items of sub-headings 1702 11 and 1702 19, the entry “25%” shall be substituted;

(14) in Chapter 18, for the entry in column (4) occurring against tariff item 1801 00 00, the entry “15%” shall be substituted;

(15) in Chapter 19,—

(i) for the entry in column (4) occurring against tariff item 1905 31 00, the entry “30%” shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of sub-heading 1905 32, the entry “30%” shall be substituted;

(16) in Chapter 21, in clause (e) of Note 1, for the words “blood, fish”, the words “blood, insects, fish” shall be substituted;

(17) in Chapter 22, for the entry in column (4) occurring against tariff item 2207 20 00, the entry “5%” shall be substituted;

(18) in Chapter 23,—

(i) for the entry in column (4) occurring against all the tariff items of headings 2301, 2302, 2303, 2304, 2305 and 2306, the entry “15%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 2307 00 00, the entry “15%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 2308 00 00, the entry “15%” shall be substituted;

(iv) for the entry in column (4) occurring against tariff item 2309 10 00, the entry “20%” shall be substituted;

(v) for the entry in column (4) occurring against tariff items 2309 90 10, 2309 90 20 and 2309 90 31, the entry “15%” shall be substituted;

(vi) for the entry in column (2) occurring against tariff item 2309 90 32, the following entry shall be substituted, namely:—

“Fish feed in powdered form”;

(vii) for the entry in column (4) occurring against tariff items 2309 90 32, 2309 90 39 and 2309 90 90, the entry “15%” shall be substituted;

(19) in Chapter 25,—

(i) for the entry in column (4) occurring against all the tariff items of heading 2501, the entry “5%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 2502 00 00, the entry “5%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 2503 00 10, the entry “2.5%” shall be substituted;

(iv) for the entry in column (4) occurring against tariff item 2503 00 90, the entry “5%” shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of headings 2504, 2505, 2506, 2507 and 2508, the entry “5%” shall be substituted;

(vi) for the entry in column (4) occurring against tariff item 2509 00 00, the entry “5%” shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of heading 2510, the entry “2.5%” shall be substituted;

(viii) for the entry in column (4) occurring against all the tariff items of headings 2511, 2512 and 2513, the entry “5%” shall be substituted;

(ix) for the entry in column (4) occurring against tariff item 2514 00 00, the entry “5%” shall be substituted;

(x) for the entry in column (4) occurring against all the tariff items of headings 2517 and 2519, the entry “5%” shall be substituted;

(xi) for the entry in column (4) occurring against tariff items 2520 10 10, 2520 10 20 and 2520 10 90, the entry “2.5%” shall be substituted;

(xii) for the entry in column (4) occurring against all the tariff items of sub-heading 2520 20, the entry “5%” shall be substituted;

(xiii) for the entry in column (4) occurring against all the tariff items of headings 2521 and 2522, the entry “5%” shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of sub-heading 2523 29, the entry "Free" shall be substituted;

(xv) for the entry in column (4) occurring against all the tariff items of headings 2525 and 2526, the entry "5%" shall be substituted;

(xvi) for the entry in column (4) occurring against all the tariff items of heading 2528, the entry "2.5%" shall be substituted;

(xvii) for the entry in column (4) occurring against all the tariff items of headings 2529 and 2530, the entry "5%" shall be substituted;

(20) in Chapter 26,—

(i) in clause (f) of Note 1, for the brackets, word and figures "(heading 7112)", the brackets, words and figures "(heading 7112 or 8549)" shall be substituted;

(ii) after sub-heading Notes, the following Supplementary Note shall be inserted, namely:—

"Supplementary Note:

1. For the products of heading 2601, the percentage of Fe content, wherever specified, shall be calculated on the Dry Weight or Dry Metric Tonne (DMT) basis.;"

(iii) for the entry in column (4) occurring against all the tariff items of headings 2601 and 2602, the entry "2.5%" shall be substituted;

(iv) for the entry in column (4) occurring against tariff item 2603 00 00, the entry "2.5%" shall be substituted;

(v) for the entry in column (4) occurring against tariff item 2604 00 00, the entry "Free" shall be substituted;

(vi) for the entry in column (4) occurring against tariff item 2605 00 00, the entry "2.5%" shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of heading 2606, the entry "2.5%" shall be substituted;

(viii) for the entry in column (4) occurring against tariff items 2607 00 00, 2608 00 00 and 2609 00 00, the entry "2.5%" shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of heading 2610, the entry "2.5%" shall be substituted;

(x) for the entry in column (4) occurring against tariff item 2611 00 00, the entry "2.5%" shall be substituted;

(xi) for the entry in column (4) occurring against tariff item 2612 10 00, the entry "Free" shall be substituted;

(xii) for the entry in column (4) occurring against tariff item 2612 20 00, the entry "2.5%" shall be substituted;

(xiii) for the entry in column (4) occurring against all the tariff items of headings 2613, 2614, 2615, 2616 and 2617, the entry "2.5%" shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of heading 2620, the entry "5%" shall be substituted;

(21) in Chapter 27,—

(i) for the entry in column (4) occurring against all the tariff items of headings 2701, 2702 and 2703, the entry “5%” shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of heading 2704, the entry “5%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 2705 00 00, the entry “5%” shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of heading 2706, the entry “5%” shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of heading 2707, the entry “2.5%” shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of heading 2708, the entry “5%” shall be substituted;

(vii) for the entry in column (4) occurring against tariff item 2709 00 90, the entry “Free” shall be substituted;

(viii) for the entry in column (4) occurring against tariff items 2710 12 21, 2710 12 22 and 2710 12 29, the entry “2.5%” shall be substituted;

(ix) for the entry in column (4) occurring against tariff items 2710 12 31 and 2710 12 32, the entry “5%” shall be substituted;

(x) in heading 2710, for tariff items 2710 12 39 to 2710 12 49 and the entries relating thereto, the following shall be substituted, namely:—

“2710 12 39	---- Solvent 145/205	kg.	5%	-
	--- <i>Motor Gasoline conforming to standard IS 2796, IS 17021, IS 17586 or IS 17076:</i>			
2710 12 41	---- Motor Gasoline conforming to standard IS 2796	kg.	2.5%	-
2710 12 42	---- E 20 Fuel conforming to standard IS 17021	kg.	2.5%	-
2710 12 43	---- E 12 Fuel conforming to standard IS 17586	kg.	2.5%	-
2710 12 44	---- E 15 Fuel conforming to standard IS 17586	kg.	2.5%	-
2710 12 49	---- M 15 Fuel conforming to standard IS 17076	kg.	2.5%	-”;

(xi) for the entry in column (4) occurring against tariff item 2710 12 50, the entry “Free” shall be substituted;

(xii) for the entry in column (4) occurring against tariff items 2710 12 90, 2710 19 20, 2710 19 31, 2710 19 32, 2710 19 39, 2710 19 41, 2710 19 42 and 2710 19 43, the entry “5%” shall be substituted;

(xiii) for the entry in column (4) occurring against tariff items 2710 19 44 and 2710 19 49, the entry “2.5%” shall be substituted;

(xiv) for the entry in column (4) occurring against tariff items 2710 19 51, 2710 19 52, 2710 19 53, 2710 19 59, 2710 19 61, 2710 19 69, 2710 19 71, 2710 19 72, 2710 19 73, 2710 19 74, 2710 19 75, 2710 19 76, 2710 19 77, 2710 19 78, 2710 19 79, 2710 19 81, 2710 19 82, 2710 19 83, 2710 19 84, 2710 19 85, 2710 19 86, 2710 19 87, 2710 19 88, 2710 19 89 and 2710 19 90, the entry “5%” shall be substituted;

(xv) for the entry in column (4) occurring against tariff items 2710 20 10 and 2710 20 20, the entry “2.5%” shall be substituted;

(xvi) for the entry in column (4) occurring against tariff items 2710 20 90, 2710 91 00 and 2710 99 00, the entry “5%” shall be substituted;

(xvii) for the entry in column (4) occurring against tariff items 2711 11 00, 2711 12 00 and 2711 13 00, the entry “2.5%” shall be substituted;

(xviii) for the entry in column (4) occurring against tariff items 2711 14 00, 2711 19 10, 2711 19 20, 2711 19 90, 2711 21 00 and 2711 29 00, the entry “5%” shall be substituted;

(xix) for the entry in column (4) occurring against all the tariff items of heading 2712, the entry “5%” shall be substituted;

(xx) for the entry in column (4) occurring against tariff items 2713 12 10 and 2713 12 90, the entry “7.5%” shall be substituted;

(xxi) for the entry in column (4) occurring against tariff items 2713 20 00 and 2713 90 00, the entry “5%” shall be substituted;

(xxii) for the entry in column (4) occurring against all the tariff items of headings 2714 and 2715, the entry “5%” shall be substituted;

(22) in Chapter 28,—

(i) after Supplementary Note 1, the following Supplementary Note shall be inserted, namely:—

“2. In this Chapter, reference to any standard of the Bureau of Indian Standards refers to the last published version of that standard.”;

(ii) for the entry in column (4) occurring against tariff item 2801 20 00, the entry “2.5%” shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of headings 2806, 2807 and 2808, the entry “7.5%” shall be substituted;

(iv) for the entry in column (4) occurring against tariff items 2809 10 00, 2809 20 20 and 2810 00 10, the entry “7.5%” shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of headings 2811, 2812, 2813, 2815, 2816 and 2817, the entry “7.5%” shall be substituted;

(vi) for the entry in column (4) occurring against tariff item 2818 10 00, the entry “7.5%” shall be substituted;

(vii) in heading 2818, for tariff item 2818 20 10 and the entries relating thereto, the following shall be substituted, namely:—

“--- Alumina, calcined:

2818 20 11	--- - Metallurgical grade, conforming to IS 17441	kg.	5%	-
2818 20 19	---- Non-metallurgical grade, conforming to IS 17441	kg.	5%	-";

(viii) for the entry in column (4) occurring against tariff items 2818 20 90 and 2818 30 00, the entry "7.5%" shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of headings 2819, 2820, 2821 and 2822, the entry "7.5%" shall be substituted;

(x) for the entry in column (4) occurring against tariff item 2823 00 90, the entry "7.5%" shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of heading 2824, the entry "7.5%" shall be substituted;

(xii) for the entry in column (4) occurring against tariff items 2825 10 10, 2825 10 20, 2825 10 30, 2825 10 40, 2825 10 90, 2825 20 00, 2825 30 10 and 2825 30 90, the entry "7.5%" shall be substituted;

(xiii) for the entry in column (4) occurring against tariff item 2825 40 00, the entry "Free" shall be substituted;

(xiv) for the entry in column (4) occurring against tariff items 2825 50 00, 2825 60 10, 2825 60 20, 2825 70 10, 2825 70 20, 2825 70 90, 2825 80 00, 2825 90 10, 2825 90 20, 2825 90 40, 2825 90 50 and 2825 90 90, the entry "7.5%" shall be substituted;

(xv) for the entry in column (4) occurring against all the tariff items of headings 2826, 2827, 2828, 2829, 2830, 2831, 2832, 2833, 2834, 2835 and 2836, the entry "7.5%" shall be substituted;

(xvi) for the entry in column (4) occurring against all the tariff items of sub-headings 2837 19 and 2837 20, the entry "7.5%" shall be substituted;

(xvii) for the entry in column (4) occurring against all the tariff items of headings 2839, 2840, 2841 and 2842, the entry "7.5%" shall be substituted;

(xviii) for the entry in column (4) occurring against tariff item 2844 10 00, the entry "7.5%" shall be substituted;

(xix) for the entry in column (4) occurring against tariff item 2844 20 00, the entry "Free" shall be substituted;

(xx) for the entry in column (4) occurring against tariff items 2844 30 10, 2844 30 21, 2844 30 22, 2844 30 23, 2844 30 29, 2844 30 30, 2844 30 90, 2844 41 00, 2844 42 00, 2844 43 00, 2844 44 00 and 2844 50 00, the entry "7.5%" shall be substituted;

(xxi) for the entry in column (4) occurring against all the tariff items of headings 2845 and 2846, the entry "7.5%" shall be substituted;

(xxii) for the entry in column (4) occurring against tariff item 2847 00 00, the entry "7.5%" shall be substituted;

(xxiii) for the entry in column (4) occurring against all the tariff items of headings 2849, 2850, 2852 and 2853, the entry "7.5%" shall be substituted;

(23) in Chapter 29,—

(i) for the entry in column (4) occurring against all the tariff items of heading 2901, the entry “2.5%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff items 2902 11 00, 2902 19 10, 2902 19 90, 2902 20 00 and 2902 30 00, the entry “2.5%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 2902 41 00, the entry “Free” shall be substituted;

(iv) for the entry in column (4) occurring against tariff item 2902 42 00, the entry “2.5%” shall be substituted;

(v) for the entry in column (4) occurring against tariff item 2902 43 00, the entry “Free” shall be substituted;

(vi) for the entry in column (4) occurring against tariff item 2902 44 00, the entry “2.5%” shall be substituted;

(vii) for the entry in column (4) occurring against tariff item 2902 50 00, the entry “2%” shall be substituted;

(viii) for the entry in column (4) occurring against tariff items 2902 60 00, 2902 70 00, 2902 90 10, 2902 90 20, 2902 90 30, 2902 90 40, 2902 90 50, 2902 90 60 and 2902 90 90, the entry “2.5%” shall be substituted;

(ix) for the entry in column (4) occurring against tariff item 2903 11 10, the entry “7.5%” shall be substituted;

(x) for the entry in column (4) occurring against tariff item 2903 11 20, the entry “5%” shall be substituted;

(xi) for the entry in column (4) occurring against tariff items 2903 12 00 and 2903 13 00, the entry “7.5%” shall be substituted;

(xii) for the entry in column (4) occurring against tariff item 2903 14 00, the entry “5%” shall be substituted;

(xiii) for the entry in column (4) occurring against tariff item 2903 15 00, the entry “Free” shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of sub-heading 2903 19, the entry “5%” shall be substituted;

(xv) for the entry in column (4) occurring against tariff item 2903 21 00, the entry “2%” shall be substituted;

(xvi) for the entry in column (4) occurring against tariff item 2903 22 00, the entry “7.5%” shall be substituted;

(xvii) for the entry in column (4) occurring against tariff items 2903 23 00 and 2903 29 00, the entry “5%” shall be substituted;

(xviii) for the entry in column (4) occurring against tariff items 2903 41 00, 2903 42 00, 2903 43 00, 2903 44 00, 2903 45 00, 2903 46 00, 2903 47 00, 2903 48 00, 2903 49 00, 2903 51 00, 2903 59 10, 2903 59 90, 2903 61 00, 2903 62 00, 2903 69 00, 2903 71 00, 2903 72 00, 2903 73 00, 2903 74 00 and 2903 75 00, the entry “7.5%” shall be substituted;

(xix) for the entry in column (4) occurring against all the tariff items of sub-headings 2903 76 and 2903 77, the entry “7.5%” shall be substituted;

(xx) for the entry in column (4) occurring against tariff items 2903 78 00, 2903 79 00, 2903 81 00, 2903 82 00, 2903 83 00 and 2903 89 00, the entry “7.5%” shall be substituted;

(xxi) for the entry in column (4) occurring against all the tariff items of sub-headings 2903 91 and 2903 92, the entry “7.5%” shall be substituted;

(xxii) for the entry in column (4) occurring against tariff items 2903 93 00 and 2903 94 00, the entry “7.5%” shall be substituted;

(xxiii) for the entry in column (4) occurring against all the tariff items of sub-heading 2903 99, the entry “7.5%” shall be substituted;

(xxiv) for the entry in column (4) occurring against all the tariff items of heading 2904, the entry “5%” shall be substituted;

(xxv) for the entry in column (4) occurring against tariff item 2905 11 00, the entry “2.5%” shall be substituted;

(xxvi) for the entry in column (4) occurring against all the tariff items of sub-heading 2905 12, the entry “7.5%” shall be substituted;

(xxvii) for the entry in column (4) occurring against tariff item 2905 13 00, the entry “7.5%” shall be substituted;

(xxviii) for the entry in column (4) occurring against all the tariff items of sub-headings 2905 14 and 2905 16, the entry “7.5%” shall be substituted;

(xxix) for the entry in column (4) occurring against tariff item 2905 17 00, the entry “7.5%” shall be substituted;

(xxx) for the entry in column (4) occurring against all the tariff items of sub-headings 2905 19 and 2905 22, the entry “7.5%” shall be substituted;

(xxxi) for the entry in column (4) occurring against tariff item 2905 29 00, the entry “7.5%” shall be substituted;

(xxxii) for the entry in column (4) occurring against tariff item 2905 31 00, the entry “5%” shall be substituted;

(xxxiii) for the entry in column (4) occurring against tariff item 2905 32 00, the entry “7.5%” shall be substituted;

(xxxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 2905 39, the entry “7.5%” shall be substituted;

(xxxv) for the entry in column (4) occurring against tariff item 2905 41 00, the entry “7.5%” shall be substituted;

(xxxvi) for the entry in column (4) occurring against all the tariff items of sub-heading 2905 42, the entry “7.5%” shall be substituted;

(xxxvii) for the entry in column (4) occurring against tariff items 2905 43 00 and 2905 44 00, the entry “20%” shall be substituted;

(xxxviii) for the entry in column (4) occurring against tariff items 2905 45 00, 2905 49 00, 2905 51 00 and 2905 59 00, the entry “7.5%” shall be substituted;

(xxxix) for the entry in column (4) occurring against all the tariff items of headings 2906, 2907 and 2908, the entry "7.5%" shall be substituted;

(xl) in the heading of sub-chapter IV, for the words "ETHER PEROXIDES", the words "ETHER PEROXIDES, ACETAL AND HEMIACETAL PEROXIDES" shall be substituted;

(xli) for the entry in column (4) occurring against all the tariff items of heading 2909, the entry "7.5%" shall be substituted;

(xlii) in the entry in column (2) occurring against tariff item 2909 60 00, for the words "ether peroxides", the words "ether peroxides, acetal and hemiacetal peroxides" shall be substituted;

(xliii) for the entry in column (4) occurring against tariff item 2910 10 00, the entry "7.5%" shall be substituted;

(xliv) for the entry in column (4) occurring against tariff item 2910 20 00, the entry "5%" shall be substituted;

(xlv) for the entry in column (4) occurring against tariff items 2910 30 00, 2910 40 00, 2910 50 00 and 2910 90 00, the entry "7.5%" shall be substituted;

(xlvi) for the entry in column (4) occurring against all the tariff items of headings 2911, 2912, 2913 and 2914, the entry "7.5%" shall be substituted;

(xlvii) for the entry in column (4) occurring against tariff items 2915 11 00, 2915 12 10, 2915 12 90 and 2915 13 00, the entry "7.5%" shall be substituted;

(xlviii) for the entry in column (4) occurring against tariff item 2915 21 00, the entry "5%" shall be substituted;

(xlix) for the entry in column (4) occurring against tariff item 2915 24 00, the entry "7.5%" shall be substituted;

(l) for the entry in column (4) occurring against all the tariff items of sub-heading 2915 29, the entry "7.5%" shall be substituted;

(li) for the entry in column (4) occurring against tariff items 2915 31 00, 2915 32 00, 2915 33 00 and 2915 36 00, the entry "7.5%" shall be substituted;

(lii) for the entry in column (4) occurring against all the tariff items of sub-headings 2915 39 and 2915 40, the entry "7.5%" shall be substituted;

(liii) for the entry in column (4) occurring against tariff item 2915 50 00, the entry "7.5%" shall be substituted;

(liv) for the entry in column (4) occurring against all the tariff items of sub-headings 2915 60, 2915 70 and 2915 90, the entry "7.5%" shall be substituted;

(lv) for the entry in column (4) occurring against all the tariff items of heading 2916, the entry "7.5%" shall be substituted;

(lvi) for the entry in column (4) occurring against all the tariff items of sub-heading 2917 11, the entry "7.5%" shall be substituted;

(lvii) for the entry in column (4) occurring against tariff item 2917 12 00, the entry "7.5%" shall be substituted;

(lviii) for the entry in column (4) occurring against all the tariff items of sub-heading 2917 13, the entry "7.5%" shall be substituted;

(lix) for the entry in column (4) occurring against tariff item 2917 14 00, the entry “7.5%” shall be substituted;

(lx) for the entry in column (4) occurring against all the tariff items of sub-heading 2917 19, the entry “7.5%” shall be substituted;

(lxi) for the entry in column (4) occurring against tariff items 2917 20 00, 2917 32 00, 2917 33 00, 2917 34 00 and 2917 35 00, the entry “7.5%” shall be substituted;

(lxii) for the entry in column (4) occurring against tariff items 2917 36 00 and 2917 37 00, the entry “5%” shall be substituted;

(lxiii) for the entry in column (4) occurring against all the tariff items of sub-heading 2917 39, the entry “7.5%” shall be substituted;

(lxiv) for the entry in column (4) occurring against all the tariff items of headings 2918, 2919, 2920, 2921, 2922, 2923, 2924 and 2925, the entry “7.5%” shall be substituted;

(lxv) for the entry in column (4) occurring against tariff item 2926 10 00, the entry “2.5%” shall be substituted;

(lxvi) for the entry in column (4) occurring against tariff items 2926 20 00, 2926 30 00, 2926 40 00 and 2926 90 00, the entry “7.5%” shall be substituted;

(lxvii) for the entry in column (4) occurring against all the tariff items of headings 2927, 2928, 2929, 2930, 2931 and 2932, the entry “7.5%” shall be substituted;

(lxviii) for the entry in column (4) occurring against tariff item 2933 11 00, the entry “7.5%” shall be substituted;

(lxix) for the entry in column (4) occurring against all the tariff items of sub-heading 2933 19, the entry “7.5%” shall be substituted;

(lxx) for the entry in column (4) occurring against tariff item 2933 21 00, the entry “7.5%” shall be substituted;

(lxxi) for the entry in column (4) occurring against all the tariff items of sub-heading 2933 29, the entry “7.5%” shall be substituted;

(lxxii) for the entry in column (4) occurring against tariff items 2933 31 00 and 2933 32 00, the entry “7.5%” shall be substituted;

(lxxiii) for the entry in column (4) occurring against all the tariff items of sub-heading 2933 33, the entry “7.5%” shall be substituted;

(lxxiv) for the entry in column (4) occurring against tariff items 2933 34 00, 2933 35 00, 2933 36 00 and 2933 37 00, the entry “7.5%” shall be substituted;

(lxxv) for the entry in column (4) occurring against all the tariff items of sub-heading 2933 39, the entry “7.5%” shall be substituted;

(lxxvi) for the entry in column (4) occurring against tariff items 2933 41 00, 2933 49 00, 2933 52 00, 2933 53 00, 2933 54 00 and 2933 55 00, the entry “7.5%” shall be substituted;

(lxxvii) for the entry in column (4) occurring against tariff item 2933 61 00, the entry “7.5%” shall be substituted;

(lxxviii) for the entry in column (4) occurring against all the tariff items of sub-heading 2933 69, the entry “7.5%” shall be substituted;

(lxxix) for the entry in column (4) occurring against tariff item 2933 71 00, the entry “5%” shall be substituted;

(lxxx) for the entry in column (4) occurring against tariff items 2933 72 00, 2933 79 10, 2933 79 20, 2933 79 90, 2933 91 00, 2933 92 00, 2933 99 10 and 2933 99 90, the entry “7.5%” shall be substituted;

(lxxxi) for the entry in column (4) occurring against all the tariff items of headings 2934, 2935, 2936, 2937, 2938 and 2939, the entry “7.5%” shall be substituted;

(lxxxii) for the entry in column (4) occurring against tariff item 2940 00 00, the entry “7.5%” shall be substituted;

(lxxxiii) for the entry in column (4) occurring against all the tariff items of headings 2941 and 2942, the entry “7.5%” shall be substituted;

(24) in Chapter 31,—

(i) for the entry in column (4) occurring against all the tariff items of heading 3101, the entry “7.5%” shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of sub-heading 3102 29, the entry “7.5%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 3102 40 00, the entry “7.5%” shall be substituted;

(iv) for the entry in column (4) occurring against tariff items 3102 60 00, 3102 80 00, 3102 90 10 and 3102 90 90, the entry “7.5%” shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of heading 3103, the entry “7.5%” shall be substituted;

(vi) for the entry in column (4) occurring against tariff item 3104 20 00, the entry “7.5%” shall be substituted;

(vii) for the entry in column (4) occurring against tariff item 3104 90 00, the entry “7.5%” shall be substituted;

(viii) for the entry in column (4) occurring against tariff item 3105 10 00, the entry “7.5%” shall be substituted;

(25) in Chapter 32,—

(i) for the entry in column (4) occurring against tariff item 3201 10 00, the entry “7.5%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 3201 20 00, the entry “2.5%” shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of sub-heading 3201 90, the entry “7.5%” shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of headings 3202, 3203 and 3204, the entry “7.5%” shall be substituted;

(v) for the entry in column (4) occurring against tariff item 3205 00 00, the entry “7.5%” shall be substituted;

(vi) for the entry in column (4) occurring against tariff items 3206 20 00, 3206 41 00, 3206 42 00, 3206 49 10, 3206 49 20, 3206 49 30, 3206 49 40, 3206 49 90 and 3206 50 00, the entry “7.5%” shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of heading 3207, the entry “7.5%” shall be substituted;

(26) in Chapter 33, for the entry in column (4) occurring against all the tariff items of heading 3301, the entry “20%” shall be substituted;

(27) in Chapter 34,—

(i) in the entry in column (2) occurring after heading 3402 and the entries relating thereto, for the words “surface active agents”, the words “surface-active agents” shall be substituted;

(ii) in the entry in column (2) occurring after tariff item 3402 39 00 and the entries relating thereto, for the words “surface active agents”, the words “surface-active agents” shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of heading 3403, the entry “7.5%” shall be substituted;

(28) in Chapter 35, for the entry in column (4) occurring against all the tariff items of headings 3501, 3502, 3503, 3504 and 3505, the entry “20%” shall be substituted;

(29) in Chapter 38,—

(i) for the entry in column (4) occurring against all the tariff items of headings 3801 and 3802, the entry “7.5%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 3803 00 00, the entry “7.5%” shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of headings 3804, 3805, 3806 and 3807, the entry “7.5%” shall be substituted;

(iv) for the entry in column (4) occurring against tariff item 3809 10 00, the entry “20%” shall be substituted;

(v) for the entry in column (4) occurring against tariff items 3809 91 10, 3809 91 20, 3809 91 30, 3809 91 40, 3809 91 50, 3809 91 60, 3809 91 70, 3809 91 80, 3809 91 90, 3809 92 00, 3809 93 10 and 3809 93 90, the entry “7.5%” shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of headings 3810, 3812 and 3815, the entry “7.5%” shall be substituted;

(vii) for the entry in column (4) occurring against tariff item 3816 00 00, the entry “7.5%” shall be substituted;

(viii) for the entry in column (4) occurring against all the tariff items of heading 3817, the entry “7.5%” shall be substituted;

(ix) for the entry in column (4) occurring against tariff item 3821 00 00, the entry “7.5%” shall be substituted;

(x) for the entry in column (4) occurring against all the tariff items of heading 3823, the entry “7.5%” shall be substituted;

(xi) for the entry in column (4) occurring against tariff items 3824 10 00, 3824 30 00, 3824 40 10, 3824 40 90, 3824 50 10, 3824 50 90, 3824 81 00, 3824 82 00, 3824 83 00, 3824 84 00, 3824 85 00, 3824 86 00, 3824 87 00, 3824 88 00, 3824 89 00, 3824 91 00 and 3824 92 00, the entry “7.5%” shall be substituted;

(xii) for the entry in column (4) occurring against all the tariff items of heading 3827, the entry “7.5%” shall be substituted;

(30) in Chapter 39,—

(i) after Sub-heading Notes, the following Supplementary Note shall be inserted, namely:—

“Supplementary Note:

1. In this Chapter, reference to any standard of the Bureau of Indian Standards refers to the last published version of that standard.”;

(ii) for the entry in column (4) occurring against all the tariff items of headings 3901, 3902 and 3903, the entry “7.5%” shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of heading 3905, the entry “7.5%” shall be substituted;

(iv) for the entry in column (4) occurring against tariff items 3906 10 10, 3906 10 90, 3906 90 40, 3906 90 50, 3906 90 60 and 3906 90 90, the entry “7.5%” shall be substituted;

(v) for the entry in column (4) occurring against tariff item 3906 90 70, the entry “5%” shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of headings 3907, 3909, 3910, 3911, 3912, 3913, 3914 and 3915, the entry “7.5%” shall be substituted;

(vii) in heading 3920, after tariff item 3920 10 12 and the entries relating thereto, the following shall be inserted, namely:—

“3920 10 13 - - - Geomembrane, conforming to IS 16352 kg. 10% -”;

(31) in Chapter 40,—

(i) for the entry in column (4) occurring against tariff items 4001 21 00 and 4001 22 00, the entry “25% or Rs.30 per kg., whichever is lower” shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of sub-heading 4001 29, the entry “25% or Rs.30 per kg., whichever is lower” shall be substituted;

(32) in Chapter 44, in Sub-heading Note 2, for the words “by products” and “saw dust”, the words “by-products” and “sawdust” shall respectively be substituted;

(33) in Section XI,—

(i) in clause (b) of Note 1, for the words “straining cloth”, the words “filtering or straining cloth” shall be substituted;

(ii) after Sub-heading Notes, the following Supplementary Note shall be inserted, namely:—

“Supplementary Note:

1. In this Section, reference to any standard of the Bureau of Indian Standards or ASTM International refers to the last published version of that standard.”;

(34) in Chapter 50,—

(i) for the entry in column (4) occurring against all the tariff items of headings 5002, 5003, 5004, 5005 and 5006, the entry “15%” shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of heading 5007, the entry “20%” shall be substituted;

(35) in Chapter 51,—

(i) for the entry in column (4) occurring against all the tariff items of heading 5101, the entry “2.5%” shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of heading 5102, the entry “5%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff items 5103 10 10, 5103 20 10, 5103 20 20 and 5103 20 90, the entry “5%” shall be substituted;

(iv) for the entry in column (4) occurring against tariff items 5103 10 90 and 5103 30 00, the entry “10%” shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of heading 5104, the entry “10%” shall be substituted;

(vi) for the entry in column (4) occurring against tariff items 5105 10 00 and 5105 21 00, the entry “10%” shall be substituted;

(vii) for the entry in column (4) occurring against the tariff item 5105 29 10, the entry “2.5%” shall be substituted;

(viii) for the entry in column (4) occurring against tariff items 5105 29 90, 5105 31 00, 5105 39 00 and 5105 40 00, the entry “10%” shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of headings 5106, 5107, 5108, 5109 and 5110, the entry “10%” shall be substituted;

(x) for the entry in column (4) occurring against all the tariff items of sub-heading 5111 11, the entry “10% or Rs.115 per sq.metre, whichever is higher” shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of sub-heading 5111 19, the entry “10% or Rs.125 per sq.metre, whichever is higher” shall be substituted;

(xii) for the entry in column (4) occurring against all the tariff items of sub-headings 5111 20 and 5111 30, the entry “10% or Rs.65 per sq.metre, whichever is higher” shall be substituted;

(xiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5111 90, the entry “10% or Rs.75 per sq.metre, whichever is higher” shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 11, the entry “10% or Rs.105 per sq.metre, whichever is higher” shall be substituted;

(xv) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 19, the entry “10% or Rs.130 per sq.metre, whichever is higher” shall be substituted;

(xvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 20, the entry “10% or Rs.70 per sq.metre, whichever is higher” shall be substituted;

(xvii) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 30, the entry “10% or Rs.90 per sq.metre, whichever is higher” shall be substituted;

(xviii) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 90, the entry “10% or Rs.115 per sq.metre, whichever is higher” shall be substituted;

(xix) for the entry in column (4) occurring against all the tariff items of heading 5113, the entry “10% or Rs.60 per sq.metre, whichever is higher” shall be substituted;

(36) in Chapter 52,—

(i) for the entry in column (4) occurring against all the tariff items of heading 5201, the entry “5%” shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of headings 5202, 5204, 5205, 5206 and 5207, the entry “10%” shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of sub-headings 5208 11, 5208 12, 5208 13, 5208 19, 5208 21, 5208 22, 5208 23, 5208 29, 5208 31, 5208 32 and 5208 33, the entry "10%" shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 39, the entry "10% or Rs.150 per kg., whichever is higher" shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 41, the entry "10% or Rs.9 per sq.metre, whichever is higher" shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 42, the entry "10% or Rs.22 per sq.metre, whichever is higher" shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 43, the entry "10%" shall be substituted;

(viii) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 49, the entry "10% or Rs.143 per kg., whichever is higher" shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 51, the entry "10% or Rs.27 per sq.metre, whichever is higher" shall be substituted;

(x) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 52, the entry "10% or Rs.14 per sq.metre, whichever is higher" shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 59, the entry "10% or Rs.30 per sq.metre, whichever is higher" shall be substituted;

(xii) for the entry in column (4) occurring against all the tariff items of sub-headings 5209 11, 5209 12, 5209 21, 5209 22 and 5209 29 and tariff item 5209 19 00, the entry "10%" shall be substituted;

(xiii) for the entry in column (4) occurring against all the tariff items of sub-headings 5209 31, 5209 32 and 5209 39, the entry "10% or Rs.150 per kg., whichever is higher" shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5209 41, the entry "10% or Rs.30 per sq.metre, whichever is higher" shall be substituted;

(xv) for the entry in column (4) occurring against tariff item 5209 42 00, the entry "10% or Rs.25 per sq.metre, whichever is higher" shall be substituted;

(xvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5209 43, the entry "10% or Rs.28 per sq.metre, whichever is higher" shall be substituted;

(xvii) for the entry in column (4) occurring against all the tariff items of sub-heading 5209 49, the entry "10% or Rs.150 per kg., whichever is higher" shall be substituted;

(xviii) for the entry in column (4) occurring against all the tariff items of sub-headings 5209 51 and 5209 52, the entry "10% or Rs.24 per sq.metre, whichever is higher" shall be substituted;

(xix) for the entry in column (4) occurring against all the tariff items of sub-heading 5209 59, the entry "10% or Rs.30 per sq.metre, whichever is higher" shall be substituted;

(xx) for the entry in column (4) occurring against all the tariff items of sub-headings 5210 11, 5210 21, 5210 29, 5210 31 and 5210 32, the entry “10%” shall be substituted;

(xxi) for the entry in column (4) occurring against all the tariff items of sub-heading 5210 39, the entry “10% or Rs.150 per kg., whichever is higher” shall be substituted;

(xxii) for the entry in column (4) occurring against all the tariff items of sub-heading 5210 41, the entry “10% or Rs.15 per sq.metre, whichever is higher” shall be substituted;

(xxiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5210 49, the entry “10% or Rs.132 per kg., whichever is higher” shall be substituted;

(xxiv) for the entry in column (4) occurring against all the tariff items of sub-headings 5210 51 and 5210 59, the entry “10% or Rs.12 per sq.metre, whichever is higher” shall be substituted;

(xxv) for the entry in column (4) occurring against all the tariff items of sub-headings 5211 11 and 5211 12, the entry “10%” shall be substituted;

(xxvi) for the entry in column (4) occurring against tariff item 5211 19 00, the entry “10%” shall be substituted;

(xxvii) for the entry in column (4) occurring against all the tariff items of sub-heading 5211 20, the entry “10%” shall be substituted;

(xxviii) for the entry in column (4) occurring against all the tariff items of sub-headings 5211 31, 5211 32 and 5211 39, the entry “10% or Rs.150 per kg., whichever is higher” shall be substituted;

(xxix) for the entry in column (4) occurring against all the tariff items of sub-heading 5211 41, the entry “10% or Rs.35 per sq.metre, whichever is higher” shall be substituted;

(xxx) for the entry in column (4) occurring against tariff item 5211 42 00, the entry “10% or Rs.18 per sq.metre, whichever is higher” shall be substituted;

(xxxi) for the entry in column (4) occurring against all the tariff items of sub-heading 5211 43, the entry “10% or Rs.32 per sq.metre, whichever is higher” shall be substituted;

(xxxii) for the entry in column (4) occurring against all the tariff items of sub-heading 5211 49, the entry “10% or Rs.150 per kg., whichever is higher” shall be substituted;

(xxxiii) for the entry in column (4) occurring against all the tariff items of sub-headings 5211 51, 5211 52 and 5211 59, the entry “10% or Rs.12 per sq.metre, whichever is higher” shall be substituted;

(xxxiv) for the entry in column (4) occurring against tariff items 5212 11 00, 5212 12 00, 5212 13 00 and 5212 14 00, the entry “10%” shall be substituted;

(xxxv) for the entry in column (4) occurring against tariff item 5212 15 00, the entry “10% or Rs.165 per kg., whichever is higher” shall be substituted;

(xxxvi) for the entry in column (4) occurring against tariff items 5212 21 00, 5212 22 00 and 5212 23 00, the entry “10%” shall be substituted;

(xxxvii) for the entry in column (4) occurring against tariff item 5212 24 00, the entry “10% or Rs.20 per sq.metre, whichever is higher” shall be substituted;

(xxxviii) for the entry in column (4) occurring against tariff item 5212 25 00, the entry “10% or Rs.165 per kg., whichever is higher” shall be substituted;

(37) in Chapter 53,—

(i) for the entry in column (4) occurring against all the tariff items of heading 5301, the entry “Free” shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 5303 10 10, the entry “5%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff items 5303 10 90, 5303 90 10 and 5303 90 90, the entry “10%” shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of headings 5305, 5306, 5307, 5308 and 5309, the entry “10%” shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of sub-heading 5310 10, the entry “20%” shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of sub-heading 5310 90, the entry “10%” shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of heading 5311, the entry “10%” shall be substituted;

(38) in Chapter 54,—

(i) for the entry in column (4) occurring against all the tariff items of heading 5401, the entry “5%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff items 5402 11 10 and 5402 19 10, the entry “5%” shall be substituted;

(iii) after tariff item 5402 19 10 and the entries relating thereto, the following shall be inserted, namely:—

“5402 19 20 --- Nylon 66 filament yarn conforming to IS 13464 kg. 2.5% -”;

(iv) for the entry in column (4) occurring against tariff items 5402 19 90, 5402 20 10, 5402 20 90, 5402 31 00, 5402 32 00, 5402 33 00, 5402 34 00, 5402 39 10, 5402 39 20, 5402 39 90, 5402 44 00, 5402 45 00, 5402 46 00, 5402 47 00, 5402 48 00, 5402 49 00 and 5402 51 00, the entry “5%” shall be substituted;

(v) for tariff item 5402 52 00 and the entries relating thereto, the following shall be substituted, namely:—

“5402 52 -- *Of polyesters:*

5402 52 10 -- Polyester yarn-Anti Static Filament	kg.	2.5%	-
5402 52 90 --- Other	kg.	5%	-”;

(vi) for the entry in column (4) occurring against tariff items 5402 53 00, 5402 59 10, 5402 59 90, 5402 61 00, 5402 62 00, 5402 63 00, 5402 69 10, 5402 69 20, 5402 69 30, 5402 69 40 and 5402 69 50, the entry “5%” shall be substituted;

(vii) after tariff item 5402 69 50 and the entries relating thereto, the following shall be inserted, namely:—

“5402 69 60 --- Ultra high molecular weight poly ethylene filament yarn conforming to ASTM F2848	kg.	5%	-”;
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(viii) for the entry in column (4) occurring against tariff item 5402 69 90, the entry “5%” shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of headings 5403 and 5404, the entry “5%” shall be substituted;

(x) for the entry in column (4) occurring against tariff item 5405 00 00, the entry “5%” shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of heading 5406, the entry “5%” shall be substituted;

(xii) for the entry in column (4) occurring against tariff items 5407 10 11, 5407 10 12, 5407 10 13, 5407 10 14, 5407 10 15, 5407 10 16 and 5407 10 19, the entry “20% or Rs.115 per kg., whichever is higher” shall be substituted;

(xiii) for the entry in column (4) occurring against tariff item 5407 10 21, the entry “10% or Rs.115 per kg., whichever is higher” shall be substituted;

(xiv) for the entry in column (4) occurring against tariff items 5407 10 22, 5407 10 23, 5407 10 24 and 5407 10 25, the entry “20% or Rs.115 per kg., whichever is higher” shall be substituted;

(xv) for the entry in column (4) occurring against tariff item 5407 10 26, the entry “10% or Rs.115 per kg., whichever is higher” shall be substituted;

(xvi) for the entry in column (4) occurring against tariff items 5407 10 29 and 5407 10 31, the entry “20% or Rs.115 per kg., whichever is higher” shall be substituted;

(xvii) for the entry in column (4) occurring against tariff item 5407 10 32, the entry “10% or Rs.115 per kg., whichever is higher” shall be substituted;

(xviii) for the entry in column (4) occurring against tariff items 5407 10 33, 5407 10 34, 5407 10 35, 5407 10 36 and 5407 10 39, the entry “20% or Rs.115 per kg., whichever is higher” shall be substituted;

(xix) for the entry in column (4) occurring against tariff items 5407 10 41 and 5407 10 42, the entry “10% or Rs.115 per kg., whichever is higher” shall be substituted;

(xx) for the entry in column (4) occurring against tariff items 5407 10 43, 5407 10 44, 5407 10 45, 5407 10 46, 5407 10 49, 5407 10 91, 5407 10 92, 5407 10 93, 5407 10 94, 5407 10 95, 5407 10 96 and 5407 10 99, the entry “20% or Rs.115 per kg., whichever is higher” shall be substituted;

(xxi) for the entry in column (4) occurring against all the tariff items of sub-headings 5407 20 and 5407 30, the entry “20%” shall be substituted;

(xxii) for the entry in column (4) occurring against tariff item 5407 41 11, the entry “20% or Rs.30 per sq.metre, whichever is higher” shall be substituted;

(xxiii) for the entry in column (4) occurring against tariff item 5407 41 12, the entry “10% or Rs.30 per sq.metre, whichever is higher” shall be substituted;

(xxiv) for the entry in column (4) occurring against tariff item 5407 41 13, the entry “20% or Rs.30 per sq.metre, whichever is higher” shall be substituted;

(xxv) for the entry in column (4) occurring against tariff item 5407 41 14, the entry “10% or Rs.30 per sq.metre, whichever is higher” shall be substituted;

(xxvi) for the entry in column (4) occurring against tariff item 5407 41 19, the entry “20% or Rs.30 per sq.metre, whichever is higher” shall be substituted;

(xxvii) for the entry in column (4) occurring against tariff items 5407 41 21 and 5407 41 22, the entry “10% or Rs.30 per sq.metre, whichever is higher” shall be substituted;

(xxviii) for the entry in column (4) occurring against tariff item 5407 41 23, the entry "20% or Rs.30 per sq.metre, whichever is higher" shall be substituted;

(xxix) for the entry in column (4) occurring against tariff item 5407 41 24, the entry "10% or Rs.30 per sq.metre, whichever is higher" shall be substituted;

(xxx) for the entry in column (4) occurring against tariff item 5407 41 29, the entry "20% or Rs.30 per sq.metre, whichever is higher" shall be substituted;

(xxxi) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 42, the entry "20% or Rs.36 per sq.metre, whichever is higher" shall be substituted;

(xxxii) for the entry in column (4) occurring against tariff item 5407 43 00, the entry "20% or Rs.40 per sq.metre, whichever is higher" shall be substituted;

(xxxiii) for the entry in column (4) occurring against tariff item 5407 44 10, the entry "20% or Rs.35 per sq.metre, whichever is higher" shall be substituted;

(xxxiv) for the entry in column (4) occurring against tariff item 5407 44 20, the entry "10% or Rs.35 per sq.metre, whichever is higher" shall be substituted;

(xxxv) for the entry in column (4) occurring against tariff items 5407 44 30, 5407 44 40 and 5407 44 90, the entry "20% or Rs.35 per sq.metre, whichever is higher" shall be substituted;

(xxxvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 51, the entry "20% or Rs.11 per sq.metre, whichever is higher" shall be substituted;

(xxxvii) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 52, the entry "20% or Rs.23 per sq.metre, whichever is higher" shall be substituted;

(xxxviii) for the entry in column (4) occurring against tariff item 5407 53 00, the entry "20% or Rs.30 per sq.metre, whichever is higher" shall be substituted;

(xxxix) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 54, the entry "20% or Rs.20 per sq.metre, whichever is higher" shall be substituted;

(xl) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 61, the entry "20% or Rs.150 per kg., whichever is higher" shall be substituted;

(xli) for the entry in column (4) occurring against tariff item 5407 69 00, the entry "20% or Rs.36 per sq.metre, whichever is higher" shall be substituted;

(xlii) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 71, the entry "20% or Rs.10 per sq.metre, whichever is higher" shall be substituted;

(xliii) for the entry in column (4) occurring against tariff item 5407 72 00, the entry "20% or Rs.24 per sq.metre, whichever is higher" shall be substituted;

(xliv) for the entry in column (4) occurring against tariff item 5407 73 00, the entry "20% or Rs.36 per sq.metre, whichever is higher" shall be substituted;

(xlv) for the entry in column (4) occurring against tariff item 5407 74 00, the entry "20% or Rs.23 per sq.metre, whichever is higher" shall be substituted;

(xlvi) for the entry in column (4) occurring against tariff items 5407 81 11, 5407 81 12, 5407 81 13 and 5407 81 14, the entry "20% or Rs.10 per sq.metre, whichever is higher" shall be substituted;

(*xlvii*) for the entry in column (4) occurring against tariff items 5407 81 15 and 5407 81 16, the entry “10% or Rs.10 per sq.metre, whichever is higher” shall be substituted;

(*xlviii*) for the entry in column (4) occurring against tariff item 5407 81 19, the entry “20% or Rs.10 per sq.metre, whichever is higher” shall be substituted;

(*xliv*) for the entry in column (4) occurring against tariff item 5407 81 21, the entry “10% or Rs.10 per sq.metre, whichever is higher” shall be substituted;

(*l*) for the entry in column (4) occurring against tariff items 5407 81 22 and 5407 81 23, the entry “20% or Rs.10 per sq.metre, whichever is higher” shall be substituted;

(*li*) for the entry in column (4) occurring against tariff items 5407 81 24, 5407 81 25 and 5407 81 26, the entry “10% or Rs.10 per sq.metre, whichever is higher” shall be substituted;

(*lii*) for the entry in column (4) occurring against tariff item 5407 81 29, the entry “20% or Rs.10 per sq.metre, whichever is higher” shall be substituted;

(*liii*) for the entry in column (4) occurring against tariff items 5407 82 10, 5407 82 20, 5407 82 30 and 5407 82 40, the entry “20% or Rs.25 per sq.metre, whichever is higher” shall be substituted;

(*liv*) for the entry in column (4) occurring against tariff item 5407 82 50, the entry “10% or Rs.25 per sq.metre, whichever is higher” shall be substituted;

(*lv*) for the entry in column (4) occurring against tariff items 5407 82 60 and 5407 82 90, the entry “20% or Rs.25 per sq.metre, whichever is higher” shall be substituted;

(*lvi*) for the entry in column (4) occurring against tariff item 5407 83 00, the entry “20% or Rs.40 per sq.metre, whichever is higher” shall be substituted;

(*lvii*) for the entry in column (4) occurring against tariff items 5407 84 10, 5407 84 20, 5407 84 30 and 5407 84 40, the entry “20% or Rs.23 per sq.metre, whichever is higher” shall be substituted;

(*lviii*) for the entry in column (4) occurring against tariff item 5407 84 50, the entry “10% or Rs.23 per sq.metre, whichever is higher” shall be substituted;

(*lix*) for the entry in column (4) occurring against tariff items 5407 84 60, 5407 84 70 and 5407 84 90, the entry “20% or Rs.23 per sq.metre, whichever is higher” shall be substituted;

(*lx*) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 91, the entry “20% or Rs.15 per sq.metre, whichever is higher” shall be substituted;

(*lxi*) for the entry in column (4) occurring against tariff item 5407 92 00, the entry “20% or Rs.40 per sq.metre, whichever is higher” shall be substituted;

(*lxii*) for the entry in column (4) occurring against tariff item 5407 93 00, the entry “20% or Rs.27 per sq.metre, whichever is higher” shall be substituted;

(*lxiii*) for the entry in column (4) occurring against tariff item 5407 94 00, the entry “20% or Rs.40 per sq.metre, whichever is higher” shall be substituted;

(*lxiv*) for the entry in column (4) occurring against tariff item 5408 10 00, the entry “20%” shall be substituted;

(*lxv*) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 21, the entry “20%” shall be substituted;

(*lxvi*) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 22, the entry “20% or Rs.27 per sq.metre, whichever is higher” shall be substituted;

(*lxvii*) for the entry in column (4) occurring against tariff item 5408 23 00, the entry “20% or Rs.28 per sq.metre, whichever is higher” shall be substituted;

(*lxviii*) for the entry in column (4) occurring against tariff item 5408 24 11, the entry “20% or Rs.52 per sq.metre, whichever is higher” shall be substituted;

(*lix*) for the entry in column (4) occurring against tariff items 5408 24 12 and 5408 24 13, the entry “10% or Rs.52 per sq.metre, whichever is higher” shall be substituted;

(*lxx*) for the entry in column (4) occurring against tariff item 5408 24 14, the entry “20% or Rs.52 per sq.metre, whichever is higher” shall be substituted;

(*lxxi*) for the entry in column (4) occurring against tariff item 5408 24 15, the entry “10% or Rs.52 per sq.metre, whichever is higher” shall be substituted;

(*lxxii*) for the entry in column (4) occurring against tariff items 5408 24 16 and 5408 24 17, the entry “20% or Rs.52 per sq.metre, whichever is higher” shall be substituted;

(*lxxiii*) for the entry in column (4) occurring against tariff item 5408 24 18, the entry “10% or Rs.52 per sq.metre, whichever is higher” shall be substituted;

(*lxxiv*) for the entry in column (4) occurring against tariff items 5408 24 19 and 5408 24 90, the entry “20% or Rs.52 per sq.metre, whichever is higher” shall be substituted;

(*lxxv*) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 31, the entry “20% or Rs.25 per sq.metre, whichever is higher” shall be substituted;

(*lxxvi*) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 32, the entry “20% or Rs.44 per sq.metre, whichever is higher” shall be substituted;

(*lxxvii*) for the entry in column (4) occurring against tariff item 5408 33 00, the entry “20% or Rs.10 per sq.metre, whichever is higher” shall be substituted;

(*lxxviii*) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 34, the entry “20% or Rs.11 per sq.metre, whichever is higher” shall be substituted;

(39) in Chapter 55,—

(*i*) after the Note, the following Supplementary Note shall be inserted, namely:—

“Supplementary Note:

For the purposes of this Chapter, inherent Fire Retardant (FR) fibres, as specified in IS 11871, IS 13501, IS 15742, IS 15742 A, are those in which the FR properties are naturally part of the polymer backbone and can never be worn away or washed out.”;

(*ii*) for the entry in column (4) occurring against all the tariff items of headings 5501 and 5502, the entry “5%” shall be substituted;

(*iii*) for tariff item 5503 11 00 and the entries relating thereto, the following shall be substituted, namely:—

“5503 11	--	<i>Of aramids:</i>		
5503 11 10	---	Aramid Flame Retardant Fibre	kg.	2.5% -

5503 11 20	---	Para- aramid Fibre	kg.	2.5%	-
5503 11 90	---	Other	kg.	5%	-”;

(iv) for tariff item 5503 19 00 and the entries relating thereto, the following shall be substituted, namely:—

“5503 19	--	<i>Other:</i>			
5503 19 10	---	Nylon Staple Fibre	kg.	2.5%	-
5503 19 20	---	Nylon Anti Static Staple Fibre	kg.	2.5%	-
5503 19 30	---	Nylon 66 fibre conforming to IS 13464	kg.	2.5%	-
5503 19 90	---	Other	kg.	5%	-”;

(v) for the entry in column (4) occurring against tariff item 5503 20 00, the entry “5%” shall be substituted;

(vi) for tariff item 5503 30 00 and the entries relating thereto, the following shall be substituted, namely:—

“5503 30	-	<i>Acrylic or modacrylic:</i>			
5503 30 10	---	Pre Oxidised Fibre, conforming to IS 17308	kg.	2.5%	-
5503 30 90	---	Other	kg.	5%	-”;

(vii) for the entry in column (4) occurring against tariff items 5503 40 00, 5503 90 10 and 5503 90 20, the entry “5%” shall be substituted;

(viii) after tariff item 5503 90 20 and the entries relating thereto, the following shall be inserted, namely:—

“5503 90 30	---	Ultra high molecular weight poly ethylene staple fibre conforming to ASTM F2848	kg.	5%	-”;
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(ix) for the entry in column (4) occurring against tariff item 5503 90 90, the entry “5%” shall be substituted;

(x) for sub-heading 5504 10, tariff items 5504 10 10 to 5504 10 90 and the entries relating thereto, the following shall be substituted, namely:—

“5504 10	-	<i>Of viscose rayon:</i>			
	---	<i>Obtained from wood other than bamboo:</i>			
5504 10 11	----	Flame retardant Viscose Rayon fibre	kg.	2.5%	-
5504 10 19	----	Other	kg.	5%	-
	---	<i>Obtained from bamboo:</i>			
5504 10 21	----	Flame retardant Viscose Rayon fibre	kg.	2.5%	-
5504 10 29	----	Other	kg.	5%	-
5504 10 90	---	Other	kg.	5%	-”;

(xi) for the entry in column (4) occurring against tariff items 5504 90 10, 5504 90 20, 5504 90 30 and 5504 90 90, the entry “5%” shall be substituted;

(xii) for the entry in column (4) occurring against all the tariff items of headings 5505, 5506, 5507 and 5508, the entry “5%” shall be substituted;

(xiii) for the entry in column (4) occurring against tariff items 5509 11 00, 5509 12 00, 5509 21 00, 5509 22 00, 5509 31 00, 5509 32 00, 5509 41 10, 5509 41 20, 5509 41 30, 5509 41 90, 5509 42 10, 5509 42 20, 5509 42 30, 5509 42 90, 5509 51 00, 5509 52 00, 5509 53 00, 5509 59 00, 5509 61 00, 5509 62 00, 5509 69 00, 5509 91 00 and 5509 92 00, the entry “5%” shall be substituted;

(xiv) for tariff item 5509 99 00 and the entries relating thereto, the following shall be substituted, namely:—

“5509 99	--	<i>Other:</i>			
5509 99 10	---	Yarn made of 100% inherent FR synthetic fibre	kg.	5%	-
5509 99 90	---	Other	kg.	5%	-”;

(xv) for the entry in column (4) occurring against tariff items 5510 11 10, 5510 11 20, 5510 11 90, 5510 12 10, 5510 12 20, 5510 12 90, 5510 20 10, 5510 20 20, 5510 20 90, 5510 30 10, 5510 30 20, 5510 30 90, 5510 90 10 and 5510 90 20, the entry "5%" shall be substituted;

(xvi) after tariff item 5510 90 20 and the entries relating thereto, the following shall be inserted, namely:—

"55109030 - - - Yarn made of 100% inherent FR artificial fibre kg. 5% -";

(xvii) for the entry in column (4) occurring against tariff item 5510 90 90, the entry "5%" shall be substituted;

(xviii) for the entry in column (4) occurring against all the tariff items of heading 5511, the entry "10%" shall be substituted;

(xix) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 11, the entry "20%" shall be substituted;

(xx) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 19, the entry "20% or Rs.25 per sq.metre, whichever is higher" shall be substituted;

(xxi) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 21, the entry "20%" shall be substituted;

(xxii) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 29, the entry "20% or Rs.28 per sq.metre, whichever is higher" shall be substituted;

(xxiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 91, the entry "20%" shall be substituted;

(xxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 99, the entry "20% or Rs.54 per kg., whichever is higher" shall be substituted;

(xxv) for the entry in column (4) occurring against all the tariff items of sub-headings 5513 11, 5513 12, 5513 13 and 5513 19, the entry "20%" shall be substituted;

(xxvi) for the entry in column (4) occurring against tariff item 5513 21 00, the entry "20% or Rs.107 per kg., whichever is higher" shall be substituted;

(xxvii) for the entry in column (4) occurring against tariff item 5513 23 00, the entry "20% or Rs.125 per kg. or Rs.25 per sq.metre, whichever is highest" shall be substituted;

(xxviii) for the entry in column (4) occurring against tariff item 5513 29 00, the entry "20% or Rs.185 per kg., whichever is higher" shall be substituted;

(xxix) for the entry in column (4) occurring against tariff item 5513 31 00, the entry "20% or Rs.21 per sq.metre, whichever is higher" shall be substituted;

(xxx) for the entry in column (4) occurring against tariff item 5513 39 00, the entry "20% or Rs.125 per kg. or Rs.25 per sq.metre, whichever is highest" shall be substituted;

(xxxi) for the entry in column (4) occurring against tariff item 5513 41 00, the entry "20% or Rs.15 per sq.metre, whichever is higher" shall be substituted;

(xxxii) for the entry in column (4) occurring against tariff item 5513 49 00, the entry "20% or Rs.185 per kg., whichever is higher" shall be substituted;

(xxxiii) for the entry in column (4) occurring against all the tariff items of sub-headings 5514 11, 5514 12 and 5514 19, the entry "20%" shall be substituted;

(xxxiv) for the entry in column (4) occurring against tariff item 5514 21 00, the entry “20% or Rs.100 per kg. or Rs.30 per sq.metre, whichever is highest” shall be substituted;

(xxxv) for the entry in column (4) occurring against tariff item 5514 22 00, the entry “20% or Rs.100 per kg., whichever is higher” shall be substituted;

(xxxvi) for the entry in column (4) occurring against tariff item 5514 23 00, the entry “20% or Rs.114 per kg., whichever is higher” shall be substituted;

(xxxvii) for the entry in column (4) occurring against tariff item 5514 29 00, the entry “20% or Rs.121 per kg., whichever is higher” shall be substituted;

(xxxviii) for the entry in column (4) occurring against tariff item 5514 30 11, the entry “20% or Rs.45 per sq.metre, whichever is higher” shall be substituted;

(xxxix) for the entry in column (4) occurring against tariff item 5514 30 12, the entry “20% or Rs.26 per sq.metre, whichever is higher” shall be substituted;

(xl) for the entry in column (4) occurring against tariff item 5514 30 13, the entry “20% or Rs.180 per kg., whichever is higher” shall be substituted;

(xli) for the entry in column (4) occurring against tariff item 5514 30 19, the entry “20% or Rs.31 per sq.metre, whichever is higher” shall be substituted;

(xlii) for the entry in column (4) occurring against tariff item 5514 41 00, the entry “20% or Rs.26 per sq.metre, whichever is higher” shall be substituted;

(xliii) for the entry in column (4) occurring against tariff item 5514 42 00, the entry “20% or Rs.140 per kg., whichever is higher” shall be substituted;

(xliv) for the entry in column (4) occurring against tariff item 5514 43 00, the entry “20% or Rs.31 per sq.metre, whichever is higher” shall be substituted;

(xlv) for the entry in column (4) occurring against tariff item 5514 49 00, the entry “20% or Rs.114 per kg., whichever is higher” shall be substituted;

(xlvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 11, the entry “20% or Rs.40 per sq.metre, whichever is higher” shall be substituted;

(xlvii) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 12, the entry “20% or Rs.95 per kg., whichever is higher” shall be substituted;

(xlviii) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 13, the entry “20% or Rs.75 per sq.metre, whichever is higher” shall be substituted;

(xlix) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 19, the entry “20% or Rs.45 per sq.metre, whichever is higher” shall be substituted;

(l) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 21, the entry “20% or Rs.55 per sq.metre, whichever is higher” shall be substituted;

(li) for the entry in column (4) occurring against tariff items 5515 22 10 and 5515 22 20, the entry “10% or Rs.140 per kg., whichever is higher” shall be substituted;

(lii) for the entry in column (4) occurring against tariff item 5515 22 30, the entry “20% or Rs.140 per kg., whichever is higher” shall be substituted;

(liii) for the entry in column (4) occurring against tariff item 5515 22 40, the entry “10% or Rs.140 per kg., whichever is higher” shall be substituted;

(liv) for the entry in column (4) occurring against tariff item 5515 22 90, the entry “20% or Rs.140 per kg., whichever is higher” shall be substituted;

(lv) for the entry in column (4) occurring against tariff items 5515 29 10 and 5515 29 20, the entry “10% or Rs.30 per sq.metre, whichever is higher” shall be substituted;

(lvi) for the entry in column (4) occurring against tariff items 5515 29 30, 5515 29 40 and 5515 29 90, the entry “20% or Rs.30 per sq.metre, whichever is higher” shall be substituted;

(lvii) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 91, the entry “20% or Rs.40 per sq.metre, whichever is higher” shall be substituted;

(lviii) for the entry in column (4) occurring against tariff items 5515 99 10, 5515 99 20, 5515 99 30 and 5515 99 40, the entry “20% or Rs.35 per sq.metre, whichever is higher” shall be substituted;

(lix) after tariff item 5515 99 40 and the entries relating thereto, the following shall be inserted, namely:—

“5515 99 50 - - -	Fabrics made of 100% inherent FR synthetic fibre	m ²	20% or Rs. 35 per sq. metre, which- ever is higher -”;
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(lx) for the entry in column (4) occurring against tariff item 5515 99 90, the entry “20% or Rs.35 per sq.metre, whichever is higher” shall be substituted;

(lxi) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 11, the entry “20%” shall be substituted;

(lxii) for the entry in column (4) occurring against tariff item 5516 12 00, the entry “20% or Rs.35 per sq.metre, whichever is higher” shall be substituted;

(lxiii) for the entry in column (4) occurring against tariff item 5516 13 00, the entry “20% or Rs.40 per sq.metre, whichever is higher” shall be substituted;

(lxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 14, the entry “20% or Rs.12 per sq.metre, whichever is higher” shall be substituted;

(lxv) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 21, the entry “20%” shall be substituted;

(lxvi) for the entry in column (4) occurring against tariff items 5516 22 00 and 5516 23 00, the entry “20% or Rs.150 per kg., whichever is higher” shall be substituted;

(lxvii) for the entry in column (4) occurring against tariff item 5516 24 00, the entry “20% or Rs.12 per sq.metre, whichever is higher” shall be substituted;

(lxviii) for the entry in column (4) occurring against tariff item 5516 31 10, the entry “20%” shall be substituted;

(lxix) for the entry in column (4) occurring against tariff item 5516 31 20, the entry “10%” shall be substituted;

(lxx) for the entry in column (4) occurring against tariff items 5516 32 00, 5516 33 00, 5516 34 00, 5516 41 10, 5516 41 20 and 5516 42 00, the entry “20%” shall be substituted;

(lxxi) for the entry in column (4) occurring against tariff items 5516 43 00 and 5516 44 00, the entry “20% or Rs.12 per sq.metre, whichever is higher” shall be substituted;

(lxxii) for the entry in column (4) occurring against tariff items 5516 91 10, 5516 91 20 and 5516 92 00, the entry “20%” shall be substituted;

(lxxiii) for the entry in column (4) occurring against tariff item 5516 93 00, the entry “20% or Rs.21 per sq.metre, whichever is higher” shall be substituted;

(lxxiv) for the entry in column (4) occurring against tariff item 5516 94 00, the entry “20% or Rs.40 per sq.metre, whichever is higher” shall be substituted;

(40) in Chapter 56,—

(i) for the entry in column (4) occurring against all the tariff items of sub-heading 5601 21, the entry “10%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff items 5601 22 00 and 5601 29 00, the entry “10%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 5601 30 00, the entry “20%” shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of heading 5602, the entry “10%” shall be substituted;

(v) for tariff item 5603 11 00 and the entries relating thereto, the following shall be substituted, namely:—

“5603 11	--	<i>Weighing not more than 25g/m²:</i>			
5603 11 10	---	Crop covers, conforming to IS 16718	kg.	20%	-
5603 11 90	---	Other	kg.	20%	-”;

(vi) for the entry in column (4) occurring against tariff item 5603 12 00, the entry “20%” shall be substituted;

(vii) for the entry in column (4) occurring against tariff item 5603 13 00, the entry “10%” shall be substituted;

(viii) for the entry in column (4) occurring against tariff item 5603 14 00, the entry “20%” shall be substituted;

(ix) for the entry in column (4) occurring against tariff item 5603 91 00, the entry “10%” shall be substituted;

(x) for the entry in column (4) occurring against tariff item 5603 92 00, the entry “20%” shall be substituted;

(xi) for tariff items 5603 93 00 and 5603 94 00 and the entries relating thereto, the following shall be substituted, namely:—

“5603 93	--	<i>Weighing more than 70g/ m² but not more than 150 g/m²:</i>			
5603 93 10	---	Mulch Mats, conforming to IS 17355	kg.	10%	-
5603 93 90	---	Other	kg.	10%	-
5603 94	--	<i>Weighing more than 150 g/m²:</i>			
5603 94 10	---	Non-woven Geotextile and articles thereof, Conforming to IS 16391, IS 16392	kg.	20%	-
5603 94 20	---	Mulch Mats, conforming to IS 17355	kg.	20%	-
5603 94 90	---	Other	kg.	20%	-”;

(xii) for the entry in column (4) occurring against all the tariff items of headings 5604, 5605, 5606, 5607, 5608 and 5609, the entry “10%” shall be substituted;

(41) in Chapter 57,—

(i) for the entry in column (4) occurring against all the tariff items of heading 5701, the entry “20%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff items 5702 10 00, 5702 20 10, 5702 20 20 and 5702 20 90, the entry “20%” shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of sub-heading 5702 31, the entry "20%" shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of sub-heading 5702 32, the entry "20% or Rs.105 per sq.metre, whichever is higher" shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of sub-headings 5702 39 and 5702 41, the entry "20%" shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of sub-heading 5702 42, the entry "20% or Rs.80 per sq.metre, whichever is higher" shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of sub-heading 5702 49, the entry "20%" shall be substituted;

(viii) for the entry in column (4) occurring against tariff items 5702 50 21, 5702 50 22 and 5702 50 29, the entry "20% or Rs.105 per sq.metre, whichever is higher" shall be substituted;

(ix) for the entry in column (4) occurring against tariff items 5702 50 31, 5702 50 32, 5702 50 33 and 5702 50 39, the entry "20%" shall be substituted;

(x) for the entry in column (4) occurring against tariff item 5702 91 10, the entry "20%" shall be substituted;

(xi) for the entry in column (4) occurring against tariff item 5702 91 20, the entry "10%" shall be substituted;

(xii) for the entry in column (4) occurring against tariff items 5702 91 30 and 5702 91 90, the entry "20%" shall be substituted;

(xiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5702 92, the entry "20% or Rs.110 per sq.metre, whichever is higher" shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5702 99, the entry "20%" shall be substituted;

(xv) for the entry in column (4) occurring against all the tariff items of sub-heading 5703 10, the entry "20%" shall be substituted;

(xvi) for the entry in column (4) occurring against tariff items 5703 21 00, 5703 29 10, 5703 29 20 and 5703 29 90, the entry "20% or Rs.70 per sq.metre, whichever is higher" shall be substituted;

(xvii) for the entry in column (4) occurring against tariff items 5703 31 00, 5703 39 10, 5703 39 20 and 5703 39 90, the entry "20% or Rs.55 per sq.metre, whichever is higher" shall be substituted;

(xviii) for the entry in column (4) occurring against all the tariff items of sub-heading 5703 90, the entry "20%" shall be substituted;

(xix) for the entry in column (4) occurring against tariff items 5704 10 00 and 5704 20 10, the entry "20%" shall be substituted;

(xx) for the entry in column (4) occurring against tariff item 5704 20 20, the entry "10%" shall be substituted;

(xxi) for the entry in column (4) occurring against tariff item 5704 20 90, the entry "20%" shall be substituted;

(xxii) for the entry in column (4) occurring against all the tariff items of sub-heading 5704 90, the entry "20% or Rs.35 per sq.metre, whichever is higher" shall be substituted;

(xxiii) for the entry in column (4) occurring against all the tariff items of heading 5705, the entry “20%” shall be substituted;

(42) in Chapter 58,—

(i) after the Notes, the following Supplementary Note shall be inserted, namely:—

“Supplementary Note:

1.(a) For the purposes of this Chapter, “Lucknow Chikan craft” refers to a type of embroidery defined and recognised by the Geographical Indication (GI) Registry against the GI no.119 under the Geographical Indication of Goods (Registration and Protection) Act, 1999(48 of 1999).

(b) Produced/manufactured by a person certified/recognised and mentioned as a user in the Geographical Indication Registry against the said GI no.119.”;

(ii) for the entry in column (4) occurring against tariff item 5801 10 00, the entry “10% or Rs.210 per sq.metre, whichever is higher” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 5801 21 00, the entry “10% or Rs.80 per sq.metre, whichever is higher” shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of sub-heading 5801 22, the entry “10% or Rs.70 per sq.metre, whichever is higher” shall be substituted;

(v) for the entry in column (4) occurring against tariff item 5801 23 00, the entry “10% or Rs.80 per sq.metre, whichever is higher” shall be substituted;

(vi) for the entry in column (4) occurring against tariff item 5801 26 00, the entry “10% or Rs.180 per sq.metre, whichever is higher” shall be substituted;

(vii) for the entry in column (4) occurring against tariff item 5801 27 10, the entry “10% or Rs.135 per sq.metre, whichever is higher” shall be substituted;

(viii) for the entry in column (4) occurring against tariff item 5801 27 20, the entry “10% or Rs.120 per sq.metre, whichever is higher” shall be substituted;

(ix) for the entry in column (4) occurring against tariff item 5801 27 90, the entry “10% or Rs.135 per sq.metre, whichever is higher” shall be substituted;

(x) for the entry in column (4) occurring against tariff item 5801 31 00, the entry “20% or Rs.75 per sq.metre, whichever is higher” shall be substituted;

(xi) for the entry in column (4) occurring against tariff item 5801 32 00, the entry “20% or Rs.180 per sq.metre, whichever is higher” shall be substituted;

(xii) for the entry in column (4) occurring against tariff item 5801 33 00, the entry “20% or Rs.150 per sq.metre, whichever is higher” shall be substituted;

(xiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5801 36, the entry “20% or Rs.130 per sq.metre, whichever is higher” shall be substituted;

(xiv) for the entry in column (4) occurring against tariff item 5801 37 10, the entry “20% or Rs.140 per sq.metre, whichever is higher” shall be substituted;

(xv) for the entry in column (4) occurring against tariff item 5801 37 20, the entry “20% or Rs.68 per sq.metre, whichever is higher” shall be substituted;

(xvi) for the entry in column (4) occurring against tariff item 5801 37 90, the entry “20% or Rs.140 per sq.metre, whichever is higher” shall be substituted;

(xvii) for the entry in column (4) occurring against all the tariff items of sub-heading 5801 90, the entry "10% or Rs.35 per sq.metre, whichever is higher" shall be substituted;

(xviii) for the entry in column (4) occurring against tariff item 5802 10 10, the entry "10%" shall be substituted;

(xix) for the entry in column (4) occurring against tariff items 5802 10 20, 5802 10 30, 5802 10 40, 5802 10 50, 5802 10 60 and 5802 10 90, the entry "10% or Rs. 60 per sq.metre, whichever is higher" shall be substituted;

(xx) for the entry in column (4) occurring against tariff item 5802 20 00, the entry "10%" shall be substituted;

(xxi) for the entry in column (4) occurring against tariff item 5802 30 00, the entry "10% or Rs.150 per kg., whichever is higher" shall be substituted;

(xxii) for the entry in column (4) occurring against all the tariff items of heading 5803, the entry "10%" shall be substituted;

(xxiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5804 10, the entry "10% or Rs. 200 per kg., whichever is higher" shall be substituted;

(xxiv) for the entry in column (4) occurring against tariff item 5804 21 00, the entry "20% or Rs. 200 per kg., whichever is higher" shall be substituted;

(xxv) for the entry in column (4) occurring against tariff items 5804 29 10, 5804 29 90 and 5804 30 00, the entry "10% or Rs. 200 per kg., whichever is higher" shall be substituted;

(xxvi) for the entry in column (4) occurring against all the tariff items of heading 5805, the entry "10%" shall be substituted;

(xxvii) for the entry in column (4) occurring against tariff items 5806 10 00, 5806 20 00, 5806 31 10, 5806 31 20 and 5806 31 90, the entry "10%" shall be substituted;

(xxviii) for the entry in column (4) occurring against tariff item 5806 32 00, the entry "20%" shall be substituted;

(xxix) for the entry in column (4) occurring against tariff items 5806 39 10, 5806 39 20, 5806 39 30, 5806 39 90 and 5806 40 00, the entry "10%" shall be substituted;

(xxx) for the entry in column (4) occurring against all the tariff items of headings 5807, 5808 and 5809, the entry "10%" shall be substituted;

(xxxi) for the entry in column (4) occurring against tariff item 5810 10 00, the entry "10% or Rs. 200 per kg., whichever is higher" shall be substituted;

(xxxii) in heading 5810, for tariff item 5810 91 00, sub-heading 5810 92, tariff items 5810 92 10 to 5810 99 00 and the entries relating thereto, the following shall be substituted, namely:—

"5810 91	--	<i>Of cotton:</i>			
5810 91 10	---	Embroidered with Lucknow Chikan Craft	kg.	10%	-
5810 91 90	---	Other	kg.	10%	-
5810 92	--	<i>Of man made fibres:</i>			
5810 92 10	---	Embroidered badges, motifs and the like	kg.	10%	-
5810 92 20	---	Embroidered with Lucknow Chikan Craft	kg.	10%	-
5810 92 90	---	Other	kg.	10%	-
5810 99	--	<i>Of other textile materials:</i>			
5810 99 10	---	Embroidered with Lucknow Chikan Craft	kg.	10%	-
5810 99 90	---	Other	kg.	10%	-";

(xxxiii) for the entry in column (4) occurring against all the tariff items of heading 5811, the entry “10%” shall be substituted;

(43) in Chapter 59,—

(i) for the entry in column (4) occurring against all the tariff items of heading 5901, the entry “10%” shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of headings 5902 and 5903, the entry “20%” shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of headings 5904, 5905, 5906, 5907, 5908 and 5909, the entry “10%” shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of sub-heading 5910 00, the entry “20%” shall be substituted;

(v) for the entry in column (4) occurring against tariff items 5911 10 00, 5911 20 00, 5911 31 10, 5911 31 20, 5911 31 30, 5911 31 40, 5911 31 50, 5911 31 90, 5911 32 10, 5911 32 20, 5911 32 30, 5911 32 40, 5911 32 50, 5911 32 90, 5911 40 00, 5911 90 10 and 5911 90 20, the entry “10%” shall be substituted;

(vi) after tariff item 5911 90 20 and the entries relating thereto, the following shall be inserted, namely:—

“	---	<i>Knitted or woven Geo-technical textile:</i>			
5911 90 31	----	Geogrid conforming to IS 17373	kg.	10%	-
5911 90 32	----	Geotextile conforming to IS 16391, IS 16392	kg.	10%	-
5911 90 39	----	Other	kg.	10%	-
5911 90 40	---	Mulch mats, conforming to IS 16202	kg.	10%	-”;

(vii) for the entry in column (4) occurring against tariff item 5911 90 90, the entry “10%” shall be substituted;

(44) in Chapter 60,—

(i) for the entry in column (4) occurring against tariff items 6001 10 10, 6001 10 20, 6001 10 90 and 6001 21 00, the entry “10%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 6001 22 00, the entry “20%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff items 6001 29 00 and 6001 91 00, the entry “10%” shall be substituted;

(iv) for the entry in column (4) occurring against tariff item 6001 92 00, the entry “20%” shall be substituted;

(v) for the entry in column (4) occurring against tariff items 6001 99 10, 6001 99 90, 6002 40 00, 6002 90 00, 6003 10 00 and 6003 20 00, the entry “10%” shall be substituted;

(vi) for the entry in column (4) occurring against tariff items 6003 30 00 and 6003 40 00, the entry “20%” shall be substituted;

(vii) for the entry in column (4) occurring against tariff item 6003 90 00, the entry “10%” shall be substituted;

(viii) for the entry in column (4) occurring against tariff items 6004 10 00, 6004 90 00, 6005 35 00 and 6005 36 00, the entry “20%” shall be substituted;

(ix) for tariff item 6005 37 00 and the entries relating thereto, the following shall be substituted, namely:—

“6005 37	--	<i>Other, dyed:</i>			
6005 37 10	---	Shade Nets, conforming to IS 16008	kg.	20%	-
6005 37 90	---	Other	kg.	20%	-”;

(x) for the entry in column (4) occurring against tariff items 6005 38 00, 6005 39 00, 6005 41 00, 6005 42 00, 6005 43 00 and 6005 44 00, the entry “20%” shall be substituted;

(xi) for the entry in column (4) occurring against tariff items 6005 90 00, 6006 10 00, 6006 21 00, 6006 22 00, 6006 23 00 and 6006 24 00, the entry “10%” shall be substituted;

(xii) for the entry in column (4) occurring against tariff items 6006 31 00, 6006 32 00, 6006 33 00, 6006 34 00, 6006 41 00, 6006 42 00, 6006 43 00 and 6006 44 00, the entry “20%” shall be substituted;

(xiii) for the entry in column (4) occurring against tariff item 6006 90 00, the entry “10%” shall be substituted;

(45) in Chapter 61,—

(i) for the entry in column (4) occurring against all the tariff items of headings 6101, 6102 and 6103, the entry “20%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff items 6104 13 00, 6104 19 10, 6104 19 20, 6104 19 90, 6104 22 00, 6104 23 00, 6104 29 10, 6104 29 20, 6104 29 90, 6104 31 00, 6104 32 00, 6104 33 00, 6104 39 10, 6104 39 20 and 6104 39 90, the entry “20%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 6104 41 00, the entry “20% or Rs. 255 per piece, whichever is higher” shall be substituted;

(iv) for the entry in column (4) occurring against tariff item 6104 42 00, the entry “20%” shall be substituted;

(v) for the entry in column (4) occurring against tariff items 6104 43 00 and 6104 44 00, the entry “20% or Rs. 255 per piece, whichever is higher” shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of sub-heading 6104 49, the entry “20% or Rs. 220 per piece, whichever is higher” shall be substituted;

(vii) for the entry in column (4) occurring against tariff items 6104 51 00, 6104 52 00, 6104 53 00, 6104 59 10, 6104 59 20 and 6104 59 90, the entry “20% or Rs.110 per piece, whichever is higher” shall be substituted;

(viii) for the entry in column (4) occurring against tariff items 6104 61 00, 6104 62 00, 6104 63 00, 6104 69 10, 6104 69 20 and 6104 69 90, the entry “20%” shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of sub-headings 6105 10 and 6105 20, the entry “20% or Rs. 83 per piece, whichever is higher” shall be substituted;

(x) for the entry in column (4) occurring against tariff items 6105 90 10, 6105 90 90 and 6106 10 00, the entry “20% or Rs. 90 per piece, whichever is higher” shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of sub-heading 6106 20, the entry “20% or Rs.25 per piece, whichever is higher” shall be substituted;

(xii) for the entry in column (4) occurring against all the tariff items of sub-heading 6106 90, the entry “20% or Rs.135 per piece, whichever is higher” shall be substituted;

(xiii) for the entry in column (4) occurring against tariff item 6107 11 00, the entry “20% or Rs. 24 per piece, whichever is higher” shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of sub-heading 6107 12, the entry “20% or Rs. 30 per piece, whichever is higher” shall be substituted;

(xv) for the entry in column (4) occurring against tariff items 6107 19 10, 6107 19 90, 6107 21 00, 6107 22 10, 6107 22 20, 6107 29 10, 6107 29 20, 6107 29 90, 6107 91 10, 6107 91 90, 6107 99 10, 6107 99 20 and 6107 99 90, the entry “20%” shall be substituted;

(xvi) for the entry in column (4) occurring against all the tariff items of sub-headings 6108 11 and 6108 19, the entry “20%” shall be substituted;

(xvii) for the entry in column (4) occurring against tariff items 6108 21 00, 6108 22 10 and 6108 22 20, the entry “20% or Rs.25 per piece, whichever is higher” shall be substituted;

(xviii) for the entry in column (4) occurring against tariff items 6108 29 10, 6108 29 90, 6108 31 00, 6108 32 10 and 6108 32 20, the entry “20%” shall be substituted;

(xix) for the entry in column (4) occurring against tariff item 6108 39 10, the entry “10%” shall be substituted;

(xx) for the entry in column (4) occurring against tariff item 6108 39 90, the entry “20%” shall be substituted;

(xxi) for the entry in column (4) occurring against tariff item 6108 91 00, the entry “20% or Rs.65 per piece, whichever is higher” shall be substituted;

(xxii) for the entry in column (4) occurring against all the tariff items of sub-heading 6108 92, the entry “20% or Rs.60 per piece, whichever is higher” shall be substituted;

(xxiii) for the entry in column (4) occurring against tariff item 6108 99 10, the entry “20%” shall be substituted;

(xxiv) for the entry in column (4) occurring against tariff item 6108 99 20, the entry “10%” shall be substituted;

(xxv) for the entry in column (4) occurring against tariff item 6108 99 90, the entry “20%” shall be substituted;

(xxvi) for the entry in column (4) occurring against tariff item 6109 10 00, the entry “20% or Rs. 45 per piece, whichever is higher” shall be substituted;

(xxvii) for the entry in column (4) occurring against all the tariff items of sub-heading 6109 90, the entry “20% or Rs.50 per piece, whichever is higher” shall be substituted;

(xxviii) for the entry in column (4) occurring against tariff items 6110 11 10, 6110 11 20, 6110 11 90, 6110 12 00 and 6110 19 00, the entry “20% or Rs. 275 per piece, whichever is higher” shall be substituted;

(xxix) for the entry in column (4) occurring against tariff item 6110 20 00, the entry “20% or Rs.85 per piece, whichever is higher” shall be substituted;

(xxx) for the entry in column (4) occurring against all the tariff items of sub-heading 6110 30, the entry “20% or Rs.110 per piece, whichever is higher” shall be substituted;

(*xxxi*) for the entry in column (4) occurring against tariff item 6110 90 00, the entry “20% or Rs.105 per piece, whichever is higher” shall be substituted;

(*xxxii*) for the entry in column (4) occurring against all the tariff items of heading 6111, the entry “20%” shall be substituted;

(*xxxiii*) for the entry in column (4) occurring against tariff items 6112 11 00 and 6112 12 00, the entry “20%” shall be substituted;

(*xxxiv*) for the entry in column (4) occurring against tariff item 6112 19 10, the entry “10%” shall be substituted;

(*xxxv*) for the entry in column (4) occurring against tariff items 6112 19 20, 6112 19 30 and 6112 19 90, the entry “20%” shall be substituted;

(*xxxvi*) for the entry in column (4) occurring against tariff item 6112 20 10, the entry “10%” shall be substituted;

(*xxxvii*) for the entry in column (4) occurring against tariff items 6112 20 20, 6112 20 30, 6112 20 40, 6112 20 50, 6112 20 90, 6112 31 00, 6112 39 10, 6112 39 20, 6112 39 90 and 6112 41 00, the entry “20%” shall be substituted;

(*xxxviii*) for the entry in column (4) occurring against tariff item 6112 49 10, the entry “10%” shall be substituted;

(*xxxix*) for the entry in column (4) occurring against tariff items 6112 49 20, 6112 49 90 and 6113 00 00, the entry “20%” shall be substituted;

(*xl*) for the entry in column (4) occurring against all the tariff items of headings 6114, 6115, 6116 and 6117, the entry “20%” shall be substituted;

(46) in Chapter 62,—

(i) the Supplementary Note shall be numbered as “Supplementary Note 1” thereof, and after the Supplementary Note as so numbered, the following Supplementary Notes shall be inserted, namely:—

“2. For the purposes of this Chapter, inherent Fire Retardant (FR) fibres, as specified in IS 11871, IS 13501, IS 15742, IS 15742 A, are those in which the FR properties are naturally part of the polymer backbone and can never be worn away or washed out.

3. (a) For the purposes of this Chapter, “Lucknow Chikan craft” refers to a type of embroidery defined and recognised by the Geographical Indication (GI) Registry against the GI no.119 under the Geographical Indication of Goods (Registration and Protection) Act, 1999 (48 of 1999) .

(b) Produced/manufactured by a person certified/recognised and mentioned as a user in the Geographical Indication Registry against the said GI no.119.”;

(ii) for the entry in column (4) occurring against tariff item 6201 20 10, the entry “20% or Rs.385 per piece, whichever is higher” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 6201 20 90, the entry “20% or Rs.220 per piece, whichever is higher” shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of sub-headings 6201 30, 6201 40 and 6201 90, the entry “20%” shall be substituted;

(v) for the entry in column (4) occurring against tariff item 6202 20 10, the entry “20% or Rs.385 per piece, whichever is higher” shall be substituted;

(vi) for the entry in column (4) occurring against tariff item 6202 20 90, the entry “20% or Rs.220 per piece, whichever is higher” shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of sub-headings 6202 30, 6202 40 and 6202 90, the entry “20%” shall be substituted;

(viii) for the entry in column (4) occurring against tariff items 6203 11 00, 6203 12 00, 6203 19 10 and 6203 19 90, the entry “20%” shall be substituted;

(ix) for the entry in column (4) occurring against tariff items 6203 22 00, 6203 23 00, 6203 29 11, 6203 29 19 and 6203 29 90, the entry “20% or Rs.145 per piece, whichever is higher” shall be substituted;

(x) for the entry in column (4) occurring against tariff items 6203 31 10, 6203 31 90, 6203 32 00, 6203 33 00, 6203 39 11, 6203 39 19 and 6203 39 90, the entry “20%” shall be substituted;

(xi) for the entry in column (4) occurring against tariff item 6203 41 00, the entry “20% or Rs.285 per piece, whichever is higher” shall be substituted;

(xii) for the entry in column (4) occurring against all the tariff items of sub-heading 6203 42, the entry “20% or Rs.135 per piece, whichever is higher” shall be substituted;

(xiii) for the entry in column (4) occurring against tariff items 6203 43 00, 6203 49 10, 6203 49 90 and 6204 11 00, the entry “20%” shall be substituted;

(xiv) in heading 6204, for tariff items 6204 12 00 to 6204 13 00, sub-heading 6204 19, tariff items 6204 19 11 to 6204 21 00, sub-heading 6204 22, tariff items 6204 22 10 to 6204 23 00, sub-heading 6204 29, tariff items 6204 29 12 to 6204 29 90, sub-heading 6204 31, tariff items 6204 31 10 to 6204 33 00, sub-heading 6204 39, tariff items 6204 39 12 to 6204 39 90, sub-heading 6204 41, tariff items 6204 41 10 to 6204 41 90, sub-heading 6204 42, tariff items 6204 42 10 to 6204 42 90, sub-heading 6204 43, tariff items 6204 43 10 to 6204 44 00, sub-heading 6204 49, tariff items 6204 49 11 to 6204 53 00, sub heading 6204 59, tariff items 6204 59 10 to 6204 59 90 and the entries relating thereto, the following shall be substituted, namely:—

" 6204 12	--	<i>Of cotton:</i>			
6204 12 10	---	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 12 90	---	Other	u	20%	-
6204 13	--	<i>Of synthetic fibre:</i>			
6204 13 10	---	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 13 90	---	Other	u	20%	-
6204 19	--	<i>Of other textile materials:</i>			
	---	<i>Of silk:</i>			
6204 19 11	----	Sequinned or beaded with chattons or embroidered	u	20%	-
6204 19 12	----	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 19 19	----	Other	u	20%	-
	---	<i>Of all other fibres:</i>			
6204 19 91	----	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 19 99	----	Other	u	20%	-
	-	<i>Ensembles :</i>			
6204 21 00	--	Of wool or fine animal hair	u	20%	-
6204 22	--	<i>Of cotton :</i>			
6204 22 10	---	Blouses combined with skirts, trousers or shorts	u	20%	-

6204 22 20	---	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 22 90	---	Other	u	20%	-
6204 23	--	<i>Of Synthetic fibres:</i>			
6204 23 10	---	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 23 90	---	Other	u	20%	-
6204 29	--	<i>Of other textile materials:</i>			
	---	<i>Of silk:</i>			
6204 29 12	----	Khadi	u	20%	-
6204 29 13	----	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 29 19	----	Other	u	20%	-
	---	<i>Other:</i>			
6204 29 91	----	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 29 99	----	Other	u	20%	-
	-	<i>Jackets and blazers:</i>			
6204 31	--	<i>Of wool or fine animal hair:</i>			
6204 31 10	---	Khadi	u	20%	-
6204 31 90	---	Other	u	20%	-
6204 32	--	<i>Of cotton:</i>			
6204 32 10	---	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 32 90	---	Other	u	20%	-
6204 33	--	<i>Of synthetic fibre:</i>			
6204 33 10	---	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 33 90	---	Other	u	20%	-
6204 39	--	<i>Of other textile materials:</i>			
	---	<i>Of silk:</i>			
6204 39 12	----	Khadi	u	20%	-
6204 39 13	----	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 39 19	----	Other	u	20%	-
	---	<i>Other:</i>			
6204 39 91	----	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 39 99	----	Other	u	20%	-
	-	<i>Dresses:</i>			
6204 41	--	<i>Of wool or fine animal hair :</i>			
6204 41 10	---	House coats and like dresses	u	20% or Rs.145 per piece, whichever is higher	-
6204 41 20	---	Blazers	u	20% or Rs.145 per piece, whichever is higher	-
6204 41 90	---	Other	u	20% or Rs.145 per piece, whichever is higher	-
6204 42	--	<i>Of cotton :</i>			
6204 42 10	---	House coats and like dresses	u	20% or Rs.116 per piece, whichever is higher	-

6204 42 20	---	Handloom	u	20% or Rs.116 per piece, whichever is higher	-
6204 42 30	---	Embroidered with Lucknow Chikan Craft	u	20% or Rs.116 per piece, whichever is higher	-
6204 42 90	---	Other	u	20% or Rs.116 per piece, whichever is higher	-
6204 43	--	<i>Of synthetic fibres :</i>			
6204 43 10	---	House coats and like dresses	u	20% or Rs.145 per piece, whichever is higher	-
6204 43 20	---	Embroidered with Lucknow Chikan Craft	u	20% or Rs.145 per piece, whichever is higher	-
6204 43 90	---	Other	u	20% or Rs.145 per piece, whichever is higher	-
6204 44	--	<i>Of artificial fibres :</i>			
6204 44 10	---	Embroidered with Lucknow Chikan Craft	u	20% or Rs.145 per piece, whichever is higher	-
6204 44 90	---	Other	u	20% or Rs.145 per piece, whichever is higher	-
6204 49	--	<i>Of other textile materials:</i>			
	---	<i>Of silk :</i>			
6204 49 11	----	House coats and like dresses	u	20% or Rs.145 per piece, whichever is higher	-
6204 49 12	----	Embroidered with Lucknow Chikan Craft	u	20% or Rs.145 per piece, whichever is higher	-

6204 49 19	----	Other	u	20% or Rs.145 per piece, whichever is higher	-
	---	<i>Other:</i>			
6204 49 91	----	Embroidered with Lucknow Chikan Craft	u	20% or Rs.145 per piece, whichever is higher	-
6204 49 99	----	Other	u	20% or Rs.145 per piece, whichever is higher	-
	-	<i>Skirts and divided skirts:</i>			
6204 51 00	--	Of wool or fine animal hair	u	20% or Rs.485 per piece, whichever is higher	-
6204 52	--	<i>Of cotton :</i>			
6204 52 10	---	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 52 90	---	Other	u	20%	-
6204 53	--	<i>Of synthetic fibre :</i>			
6204 53 10	---	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 53 90	---	Other	u	20%	-
6204 59	--	<i>Of other textile materials:</i>			
	---	<i>Of silk :</i>			
6204 59 11	----	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 59 19	----	Other	u	20%	-
	---	<i>Other:</i>			
6204 59 91	----	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 59 99	----	Other	u	20%	-";

(xv) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 61, the entry "20% or Rs.285 per piece, whichever is higher" shall be substituted;

(xvi) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 62, the entry "20% or Rs.135 per piece, whichever is higher" shall be substituted;

(xvii) for the entry in column (4) occurring against tariff items 6204 63 00, 6204 69 11, 6204 69 19 and 6204 69 90, the entry "20%" shall be substituted;

(xviii) for the entry in column (4) occurring against tariff item 6205 20 10, the entry "20% or Rs.85 per piece, whichever is higher" shall be substituted;

(xix) after tariff item 6205 20 10 and the entries relating thereto, the following shall be inserted, namely:—

"6205 20 20	---	Embroidered with Lucknow Chikan Craft	u	20% or Rs.85 per piece, whichever is higher	-";
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(xx) for the entry in column (4) occurring against tariff item 6205 20 90, the entry “20% or Rs.85 per piece, whichever is higher” shall be substituted;

(xxi) for tariff item 6205 30 00 and the entries relating thereto, the following shall be substituted, namely:—

“6205 30	-	<i>Of man made fibres:</i>		
6205 30 10	---	Embroidered with Lucknow Chikan Craft	u	20% or - Rs.120 per piece, whichever is higher
6205 30 90	---	Other	u	20% or -”; Rs.120 per piece, whichever is higher

(xxii) for the entry in column (4) occurring against tariff item 6205 90 11, the entry “20% or Rs.95 per piece, whichever is higher” shall be substituted;

(xxiii) after tariff item 6205 90 11 and the entries relating thereto, the following shall be inserted, namely:—

“6205 90 12	----	Embroidered with Lucknow Chikan Craft	u	20% or -”; Rs.95 per piece, whichever is higher
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(xxiv) for the entry in column (4) occurring against tariff items 6205 90 19 and 6205 90 90, the entry “20% or Rs.95 per piece, whichever is higher” shall be substituted;

(xxv) for the entry in column (4) occurring against all the tariff items of sub-heading 6206 10, the entry “20%” shall be substituted;

(xxvi) for the entry in column (4) occurring against tariff item 6206 20 00, the entry “20% or Rs.135 per piece, whichever is higher” shall be substituted;

(xxvii) for the entry in column (4) occurring against all the tariff items of sub-heading 6206 30, the entry “20% or Rs.95 per piece, whichever is higher” shall be substituted;

(xxviii) for the entry in column (4) occurring against tariff item 6206 40 00, the entry “20% or Rs.120 per piece, whichever is higher” shall be substituted;

(xxix) for the entry in column (4) occurring against tariff item 6206 90 00, the entry “20%” shall be substituted;

(xxx) for the entry in column (4) occurring against tariff item 6207 11 00, the entry “20% or Rs.28 per piece, whichever is higher” shall be substituted;

(xxxi) for the entry in column (4) occurring against tariff items 6207 19 10 and 6207 19 20, the entry “20% or Rs.30 per piece, whichever is higher” shall be substituted;

(xxxii) for the entry in column (4) occurring against tariff item 6207 19 30, the entry “10% or Rs.30 per piece, whichever is higher” shall be substituted;

(xxxiii) for the entry in column (4) occurring against tariff item 6207 19 90, the entry “20% or Rs.30 per piece, whichever is higher” shall be substituted;

(xxxiv) for the entry in column (4) occurring against tariff items 6207 21 10, 6207 21 90, 6207 22 00, 6207 29 00, 6207 91 10, 6207 91 20 and 6207 91 90, the entry "20%" shall be substituted;

(xxxv) for the entry in column (4) occurring against all the tariff items of sub-heading 6207 99, the entry "20% or Rs.70 per piece, whichever is higher" shall be substituted;

(xxxvi) for the entry in column (4) occurring against tariff item 6208 11 00, the entry "20% or Rs.80 per piece, whichever is higher" shall be substituted;

(xxxvii) for the entry in column (4) occurring against all the tariff items of sub-heading 6208 19, the entry "20% or Rs.60 per piece, whichever is higher" shall be substituted;

(xxxviii) for the entry in column (4) occurring against tariff items 6208 21 10, 6208 21 90, 6208 22 00, 6208 29 10, 6207 29 20 and 6208 29 90, the entry "20%" shall be substituted;

(xxxix) for the entry in column (4) occurring against all the tariff items of sub-heading 6208 91, the entry "20% or Rs.95 per piece, whichever is higher" shall be substituted;

(xl) for the entry in column (4) occurring against all the tariff items of sub-heading 6208 92, the entry "20% or Rs.65 per piece, whichever is higher" shall be substituted;

(xli) for the entry in column (4) occurring against tariff items 6208 99 10, 6208 99 20, 6208 99 90, 6209 20 10, 6209 20 90, 6209 30 00, 6209 90 10 and 6209 90 90, the entry "20%" shall be substituted;

(xlii) for tariff item 6210 10 00 and the entries relating thereto, the following shall be substituted, namely:—

"6210 10	-	<i>Of fabrics of heading 5602 or 5603:</i>			
6210 10 10	---	Personal protective garments for surgical/ medical use (felt or non-woven) conforming to IS 17423	u	20%	-
6210 10 20	---	Surgical gowns and drapes conforming to IS 17334	u	20%	-
6210 10 90	---	Other	u	20%	-";

(xliii) for the entry in column (4) occurring against all the tariff items of sub-heading 6210 20, the entry "20% or Rs.365 per piece, whichever is higher" shall be substituted;

(xliv) for the entry in column (4) occurring against all the tariff items of sub-heading 6210 30, the entry "20% or Rs.305 per piece, whichever is higher" shall be substituted;

(xlv) for the entry in column (4) occurring against tariff item 6210 40 10, the entry "20% or Rs.65 per piece, whichever is higher" shall be substituted;

(xlvi) after tariff item 6210 40 10 and the entries relating thereto, the following shall be inserted, namely:—

"6210 40 20	---	NBC Warfare suits and the like (conforming to IS 17377)	u	20% or Rs.65 per piece, whichever is higher	-
-------------	-----	---	---	---	---

6210 40 30	---	High Visibility Warning Clothes and the like (Conforming to IS 15809)	u	20% or Rs.65 per piece, whichever is higher	-
6210 40 40	---	High Altitude Clothes (Conforming to IS 5866)	u	20% or Rs.65 per piece, whichever is higher	-
6210 40 50	---	Fighter Aircraft Clothing (Conforming to IS 11871)	u	20% or Rs.65 per piece, whichever is higher	-
6210 40 60	---	Personal protective garments for surgical/ medical use (felt or non-woven) (conforming to IS 17423)	u	20% or Rs.65 per piece, whichever is higher	-
6210 40 70	---	Surgical gowns and drapes (conforming to IS 17334)	u	20% or Rs.65 per piece, whichever is higher	-
6210 40 80	---	Clothing for special use such as FR, chemical (IS 15071, 15758), electrical (IS 11871, IS 16655) and industrial protection (IS 17466)	u	20% or Rs.65 per piece, whichever is higher	-";
<p>(<i>xlvi</i>) for the entry in column (4) occurring against tariff items 6210 40 90 and 6210 50 00, the entry "20% or Rs.65 per piece, whichever is higher" shall be substituted;</p> <p>(<i>xlviii</i>) for the entry in column (4) occurring against tariff items 6211 11 00, 6211 12 00 and 6211 20 00, the entry "20%" shall be substituted;</p> <p>(<i>xliv</i>) for the entry in column (4) occurring against tariff items 6211 32 00 and 6211 33 00, the entry "20% or Rs.135 per piece, whichever is higher" shall be substituted;</p> <p>(<i>l</i>) for the entry in column (4) occurring against all the tariff items of sub-heading 6211 39, the entry "20%" shall be substituted;</p> <p>(<i>li</i>) in heading 6211, for the sub-heading 6211 42, tariff items 6211 42 10 to 6211 43 00, sub-heading 6211 49, tariff items 6211 49 10 to 6211 49 90 and the entries relating thereto, the following shall be substituted, namely:—</p>					
" 6211 42	--	<i>Of cotton:</i>			
	---	<i>Kurta or Salwar with or without Dupatta:</i>			
6211 42 11	----	Embroidered with Lucknow Chikan Craft	u	20% or Rs.135 per piece, whichever is higher	-
6211 42 19	----	Other	u	20% or Rs.135 per piece, whichever is higher	-

	---	<i>Other:</i>			
6211 42 91	----	Embroidered with Lucknow Chikan Craft	u	20% or Rs.135 per piece, whichever is higher	-
6211 42 99	----	Other	u	20% or Rs.135 per piece, whichever is higher	-
6211 43	--	<i>Of man made fibre:</i>			
6211 43 10	---	Embroidered with Lucknow Chikan Craft	u	20% or Rs.135 per piece, whichever is higher	-
6211 43 90	---	Other	u	20% or Rs.135 per piece, whichever is higher	-
6211 49	--	<i>Of other textile materials:</i>			
6211 49 10	---	Of wool or fine animal hair	u	20%	-
		<i>Of silk:</i>			
6211 49 21	----	Khadi	u	20%	-
6211 49 22	----	Embroidered with Lucknow Chikan Craft	u	20%	-
6211 49 29	----	Other	u	20%	-
		<i>Other:</i>			
6211 49 91	----	Embroidered with Lucknow Chikan Craft	u	20%	-
6211 49 99	----	Other	u	20%	-";

(*lii*) for the entry in column (4) occurring against tariff items 6212 10 00, 6212 20 00, 6212 30 00, 6212 90 10 and 6212 90 90, the entry "20% or Rs.30 per piece, whichever is higher" shall be substituted;

(*liii*) for the entry in column (4) occurring against tariff items 6213 20 00, 6213 90 10 and 6213 90 90, the entry "20%" shall be substituted;

(*liv*) for the entry in column (4) occurring against tariff items 6214 10 10 and 6214 10 20, the entry "20% or Rs.390 per piece, whichever is higher" shall be substituted;

(*lv*) for the entry in column (4) occurring against tariff item 6214 10 30, the entry "10% or Rs.390 per piece, whichever is higher" shall be substituted;

(*lvi*) after tariff item 6214 10 30 and the entries relating thereto, the following shall be inserted, namely:—

"6214 10 40	---	Embroidered with Lucknow Chikan Craft	u	20% or Rs.390 per piece, whichever is higher	-";
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(lvii) for the entry in column (4) occurring against tariff item 6214 10 90, the entry “20% or Rs.390 per piece, whichever is higher” shall be substituted;

(lviii) for the entry in column (4) occurring against all the tariff items of sub-heading 6214 20, the entry “20% or Rs.180 per piece, whichever is higher” shall be substituted;

(lix) for tariff items 6214 30 00 and 6214 40 00 and the entries relating thereto, the following shall be substituted, namely:—

" 6214 30	-	<i>Of synthetic fibre:</i>			
6214 30 10	---	Embroidered with Lucknow Chikan Craft	u	20%	-
6214 30 90	---	Other	u	20%	-
6214 40	-	<i>Of artificial fibre:</i>			
6214 40 10	---	Embroidered with Lucknow Chikan Craft	u	20%	-
6214 40 90	---	Other	u	20%	-";

(lx) for the entry in column (4) occurring against tariff item 6214 90 10, the entry “20% or Rs.75 per piece, whichever is higher” shall be substituted;

(lxi) for the entry in column (4) occurring against tariff items 6214 90 21 and 6214 90 22, the entry “10% or Rs.75 per piece, whichever is higher” shall be substituted;

(lxii) for the entry in column (4) occurring against tariff item 6214 90 29, the entry “20% or Rs.75 per piece, whichever is higher” shall be substituted;

(lxiii) for the entry in column (4) occurring against tariff items 6214 90 31 and 6214 90 32, the entry “10% or Rs.75 per piece, whichever is higher” shall be substituted;

(lxiv) for the entry in column (4) occurring against tariff item 6214 90 39, the entry “20% or Rs.75 per piece, whichever is higher” shall be substituted;

(lxv) for tariff items 6214 90 40 to 6214 90 90 and the entries relating thereto, the following shall be substituted, namely:—

" --- Scarves , cotton:					
6214 90 41	----	Embroidered with Lucknow Chikan Craft	u	20% or Rs.75 per piece, whichever is higher	-
6214 90 49	----	Other	u	20% or Rs.75 per piece, whichever is higher	-
--- Shawls, mufflers and the like of cotton:					
6214 90 51	----	Embroidered with Lucknow Chikan Craft	u	20% or Rs.75 per piece, whichever is higher	-
6214 90 59	----	Other	u	20% or Rs.75 per piece, whichever is higher	-

	---	<i>Shawls, mufflers and the like of man made fibres:</i>		
62149061	----	Embroidered with Lucknow Chikan Craft	u	20% or - Rs.75 per piece, whichever is higher
62149069	----	Other	u	20% or - Rs.75 per piece, whichever is higher
	---	<i>Other:</i>		
62149091	----	Embroidered with Lucknow Chikan Craft	u	20% or - Rs.75 per piece, whichever is higher
62149099	----	Other	u	20% or -"; Rs.75 per piece, whichever is higher

(*lxvi*) for the entry in column (4) occurring against all the tariff items of heading 6215, the entry "20% or Rs.55 per piece, whichever is higher" shall be substituted;

(*lxvii*) for the entry in column (4) occurring against all the tariff items of headings 6216 and 6217, the entry "20%" shall be substituted;

(47) in Chapter 63,—

(*i*) for the entry in column (4) occurring against tariff item 6301 10 00, the entry "10%" shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 6301 20 00, the entry "10% or Rs.275 per piece, whichever is higher" shall be substituted;

(*iii*) for the entry in column (4) occurring against tariff item 6301 30 00, the entry "10%" shall be substituted;

(*iv*) for the entry in column (4) occurring against tariff items 6301 40 00, 6301 90 10 and 6301 90 90, the entry "20%" shall be substituted;

(*v*) for the entry in column (4) occurring against all the tariff items of sub-heading 6302 10, the entry "10%" shall be substituted;

(*vi*) for the entry in column (4) occurring against all the tariff items of sub-heading 6302 21, the entry "10% or Rs.108 per kg., whichever is higher" shall be substituted;

(*vii*) for the entry in column (4) occurring against tariff items 6302 22 00 and 6302 29 00, the entry "10%" shall be substituted;

(*viii*) for the entry in column (4) occurring against tariff item 6302 31 00, the entry "10% or Rs.96 per kg., whichever is higher" shall be substituted;

(*ix*) for the entry in column (4) occurring against tariff items 6302 32 00, 6302 39 00, 6302 40 10, 6302 40 20, 6302 40 30, 6302 40 40, 6302 40 90, 6302 51 10, 6302 51 90, 6302 53 00, 6302 59 00, 6302 60 10, 6302 60 90, 6302 91 10, 6302 91 90, 6302 93 00 and 6302 99 00, the entry "10%" shall be substituted;

(x) for the entry in column (4) occurring against all the tariff items of headings 6303, 6304, 6305 and 6306, the entry “10%” shall be substituted;

(xi) for the entry in column (4) occurring against tariff items 6307 10 10, 6307 10 20, 6307 10 30, 6307 10 90, 6307 20 10, 6307 20 90, 6307 90 11, 6307 90 12, 6307 90 13, 6307 90 19 and 6307 90 20, the entry “10%” shall be substituted;

(xii) for tariff item 6307 90 90 and the entries relating thereto, the following shall be substituted, namely:—

“ --- Other:

6307 90 91	----	Textile face masks, without a replaceable filter or mechanical parts, including surgical mask and disposable face mask made of non-woven textile	u	10%	-
6307 90 99	----	Other	u	10%	-”;

(xiii) for the entry in column (4) occurring against tariff items 6308 00 00 and 6309 00 00, the entry “10%” shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of heading 6310, the entry “20%” shall be substituted;

(48) in Chapter 67, in clause (a) of Note 1, for the words “straining cloth”, the words “filtering or straining cloth” shall be substituted;

(49) in Chapter 68,—

(i) for the entry in column (4) occurring against tariff item 6815 91 00, the entry “7.5%” shall be substituted;

(ii) in heading 6815, after tariff item 6815 99 20 and the entries relating thereto, the following shall be inserted, namely:—

“6815 99 30	---	Basalt fibre, filament and articles thereof conforming to ASTM D3039, C1185	kg.	10%	-”;
-------------	-----	---	-----	-----	-----

(50) in Chapter 69,—

(i) for the entry in column (4) occurring against all the tariff items of headings 6901 and 6902, the entry “7.5%” shall be substituted;

(ii) for the entries in column (2) and column (4) occurring against tariff item 6903 10 00, the entries “Containing by weight more than 50 % of free carbon” and “7.5%” shall respectively be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of sub-headings 6903 20 and 6903 90, the entry “7.5%” shall be substituted;

(51) in Chapter 70,—

(i) for the entry in column (2) occurring against heading 7001, the following shall be substituted, namely:—

“CULLET AND OTHER WASTE AND SCRAP OF GLASS, EXCLUDING GLASS FROM CATHODE-RAY TUBES OR OTHER ACTIVATED GLASS OF HEADING 8549; GLASS IN THE MASS”;

(ii) for the entry in column (4) occurring against tariff item 7001 00 10, the entry “5%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 7015 10 10, the entry “5%” shall be substituted;

(52) in Chapter 71,—

(i) for the entry in column (4) occurring against tariff item 7101 10 10, the entry “5%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 7101 21 00, the entry “5%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff items 7110 31 00 and 7110 39 00, the entry “2.5%” shall be substituted;

(53) in Section XV, in clause (d) of Note 9, for the words and figures, “products of heading 8001”, the word “products” shall be substituted;

(54) in Chapter 72,—

(i) for the entry in column (4) occurring against all the tariff items of heading 7201, the entry “5%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff items 7202 11 00, 7202 19 00, 7202 21 00, 7202 29 00, 7202 30 00, 7202 41 00, 7202 49 00 and 7202 50 00, the entry “5%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 7202 60 00, the entry “2.5%” shall be substituted;

(iv) for the entry in column (4) occurring against tariff items 7202 70 00, 7202 80 00, 7202 91 00, 7202 92 00 and 7202 93 00, the entry “5%” shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of sub-heading 7202 99, the entry “5%” shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of heading 7203, the entry “5%” shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of heading 7204, the entry “2.5%” shall be substituted;

(viii) for the entry in column (4) occurring against all the tariff items of heading 7205, the entry “5%” shall be substituted;

(ix) in heading 7210,—

(a) for tariff item 7210 30 90 and the entries relating thereto, the following shall be substituted, namely:—

“--- Other:

7210 30 91	---- Galvannealed	kg.	15%	-
7210 30 99	---- Other	kg.	15%	-”;

(b) for tariff item 7210 49 00 and the entries relating thereto, the following shall be substituted, namely:—

“7210 49 --- Other:

7210 49 10	--- Galvannealed	kg.	15%	-
7210 49 90	--- Other	kg.	15%	-”;

(x) in heading 7212,—

(a) for tariff item 7212 20 90 and the entries relating thereto, the following shall be substituted, namely:—

“--- Other:

7212 20 91	---- Galvannealed	kg.	15%	-
------------	-------------------	-----	-----	---

7212 20 99	---- Other	kg.	15%	-";
	(b) for tariff item 7212 30 90 and the entries relating thereto, the following shall be substituted, namely:—			
	"--- Other:			
7212 30 91	---- Galvannealed	kg.	15%	-
7212 30 99	---- Other	kg.	15%	-";
	(c) after tariff item 7212 50 20 and the entries relating thereto, the following shall be inserted, namely:—			
"7212 50 30	--- Plated or coated with aluminium	kg.	15%	-
7212 50 40	--- Plated or coated with aluminium-zinc alloys	kg.	15%	-";
	(xi) in heading 7225, for tariff items 7225 91 00 to 7225 99 00 and the entries relating thereto, the following shall be substituted, namely:—			
"7225 91	-- Electrolytically plated or coated with zinc:			
7225 91 10	--- Galvannealed	kg.	15%	-
7225 91 90	--- Other	kg.	15%	-
7225 92	-- Otherwise plated or coated with zinc:			
7225 92 10	--- Galvannealed	kg.	15%	-
7225 92 90	--- Other	kg.	15%	-
7225 99	-- Other:			
7225 99 10	--- Plated or coated with aluminium	kg.	15%	-
7225 99 20	--- Plated or coated with aluminium-zinc alloys	kg.	15%	-
7225 99 30	--- Painted, coloured or coated with plastics	kg.	15%	-
7225 99 90	--- Other	kg.	15%	-";
	(xii) in heading 7226, after tariff item 7226 99 60 and the entries relating thereto, the following shall be inserted, namely:—			
	"- --- Plated or coated with zinc:			
7226 99 71	---- Plain and corrugated	kg.	15%	-
7226 99 72	---- Electrolytically, plain and corrugated	kg.	15%	-
7226 99 73	---- Galvannealed	kg.	15%	-
7226 99 79	---- Other	kg.	15%	-
	--- Otherwise coated or plated:			
7226 99 81	---- With aluminium	kg.	15%	-
7226 99 82	---- With aluminium-zinc alloys	kg.	15%	-
7226 99 83	---- Painted, coloured or coated with plastics	kg.	15%	-
7226 99 89	---- Other	kg.	15%	-";
	(55) in Chapter 73, in heading 7302, for the tariff item 7302 10 10 and the entries relating thereto, the following shall be substituted, namely:—			
	"- --- For railways:			
7302 10 11	---- Head hardened rails	kg.	15%	-
7302 10 12	---- Asymmetric rails with end forging	kg.	15%	-
7302 10 13	---- Asymmetric rails without end forging	kg.	15%	-

7302 10 14	---- Other than asymmetric rails and head hardened rails	kg.	15%	-
7302 10 19	---- Other	kg.	15%	-";

(56) in Chapter 74,—

(i) for the entry in column (4) occurring against all the tariff items of heading 7404, the entry "2.5%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of headings 7411 and 7412, the entry "7.5%" shall be substituted;

(57) in Chapter 75, for the entry in column (4) occurring against all the tariff items, the entry "Free" shall be substituted;

(58) in Chapter 76, for the entry in column (4) occurring against all the tariff items of heading 7602, the entry "2.5%" shall be substituted;

(59) in Chapter 81,—

(i) for the entry in column (4) occurring against tariff item 8105 20 10, the entry "2.5%" shall be substituted;

(ii) for the entry in column (4) occurring against tariff items 8110 10 00 and 8110 20 00, the entry "2.5%" shall be substituted;

(iii) in the entry in column (2) occurring against heading 8112, for the brackets and word "(COLUMBIUM)", the brackets and words "(COLUMBIUM AND)" shall be substituted;

(iv) for tariff items 8112 61 00 and 8112 69 00 and the entries relating thereto, the following shall be substituted, namely:—

8112 61 00	-- Waste and scrap	kg.	5%	-
8112 69	-- Other:			
8112 69 10	--- Cadmium, unwrought; Powders	kg.	5%	-
8112 69 20	--- Cadmium, wrought	kg.	5%	-
8112 69 90	--- Other	kg.	10%	-";

(60) in Chapter 84,—

(i) in Note 2,—

(a) in the opening portion, for the word and figure "Note 9", the word and figures "Note 11" shall be substituted;

(b) in clause (a), in sub-clause (v), for the words "Machinery or plant", the words "Machinery, plant or laboratory equipment" shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 8407 21 00, the entry "5%" shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 8419 19 20, the entry "7.5%" shall be substituted;

(iv) for the entry in column (4) occurring against tariff items 8421 39 20 and 8421 39 90, the entry "7.5%" shall be substituted;

(61) in Chapter 85,—

(i) for the entry in column (4) occurring against tariff item 8502 12 00, the entry "7.5%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of sub-heading 8502 13, the entry "7.5%" shall be substituted;

(iii) for the entry in column (4) occurring against tariff items 8502 20 90 and 8502 31 00, the entry “7.5%” shall be substituted;

(iv) for the entry in column (4), occurring against all the tariff items of sub-heading 8502 39, the entry “7.5%” shall be substituted;

(v) for the entry in column (4) occurring against tariff items 8503 00 10, 8503 00 21, and 8503 00 29, the entry “7.5%” shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of sub-heading 8504 10, the entry “7.5%” shall be substituted;

(vii) in heading 8518, for tariff items 8518 21 00 to 8518 30 00 and the entries relating thereto, the following shall be substituted, namely:—

8518 21	--	<i>Single loudspeakers, mounted in their enclosures:</i>			
8518 21 10	---	Wireless	kg.	20%	-
8518 21 90	---	Other	kg.	20%	-
8518 22	--	<i>Multiple loudspeakers, mounted in the same enclosures:</i>			
8518 22 10	---	Wireless	kg.	20%	-
8518 22 90	---	Other	kg.	20%	-
8518 29	--	<i>Other:</i>			
8518 29 10	---	Wireless	kg.	20%	-
8518 29 90	---	Other	kg.	20%	-
8518 30	-	<i>Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers:</i>			
	---	<i>Headphones and earphones, whether or not combined with a microphone, and capable of connecting through wireless medium:</i>			
8518 30 11	----	True Wireless Stereo [(TWS) Sound channel not connected by wire]	kg.	20%	-
8518 30 19	----	Other	kg.	20%	-
8518 30 20	---	Headphones and earphones, whether or not combined with a microphone, and capable of connecting only through wired medium	kg.	20%	-
8518 30 90	---	Other	kg.	20%	-";

(viii) for the entry in column (4) occurring against tariff item 8518 90 00, the entry “15%” shall be substituted;

(ix) in the entry in column (2) occurring against heading 8541, for the words “SEMICONDUCTOR BASED TRANSDUCERS”, the words “SEMICONDUCTOR-BASED TRANSDUCERS” shall be substituted;

(x) for the entry in column (4) occurring against all the tariff items of headings 8546 and 8547, the entry “7.5%” shall be substituted;

(xi) in the entry in column (2) occurring against tariff item 8549 21 00, for the words “cathode ray tubes”, the words “cathode-ray tubes” shall be substituted;

(xii) in the entry in column (2) occurring against tariff item 8549 31 00, for the words “cathode ray tubes”, the words “cathode-ray tubes” shall be substituted;

(*xiii*) in the entry in column (2) occurring against tariff item 8549 91 00, for the words “cathode ray tubes”, the words “cathode-ray tubes” shall be substituted;

(62) in Chapter 88,—

(*i*) in the entry in column (2) occurring against heading 8802, for the words, figures and brackets “OTHER AIRCRAFT, EXCEPT UNMANNED AIRCRAFT OF HEADING 88.06 (FOR EXAMPLE, HELICOPTERS, AEROPLANES)”, the words, brackets and figures “OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES), EXCEPT UNMANNED AIRCRAFT OF HEADING 8806” shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff items 8802 11 00 and 8802 12 00, the entry “2.5%” shall be substituted;

(*iii*) for the entry in column (4) occurring against tariff items 8807 10 00 and 8807 20 00, the entry “2.5%” shall be substituted;

(*iv*) in the entry in column (2) occurring against tariff item 8807 30 00, for the word “airplanes”, the word “aeroplanes” shall be substituted;

(*v*) for the entry in column (4) occurring against tariff item 8807 30 00, the entry “2.5%” shall be substituted;

(63) in Chapter 89,—

(*i*) for the entry in column (4) occurring against tariff item 8902 00 10, the entry “Free” shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 8905 10 00, the entry “Free” shall be substituted;

(*iii*) for the entry in column (4) occurring against tariff item 8907 10 00, the entry “Free” shall be substituted;

(*iv*) for the entry in column (4) occurring against tariff item 8908 00 00, the entry “2.5%” shall be substituted;

(64) in Chapter 90,—

(*i*) for the entry in column (4) occurring against tariff item 9018 11 00, the entry “7.5%” shall be substituted;

(*ii*) for the entry in column (4) occurring against all the tariff items of sub-heading 9018 12, the entry “7.5%” shall be substituted;

(*iii*) for the entry in column (4) occurring against tariff items 9018 13 00 and 9018 14 00, the entry “7.5%” shall be substituted;

(*iv*) for the entry in column (4) occurring against all the tariff items of sub-heading 9018 19, the entry “7.5%” shall be substituted;

(*v*) for the entry in column (4) occurring against tariff items 9018 20 00, 9018 31 00, 9018 32 10, and 9018 32 20, the entry “7.5%” shall be substituted;

(*vi*) for the entry in column (4) occurring against tariff item 9018 32 30, the entry “5%” shall be substituted;

(*vii*) for the entry in column (4) occurring against tariff item 9018 32 90, the entry “7.5%” shall be substituted;

(*viii*) for the entry in column (4) occurring against all the tariff items of sub-heading 9018 39, the entry “7.5%” shall be substituted;

(ix) for the entry in column (4) occurring against tariff items 9018 41 00, 9018 49 00, and 9018 50 10, the entry “7.5%” shall be substituted;

(x) for the entry in column (4) occurring against tariff item 9018 50 20, the entry “5%” shall be substituted;

(xi) for the entry in column (4) occurring against tariff items 9018 50 30, 9018 50 90, 9018 90 11, 9018 90 12 and 9018 90 19, the entry “7.5%” shall be substituted;

(xii) for the entry in column (4) occurring against tariff item 9018 90 21, the entry “5%” shall be substituted;

(xiii) for the entry in column (4) occurring against tariff items 9018 90 22 and 9018 90 23, the entry “7.5%” shall be substituted;

(xiv) for the entry in column (4) occurring against tariff item 9018 90 24, the entry “5%” shall be substituted;

(xv) for the entry in column (4) occurring against tariff items 9018 90 25, 9018 90 29, 9018 90 31, 9018 90 32, 9018 90 41 and 9018 90 42, the entry “7.5%” shall be substituted;

(xvi) for the entry in column (4) occurring against tariff item 9018 90 43, the entry “5%” shall be substituted;

(xvii) for the entry in column (4) occurring against tariff items 9018 90 44, 9018 90 91, 9018 90 92, 9018 90 93 and 9018 90 94, the entry “7.5%” shall be substituted;

(xviii) for the entry in column (4) occurring against tariff items 9018 90 95, 9018 90 96, 9018 90 97 and 9018 90 98, the entry “5%” shall be substituted;

(xix) for the entry in column (4) occurring against tariff item 9019 10 10, the entry “7.5%” shall be substituted;

(xx) for the entry in column (4) occurring against tariff item 9019 10 90, the entry “7.5%” shall be substituted;

(xxi) for the entry in column (4) occurring against all the tariff items of sub-heading 9019 20, the entry “7.5%” shall be substituted;

(xxii) for the entry in column (4) occurring against tariff item 9020 00 00, the entry “7.5%” shall be substituted;

(xxiii) for the entry in column (4) occurring against all the tariff items of heading 9021, the entry “7.5%” shall be substituted;

(xxiv) for the entry in column (4) occurring against tariff item 9030 31 00, the entry “7.5%” shall be substituted;

(xxv) for the entry in column (4) occurring against tariff item 9030 90 10, the entry “7.5%” shall be substituted;

(65) in Chapter 91,—

(i) for the entry in column (4) occurring against all the tariff items of heading 9108, the entry “5%”, shall be substituted;

(ii) for the entry in column (4) occurring against tariff items 9110 11 00, 9110 12 00 and 9110 19 00, the entry “5%”, shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 9114 30 10, the entry “5%” shall be substituted;

(66) in Chapter 95,—

(i) in clause (u) of Note 1, for the words “Electric garlands”, the words “Lighting strings” shall be substituted;

(ii) in the entry in column (2), occurring against heading 9504, for the words “BANK NOTES”, the word “BANKNOTES” shall be substituted;

(iii) in heading 9503, for tariff items 9503 00 10 to 9503 00 90 and the entries relating thereto, the following shall be substituted, namely:—

"9503 00 10	---	Electronic	u	60%	-
9503 00 20	---	Non electronic	u	60%	-
	---	<i>Parts:</i>			
9503 00 91	----	Of electronic toys	u	60%	-
9503 00 99	----	Other	u	60%	-";

(iv) for the entry in column (4) occurring against all the tariff items of sub-heading 9506 91, the entry “10%” shall be substituted;

(67) in Chapter 97,—

(i) in clause (A) of Note 5, for the words and figures “Notes 1 to 3”, the words and figures “Notes 1 to 4” shall be substituted;

(ii) in the entry in column (2) occurring against heading 9705, for the words “PALEONTOLOGICAL, OR NUMISMATIC”, the words “PALEONTOLOGICAL OR NUMISMATIC” shall be substituted;

(68) in Chapter 98, for the entry in column (4) occurring against all the tariff items of heading 9801, the entry “7.5%” shall be substituted.

THE FOURTH SCHEDULE

(See section 99)

In the Fourth Schedule to the Central Excise Act, in Chapter 27, in sub-heading 2710 12, for tariff items 2710 12 39 to 2710 12 49 and the entries relating thereto, the following shall be substituted, namely:—

Tariff Item	Description of goods	Unit	Rate of Duty
(1)	(2)	(3)	(4)
"2710 12 39	---- Solvent 145/205	kg.	....
	--- <i>Motor Gasoline conforming to standard IS 2796, IS 17021, IS 17586 or IS 17076:</i>		
2710 12 41	---- Motor Gasoline conforming to standard IS 2796	kg.	14%+Rs.15.00 per litre
2710 12 42	---- E 20 Fuel conforming to standard IS 17021	kg.	14%+Rs.15.00 per litre
2710 12 43	---- E 12 Fuel conforming to standard IS 17586	kg.	14%+Rs.15.00 per litre
2710 12 44	---- E 15 Fuel conforming to standard IS 17586	kg.	14%+Rs.15.00 per litre
2710 12 49	---- M 15 Fuel conforming to standard IS 17076	kg.	14%+Rs.15.00 per litre."

THE FIFTH SCHEDULE

[See section 115(I)]

Notification number and date	Amendment	Date of effect of amendment
(1)	(2)	(3)
G.S.R 58 (E), dated the 23rd January, 2018 [No.349/58/2017-GST (Pt), dated 23rd January, 2018]	In the said notification, in paragraph 1, for the words “furnishing of returns and computation and settlement of integrated tax”, the following shall be substituted, namely:— “furnishing of returns and computation and settlement of integrated tax and save as otherwise provided in the notification number G.S.R. 925(E), dated the 13th December, 2019, all functions provided under the Central Goods and Services Tax Rules, 2017.”.	22nd June, 2017.

THE SIXTH SCHEDULE

[See section 116(I)]

Notification number and date	Amendment	Date of effect of amendment
(1)	(2)	(3)
G.S.R 661 (E), dated the 28th June, 2017 [No.349/72/2017-GST, dated 28th June, 2017]	In the said notification, in the Table, against serial number 2, in column (3), for the figures “24”, the figures “18” shall be substituted.	1st July, 2017.

THE SEVENTH SCHEDULE

[See section 119(I)]

Notification number and date	Amendment	Date of effect of amendment
(1)	(2)	(3)
G.S.R.698(E), dated the 28th June, 2017 [No.349/72/2017-GST, dated the 28th June, 2017]	In the said notification, in the Table, against serial number 2, in column (3), for the figures "24", the figures "18" shall be substituted.	1st July, 2017.

THE EIGHTH SCHEDULE

[See section 122(I)]

Notification number and date	Amendment	Date of effect of amendment
(1)	(2)	(3)
G.S.R.747 (E), dated the 30th June, 2017 [No.S031011/25/20170ST-I-DoR, dated the 30th June, 2017]	In the said notification, in the Table, against serial number 2, in column (3), for the figures and words “24 per cent.”, the figures and words “18 per cent.” shall be substituted.	1st July, 2017.

THE NINTH SCHEDULE

(See section 126)

In the Seventh Schedule to the Finance Act, 2001, for tariff item 2709 20 00 and the entries relating thereto, the following tariff item and entries shall be substituted, namely:—

Tariff item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
“2709 00 10	Petroleum crude	kg.	Rs.50 per tonne.”.

DR. REETA VASISHTA,
Secretary to the Govt. of India.



भारत का राजपत्र The Gazette of India

सी.जी.-डी.एल.-अ.-26042022-235358
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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 14] नई दिल्ली, मंगलवार, अप्रैल 26, 2022/वैशाख 6, 1944 (शक)
No. 14] NEW DELHI, TUESDAY, APRIL 26, 2022/VAISAKHA 6, 1944 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 26th April, 2022/ Vaisakha 6, 1944 (Saka)

CORRIGENDUM

THE FINANCE ACT, 2022

No. 6 OF 2022

In the Finance Act, 2022 (6 of 2022), published in the Gazette of India, Extraordinary, Part II, Section 1, dated the 30th March, 2022, Issue No. 6, at page 129, in line 13, for “6207 29 20”, read “6208 29 20”.

DR. REETA VASISHTA,
Secretary to the Govt. of India.



भारत का राजपत्र The Gazette of India

सी.जी.-डी.एल.-अ.-31032022-234692
CG-DL-E-31032022-234692

असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 7] नई दिल्ली, बुधवार, मार्च 30, 2022/चैत्र 9, 1944 (शक)
No. 7] NEW DELHI, WEDNESDAY, MARCH 30, 2022/CHAITRA 9, 1944 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 30th March, 2022/Chaitra 9, 1944 (Saka)

The following Act of Parliament received the assent of the President on the 30th March, 2022 and is hereby published for general information:—

THE APPROPRIATION ACT, 2022

No. 7 OF 2022

[30th March, 2022.]

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 2022-23.

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

1. This Act may be called the Appropriation Act, 2022.

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 twenty-two lakh forty-three thousand forty-six crore and fifty-seven lakh rupees towards defraying the several charges which will come in course of payment during the financial year 2022-23 in respect of the services specified in column 2 of the Schedule.

Issue of Rs.
12243046,57,00,000
out of the
Consolidated
Fund of India
for the financial
year 2022-23.

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.

Construction of references to Ministries or Departments in the Schedule. **4.** Reference to the Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before the 6th September, 2021 and shall, on or after that date, be construed as references to the appropriate Ministries or Departments as constituted from time to time.

THE SCHEDULE

(See sections 2, 3 and 4)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Department of Agriculture and Farmers Welfare Revenue	123960,75,00,000	..	123960,75,00,000
	Capital	39,25,00,000	..	39,25,00,000
2	Department of Agricultural Research and Education Revenue	8513,62,00,000	..	8513,62,00,000
3	Atomic Energy Revenue	16517,81,00,000	1,00,00,000	16518,81,00,000
	Capital	15825,08,00,000	..	15825,08,00,000
4	Ministry of Ayush Revenue	3050,00,00,000	..	3050,00,00,000
5	Department of Chemicals and Petrochemicals Revenue	207,67,00,000	..	207,67,00,000
	Capital	1,33,00,000	..	1,33,00,000
6	Department of Fertilisers Revenue	109242,18,00,000	..	109242,18,00,000
	Capital	5,00,000	..	5,00,000
7	Department of Pharmaceuticals Revenue	2238,85,00,000	..	2238,85,00,000
	Capital	5,30,00,000	..	5,30,00,000
8	Ministry of Civil Aviation Revenue	10590,54,00,000	..	10590,54,00,000
	Capital	76,46,00,000	..	76,46,00,000
9	Ministry of Coal Revenue	393,24,00,000	..	393,24,00,000
10	Department of Commerce Revenue	5672,50,00,000	50,00,000	5673,00,00,000
	Capital	400,00,00,000	..	400,00,00,000
11	Department for Promotion of Industry and Internal Trade Revenue	7048,00,00,000	..	7048,00,00,000
	Capital	1300,00,00,000	..	1300,00,00,000
12	Department of Posts Revenue	35506,47,00,000	80,00,000	35507,27,00,000
	Capital	888,62,00,000	..	888,62,00,000
13	Department of Telecommunications Revenue	32436,38,00,000	..	32436,38,00,000
	Capital	63111,42,00,000	..	63111,42,00,000
14	Department of Consumer Affairs Revenue	1742,53,00,000	..	1742,53,00,000
	Capital	19,85,00,000	..	19,85,00,000
15	Department of Food and Public Distribution Revenue	213929,91,00,000	..	213929,91,00,000
	Capital	12029,67,00,000	..	12029,67,00,000
16	Ministry of Cooperation Revenue	889,00,00,000	..	889,00,00,000
	Capital	11,00,00,000	..	11,00,00,000
17	Ministry of Corporate Affairs Revenue	712,52,00,000	..	712,52,00,000
	Capital	40,50,00,000	..	40,50,00,000
18	Ministry of Culture Revenue	2920,89,00,000	..	2920,89,00,000
	Capital	88,16,00,000	..	88,16,00,000
19	Ministry of Defence (Civil) Revenue	32049,29,00,000	72,00,000	32050,01,00,000
	Capital	11589,99,00,000	35,00,00,000	11624,99,00,000
20	Defence Services (Revenue) Revenue	239645,67,00,000	98,04,00,000	239743,71,00,000
21	Capital Outlay on Defence Services Capital	152280,34,00,000	89,27,00,000	152369,61,00,000
22	Defence Pensions Revenue	119688,23,00,000	7,77,00,000	119696,00,00,000
23	Ministry of Development of North Eastern Region Revenue	2140,04,00,000	..	2140,04,00,000
	Capital	670,96,00,000	..	670,96,00,000
24	Ministry of Earth Sciences Revenue	2207,94,00,000	..	2207,94,00,000
	Capital	450,00,00,000	..	450,00,00,000
25	Department of School Education and Literacy Revenue	111549,37,00,000	..	111549,37,00,000
26	Department of Higher Education Revenue	55060,34,00,000	..	55060,34,00,000
	Capital	18,01,00,000	..	18,01,00,000
27	Ministry of Electronics and Information Technology Revenue	13911,99,00,000	..	13911,99,00,000
	Capital	388,01,00,000	..	388,01,00,000
28	Ministry of Environment, Forests and Climate Change Revenue	3170,00,00,000	..	3170,00,00,000
	Capital	115,00,00,000	..	115,00,00,000
29	Ministry of External Affairs Revenue	15838,74,00,000	3,00,000	15838,77,00,000
	Capital	1416,23,00,000	..	1416,23,00,000
30	Department of Economic Affairs Revenue	6736,88,00,000	..	6736,88,00,000
	Capital	13189,92,00,000	..	13189,92,00,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
31	Department of Expenditure Revenue	476,88,00,000	..	476,88,00,000
	Capital	1,00,000	..	1,00,000
32	Department of Financial Services Revenue	1102,71,00,000	..	1102,71,00,000
	Capital	6072,06,00,000	..	6072,06,00,000
33	Department of Public Enterprises Revenue	30,00,00,000	..	30,00,00,000
34	Department of Investment and Public Asset Management (DIPAM) Revenue	290,42,00,000	..	290,42,00,000
35	Department of Revenue Revenue	227548,22,00,000	..	227548,22,00,000
	Capital	4,30,00,000	..	4,30,00,000
36	Direct Taxes Revenue	8866,80,00,000	..	8866,80,00,000
	Capital	442,00,00,000	..	442,00,00,000
37	Indirect Taxes Revenue	39739,17,00,000	..	39739,17,00,000
	Capital	1400,00,00,000	..	1400,00,00,000
38	Indian Audit and Accounts Department Revenue	5723,49,00,000	229,07,00,000	5952,56,00,000
	Capital	24,00,00,000	..	24,00,00,000
	CHARGED.—Interest Payments Revenue	..	970003,67,00,000	970003,67,00,000
	CHARGED.—Repayment of Debt Capital	..	7075067,16,00,000	7075067,16,00,000
41	Pensions Revenue	66440,81,00,000	400,00,00,000	66840,81,00,000
42	Transfers to States Revenue	43132,00,00,000	192108,00,00,000	235240,00,00,000
	Capital	100000,01,00,000	32380,00,00,000	132380,01,00,000
43	Department of Fisheries Revenue	2093,90,00,000	..	2093,90,00,000
	Capital	24,57,00,000	..	24,57,00,000
44	Department of Animal Husbandry and Dairying Revenue	4232,80,00,000	..	4232,80,00,000
	Capital	56,04,00,000	..	56,04,00,000
45	Ministry of Food Processing Industries Revenue	2941,99,00,000	..	2941,99,00,000
46	Department of Health and Family Welfare Revenue	107825,41,00,000	..	107825,41,00,000
	Capital	5632,57,00,000	..	5632,57,00,000
47	Department of Health Research Revenue	3200,65,00,000	..	3200,65,00,000
48	Ministry of Heavy Industries Revenue	3213,79,00,000	..	3213,79,00,000
	Capital	92,21,00,000	..	92,21,00,000
49	Ministry of Home Affairs Revenue	7384,59,00,000	3,00,000	7384,62,00,000
	Capital	236,38,00,000	..	236,38,00,000
50	Cabinet Revenue	1202,22,00,000	..	1202,22,00,000
	Capital	508,82,00,000	..	508,82,00,000
51	Police Revenue	108498,01,00,000	7,78,00,000	108505,79,00,000
	Capital	10521,98,00,000	6,57,00,000	10528,55,00,000
52	Andaman and Nicobar Islands Revenue	5176,42,00,000	1,00,000	5176,43,00,000
	Capital	587,22,00,000	..	587,22,00,000
53	Chandigarh Revenue	4807,05,00,000	36,41,00,000	4843,46,00,000
	Capital	538,33,00,000	1,00,00,000	539,33,00,000
54	Dadra and Nagar Haveli and Daman and Diu Revenue	2906,00,00,000	..	2906,00,00,000
	Capital	875,10,00,000	..	875,10,00,000
55	Ladakh Revenue	2553,29,00,000	..	2553,29,00,000
	Capital	3404,71,00,000	..	3404,71,00,000
56	Lakshadweep Revenue	1199,60,00,000	..	1199,60,00,000
	Capital	221,90,00,000	..	221,90,00,000
57	Transfers to Delhi Revenue	1168,00,00,000	..	1168,00,00,000
58	Transfers to Jammu and Kashmir Revenue	35581,44,00,000	..	35581,44,00,000
59	Transfers to Puducherry Revenue	1729,78,00,000	..	1729,78,00,000
	Capital	1,00,000	..	1,00,000
60	Ministry of Housing and Urban Affairs Revenue	49268,75,00,000	108,70,00,000	49377,45,00,000
	Capital	27303,00,00,000	38,02,00,000	27341,02,00,000
61	Ministry of Information and Broadcasting Revenue	3955,12,00,000	..	3955,12,00,000
	Capital	25,65,00,000	..	25,65,00,000
62	Department of Water Resources, River Development and Ganga Rejuvenation Revenue	18608,17,00,000	..	18608,17,00,000
	Capital	438,83,00,000	..	438,83,00,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
63	Department of Drinking Water and Sanitation Revenue	134413,12,00,000	..	134413,12,00,000
64	Ministry of Labour and Employment Revenue	16846,37,00,000	..	16846,37,00,000
	Capital	47,31,00,000	..	47,31,00,000
65	Law and Justice Revenue	1978,48,00,000	..	1978,48,00,000
	Capital	1615,00,00,000	..	1615,00,00,000
66	Election Commission Revenue	253,00,00,000	..	253,00,00,000
	Capital	7,00,00,000	..	7,00,00,000
	CHARGED.— <i>Supreme Court of India</i> Revenue	..	401,46,00,000	401,46,00,000
68	Ministry of Micro, Small and Medium Enterprises Revenue	20916,00,00,000	..	20916,00,00,000
	Capital	506,00,00,000	..	506,00,00,000
69	Ministry of Mines Revenue	1546,79,00,000	..	1546,79,00,000
	Capital	61,21,00,000	..	61,21,00,000
70	Ministry of Minority Affairs Revenue	4861,50,00,000	..	4861,50,00,000
	Capital	159,00,00,000	..	159,00,00,000
71	Ministry of New and Renewable Energy Revenue	6888,94,00,000	..	6888,94,00,000
	Capital	11,74,00,000	..	11,74,00,000
72	Ministry of Panchayati Raj Revenue	868,57,00,000	..	868,57,00,000
73	Ministry of Parliamentary Affairs Revenue	66,40,00,000	..	66,40,00,000
74	Ministry of Personnel, Public Grievances and Pensions Revenue	2087,65,00,000	24,23,00,000	2111,88,00,000
	Capital	213,30,00,000	12,00,00,000	225,30,00,000
	CHARGED.— <i>Central Vigilance Commission</i> Revenue	..	41,96,00,000	41,96,00,000
76	Ministry of Petroleum and Natural Gas Revenue	8339,86,00,000	..	8339,86,00,000
	Capital	600,00,00,000	..	600,00,00,000
77	Ministry of Planning Revenue	310,67,00,000	..	310,67,00,000
	Capital	10,75,00,000	..	10,75,00,000
78	Ministry of Ports, Shipping and Waterways Revenue	1495,19,00,000	..	1495,19,00,000
	Capital	749,31,00,000	..	749,31,00,000
79	Ministry of Power Revenue	18421,11,00,000	..	18421,11,00,000
	Capital	13,11,00,000	..	13,11,00,000
	CHARGED.— <i>Staff, Household and Allowances of the President</i> Revenue	..	79,45,00,000	79,45,00,000
81	Lok Sabha Revenue	799,00,00,000	1,00,00,000	800,00,00,000
82	Rajya Sabha Revenue	429,75,00,000	1,21,00,000	430,96,00,000
83	Secretariat of the Vice-President Revenue	8,64,00,000	..	8,64,00,000
	CHARGED.— <i>Union Public Service Commission</i> Revenue	..	330,58,00,000	330,58,00,000
85	Ministry of Railways Revenue	303064,14,00,000	488,00,00,000	303552,14,00,000
	Capital	329089,70,00,000	98,00,00,000	329187,70,00,000
86	Ministry of Road Transport and Highways Revenue	22584,19,00,000	..	22584,19,00,000
	Capital	369171,14,00,000	5,00,00,000	369176,14,00,000
87	Department of Rural Development Revenue	247944,29,00,000	..	247944,29,00,000
88	Department of Land Resources Revenue	2259,34,00,000	..	2259,34,00,000
89	Department of Science and Technology Revenue	5919,48,00,000	2,00,000	5919,50,00,000
	Capital	82,70,00,000	..	82,70,00,000
90	Department of Biotechnology Revenue	2581,00,00,000	..	2581,00,00,000
91	Department of Scientific and Industrial Research Revenue	5623,96,00,000	..	5623,96,00,000
	Capital	12,50,00,000	..	12,50,00,000
92	Ministry of Skill Development and Entrepreneurship Revenue	2847,54,00,000	..	2847,54,00,000
	Capital	151,46,00,000	..	151,46,00,000
93	Department of Social Justice and Empowerment Revenue	11687,51,00,000	..	11687,51,00,000
	Capital	235,00,00,000	..	235,00,00,000
94	Department of Empowerment of Persons with Disabilities Revenue	1212,41,00,000	..	1212,41,00,000
	Capital	1,00,000	..	1,00,000
95	Department of Space Revenue	6233,80,00,000	60,00,000	6234,40,00,000
	Capital	7465,20,00,000	40,00,000	7465,60,00,000
96	Ministry of Statistics and Programme Implementation Revenue	5378,08,00,000	..	5378,08,00,000
	Capital	20,00,00,000	..	20,00,00,000
97	Ministry of Steel Revenue	47,00,00,000	..	47,00,00,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
98	Ministry of Textiles Revenue	12357,11,00,000	..	12357,11,00,000
	Capital	25,03,00,000	..	25,03,00,000
99	Ministry of Tourism Revenue	2405,27,00,000	..	2405,27,00,000
100	Ministry of Tribal Affairs Revenue	3781,57,00,000	4620,35,00,000	8401,92,00,000
	Capital	50,00,00,000	..	50,00,00,000
101	Ministry of Women and Child Development Revenue	25670,28,00,000	..	25670,28,00,000
	Capital	2,00,00,000	..	2,00,00,000
102	Ministry of Youth Affairs and Sports Revenue	3057,28,00,000	..	3057,28,00,000
	Capital	5,32,00,000	..	5,32,00,000
	TOTAL :	3966322,76,00,000	8276723,81,00,000	12243046,57,00,000

DR. REETA VASISHTA,
Secretary to the Govt. of India.



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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 8]

नई दिल्ली, शुक्रवार, अप्रैल 8, 2022/चैत्र 18, 1944 (शक)

No. 8]

NEW DELHI, FRIDAY, APRIL 8, 2022/CHAITRA 18, 1944 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 8th April, 2022/Chaitra 18, 1944 (Saka)

The following Act of Parliament received the assent of the President on the 8th April, 2022 and is hereby published for general information:—

THE CONSTITUTION (SCHEDULED CASTES AND SCHEDULED TRIBES) ORDERS (AMENDMENT) ACT, 2022

No. 8 OF 2022

[8th April, 2022.]

An Act further to amend the Constitution (Scheduled Castes) Order, 1950 to omit Bhogta community from the list of Scheduled Castes in relation to the State of Jharkhand and the Constitution (Scheduled Tribes) Order, 1950 for inclusion of certain communities in the lists of Scheduled Tribes in relation to the State of Jharkhand.

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

1. This Act may be called the Constitution (Scheduled Castes and Scheduled Tribes) Orders (Amendment) Act, 2022. Short title.

Amendment of Constitution (Scheduled Castes) Order, 1950. **2.** In the Schedule to the Constitution (Scheduled Castes) Order, 1950, in Part VIA.— C.O. 19.
Jharkhand, entry 3 shall be omitted.

Amendment of Constitution (Scheduled Tribes) Order, 1950. **3.** In the Schedule to the Constitution (Scheduled Tribes) Order, 1950, in Part XXII.— C.O. 22.
Jharkhand,—
(i) for entry 16, the following entry shall be substituted, namely:—

“16. Kharwar, Bhogta, Deshwari, Ganjhu, Dautalbandi (Dwalbandi), Patbandi, Raut, Maajhia, Khairi (Kheri)”;

(ii) in entry 24, after “Patar”, the following shall be inserted, namely:—

“, Tamaria (Tamadia)”;

(iii) after entry 32, the following entry shall be inserted, namely:—

“33. Puran”.

DR. REETA VASISHTA,
Secretary to the Govt. of India.



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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 9] नई दिल्ली, सोमवार, अप्रैल 18, 2022/चैत्र 28, 1944 (शक)
No. 9] NEW DELHI, MONDAY, APRIL 18, 2022/CHAITRA 28, 1944 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 18th April, 2022/Chaitra 28, 1944 (Saka)

The following Act of Parliament received the assent of the President on the 18th April, 2022 and is hereby published for general information:—

THE CONSTITUTION (SCHEDULED TRIBES) ORDER (AMENDMENT) ACT, 2022

No. 9 OF 2022

[18th April, 2022]

An Act further to amend the Constitution (Scheduled Tribes) Order, 1950 for inclusion of certain community in the list of Scheduled Tribes in relation to the State of Tripura.

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

1. This Act may be called the Constitution (Scheduled Tribes) Order (Amendment) Act, 2022. Short title.

Amendment of
Constitution
(Scheduled
Tribes) Order,
1950.

2. In the Constitution (Scheduled Tribes) Order, 1950, in the Schedule, in PART XV.— C.O. 22.
Tripura, in entry 9, after item (iii), the following item shall be inserted, namely:—

“(iii) Darlong”.

DR. REETA VASISHTA,
Secretary to the Govt. of India.

CORRIGENDA

In the Assisted Reproductive Technology (Regulation) Act, 2021 (42 of 2021), as Published in the Gazette of India Extraordinary, Part II, Section 1, dated the 20th December, 2021, Issue No. 59,—

(i) at page 2, line 32, *for* “section 15”, *read* “section 17”;

(ii) at page 2, line 45, *for* “sub-section (I) of section 24”, *read* “section 26”;

(iii) at page 3, line 13, *for* “section 15”, *read* “section 17”;

(iv) at page 4, line 3, *for* “sub-section (I) of section 24”, *read* “section 26”.



भारत का राजपत्र The Gazette of India

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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 10] नई दिल्ली, सोमवार, अप्रैल 18, 2022/चैत्र 28, 1944 (शक)
No. 10] NEW DELHI, MONDAY, APRIL 18, 2022/CHAITRA 28, 1944 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 18th April, 2022/Chaitra 28, 1944 (Saka)

The following Act of Parliament received the assent of the President on the 18th April, 2022 and is hereby published for general information:—

THE DELHI MUNICIPAL CORPORATION (AMENDMENT) ACT, 2022

No. 10 OF 2022

[18th April, 2022]

An Act further to amend the Delhi Municipal Corporation Act, 1957.

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

1. (1) This Act may be called the Delhi Municipal Corporation (Amendment) Act, 2022.

Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

General. **2.** In the Delhi Municipal Corporation Act, 1957 (hereinafter referred to as the principal Act),— 66 of 1957.

(a) for the words "A Corporation", "every Corporation", "each Corporation" or the word "Corporations", wherever they occur in the Act, the words "The Corporation" or "the Corporation", as the case may be, shall be substituted;

(b) in sub-section (3) of section 36, sub-section (1) of section 41, clause (y) of section 43, clauses (b) and (c) of section 70, sub-section (1) of section 109, sub-section (1) of section 147, clause (d) of section 301, section 355, sub-section (1) of section 394, clause (a) of sub-section (1) of section 399 and section 481, for the words "the area of the Corporation" wherever they occur, the word "Delhi" shall, subject to such changes as the rules of grammar require, be substituted;

(c) in sections 1, 3A, 5, 6, 32A, 55, 56, 57, 193, 330A and 499, for the word "Government", wherever it occurs, the words "Central Government" shall be substituted.

Amendment of section 2. **3.** In the principal Act, in section 2,—

(a) in clause (6), for the words "a Corporation", the words "the Corporation" shall be substituted;

(b) in clause (7), for the words "a Corporation of Delhi", the words "the Municipal Corporation of Delhi" shall be substituted.

Substitution of heading and sub-heading of Chapter II. **4.** In Chapter II, for the heading and sub-heading, the following heading and sub-heading shall be substituted, namely:—

"ESTABLISHMENT OF MUNICIPAL CORPORATION OF DELHI

Constitution of Municipal Corporation".

Amendment of section 3. **5.** In the principal Act, in section 3,—

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

"(1) With effect from such date as the Central Government may, by notification in the Official Gazette, appoint, there shall be a Corporation charged with the Municipal Government of Delhi, to be known as the Municipal Corporation of Delhi.";

(b) in sub-section (2), for the word "Government", the words "Central Government" shall be substituted;

(c) for sub-sections (5) and (6), the following sub-sections shall be substituted, namely:—

"(5) The total number of seats of councillors and the number of seats reserved for the members of the Scheduled Castes in the Corporation, shall, at the time of establishment of Corporation, be as determined by the Central Government by notification in the Official Gazette.

(6) Upon the completion of each census after the establishment of the Corporation, the number of seats shall be on the basis of the population of Delhi as ascertained at that census and shall be determined by the Central Government by notification in the Official Gazette and the number of seats to be reserved for the members of the Scheduled Castes shall, as nearly as may be, bear the same ratio to the total number of seats as the population of Scheduled Castes bears to the total population of Delhi:

Provided that the total number of seats shall in no case be more than two hundred and fifty and the number of seats in the Corporation shall be determined

by the Central Government at the time of the establishment of the Corporation:

Provided further that the determination of seats as aforesaid shall not affect the then composition of the Corporation until the expiry of the duration of the Corporation:

Provided also that the seats reserved for the Scheduled Castes may be allotted by rotation to different wards in such manner as the Central Government may, by order published in the Official Gazette, direct."

- 6.** In the principal Act, in section 42, after clause (wa), the following clause shall be inserted, namely:—
- "(wb) securing and establishment of e-governance system for citizens' services on an anytime-anywhere basis for better, speedy, accountable and transparent administration;"
- Amendment of section 42.
- 7.** In the principal Act, for section 90A, the following section shall be substituted, namely:—
- "90A. (1) On the date of establishment of the Corporation under sub-section (1) of section 3, the officers and employees of the erstwhile North Delhi Municipal Corporation, South Delhi Municipal Corporation and East Delhi Municipal Corporation shall, with immediate effect, become the officers and employees of the Corporation.
- (2) For the purposes of sub-section (1), the Government may make such rules as may be required."
- Substitution of new section for section 90A.
Officers of erstwhile Corporations to become officers of Corporation.
- 8.** In the principal Act, in section 203, for sub-section (3), the following sub-section shall be substituted, namely:—
- "(3) The contracts already made in accordance with the provisions of the bye-laws made under this Act prior to the commencement of the Delhi Municipal Corporation (Amendment) Act, 2022 shall be deemed to have been executed by the Commissioner on behalf of the Corporation constituted under sub-section (1) of section 3 and shall continue until the expiry of the validity period of such contracts."
- Amendment of section 203.
- 9.** In the principal Act, section 388 shall be omitted.
- Omission of section 388.
- 10.** In the principal Act, in section 444, after sub-section (1), the following sub-section shall be inserted, namely:—
- "(1A) The service of notices, summons and other documents referred to in sub-section (1) may be made by delivering or transmitting a copy thereof by registered post acknowledgment due, addressed to the defendant or his agent empowered to accept the service or by speed post or by such courier services as are approved by the High Court or by any other means of transmission of documents (including fax message or electronic mail service) as may be provided by rules made by the High Court."
- Amendment of section 444.
- 11.** In the principal Act, in section 479,—
- (a) in sub-section (2), after the word and figures "section 31", the words, brackets, figures and letter "and every notification issued under sub-section (2) of section 3A" shall be inserted;
- (b) in sub-section (3), the words, brackets, figures and letter "sub-section (2) of section 3A and" shall be omitted.
- Amendment of section 479.
- 12.** In the principal Act, section 484A shall be omitted.
- Omission of section 484A.

Substitution of new sections 514A and 514AA for section 514A.

13. In the principal Act, for section 514A, the following sections shall be substituted, namely:—

Appointment of Special Officer.

"514A. Notwithstanding anything contained in this Act, the Central Government may, if necessary, appoint a person to be called the Special Officer, to exercise the power and discharge the functions of the Corporation until the date on which the first meeting of the Corporation is held after the commencement of the Delhi Municipal Corporation (Amendment) Act, 2022.

Transitional provisions.

514AA. On and from the commencement of the Delhi Municipal Corporation (Amendment) Act, 2022,—

(a) the North Delhi Municipal Corporation, the South Delhi Municipal Corporation and the East Delhi Municipal Corporation (hereafter referred to as the erstwhile Corporations) shall be subsumed with, and become part of the Municipal Corporation of Delhi;

(b) any reference to the erstwhile Corporations in any contract or other instrument shall be deemed as a reference to the Municipal Corporation of Delhi;

(c) all properties, movable and immovable, of or belonging to the erstwhile Corporations shall vest in the Municipal Corporation of Delhi;

(d) all the rights and liabilities of the erstwhile Corporations shall be transferred to, and be the rights and liabilities of, the Municipal Corporation of Delhi;

(e) any pending proceedings, including any disciplinary, arbitration, appeal or other legal proceedings, of whatever nature, by or against the erstwhile Corporations shall be continued or enforced by or against the Municipal Corporation of Delhi;

(f) any rules, regulations and bye-laws made prior to such commencement, shall, in so far as they are consistent with the provisions of the Act, continue to be applicable till new rules, regulations and bye-laws are made."

Power to remove difficulties.

14. (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as may appear to it to be necessary, for removing the difficulty:

Provided that no order shall be made under this section after the expiry of a period of two years from the commencement of this Act.

(2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

DR. REETA VASISHTA,
Secretary to the Govt. of India.



भारत का राजपत्र The Gazette of India

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असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)
PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 2184]

नई दिल्ली, बुधवार, मई 18, 2022/वैशाख 28, 1944

No. 2184]

NEW DELHI, WEDNESDAY, MAY 18, 2022/VAISAKHA 28, 1944

गृह मंत्रालय

अधिसूचना

नई दिल्ली, 18 मई, 2022

का.आ. 2303(अ).—दिल्ली नगर निगम (संशोधन) अधिनियम, 2022 (2022 का 10) की धारा 3 की उपधारा (1) द्वारा प्रदत्त शक्तियों का उपयोग करते हुए केन्द्र सरकार, दिनांक 22 मई, 2022 वह तारीख नियुक्त करती है जब दिल्ली नगर निगम का गठन होगा।

[फा. सं. 14011/4/2022-दिल्ली-II]

आशुतोष अग्निहोत्री, संयुक्त सचिव

MINISTRY OF HOME AFFAIRS

NOTIFICATION

New Delhi, the 18th May, 2022

S.O. 2303(E).—In exercise of the powers conferred by sub-section (1) of section 3 of the Delhi Municipal Corporation (Amendment) Act, 2022 (10 of 2022), the Central Government hereby appoints the 22nd day of May, 2022 on which the Municipal Corporation of Delhi shall be constituted.

[F. No. 14011/4/2022-Delhi-II]

ASHUTOSH AGNIHOTRI, Jt. Secy.

अधिसूचना

नई दिल्ली, 18 मई, 2022

का.आ. 2304(अ).—केन्द्र सरकार, दिल्ली नगर निगम (संशोधन) अधिनियम, 2022 (2022 का 10) की धारा 1 की उपधारा (2) में प्रदत्त शक्तियों का उपयोग करते हुए दिनांक 22 मई, 2022 वह तारीख नियत करती है, जब संदर्भित अधिनियम प्रभावी होगा।

[फा. सं. 14011/4/2022-दिल्ली-II]

आशुतोष अग्निहोत्री, संयुक्त सचिव

NOTIFICATION

New Delhi, the 18th May, 2022

S.O. 2304(E).—In exercise of the powers conferred by sub-section (2) of section 1 of the Delhi Municipal Corporation (Amendment) Act, 2022 (10 of 2022), the Central Government hereby appoints the 22nd day of May, 2022 on which the said Act shall come into force.

[F. No. 14011/4/2022-Delhi-II]

ASHUTOSH AGNIHOTRI, Jt. Secy.



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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 11] नई दिल्ली, सोमवार, अप्रैल 18, 2022/चैत्र 28, 1944 (शक)
No. 11] NEW DELHI, MONDAY, APRIL 18, 2022/CHAITRA 28, 1944 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 18th April, 2022/Chaitra 28, 1944 (Saka)

The following Act of Parliament received the assent of the President on the 18th April, 2022 and is hereby published for general information:—

THE CRIMINAL PROCEDURE (IDENTIFICATION) ACT, 2022

No. 11 OF 2022

[18th April, 2022]

An Act to authorise for taking measurements of convicts and other persons for the purposes of identification and investigation in criminal matters and to preserve records and for matters connected therewith and incidental thereto.

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

- (1) This Act may be called the Criminal Procedure (Identification) Act, 2022. Short title and commencement.
- (2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.
- (1) In this Act, unless the context otherwise requires,— Definitions.
 - "Magistrate" means,—
 - in relation to a metropolitan area, the Metropolitan Magistrate;
 - in relation to any other area, the Judicial Magistrate of the first class; or
 - in relation to ordering someone to give security for his good behaviour or maintaining peace, the Executive Magistrate;

(b) "measurements" includes finger-impressions, palm-print impressions, foot-print impressions, photographs, iris and retina scan, physical, biological samples and their analysis, behavioural attributes including signatures, handwriting or any other examination referred to in section 53 or section 53A of the Code of Criminal Procedure, 1973;

2 of 1974.

(c) "police officer" means the officer-in-charge of a police station or an officer not below the rank of Head Constable;

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

(e) "prison officer" means an officer of prison not below the rank of Head Warder.

(2) Words and expressions used herein and not defined but defined in the Indian Penal Code and the Code of Criminal Procedure, 1973 shall have the same meanings respectively assigned to them in those Codes.

45 of 1860.
2 of 1974.Taking of
measurement.

3. Any person, who has been,—

(a) convicted of an offence punishable under any law for the time being in force; or

(b) ordered to give security for his good behaviour or maintaining peace under section 117 of the Code of Criminal Procedure, 1973 for a proceeding under section 107 or section 108 or section 109 or section 110 of the said Code; or

2 of 1974.

(c) arrested in connection with an offence punishable under any law for the time being in force or detained under any preventive detention law,

shall, if so required, allow his measurement to be taken by a police officer or a prison officer in such manner as may be prescribed by the Central Government or the State Government:

Provided that any person arrested for an offence committed under any law for the time being in force (except for an offence committed against a woman or a child or for any offence punishable with imprisonment for a period not less than seven years) may not be obliged to allow taking of his biological samples under the provisions of this section.

Collection,
storing,
preservation
of
measurements
and storing,
sharing,
dissemination,
destruction
and disposal of
records.

4. (1) The National Crime Records Bureau shall, in the interest of prevention, detection, investigation and prosecution of any offence under any law for the time being in force,—

(a) collect the record of measurements from State Government or Union territory Administration or any other law enforcement agencies;

(b) store, preserve and destroy the record of measurements at national level;

(c) process such record with relevant crime and criminal records; and

(d) share and disseminate such records with any law enforcement agency,

in such manner as may be prescribed.

(2) The record of measurements shall be retained in digital or electronic form for a period of seventy-five years from the date of collection of such measurement:

Provided that where any person, who has not been previously convicted of an offence punishable under any law with imprisonment for any term, has had his measurements taken according to the provisions of this Act, is released without trial or discharged or acquitted by the court, after exhausting all legal remedies, all records of measurements so taken shall, unless the court or Magistrate, for reasons to be recorded in writing otherwise directs, be destroyed from records.

(3) The State Government and Union territory Administration may notify an appropriate agency to collect, preserve and share the measurements in their respective jurisdictions.

- 2 of 1974. **5.** Where the Magistrate is satisfied that, for the purpose of any investigation or proceeding under the Code of Criminal Procedure, 1973 or any other law for the time being in force, it is expedient to direct any person to give measurements under this Act, the Magistrate may make an order to that effect and in that case, the person to whom the order relates shall allow the measurements to be taken in conformity with such directions. Power of Magistrate to direct a person to give measurements.
- 6.** (1) If any person who is required to allow the measurements to be taken under this Act resists or refuses to allow taking of such measurements, it shall be lawful for the police officer or prison officer to take such measurements in such manner as may be prescribed. Resistance to allow taking of measurements.
- 45 of 1860. (2) Resistance to or refusal to allow the taking of measurements under this Act shall be deemed to be an offence under section 186 of the Indian Penal Code.
- 7.** No suit or any other proceeding shall lie against any person for anything done, or intended to be done in good faith under this Act or any rule made thereunder. Bar of suit.
- 8.** (1) The Central Government or the State Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Act. Power to make rules.
- (2) In particular, and without prejudice to the generality of the foregoing provisions, such rules may provide for all or any of the following matters, namely:—
- (a) the manner of taking measurements under section 3;
 - (b) the manner of collection, storing, preservation of measurements and sharing, dissemination, destruction and disposal of records under sub-section (1) of section 4;
 - (c) the manner of taking of measurements under sub-section (1) of section 6;
 - (d) any other matter which is to be prescribed, or in respect of which provision is to be made.
- (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 two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, 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) Every rule made by the State Government under this Act shall be laid, as soon as may be after it is made, before each House of the State Legislature where it consists of two Houses, or where such Legislature consists of one House, before that House.
- 9.** (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act as appear to it to be necessary for removing the difficulty. Power to remove difficulties.
- Provided that no such order shall be made under this section after the expiry of three years from the commencement of this Act.
- (2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.
- 33 of 1920. **10.** (1) The Identification of Prisoners Act, 1920 is hereby repealed. Repeal and saving.
- (2) Notwithstanding such repeal, anything done or any action taken or purported to have done or taken including any rule, regulation, or any proceedings taken, any rule made or any direction given or any proceedings taken or any penalty or fine imposed under the repealed Act shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the corresponding provisions of this Act.

(3) The mention of particular matters in sub-section (2) shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897 with regard to the effect of repeal. 10 of 1897.

DR. REETA VASISHTA,
Secretary to the Govt. of India.



भारत का राजपत्र The Gazette of India

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असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)
PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 3486]
No. 3486]

नई दिल्ली, बुधवार, अगस्त 3, 2022/श्रावण 12, 1944
NEW DELHI, WEDNESDAY, AUGUST 3, 2022/SHRAVANA 12, 1944

गृह मंत्रालय
अधिसूचना

नई दिल्ली, 3 अगस्त, 2022

का.आ. 3653(अ).—केन्द्रीय सरकार, दंड प्रक्रिया (शनाख्त) अधिनियम, 2022 (2022 का 11) की धारा 1 की उप-धारा (2) द्वारा शक्तियों का प्रयोग करते हुए 4 अगस्त, 2022 को, उस तारीख के रूप में नियत करती है जिसको उक्त अधिनियम प्रवृत्त होगा।

[फा. सं. 16012/2/2014-पीआर]

अरुण सोबती, उप सचिव

MINISTRY OF HOME AFFAIRS

NOTIFICATION

New Delhi, the 3rd August, 2022

S.O. 3653(E).—In exercise of the powers conferred by sub-section (2) of section 1 of the Criminal Procedure (Identification) Act, 2022 (11 of 2022), the Central Government hereby appoints the 4th day of August, 2022 as the date on which the said Act shall come into force.

[F. No. 16012/2/2014-PR]

ARUN SOBTI, Dy. Secy.



भारत का राजपत्र The Gazette of India

सी.जी.-डी.एल.-अ.-18042022-235187
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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 12] नई दिल्ली, सोमवार, अप्रैल 18, 2022/चैत्र 28, 1944 (शक)
No. 12] NEW DELHI, MONDAY, APRIL 18, 2022/CHAITRA 28, 1944 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 18th April, 2022/Chaitra 28, 1944 (Saka)

The following Act of Parliament received the assent of the President on the 18th April, 2022 and is hereby published for general information:—

THE CHARTERED ACCOUNTANTS, THE COST AND WORKS ACCOUNTANTS AND THE COMPANY SECRETARIES (AMENDMENT) ACT, 2022

No. 12 OF 2022

[18th April, 2022.]

An Act further to amend the Chartered Accountants Act, 1949, the Cost and Works Accountants Act, 1959 and the Company Secretaries Act, 1980.

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

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Chartered Accountants, the Cost and Works Accountants and the Company Secretaries (Amendment) Act, 2022.

Short title
and
commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint, and different dates may be appointed for different provisions of this Act and any reference in any provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

CHAPTER II

AMENDMENTS TO THE CHARTERED ACCOUNTANTS ACT, 1949

- Amendment of long title and preamble. **2.** In the Chartered Accountants Act, 1949 (hereafter in this Chapter referred to as the principal Act), in the long title and preamble, for the word “regulation”, the words “regulation and development” shall be substituted. 38 of 1949.
- Amendment of section 2. **3.** In section 2 of the principal Act, in sub-section (1),—
- (i) after clause (aaa), the following clause shall be inserted, namely:—
- ‘(ab) “Board of Discipline” means the Board of Discipline constituted under sub-section (1) of section 21A;’;
- (ii) after clause (b), the following clauses shall be inserted, namely:—
- ‘(ba) “Coordination Committee” means the Coordination Committee constituted under section 9A;
- (bb) “Companies Act” means the Companies Act, 2013 or any other previous company law as defined in sub-section (67) of section 2 of the said Act;’ 18 of 2013.
- (iii) in clause (c), after the words “Council of the Institute”, the words “constituted under section 9” shall be inserted;
- (iv) after clause (ca), the following clauses shall be inserted, namely:—
- ‘(cb) “Director (Discipline)” means the Director (Discipline) referred to in section 21 and includes Joint Director (Discipline);
- (cc) “Disciplinary Committee” means the Disciplinary Committee constituted under sub-section (1) of section 21B;
- (cd) “Disciplinary Directorate” means the Disciplinary Directorate established under sub-section (1) of section 21;
- (ce) “fellow” means a fellow member of the Institute;’;
- (v) for clause (ea), the following clause shall be substituted, namely:—
- ‘(ea) “notification” means a notification published in the Official Gazette and the term “notify” shall be construed accordingly;’;
- (vi) for clause (g), the following clause shall be substituted, namely:—
- ‘(g) “Register” means the Register of members of the Institute maintained under section 19 or the Register of firms of the Institute maintained under section 20B, as the case may be;’;
- (vii) after clause (haa), the following clause shall be inserted, namely:—
- ‘(haaa) “Standing Committee” means a Standing Committee constituted under sub-section (1) of section 17;’.
- Amendment of section 4. **4.** In section 4 of the principal Act,—
- (i) for the word “Register”, wherever it occurs, the words “Register of members” shall be substituted;
- (ii) in sub-section (1), in clauses (v) and (vi), for the words “without India”, wherever they occur, the words “outside India” shall be substituted;
- (iii) in sub-section (3),—
- (a) the words “, which shall not exceed rupees three thousand” shall be omitted;
- (b) the proviso shall be omitted.

5. In section 5 of the principal Act,—

Amendment
of section 5.

(i) for the word “Register”, occurring at both the places, the words “Register of members” shall be substituted;

(ii) in sub-section (3),—

(a) the words “which shall not exceed rupees five thousand” shall be omitted;

(b) the proviso shall be omitted.

6. In section 6 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

Amendment
of section 6.

“(2) Every such member shall pay annual fee for the certificate as may be determined, by notification, by the Council, and such fee shall be payable on or before the 1st day of April each year.”.

7. In section 8 of the principal Act,—

Amendment
of section 8.

(i) for the word “Register”, wherever it occurs, the words “Register of members” shall be substituted;

(ii) in clause (iii), after the words “undischarged insolvent”, the words “or an undischarged bankrupt” shall be inserted;

(iii) after clause (iii), the following clause shall be inserted, namely:—

“(iiiia) is declared bankrupt under the Insolvency and Bankruptcy Code, 2016; or”;

(iv) in clause (v),—

(a) for the words “without India”, the words “outside India” shall be substituted;

(b) the words “transportation or” shall be omitted.

8. In section 9 of the principal Act,—

Amendment
of section 9.

(i) in sub-section (2),—

(a) for the word “Register”, occurring at both the places, the words “Register of members” shall be substituted;

(b) for the words “three years”, the words “four years” shall be substituted;

(c) for the words “six years”, the words “eight years” shall be substituted;

(ii) in sub-section (4),—

(a) for the word “person”, the words “member of the Institute or any partner of a firm” shall be substituted;

(b) for the words “three years”, the words “four years” shall be substituted.

9. After section 9 of the principal Act, the following section shall be inserted, namely:—

Insertion of
new section
9A.

“9A. (1) There shall be a Coordination Committee consisting of the President, Vice-President and the Secretary of the Council of each of the Institutes of Chartered Accountants of India, the Cost Accountants of India and the Company Secretaries of India for the development and harmonisation of the professions of Chartered Accountants, Cost Accountants and Company Secretaries.

Coordination
Committee.

(2) The meeting of the Coordination Committee shall be chaired by the Secretary, Ministry of Corporate Affairs.

(3) The meeting of the Coordination Committee shall be held once in every quarter of a year.

(4) The Committee shall be responsible for the effective coordination of the functions assigned to each Institute and shall—

(i) ensure quality improvement of the academics, infrastructure, research and all related works of the Institute;

(ii) focus on the coordination and collaboration among the professions, to make the profession more effective and robust;

(iii) align the cross-disciplinary regulatory mechanisms for inter professional development;

(iv) make recommendations in matters relating to regulatory policies for the professions;

(v) perform such other functions incidental to clauses (i) to (iv) above.”.

Amendment
of section 10.

10. Section 10 of the principal Act shall be renumbered as sub-section (1) thereof and,—

(i) in the first proviso to sub-section (1) as so renumbered, for the words “three consecutive terms”, the words “two consecutive terms” shall be substituted;

(ii) after sub-section (1) as so renumbered and amended, the following sub-section shall be inserted, namely:—

“(2) Notwithstanding anything contained in sub-section (1), a member of the Council who immediately at the commencement of the Chartered Accountants, the Cost and Works Accountants and the Company Secretaries (Amendment) Act, 2022, has held office as such member for two terms or is holding office for the second term of three years, shall be eligible to contest for one more term of four years and a member who has held office for one term or is holding office for the first term of three years, shall be eligible to contest for two more consecutive terms.”.

Amendment
of section 12.

11. In section 12 of the principal Act,—

(i) in sub-section (1), the proviso shall be omitted;

(ii) in sub-section (2), for the words “Chief Executive Authority”, the word “Head” shall be substituted;

(iii) after sub-section (2), the following sub-sections shall be inserted, namely:—

“(2A) The President shall preside at the meetings of the Council.

(2B) The President and the Vice-President shall exercise such powers and perform such duties and functions as may be prescribed.

(2C) It shall be the duty of the President to ensure that the decisions taken by the Council are implemented.

(2D) If, for any reason a vacancy occurs in the office of the President, or if the President is absent or for any other reason, is unable to exercise the powers or perform the duties assigned to him, the Vice-President shall act in his place and exercise the powers and perform the duties of the President.”.

Amendment
of section 13.

12. In section 13 of the principal Act, in sub-section (2), for the word “Register”, the words “Register of members” shall be substituted.

Amendment
of section 14.

13. In section 14 of the principal Act, in sub-section (1), for the words “three years”, the words “four years” shall be substituted.

14. In section 15 of the principal Act, in sub-section (2),—

Amendment
of section 15.

(i) for clauses (b) and (c) the following clauses shall be substituted, namely:—

“(b) the prescribing of fees for the examination of candidates for enrolment;

(c) the granting or refusal, of registration of a firm;”;

(ii) in clause (d), for the word “Register”, the words “Register of members” shall be substituted;

(iii) for clause (f), the following clauses shall be substituted, namely:—

“(f) the prescribing of guidelines for grant or refusal of certificates of practice under this Act;

(fa) to issue guidelines for the purpose of carrying out the objects of this Act;”;

(iv) clause (g) shall be omitted;

(v) in clause (h), the words “and collection” shall be omitted;

(vi) clause (i) shall be omitted;

(vii) for clause (l), the following clauses shall be substituted, namely:—

“(l) to conduct investor education and awareness programmes;

(la) to enter into any memorandum or arrangement with the prior approval of the Central Government, with any agency of a foreign country, for the purpose of performing its functions under this Act;”.

15. After section 15A of the principal Act, the following section shall be inserted, namely:—

Insertion of
new section
15B.

“15B. The functions of the Institute shall include—

Functions of
Institute.

(a) the examination of candidates for enrolment;

(b) the regulation of the engagement and training of articled and audit assistants;

(c) the maintenance and publication of a Register of persons qualified to practice as chartered accountants;

(d) the maintenance and publication of Register of firms;

(e) collection of fees from members, examinees and other persons;

(f) subject to the orders of the appropriate authorities under this Act, the removal of names from the Register of members and firms and the restoration of names to the Register of members and firms which have been removed;

(g) the maintenance of a library and publication of books and periodicals relating to accountancy and allied subjects;

(h) the conduct of elections to the Council of the Institute; and

(i) the granting or refusal of certificates of practice as per guidelines issued by the Council.”.

Amendment
of section 16.

16. In section 16 of the principal Act,—

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

“(1) For the efficient performance of its duties, the Council shall appoint—

(a) a Secretary who will carry out administrative functions of the Institute, as its Chief Executive Officer;

(b) a Director (Discipline) and Joint Directors (Discipline) not below the rank of Deputy Secretary of the Institute, to perform such functions as are assigned to them under this Act and the rules and regulations framed thereunder:

Provided that no appointment or re-appointment or termination of appointment of Director (Discipline) or Joint Director (Discipline) shall have effect unless such appointment, re-appointment or termination of appointment is made with the previous approval of the Central Government.”;

(ii) in sub-section (2), for clause (c), the following clause shall be substituted, namely:—

“(c) prescribe the manner of appointment, powers, duties and functions of the Secretary and other officers and employees, their salaries, fees, allowances and other terms and conditions of service;”.

Amendment
of section 18.

17. In section 18 of the principal Act, for sub-section (5), the following sub-section shall be substituted, namely:—

“(5) The annual accounts of the Council shall be prepared in such manner as may be prescribed and subject to audit by a firm of chartered accountants to be appointed annually by the Council from the panel of auditors maintained by the Comptroller and Auditor-General of India:

Provided that a firm shall not be eligible for appointment as an auditor under this sub-section, if any of its partner is or has been a member of the Council during the last four years:

Provided further that in the event it is brought to the notice of the Council that the accounts of the Council do not represent a true and fair view of its finances, then, the Council may itself cause a special audit to be conducted:

Provided also that, if such information, that the accounts of the Council do not represent a true and fair view of its finances, is sent to the Council by the Central Government, then, the Council may, wherever appropriate cause a special audit or take such other action as it considers necessary and shall furnish an action taken report thereon to the Central Government.”.

Amendment
of section 19.

18. In section 19 of the principal Act,—

(i) for the word “Register”, wherever it occurs, the words “Register of members” shall be substituted;

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

“(1) The Council shall maintain a Register of members of the Institute in such manner as may be prescribed.”;

(iii) in sub-section (2), after clause (c), the following clause shall be inserted, namely:—

“(ca) whether any actionable information or complaint is pending or any penalty has been imposed against him under Chapter V, including details thereof, if any;”;

(iv) in sub-section (4),—

(a) the words “, which shall not exceed rupees five thousand” shall be omitted;

(b) the proviso shall be omitted.

19. In section 20 of the principal Act,—

(i) for the word “Register”, wherever it occurs, the words “Register of members” shall be substituted;

(ii) in sub-section (3),—

(a) the words “, which shall not exceed rupees two thousand” shall be omitted;

(b) the proviso shall be omitted.

20. After Chapter IV of the principal Act, the following Chapter shall be inserted, namely:—

“CHAPTER IVA

REGISTRATION AND REGISTER OF FIRMS

20A. Every firm shall be registered with the Institute on an application made to the Council, by any partner or owner of a firm, in such manner and subject to such terms and conditions as may be prescribed:

Provided that the Council may refuse to register a firm, if the name of such firm is identical or similar to the name of any other firm already registered or the name is in use by any firm within or outside India or in the opinion of the Council, registration of the firm is undesirable.

20B. (1) The Council shall maintain, in such manner as may be prescribed, a Register of firms.

(2) The Register of firms shall include such particulars about the firm, including details of pendency of any actionable information or complaint or imposition of penalty against it under Chapter V, in such form and at such intervals, as may be prescribed.

(3) The Council shall cause to be published in such manner as may be prescribed, a list of firms registered with the Institute as on the 1st day of April of each year or at any such interval as may be decided by the Council, and shall make available the list to such persons, in such form and on payment of such amount as may be prescribed.

20C. The Council shall remove from the Register of firms the name of any firm—

(a) which is dissolved or liquidated; or

(b) from which a request has been received to that effect; or

(c) is declared insolvent or bankrupt under the Insolvency and Bankruptcy Code, 2016 and remains undischarged; or

(d) which has been debarred from undertaking any activity or activities relating to the profession of a chartered accountant in practice under any law for the time being in force or by any competent court; or

(e) in respect of which an order for removal has been passed under this Act.

Amendment of section 20.

Insertion of new Chapter IVA.

Registration of firms.

Register of firms.

Removal from Register of firms.

Review
before
Council.

20D. (1) Any firm aggrieved by the decision for refusal of registration may apply for review before the Council within one month from the date of such refusal.

(2) The Council may, after considering the review application, confirm or set aside the decision so taken or pass such orders as it may consider appropriate.”.

Substitution
of section 21.

21. For section 21 of the principal Act, the following section shall be substituted, namely:—

Disciplinary
Directorate.

“21.(1) The Council shall, by notification, establish a Disciplinary Directorate consisting of a Director (Discipline), at least two Joint Directors (Discipline) not below the rank of Deputy Secretary of the Institute and such other employees appointed under section 16, for making investigations either *suo motu*, or on receipt of an information or a complaint, in such form, along with such fees as may be specified.

(2) Within thirty days of receipt of an information or a complaint, the Director (Discipline) shall decide in such manner as may be specified, whether a complaint or information is actionable or is liable to be closed as non-actionable:

Provided that the Director (Discipline) may call for additional information from the complainant or the informant, as the case may be, by giving fifteen days time before deciding whether the case is actionable or non-actionable:

Provided further that the recommendations of the Director (Discipline) on non-actionable complaints or information shall be submitted to the Board of Discipline within sixty days of its receipt and the Board of Discipline may, after looking into its merits refer such complaint or information to the Director (Discipline) for conducting further investigation.

(3) While making investigation into a case which is found to be actionable, the Director (Discipline) shall give an opportunity to the member or the firm, as the case may be, to submit a written statement within twenty-one days which may further be extended by another twenty-one days, for reasons to be recorded in writing.

(4) Upon receipt of the written statement under sub-section (3), if any, the Director (Discipline) shall send a copy thereof to the complainant or the informant, as the case may be, and the complainant or the informant shall, within twenty-one days of the receipt of such written statement, submit his rejoinder.

(5) Upon receipt of the written statement under sub-section (3) and rejoinder under sub-section (4), the Director (Discipline) shall submit a preliminary examination report within thirty days, if a *prima facie* case is made out against a member or a firm, as the case may be.

(6) In case a *prima facie* case is made out for any professional or other misconduct mentioned in the First Schedule, the Director (Discipline) shall submit the preliminary examination report to the Board of Discipline and where *prima facie* case is made out for any professional or other misconduct mentioned in the Second Schedule or in both the First Schedule and the Second Schedule, he shall submit a preliminary examination report to the Disciplinary Committee:

Provided that a complaint or information filed by any authorised officer of the Central Government or a State Government or any statutory authority duly supported by an investigation report or relevant extract of the investigation report along with supporting evidence, shall be treated as preliminary examination report:

Provided further that where no *prima facie* case is made out against the member or the firm, the Director (Discipline) shall submit such information or complaint with relevant documents to the Board of Discipline and the Board of Discipline may, if it agrees with the findings of the Director (Discipline), close the matter or in case of disagreement, itself proceed further or refer the matter to the Disciplinary Committee or advise the Director (Discipline) to further investigate the matter.

(7) For the purpose of investigation under this Act, the Disciplinary Directorate shall follow such procedure as may be specified.

(8) A complaint filed with the Disciplinary Directorate shall not be withdrawn under any circumstances.

(9) The status of actionable information and complaints pending before the Disciplinary Directorate, Boards of Discipline and Disciplinary Committees and the orders passed by the Boards of Discipline under section 21A and by the Disciplinary Committees under section 21B shall be made available in the public domain by the Disciplinary Directorate in such manner as may be prescribed.”.

22. For section 21A of the principal Act, the following section shall be substituted, namely:—

Substitution
of section
21A.

“21A. (1) The Council shall, by notification, constitute one or more Boards of Discipline, each consisting of—

Board of
Discipline.

(a) a person, not being a member of the Institute, with experience in law and having knowledge of disciplinary matters and the profession, to be nominated by the Central Government as its Presiding Officer, from out of a panel of persons prepared and provided by the Council in such manner as may be prescribed;

(b) one member, who is a person of eminence having experience in the field of law, economics, business, finance or accountancy and not being a member of the Institute, to be nominated by the Central Government from out of a panel of persons prepared and provided by the Council in such manner as may be prescribed;

(c) one member to be nominated by the Council from out of a panel of members of the Institute to be prepared by the Council, in such manner as may be prescribed;

(d) an officer of the Institute not below the rank of a Deputy Secretary shall function as the Secretary of the Board of Discipline:

Provided that the Presiding Officer nominated under clause (a) and the member nominated under clause (b) may be the same for different Boards of Discipline constituted under this sub-section.

(2) The Board of Discipline shall, while considering the cases placed before it, follow such procedure including faceless proceedings and virtual hearings as may be specified.

(3) The Board of Discipline shall, on receipt of preliminary examination report from Director (Discipline), require the member or the firm, as the case may be, against whom such preliminary examination report has been filed, to submit a written statement within twenty-one days which may further be extended by another twenty-one days, in exceptional circumstances, for reasons to be recorded in writing.

(4) The Board of Discipline shall conclude its inquiry within ninety days of the receipt of preliminary examination report from the Director (Discipline).

(5) Upon inquiry, if the Board of Discipline finds that such member is guilty of a professional or other misconduct mentioned in the First Schedule, it may pass an order within thirty days of such finding, after providing an opportunity of being heard to the member, taking any one or more of the following actions, namely:—

(a) reprimand the member and record it in the Register of members;

(b) remove the name of the member or members from the Register of members up to a period of six months;

(c) impose such fine as it may think fit which may extend to two lakh rupees.

(6) Where on the basis of evidence brought on record or during the course of an inquiry pertaining to a member, the Board of Discipline is of the opinion that any such member who is a partner or owner of a firm, has been repeatedly found guilty of misconduct mentioned in the First Schedule during the last five years, the following action may also be taken against such firm, namely:—

(a) prohibit the firm from undertaking any activity or activities relating to the profession of a chartered accountant in practice for such period not exceeding one year; or

(b) impose such fine as it may think fit, which may extend to twenty-five lakh rupees.

(7) Where a member or a firm fails to pay the fine imposed under sub-section (5) or sub-section (6) within such time as may be specified, the Council shall remove the name of such member or firm from the Register of members or Register of firms, as the case may be, for such period as it may think fit.

(8) The Presiding Officer and members of the Board of Discipline shall be paid such allowances as may be prescribed.”.

Substitution
of section
21B.

23. For section 21B of the principal Act, the following section shall be substituted, namely:—

Disciplinary
Committee.

“21B. (1) The Council shall, by notification, constitute one or more Disciplinary Committees, each consisting of—

(a) a person, not being a member of the Institute, with experience in law and having knowledge of disciplinary matters and the profession, to be nominated by the Central Government as its Presiding Officer, from out of a panel of persons prepared and provided by the Council in such manner as may be prescribed;

(b) two members, who are persons of eminence having experience in the field of law, economics, business, finance or accountancy and not being a member of the Institute, to be nominated by the Central Government from out of a panel of persons prepared and provided by the Council in such manner as may be prescribed;

(c) two members to be nominated by the Council from out of a panel of members of the Institute to be prepared by the Council in such manner as may be prescribed:

Provided that the Presiding Officer nominated under clause (a) and the members nominated under clause (b) may be the same for different Disciplinary Committees constituted under this sub-section.

(2) The Disciplinary Committee shall, while considering the cases placed before it, follow such procedure including faceless proceedings and virtual hearings as may be specified.

(3) The Disciplinary Committee shall, on receipt of preliminary examination report from Director (Discipline), require the member or the firm, as the case may be, against whom such preliminary examination report has been filed, to submit a written statement within twenty-one days, which may further be extended by another twenty-one days in exceptional circumstances, for reasons to be recorded in writing.

(4) The Disciplinary Committee shall conclude its inquiry within one hundred and eighty days of receipt of the preliminary examination report from the Director (Discipline).

(5) Upon inquiry, if the Disciplinary Committee finds that a member is guilty of a professional or other misconduct mentioned in the Second Schedule or in both the First Schedule and the Second Schedule, it may pass an order within thirty days of such a finding, after providing an opportunity of being heard to the member, taking any one or more of the following actions, namely:—

(a) reprimand the member and record it in the Register of members; or

(b) remove the name of the member from the Register of members permanently or for such period, as it may think fit; or

(c) impose such fine as it may think fit, which may extend to ten lakh rupees.

(6) Where on the basis of evidence brought on record or during the course of an inquiry pertaining to a member, the Disciplinary Committee is of the opinion that any such member, who is a partner or owner of a firm has been repeatedly found guilty of misconduct mentioned in the Second Schedule or in both the First Schedule and the Second Schedule, during the last five years, the following actions may also be taken against such firm, namely:—

(a) prohibit the firm from undertaking any activity or activities relating to the profession of a chartered accountant in practice for such period not exceeding two years; or

(b) suspend or cancel the registration of the firm and remove its name from the Register of firms permanently or for such period as it may think fit; or

(c) impose such fine as it may think fit, which may extend to fifty lakh rupees.

(7) Where a member or a firm fails to pay the fine imposed under sub-section (5) or sub-section (6) within the specified time, the Council shall remove the name of such member or firm from the Register of members or Register of firms, as the case may be, for such period, as it may think fit.

(8) The Presiding Officer and members of the Disciplinary Committee shall be paid such allowances as may be prescribed.”.

24. In section 21C of the principal Act, the *Explanation* shall be omitted.

Amendment of section 21C.

25. For section 21D of the principal Act, the following section shall be substituted, namely:—

Substitution of section 21D.

“21D. All complaints or any inquiry pending before the Board of Discipline or the Disciplinary Committee or any reference or appeal filed before the Appellate Authority or before a High Court prior to the commencement of the Chartered Accountants, the Cost and Works Accountants and the Company Secretaries (Amendment) Act, 2022, shall continue to be governed by the provisions of this Act, as if this Act had not been amended by the Chartered Accountants, the Cost and Works Accountants and the Company Secretaries (Amendment) Act, 2022.”.

Transitional provisions.

26. For section 22 of the principal Act, the following section shall be substituted, namely:—

Substitution of section 22.

‘22. For the purposes of this Act, the expression “professional or other misconduct” shall be deemed to include any act or omission, on the part of any member of the Institute either in his individual capacity or as partner or owner of a firm, as mentioned in any of the Schedules, but nothing in this section shall be construed to limit or abridge in any way the power conferred or duty cast on the Director (Discipline) under sub-section (1) of section 21 to inquire into the conduct of such member or firm, under any other circumstances.’.

Professional or other misconduct defined.

Amendment
of section
22G.

27. In section 22G of the principal Act,—

(i) in sub-section (1),—

(a) after the words “Any member of the Institute”, the words “or a firm” shall be inserted;

(b) for the words “imposing on him”, the words “imposing on such member or firm” shall be substituted;

(c) for the words, brackets, figures and letters “sub-section (3) of section 21A and sub-section (3) of section 21B, may”, the words, brackets, figures and letters “sub-section (5) or sub-section (6) of section 21A or sub-section (5) or sub-section (6) of section 21B, as the case may be, may” shall be substituted;

(d) for the words “communicated to him”, the words “communicated to such member or firm” shall be substituted;

(ii) in sub-section (2), for the words, brackets, figures and letters “sub-section (3) of section 21A and sub-section (3) of section 21B”, the words, brackets, figures and letters “sub-section (5) or sub-section (6) of section 21A or sub-section (5) or sub-section (6) of section 21B,” shall be substituted;

(iii) after sub-section (2), the following sub-section and *Explanations* shall be inserted, namely:—

‘(3) No order or act or proceeding of the Authority shall be called in question in any manner, on the ground merely of any defect in the constitution of, or a casual vacancy or absence of one or two members, of the Authority.

Explanation 1.—For the purposes of this Chapter,—

(A) “member of the Institute” includes a person who was a member of the Institute on the date of the alleged misconduct although he has ceased to be a member of the Institute at the time of the inquiry;

(B) a “firm” registered with the Institute shall also be held liable for misconduct of a member who was its partner or owner on the date of the alleged misconduct, although he has ceased to be such partner or owner, at the time of the inquiry.

Explanation 2.—No action taken under the provisions of this Chapter shall bar a Central Government Department or a State Government or any statutory authority or regulatory body to take action against a member or a firm registered with the Institute under any other law for the time being in force.’.

Amendment
of section 24.

28. In section 24 of the principal Act,—

(a) for the words “one thousand rupees”, the words “one lakh rupees” shall be substituted;

(b) for the words “five thousand rupees”, the words “five lakh rupees” shall be substituted.

Amendment
of section
24A.

29. In section 24A of the principal Act, in sub-section (2),—

(i) for the words “be punishable with fine which may extend on first conviction to one thousand rupees”, the words “be punishable with imprisonment which may extend to six months, or with fine which shall not be less than one lakh rupees but which may extend to five lakh rupees, or with both on first conviction” shall be substituted;

(ii) for the words “six months, or with fine which may extend to five thousand rupees”, the words “one year, or with fine which shall not be less than two lakh rupees but which may extend to ten lakh rupees” shall be substituted.

- 30.** In section 25 of the principal Act, in sub-section (2),—
- Amendment
of section 25.
- (a) after the words “punishable with fine”, the words “which shall not be less than two lakh rupees but” shall be inserted;
- (b) for the words “one thousand rupees”, the words “ten lakh rupees” shall be substituted;
- (c) for the words “to five thousand rupees”, the words “with fine which shall not be less than four lakh rupees but which may extend to twenty lakh rupees” shall be substituted.
- 31.** In section 26 of the principal Act, in sub-section (2),—
- Amendment
of section 26.
- (a) for the words “five thousand rupees”, the words “one lakh rupees” shall be substituted;
- (b) for the words “one lakh rupees”, the words “five lakh rupees” shall be substituted;
- (c) for the words “ten thousand rupees”, the words “two lakh rupees” shall be substituted;
- (d) for the words “two lakh rupees”, the words “ten lakh rupees” shall be substituted.
- 32.** In section 28B of the principal Act, after clause (c), the following clause shall be inserted, namely:—
- Amendment
of section
28B.
- “(d) to forward cases of non-compliance with various statutory and regulatory requirements by the members of the Institute or firms, noticed by it during the course of its reviews, to the Disciplinary Directorate for its examination.”.
- 33.** In section 29 of the principal Act, in sub-section (2), for the word “Register”, the words “Register of members” shall be substituted.
- Amendment
of section 29.
- 34.** In section 29A of the principal Act, in sub-section (2),—
- Amendment
of section
29A.
- (i) for clauses (c) and (d), the following clauses shall be substituted, namely:—
- “(c) the form and fee for filing an information or a complaint under sub-section (1), the manner of deciding a complaint or information as actionable or non-actionable under sub-section (2) and the procedure of investigation under sub-section (7), of section 21;
- (d) the procedure while considering the cases by the Board of Discipline under sub-section (2) and time limit for payment of fine under sub-section (7), of section 21A;
- (da) the procedure while considering the cases by the Disciplinary Committee under sub-section (2) and time limit for payment of fine under sub-section (7), of section 21B;”.
- 35.** In section 30 of the principal Act, in sub-section (2),—
- Amendment
of section 30.
- (i) in clauses (b), (e) and (h), for the word “Register”, wherever it occurs, the words “Register of members” shall be substituted;
- (ii) clause (g) and clause (i) shall be omitted;
- (iii) for clause (r), the following clauses shall be substituted, namely:—
- “(r) the qualification required for the purposes of sub-section (3) of section 5;
- (ra) the circumstances under which certificates of practice may be cancelled under sub-section (3) of section 6;

(*rb*) the guidelines for granting or refusal of certificates of practice under clause (*f*) of sub-section (2) of section 15;

(*rc*) the manner of appointment, powers, duties, functions, salaries, fees, allowances and other terms and conditions of service of the Secretary and other officers and employees of the Council under clause (*c*) of sub-section (2) of section 16;

(*rd*) the manner of preparing annual financial statement under sub-section (4) and the annual accounts under sub-section (5), of section 18;

(*re*) the manner of maintaining a Register of members of the Institute under sub-section (1) and the manner in which the annual list of members registered with the Institute shall be published under sub-section (3), of section 19;

(*rf*) the manner of making an application for grant of registration of a firm and the terms and conditions of such registration under section 20A;

(*rg*) the manner of maintenance of Register of firms, and other particulars including details of pendency of any actionable information or complaint or imposition of penalty against the firm under sub-section (1) and sub-section (2) and the manner in which the annual list of firms registered with the Institute shall be published under sub-section (3), of section 20B;

(*rh*) the manner of making available status of actionable information and complaints and orders passed under sub-section (9) of section 21;

(*ri*) the manner of preparing panel of persons under clauses (*a*), (*b*) and (*c*) of sub-section (1) and the allowances payable to the Presiding Officers and members of the Boards of Discipline under sub-section (8), of section 21A;

(*rj*) the manner of preparing panel of persons under clauses (*a*), (*b*) and (*c*) of sub-section (1) and the allowances payable to the Presiding Officers and members of the Disciplinary Committees under sub-section (8), of section 21B;

(*rk*) the salaries and allowances and conditions of service of officers and other staff of Authority under sub-section (2) of section 22E;

(*rl*) the manner in which Regional Council may be constituted under sub-section (2) of section 23 and the functions thereof; and”.

Amendment
of First
Schedule.

36. In the First Schedule to the principal Act,—

(*i*) in the heading, for the figures, brackets and letter “21(3), 21A(3)”, the figures, brackets and letters “21(6), 21A(5) and (6), 21B(5) and (6)” shall be substituted;

(*ii*) in Part I, in item (9), after the words and figures “Companies Act, 1956”, the words and figures “or sections 139 to 141 of the Companies Act, 2013 or any other law pertaining to appointment of auditors for the time being in force” shall be inserted.

1 of 1956.
18 of 2013.

Amendment
of Second
Schedule.

37. In the Second Schedule to the principal Act,—

(*i*) in the heading, for the figures, brackets and letter “21(3), 21B(3)”, the figures, brackets and letter “21(6), 21B(5) and (6)” shall be substituted;

(*ii*) in Part I, in item (3), for the words “belief that he”, the words “belief that he or his firm” shall be substituted;

(*iii*) in Part II, after item (4), the following item shall be inserted, namely:—

“(5) acts as an auditor of the company in contravention of the provisions of the Companies Act, 2013.”.

18 of 2013.

CHAPTER III

AMENDMENTS TO THE COST AND WORKS ACCOUNTANTS ACT, 1959

Amendment
of long title.

38. In the Cost and Works Accountants Act, 1959 (hereafter in this Chapter referred to as the principal Act), in the long title, for the words “regulation of the profession of cost and works accountants”, the words “regulation and development of the profession of cost accountants” shall be substituted.

23 of 1959.

39. In section 1 of the principal Act, in sub-section (I), for the words “Cost and Works Accountants”, the words “Cost Accountants” shall be substituted. Amendment of section 1.

40. In section 2 of the principal Act, in sub-section (I),— Amendment of section 2.

(i) after clause (aaa), the following clauses shall be inserted, namely:—

‘(ab) “Board of Discipline” means the Board of Discipline constituted under sub-section (I) of section 21A;

(ac) “Companies Act” means the Companies Act, 2013 or any other previous company law as defined in sub-section (67) of section 2 of the said Act;’;

(ii) in clause (c), after the words “Council of the Institute”, the words “constituted under section 9” shall be inserted;

(iii) after clause (c), the following clauses shall be inserted, namely:—

‘(ca) “Director (Discipline)” means the Director (Discipline) referred to in section 21 and includes Joint Director (Discipline);

(cb) “Disciplinary Committee” means the Disciplinary Committee constituted under sub-section (I) of section 21B;

(cc) “Disciplinary Directorate” means the Disciplinary Directorate established under sub-section (I) of section 21;’;

(iv) in clause (d), the figures “1956” shall be omitted;

(v) for clause (e), the following clause shall be substituted, namely:—

‘(e) “fellow” means a fellow member of the Institute;’;

(vi) for clause (fa), the following clause shall be substituted, namely:—

‘(fa) “notification” means a notification published in the Official Gazette and the term “notify” shall be construed accordingly;’;

(vii) for clause (i), the following clause shall be substituted, namely:—

‘(i) “Register” means the Register of members of the Institute maintained under section 19 or Register of firms of the Institute maintained under section 20B, as the case may be;’;

(viii) after clause (iaa), the following clause shall be inserted, namely:—

‘(iaaa) “Standing Committee” means a Standing Committee constituted under sub-section (I) of section 17;’.

41. In Chapter II of the principal Act, in the heading, the words “AND WORKS” shall be omitted. Amendment of heading of Chapter II.

42. In section 4 of the principal Act,— Amendment of section 4.

(i) for the word “Register”, wherever it occurs, the words “Register of members” shall be substituted;

(ii) in sub-section (I), in clauses (iv) and (v), for the words “without India”, wherever they occur, the words “outside India” shall be substituted;

(iii) in sub-section (3),—

(a) the words “, which shall not exceed rupees three thousand” shall be omitted;

(b) the proviso shall be omitted.

Amendment
of section 5.

43. In section 5 of the principal Act,—

(i) for the word “Register”, wherever it occurs, the words “Register of members” shall be substituted;

(ii) in sub-section (4), the words “which shall not exceed rupees five thousand,” shall be omitted;

(iii) the proviso shall be omitted.

Amendment
of section 6.

44. In section 6 of the principal Act, in sub-section (2),—

(i) the words “which shall not exceed rupees three thousand” shall be omitted;

(ii) the first proviso shall be omitted;

(iii) in the second proviso, for the words “Provided further that”, the words “Provided that” shall be substituted.

Amendment
of section 8.

45. In section 8 of the principal Act,—

(i) for the word “Register”, wherever it occurs, the words “Register of members” shall be substituted;

(ii) in clause (iii), after the words “undischarged insolvent”, the words “or undischarged bankrupt” shall be inserted;

(iii) after clause (iii), the following clause shall be inserted, namely:—

“(iii*a*) is declared bankrupt under the Insolvency and Bankruptcy Code, 2016;”;

(iv) in clause (v), for the words “without India”, the words “outside India” shall be substituted.

31 of 2016.

Amendment
of section 9.

46. In section 9 of the principal Act,—

(i) in sub-section (2),—

(a) for the word “Register”, occurring at both the places, the words “Register of members” shall be substituted;

(b) for the words “three years”, the words “four years” shall be substituted;

(c) for the words “six years”, the words “eight years” shall be substituted;

(ii) in sub-section (4),—

(a) for the word “person”, the words “member of the Institute or any partner of a firm” shall be substituted;

(b) for the words “three years”, the words “four years” shall be substituted.

Amendment
of section 12.

47. In section 12 of the principal Act,—

(i) in sub-section (1), the proviso shall be omitted;

(ii) after sub-section (2), the following sub-sections shall be inserted, namely:—

“(2A) The President shall preside at the meetings of the Council.

(2B) The President and the Vice-President shall exercise such powers and perform such duties and functions as may be prescribed.

(2C) It shall be the duty of the President to ensure that the decisions taken by the Council are implemented.

(2D) If, for any reason a vacancy occurs in the office of the President, or if the President is absent or for any other reason, is unable to exercise the powers or perform the duties assigned to him, the Vice-President shall act in his place and exercise the powers and perform the duties of the President.”.

48. In section 13 of the principal Act, in sub-section (2), for the word “Register”, the words “Register of members” shall be substituted. Amendment of section 13.

49. In section 15 of the principal Act, in sub-section (2),— Amendment of section 15.

(i) in clause (c), for the word “Register”, the words “Register of members” shall be substituted;

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

“(ea) the granting or refusal, of registration of a firm;”;

(iii) after clause (j), the following clauses shall be inserted, namely:—

“(ja) to issue guidelines for the purpose of carrying out the objects of this Act;

(jb) to conduct investor education and awareness programmes;

(jc) to enter into any memorandum or arrangement with the prior approval of the Central Government, with any agency of any foreign country, for the purpose of performing its functions under this Act;”;

(iv) in clause (k), for the words “, action taken thereon with a report to the Central Government within a period of three months, and their inclusion in the annual report”, the words “and the details of action taken thereon in its annual report” shall be substituted.

50. In section 15A of the principal Act,— Amendment of section 15A.

(i) after clause (c), the following clause shall be inserted, namely:—

“(ca) the maintenance and publication of a Register of firms;”;

(ii) in clause (e), for the words “Register and the restoration to the Register of names”, the words “Register of members and firms and the restoration of names to the Register of members and firms” shall be substituted.

51. In section 16 of the principal Act,— Amendment of section 16.

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

“(1) For the efficient performance of its duties, the Council shall, appoint—

(a) a Secretary, who will carry out the administrative functions of the Institute as its Chief Executive Officer;

(b) a Director (Discipline) and Joint Directors (Discipline) not below the rank of Deputy Secretary of the Institute, to perform such functions as are assigned to them under this Act and the rules and regulations framed thereunder:

Provided that no appointment or re-appointment or termination of appointment of Director (Discipline) or Joint Director (Discipline) shall have effect unless such appointment, re-appointment or termination of appointment is made with the previous approval of the Central Government.”;

(ii) in sub-section (2), for clause (c), the following clause shall be substituted, namely:—

“(c) prescribe the manner of appointment, powers, duties and functions of the Secretary and other officers and employees, their salaries, fees, allowances and other terms and conditions of service;”.

Amendment
of section 18.

52. In section 18 of the principal Act, for sub-section (5), the following sub-section shall be substituted, namely:—

“(5) The annual accounts of the Council shall be prepared in such manner as may be prescribed and subject to audit by a firm of chartered accountants to be appointed annually by the Council from the panel of auditors maintained by the Comptroller and Auditor-General of India:

Provided that a firm shall not be eligible for appointment as an auditor under this sub-section, if any of its partner is or has been a member of the Council during the last four years:

Provided further that in the event it is brought to the notice of the Council that the accounts of the Council do not represent a true and fair view of its finances, then, the Council may itself cause a special audit to be conducted:

Provided also that, if such information, that the accounts of the Council do not represent a true and fair view of its finances, is sent to the Council by the Central Government, then, the Council may, wherever appropriate cause a special audit or take such other action as it considers necessary and shall furnish an action taken report thereon to the Central Government.”.

Amendment
of section 19.

53. In section 19 of the principal Act,—

(i) for the word “Register”, wherever it occurs, the words “Register of members” shall be substituted;

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

“(1) The Council shall maintain a Register of members of the Institute in such manner as may be prescribed.”;

(iii) in sub-section (2), after clause (c), the following clause shall be inserted, namely:—

“(ca) whether any actionable information or complaint is pending or any penalty has been imposed against him under Chapter V, including details thereof, if any;”;

(iv) in sub-section (4),—

(a) the words “, which shall not exceed rupees five thousand” shall be omitted;

(b) the proviso shall be omitted.

Amendment
of section 20.

54. In section 20 of the principal Act,—

(i) for the word “Register”, wherever it occurs, the words “Register of members” shall be substituted;

(ii) in sub-section (3),—

(a) the words “which shall not exceed rupees two thousand” shall be omitted;

(b) the proviso shall be omitted.

Insertion of
new Chapter
IVA.

55. After Chapter IV of the principal Act, the following Chapter shall be inserted, namely:—

“CHAPTER IVA

REGISTRATION AND REGISTER OF FIRMS

Registration of
firms.

20A. (1) Every firm shall be registered with the Institute on an application made to the Council, by any partner or owner of a firm, in such manner and subject to such terms and conditions as may be prescribed:

Provided that the Council may refuse to register a firm, if the name of such firm is identical or similar to the name of any other firm already registered or the name is in use

by any firm within or outside India or in the opinion of the Council, registration of the firm is undesirable.

20B. (1) The Council shall maintain, in such manner as may be prescribed, a Register of firms.

Register of firms.

(2) The Register of firms shall include such particulars about the firm, including details of pendency of any actionable information or complaint or imposition of any penalty against it under Chapter V, in such form and at such intervals, as may be prescribed.

(3) The Council shall cause to be published in such manner as may be prescribed, a list of firms registered with the Institute as on the 1st day of April of each year or at any such interval as may be decided by the Council, and shall make available the list to such persons, in such form and on payment of such amount as may be prescribed.

20C. (1) The Council shall remove from the Register of firms the name of any firm—

Removal from Register of firms.

(a) which is dissolved or liquidated; or

(b) from which a request has been received to that effect; or

(c) is declared insolvent or bankrupt under the Insolvency and Bankruptcy Code, 2016 and remains undischarged; or

(d) which has been debarred from undertaking any activity or activities relating to the profession of a cost accountant in practice under any law for the time being in force or by any competent court; or

(e) in respect of which an order for removal has been passed under this Act.

20D. (1) Any firm aggrieved by the decision for refusal of registration may apply for review before the Council within one month from the date of such refusal.

Review before Council.

(2) The Council may, after considering the review application, confirm or set aside the decision so taken or pass such order as it may consider appropriate.”

56. For section 21 of the principal Act, the following section shall be substituted, namely:—

Substitution of section 21.

“21. (1) The Council shall, by notification, establish a Disciplinary Directorate consisting of a Director (Discipline), at least two Joint Directors (Discipline) not below the rank of Deputy Secretary of the Institute and such other employees appointed under section 16, for making investigations either *suo motu*, or on receipt of an information or a complaint, in such manner, along with such fees as may be specified.

Disciplinary Directorate.

(2) Within thirty days of receipt of an information or a complaint, the Director (Discipline) shall decide in such manner as may be specified, whether a complaint or information is actionable or is liable to be closed as non-actionable:

Provided that the Director (Discipline) may call for additional information from the complainant or the informant, as the case may be, by giving fifteen days time before deciding whether the case is actionable or non-actionable:

Provided further that the recommendations of the Director (Discipline) on non-actionable complaint or information shall be submitted to the Board of Discipline within sixty days of its receipt, and the Board of Discipline may, after looking into its merits refer such complaint or information to the Director (Discipline) for conducting further investigation.

(3) While making investigation into a case which is found to be actionable, the Director (Discipline) shall give an opportunity to the member or the firm, as the case may be, to submit a written statement within twenty-one days which may further be extended by another twenty-one days, for reasons to be recorded in writing.

(4) Upon receipt of the written statement under sub-section (3), if any, the Director (Discipline) shall send a copy thereof to the complainant or the informant, as the case may be, and the complainant or the informant shall, within twenty-one days of the receipt of such written statement, submit his rejoinder.

(5) Upon receipt of the written statement under sub-section (3) and rejoinder under sub-section (4), the Director (Discipline) shall submit a preliminary examination report within thirty days, if a *prima facie* case is made out against a member or a firm, as the case may be.

(6) In case a *prima facie* case is made out for any professional or other misconduct mentioned in the First Schedule, the Director (Discipline) shall submit the preliminary examination report to the Board of Discipline and where *prima facie* case is made out for any professional or other misconduct mentioned in the Second Schedule or in both the First Schedule and the Second Schedule, he shall submit a preliminary examination report to the Disciplinary Committee:

Provided that a complaint or information filed by any authorised officer of the Central Government or a State Government or any statutory authority duly supported by an investigation report or relevant extract of the investigation report along with supporting evidence, shall be treated as preliminary examination report:

Provided further that where no *prima facie* case is made out against the member or the firm, the Director (Discipline) shall submit such information or complaint with relevant documents to the Board of Discipline and the Board of Discipline may, if it agrees with the findings of the Director (Discipline), close the matter or in case of disagreement, itself proceed further or refer the matter to the Disciplinary Committee or advise the Director (Discipline) to further investigate the matter.

(7) For the purpose of investigation under this Act, the Disciplinary Directorate shall follow such procedure as may be specified.

(8) A complaint filed with the Disciplinary Directorate shall not be withdrawn under any circumstances.

(9) The status of actionable information and complaints pending before the Disciplinary Directorate, Boards of Discipline and Disciplinary Committees and the orders passed by the Boards of Discipline under section 21A and by the Disciplinary Committees under section 21B shall be made available in the public domain by the Disciplinary Directorate in such manner as may be prescribed.”

Substitution of section 21A.

57. For section 21A of the principal Act, the following section shall be substituted, namely:—

Board of Discipline.

“21A. (1) The Council shall, by notification, constitute one or more Boards of Discipline, each consisting of—

(a) a person, not being a member of the Institute, with experience in law and having knowledge of disciplinary matters and the profession, to be nominated by the Central Government as its Presiding Officer, from out of a panel of persons prepared and provided by the Council in such manner as may be prescribed;

(b) one member, who is a person of eminence having experience in the field of law, economics, business, finance or accountancy and not being a member of the Institute, to be nominated by the Central Government from out of a panel of persons prepared and provided by the Council in such manner as may be prescribed;

(c) one member to be nominated by the Council from out of a panel of members of the Institute to be prepared by the Council, in such manner as may be prescribed;

(d) an officer of the Institute not below the rank of a Deputy Secretary shall function as the Secretary of the Board of Discipline:

Provided that the Presiding Officer nominated under clause (a) and the member nominated under clause (b) may be the same for different Boards of Discipline constituted under this sub-section.

(2) The Board of Discipline shall, while considering the cases placed before it, follow such procedure including faceless proceedings and virtual hearings as may be specified.

(3) The Board of Discipline shall, on receipt of preliminary examination report from Director (Discipline), require the member or the firm, as the case may be, against whom such preliminary examination report has been filed, to submit a written statement within twenty-one days which may further be extended by another twenty-one days, in exceptional circumstances, for reasons to be recorded in writing.

(4) The Board of Discipline shall conclude its inquiry within ninety days of the receipt of preliminary examination report from the Director (Discipline).

(5) Upon inquiry, if the Board of Discipline finds that such member is guilty of a professional or other misconduct mentioned in the First Schedule, it may pass an order within thirty days of such finding, after providing an opportunity of being heard to the member, taking any one or more of the following actions, namely:—

(a) reprimand the member and record it in the Register of members;

(b) remove the name of the member or members from the Register of members, up to a period of six months;

(c) impose such fine as it may think fit which may extend to two lakh rupees.

(6) Where on the basis of evidence brought on record or during the course of an inquiry pertaining to a member, the Board of Discipline is of the opinion that any such member who is a partner or owner of a firm, has been repeatedly found guilty of misconduct mentioned in the First Schedule during the last five years, the following action may also be taken against such firm, namely:—

(a) prohibit the firm from undertaking any activity or activities relating to the profession of a cost accountant in practice for such period not exceeding one year; or

(b) impose such fine as it may think fit, which may extend to twenty-five lakh rupees.

(7) Where a member or a firm fails to pay the fine imposed under sub-section (5) or sub-section (6) within such time as may be specified, the Council shall remove the name of such member or firm from the Register of members or Register of firms, as the case may be, for such period as it may think fit.

(8) The Presiding Officer and members of the Board of Discipline shall be paid such allowances, as may be prescribed.”

Substitution
of section
21B.

Disciplinary
Committee.

58. For section 21B of the principal Act, the following section shall be substituted, namely:—

“21B. (1) The Council shall, by notification, constitute one or more Disciplinary Committees, each consisting of—

(a) a person, not being a member of the Institute, with experience in the field of law, and having knowledge of disciplinary matters and the profession, to be nominated by the Central Government as its Presiding Officer, from out of a panel of persons prepared and provided by the Council in such manner as may be prescribed;

(b) two members, who are persons of eminence having experience in the field of law, economics, business, finance or accountancy and not being a member of the Institute, to be nominated by the Central Government from out of a panel of persons prepared and provided by the Council in such manner as may be prescribed;

(c) two members to be nominated by the Council from out of a panel of members of the Institute to be prepared by the Council in such manner as may be prescribed:

Provided that the Presiding Officer nominated under clause (a) and the members nominated under clause (b) may be the same for different Disciplinary Committees constituted under this sub-section.

(2) The Disciplinary Committee shall, while considering the cases placed before it, follow such procedure including faceless proceedings and virtual hearings as may be specified.

(3) The Disciplinary Committee shall, on receipt of preliminary examination report from Director (Discipline), require the member or the firm, as the case may be, against whom such preliminary examination report has been filed, to submit a written statement within twenty-one days, which may further be extended by another twenty-one days in exceptional circumstances, for reasons to be recorded in writing.

(4) The Disciplinary Committee shall conclude its inquiry within one hundred and eighty days of the receipt of the preliminary examination report from the Director (Discipline).

(5) Upon inquiry, if the Disciplinary Committee finds that a member is guilty of a professional or other misconduct mentioned in the Second Schedule or in both the First Schedule and the Second Schedule, it may pass an order within thirty days of such a finding, after providing an opportunity of being heard to the member, taking any one or more of the following actions, namely:—

(a) reprimand the member and record it in the Register of members; or

(b) remove the name of the member from the Register of members permanently or for such period, as it may think fit; or

(c) impose such fine as it may think fit, which may extend to ten lakh rupees.

(6) Where on the basis of evidence brought on record or during the course of an inquiry pertaining to a member, the Disciplinary Committee is of the opinion that any such member, who is a partner or owner of a firm has been repeatedly found guilty of misconduct mentioned in the Second Schedule or in both the First Schedule and the Second Schedule, during the last five years, the following action may also be taken against such firm, namely:—

(a) prohibit the firm from undertaking any activity or activities relating to the profession of a cost accountant in practice for such period not exceeding two years; or

(b) suspend or cancel the registration of the firm and remove its name from the Register of firms permanently or for such period as it may think fit; or

(c) impose such fine as it may think fit, which may extend to fifty lakh rupees.

(7) Where a member or a firm fails to pay the fine imposed under sub-section (5) or sub-section (6) within the specified time, the Council shall remove the name of such member or firm from the Register of members or Register of firms, as the case may be, for such period, as it may think fit.

(8) The Presiding Officer and members of the Disciplinary Committee shall be paid such allowances as may be prescribed.”

59. In section 21C of the principal Act, the *Explanation* shall be omitted.

Amendment of section 21C.

60. For section 21D of the principal Act, the following section shall be substituted, namely:—

Substitution of section 21D.

“21D. All complaints or any inquiry pending before the Board of Discipline or the Disciplinary Committee or any reference or appeal filed before the Appellate Authority or a High Court prior to the commencement of the Chartered Accountants, the Cost and Works Accountants and the Company Secretaries (Amendment) Act, 2022, shall continue to be governed by the provisions of this Act, as if this Act had not been amended by the Chartered Accountants, the Cost and Works Accountants and the Company Secretaries (Amendment) Act, 2022.”

Transitional provisions.

61. For section 22 of the principal Act, the following section shall be substituted, namely:—

Substitution of section 22.

‘22. For the purposes of this Act, the expression “professional or other misconduct” shall be deemed to include any act or omission, on the part of any member of the Institute either in his individual capacity or as partner or owner of a firm as mentioned in any of the Schedules, but nothing in this section shall be construed to limit or abridge in any way the power conferred or duty cast on the Director (Discipline) under sub-section (1) of section 21 to inquire into the conduct of such member or firm, under any other circumstances.’

Professional or other misconduct defined.

62. In section 22E of the principal Act,—

Amendment of section 22E.

(i) in sub-section (1),—

(a) after the words “Any member of the Institute”, the words “or a firm” shall be inserted;

(b) for the words “imposing on him”, the words “imposing on such member or firm” shall be substituted;

(c) for the words, brackets, figures and letters “sub-section (3) of section 21A and sub-section (3) of section 21B, may”, the words, brackets, figures and letters “sub-section (5) or sub-section (6) of section 21A or sub-section (5) or sub-section (6) of section 21B, as the case may be, may” shall be substituted;

(d) for the words “communicated to him”, the words “communicated to such member or firm” shall be substituted;

(ii) in sub-section (2), for the words, brackets, figures and letters “sub-section (3) of section 21A and sub-section (3) of section 21B”, the words, brackets, figures and

letters “sub-section (5) or sub-section (6) of section 21A or sub-section (5) or sub-section (6) of section 21B, as the case may be,” shall be substituted;

(iii) after sub-section (2), the following sub-section and *Explanations* shall be inserted, namely:—

‘(3) No order or act or proceeding of the Authority shall be called in question in any manner, on the ground merely of any defect in the constitution of, or a casual vacancy or absence of one or two members, of the Authority.

Explanation 1.—For the purposes of this Chapter,—

(A) “member of the Institute” includes a person who was a member of the Institute on the date of the alleged misconduct although he has ceased to be a member of the Institute at the time of the inquiry;

(B) a “firm” registered with the Institute shall also be held liable for misconduct of a member who was its partner or owner on the date of the alleged misconduct, although he has ceased to be such partner or owner, at the time of the inquiry.

Explanation 2.—No action taken under the provisions of this Chapter shall bar a Central Government Department or a State Government or any statutory authority or regulatory body to take action against a member or a firm registered with the Institute under any other law for the time being in force.’.

Amendment
of section 24.

63. In section 24 of the principal Act,—

(a) for the words “one thousand rupees”, the words “one lakh rupees” shall be substituted;

(b) for the words “five thousand rupees”, the words “five lakh rupees” shall be substituted.

Amendment
of section 25.

64. In section 25 of the principal Act, in sub-section (2),—

(i) for the words “be punishable on first conviction with fine which may extend to one thousand rupees”, the words “be punishable with imprisonment which may extend to six months or with fine which shall not be less than one lakh rupees but which may extend to five lakh rupees or with both on first conviction” shall be substituted;

(ii) for the words “six months, or with fine which may extend to five thousand rupees”, the words “one year, or with fine which shall not be less than two lakh rupees but which may extend to ten lakh rupees” shall be substituted.

Amendment
of section 26.

65. In section 26 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) If any company contravenes the provisions of sub-section (1), then every director, manager, Secretary and any other officer who is knowingly a party to such contravention shall be punished on first conviction with fine which shall not be less than two lakh rupees but which may extend to ten lakh rupees, and on any subsequent conviction, with fine which shall not be less than four lakh rupees but which may extend to twenty lakh rupees.”.

Amendment
of section 27.

66. In section 27 of the principal Act, in sub-section (2),—

(a) for the words “five thousand rupees”, the words “one lakh rupees” shall be substituted;

(b) for the words “one lakh rupees”, the words “five lakh rupees” shall be substituted;

(c) for the words “ten thousand rupees”, the words “two lakh rupees” shall be substituted;

(d) for the words “two lakh rupees”, the words “ten lakh rupees” shall be substituted.

38 of 1949.

67. In section 29B of the principal Act, after clause (c), the following clause shall be inserted, namely:—

Amendment of section 29B.

“(d) to forward cases of non-compliance with various statutory and regulatory requirements by the members of the Institute or firms noticed by it during the course of its review, to the Disciplinary Directorate for its examination.”.

68. For section 34 of the principal Act, the following section shall be substituted, namely:—

Substitution of section 34.

“34. The Coordination Committee constituted under section 9A of the Chartered Accountants Act, 1949, shall be deemed to be the Coordination Committee for the purposes of this Act.”.

Coordination Committee.

69. In section 38 of the principal Act, in sub-section (2), for the word “Register”, the words “Register of members” shall be substituted.

Amendment of section 38.

70. In section 38A of the principal Act, in sub-section (2), for clauses (c) and (d), the following clauses shall be substituted, namely:—

Amendment of section 38A.

“(c) the form and fee for filing an information or a complaint under sub-section (1), the manner of deciding a complaint or information as actionable or non-actionable under sub-section (2) and the procedure of investigation under sub-section (7), of section 21;

(d) the procedure while considering the cases by the Board of Discipline under sub-section (2) and time limit for payment of fine under sub-section (7), of section 21A;

(da) the procedure while considering the cases by the Disciplinary Committee under sub-section (2) and time limit for payment of fine under sub-section (7), of section 21B;”.

71. In section 39 of the principal Act, in sub-section (2),—

Amendment of section 39.

(i) in clauses (b), (f) and (i), for the word “Register”, the words “Register of members” shall be substituted;

(ii) clause (h) and clause (j) shall be omitted;

(iii) in clause (p), for the words “members of”, the words “members and firms registered with” shall be substituted;

(iv) for clause (s), the following clauses shall be substituted, namely:—

“(s) the circumstances under which certificates of practice may be cancelled under sub-section (3) of section 6;

(sa) the guidelines for granting or refusal of certificates of practice under clause (e) of sub-section (2) of section 15;

(sb) the manner of appointment, powers, duties, functions, salaries, fees, allowances and other terms and conditions of service of the Secretary and other officers and employees of the Council under clause (c) of sub-section (2) of section 16;

(sc) the manner of preparing annual financial statement under sub-section (4) and the annual accounts under sub-section (5), of section 18;

(sd) the manner of maintaining a Register of the members of the Institute under sub-section (1) of section 19;

(se) the manner of making an application for grant of registration of a firm and the terms and conditions of such registration under section 20A;

(sf) the manner of maintenance of Register of firms and other particulars including details of pendency of any actionable information or complaint or imposition of any penalty against the firm under sub-section (1) and sub-section (2) and the manner in which the annual list of firms registered with the Institute shall be published under sub-section (3), of section 20B;

(sg) the manner of making available status of actionable information and complaints and orders passed under sub-section (9) of section 21;

(sh) the manner of preparing panel of persons under clauses (a), (b) and (c) of sub-section (1) and the allowances payable to the Presiding Officers and members of Boards of Discipline under sub-section (8), of section 21A;

(si) the manner of preparing panel of persons under clauses (a), (b) and (c) of sub-section (1) and the allowances payable to the Presiding Officers and members of the Disciplinary Committees under sub-section (8), of section 21B;

(sj) the salaries and allowances and conditions of service of officers and other staff of the Authority under sub-section (2) of section 22D;

(sk) the manner in which Regional Council may be constituted under sub-section (2) of section 23 and the functions thereof;”.

Amendment
of First
Schedule.

72. In the First Schedule to the principal Act, in the heading, for the figures, brackets and letter “21(3), 21A(3)”, the figures, brackets, letters and words “21(6), 21A (5) and (6), 21B (5) and (6)” shall be substituted.

Amendment
of Second
Schedule.

73. In the Second Schedule to the principal Act,—

(i) in the heading, for the figures, brackets and letter “21(3), 21B (3)”, the figures, brackets, letter and word “21(6), 21B(5) and (6)” shall be substituted;

(ii) in Part 1, in item (3), for the words “belief that he”, the words “belief that he or his firm” shall be substituted.

CHAPTER IV

AMENDMENTS TO THE COMPANY SECRETARIES ACT, 1980

Amendment
of section 2.

74. In the Company Secretaries Act, 1980 (hereafter in this Chapter referred to as the principal Act), in section 2,—

(a) in sub-section (1),—

(i) after clause (aaa), the following clause shall be inserted, namely:—

‘(ab) “Board of Discipline” means the Board of Discipline constituted under sub-section (1) of section 21A;’;

(ii) in clause (b), for the words and figures “Companies Act, 1956”, the words, figures and brackets “the Companies Act, 2013 or any other previous company law as defined in sub-section (67) of section 2 of the said Act” shall be substituted;

(iii) after clause (d), the following clauses shall be inserted, namely:—

‘(da) “Director (Discipline)” means the Director (Discipline) referred to in section 21 and includes Joint Director (Discipline);

‘(db) “Disciplinary Committee” means the Disciplinary Committee constituted under sub-section (1) of section 21B;

‘(dc) “Disciplinary Directorate” means the Disciplinary Directorate established under sub-section (1) of section 21;’;

(iv) for clause (ga), the following clause shall be substituted, namely:—

‘(ga) “notification” means a notification published in the Official Gazette and the term “notify” shall be construed accordingly;’;

(v) for clause (j), the following clause shall be substituted, namely:—

‘(j) “Register” means the Register of members of the Institute maintained under section 19 or the Register of firms of the Institute maintained under section 20B, as the case may be;’;

(vi) after clause (ja), the following clause shall be inserted, namely:—

‘(jaa) “Standing Committee” means the Standing Committee constituted under sub-section (1) of section 17;’;

(b) in sub-section (2), in clause (c), in sub-clause (vi),—

(A) the words, brackets and figures “the Capital Issues (Control) Act, 1947” shall be omitted;

56 of 1980.
1 of 1956.
18 of 2013.
29 of 1947.

54 of 1969.
46 of 1973.
15 of 1992.
42 of 1999.
12 of 2003.

(B) for the words and figures “the Monopolies and Restrictive Trade Practices Act, 1969, the Foreign Exchange Regulation Act, 1973”, the words and figures “the Securities and Exchange Board of India Act, 1992, the Foreign Exchange Management Act, 1999, the Competition Act, 2002” shall be substituted.

75. In section 4 of the principal Act,—

Amendment
of section 4.

(i) for the word “Register”, wherever it occurs, the words “Register of members” shall be substituted;

(ii) in sub-section (1), in clause (e), for the words “without India”, the words “outside India” shall be substituted;

(iii) in sub-section (3),—

(a) the words “, which shall not exceed rupees three thousand” shall be omitted;

(b) the proviso shall be omitted.

76. In section 5 of the principal Act,—

Amendment
of section 5.

(i) for the word “Register”, wherever it occurs, the words “Register of members” shall be substituted;

(ii) in sub-section (3), the words “which shall not exceed rupees five thousand,” shall be omitted;

(iii) the proviso shall be omitted.

77. In section 6 of the principal Act, in sub-section (2),—

Amendment
of section 6.

(i) the words “which shall not exceed rupees three thousand,” shall be omitted;

(ii) the proviso shall be omitted.

78. In section 8 of the principal Act,—

Amendment
of section 8.

(i) for the word “Register”, wherever it occurs, the words “Register of members” shall be substituted;

(ii) in clause (c), after the words “undischarged insolvent”, the words “or undischarged bankrupt” shall be inserted;

(iii) after clause (c), the following clause shall be inserted, namely:—

“(ca) is declared bankrupt under the Insolvency and Bankruptcy Code, 2016;”;

31 of 2016.

(iv) in clause (e), for the words “without India”, the words “outside India” shall be substituted.

79. In section 9 of the principal Act,—

Amendment
of section 9.

(i) in sub-section (2),—

(a) for the word “Register”, occurring at both the places, the words “Register of members” shall be substituted;

(b) for the words “three years”, the words “four years” shall be substituted;

(c) for the words “six years”, the words “eight years” shall be substituted;

(ii) in sub-section (4),—

(a) for the word “person”, the words “member of the Institute or any partner of a firm” shall be substituted;

(b) for the words “three years”, the words “four years” shall be substituted.

Amendment
of section 12.

80. In section 12 of the principal Act,—

(i) in sub-section (1), the proviso shall be omitted;

(ii) after sub-section (2), the following sub-sections shall be inserted, namely:—

“(2A) The President shall preside at the meetings of the Council.

(2B) The President and the Vice-President shall exercise such powers and perform such duties and functions as may be prescribed.

(2C) It shall be the duty of the President to ensure that the decisions taken by the Council are implemented.”.

Amendment
of section 13.

81. In section 13 of the principal Act, in sub-section (2), for the word “Register”, the words “Register of members” shall be substituted.

Amendment
of section 15.

82. In section 15 of the principal Act, in sub-section (2),—

(i) in clause (c), for the word “Register”, the words “Register of members” shall be substituted;

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

“(ea) the granting or refusal, of registration of a firm;”;

(iii) after clause (j), the following clauses shall be inserted, namely:—

“(ja) to issue guidelines for the purpose of carrying out the objects of this Act;

(jb) to conduct investor education and awareness programmes;

(jc) to enter into any memorandum or arrangement with the prior approval of the Central Government, with any agency of any foreign country, for the purpose of performing its functions under this Act;”.

Amendment
of section
15A.

83. In section 15A of the principal Act,—

(i) after clause (c), the following clause shall be inserted, namely:—

“(ca) the maintenance and publication of a Register of firms;”;

(ii) in clause (e), for the words “Register and the restoration to the Register of names”, the words “Register of members and firms and the restoration of names to the Register of members and firms” shall be substituted.

Amendment
of section 16.

84. In section 16 of the principal Act,—

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

“(1) For the efficient performance of its duties, the Council shall appoint—

(a) a Secretary who will carry out administrative functions of the Institute, as its Chief Executive Officer;

(b) a Director (Discipline) and Joint Directors (Discipline) not below the rank of Deputy Secretary of the Institute, to perform such functions as are assigned to them under this Act and the rules and regulations framed thereunder:

Provided that no appointment or re-appointment or termination of appointment of Director (Discipline) or Joint Director (Discipline) shall have effect unless such appointment, re-appointment or termination of appointment is made with the previous approval of the Central Government.”;

(ii) in sub-section (2), for clause (c), the following clause shall be substituted, namely:—

“(c) prescribe the manner of appointment, powers, duties and functions of the Secretary and other officers and employees, their salaries, fees, allowances and other terms and conditions of service;”.

85. In section 18 of the principal Act, for sub-section (5), the following sub-section shall be substituted, namely:—

Amendment
of section 18.

“(5) The annual accounts of the Council shall be prepared in such manner as may be prescribed and subject to audit by a firm of chartered accountants to be appointed annually by the Council from the panel of auditors maintained by the Comptroller and Auditor-General of India:

Provided that a firm shall not be eligible for appointment as an auditor under this sub-section, if any of its partner is or has been a member of the Council during the last four years:

Provided further that, in the event it is brought to the notice of the Council that the accounts of the Council do not represent a true and fair view of its finances, then, the Council may itself cause a special audit to be conducted:

Provided also that, if such information, that the accounts of the Council do not represent a true and fair view of its finances, is sent to the Council by the Central Government, then, the Council may, wherever appropriate cause a special audit or take such other action as it considers necessary and shall furnish an action taken report thereon to the Central Government.”.

86. In section 19 of the principal Act,—

Amendment
of section 19.

(i) for the word “Register”, wherever it occurs, the words “Register of members” shall be substituted;

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

“(1) The Council shall maintain a Register of members of the Institute in such manner as may be prescribed.”;

(iii) in sub-section (2), after clause (c), the following clause shall be inserted, namely:—

“(ca) whether any actionable information or complaint is pending or any penalty has been imposed against him under Chapter V, including details thereof, if any;”;

(iv) in sub-section (4),—

(a) the words “, which shall not exceed rupees five thousand” shall be omitted;

(b) the proviso shall be omitted.

87. In section 20 of the principal Act,—

Amendment
of section 20.

(i) for the word “Register”, wherever it occurs, the words “Register of members” shall be substituted;

(ii) in sub-section (3),—

(a) the words “, which shall not exceed rupees two thousand” shall be omitted;

(b) the proviso shall be omitted.

Insertion of new Chapter IVA.

88. After Chapter IV of the principal Act, the following Chapter shall be inserted, namely:—

“CHAPTER IVA

REGISTRATION AND REGISTER OF FIRMS

Registration of firms.

20A. Every firm shall be registered with the Institute on an application made to the Council, by any partner or owner of a firm, in such manner and subject to such terms and conditions as may be prescribed:

Provided that the Council may refuse to register a firm if the name of such firm is identical or similar to the name of any other firm already registered or the name is in use by any firm within or outside India or in the opinion of the Council, registration of the firm is undesirable.

Register of firms.

20B. (1) The Council shall maintain, in such manner as may be prescribed, a Register of firms.

(2) The Register of firms shall include such particulars about the firm, including details of pendency of any actionable information or complaint or imposition of any penalty against it under Chapter V, in such form and at such intervals, as may be prescribed.

(3) The Council shall cause to be published in such manner as may be prescribed, a list of firms registered with the Institute as on the 1st day of April of each year or at any such interval as may be decided by the Council, and shall make available the list to such persons, in such form and on payment of such amount as may be prescribed.

Removal from Register of firms.

20C. The Council shall remove from the Register of firms the name of any firm—

(a) which is dissolved or liquidated; or

(b) from which a request has been received to that effect; or

(c) is declared insolvent or bankrupt under the Insolvency and Bankruptcy Code, 2016 and remains undischarged; or

(d) which has been debarred from undertaking any activity or activities relating to the profession of a company secretary in practice under any law for the time being in force or by any competent court; or

(e) in respect of which an order for removal has been passed under this Act.

Review before Council.

20D. (1) Any firm aggrieved by the decision for refusal of registration may apply for review before the Council within one month from the date of such refusal.

(2) The Council may, after considering the review application, confirm or set aside the decision so taken or pass such order as it may consider appropriate.”.

Substitution of section 21.

89. For section 21 of the principal Act, the following section shall be substituted, namely:—

Disciplinary Directorate.

“21. (1) The Council shall, by notification, establish a Disciplinary Directorate

consisting of a Director (Discipline), at least two Joint Directors (Discipline) not below the rank of Deputy Secretary of the Institute and such other employees appointed under section 16, for making investigations either *suo motu*, or on receipt of an information or a complaint in such form, along with such fees as may be specified.

(2) Within thirty days of receipt of an information or a complaint, the Director (Discipline) shall decide in such manner as may be specified, whether a complaint or information is actionable or is liable to be closed as non-actionable:

Provided that the Director (Discipline) may call for additional information from the complainant or the informant, as the case may be, by giving fifteen days time before deciding whether the case is actionable or non-actionable:

Provided further that the recommendations of the Director (Discipline) on non-actionable complaint or information shall be submitted to the Board of Discipline within sixty days of its receipt and the Board of Discipline may, after looking into its merits, refer such complaint or information to the Director (Discipline) for conducting further investigation.

(3) While making investigation into a case which is found to be actionable, the Director (Discipline) shall give an opportunity to the member or the firm, as the case may be, to submit a written statement within twenty-one days which may further be extended by another twenty-one days, for reasons to be recorded in writing.

(4) Upon receipt of the written statement under sub-section (3), if any, the Director (Discipline) shall send a copy thereof to the complainant or the informant, as the case may be, and the complainant or the informant, shall within twenty-one days of the receipt of such written statement, submit his rejoinder.

(5) Upon receipt of the written statement under sub-section (3) and rejoinder under sub-section (4), the Director (Discipline) shall submit a preliminary examination report within thirty days, if a *prima facie* case is made out against a member or a firm, as the case may be.

(6) In case a *prima facie* case is made out for any professional or other misconduct mentioned in the First Schedule, the Director (Discipline) shall submit the preliminary examination report to the Board of Discipline and where *prima facie* case is made out for any professional or other misconduct mentioned in the Second Schedule or in both the First Schedule and the Second Schedule, he shall submit a preliminary examination report to the Disciplinary Committee:

Provided that a complaint or information filed by any authorised officer of the Central Government or a State Government or any statutory authority duly supported by an investigation report or relevant extract of the investigation report along with supporting evidence, shall be treated as preliminary examination report:

Provided further that where no *prima facie* case is made out against the member or the firm, the Director (Discipline) shall submit such information or complaint with relevant documents to the Board of Discipline and the Board of Discipline may, if it agrees with the findings of the Director (Discipline), close the matter or in case of disagreement, may itself proceed further or refer the matter to the Disciplinary Committee or advise the Director (Discipline) to further investigate the matter.

(7) For the purpose of investigation under this Act, the Disciplinary Directorate shall follow such procedure as may be specified.

(8) A complaint filed with the Disciplinary Directorate shall not be withdrawn under any circumstances.

(9) The status of actionable information and complaints pending before the Disciplinary Directorate, Boards of Discipline and Disciplinary Committees and the orders passed by the Boards of Discipline under section 21A and by the Disciplinary Committees under section 21B shall be made available in the public domain by the Disciplinary Directorate in such manner as may be prescribed.”.

Substitution of section 21A.

90. For section 21A of the principal Act, the following section shall be substituted, namely:—

Board of Discipline.

“21A. (1) The Council shall, by notification, constitute one or more Boards of Discipline, each consisting of—

(a) a person not being a member of the Institute, with experience in law and having knowledge of disciplinary matters and the profession, to be nominated by the Central Government as its Presiding Officer, from out of a panel of persons prepared and provided by the Council, in such manner as may be prescribed;

(b) one member, who is a person of eminence having experience in the field of law, economics, business, finance or accountancy and not being a member of the Institute, to be nominated by the Central Government from out of a panel of persons prepared and provided by the Council, in such manner as may be prescribed;

(c) one member to be nominated by the Council from out of a panel of members of the Institute to be prepared by the Council, in such manner as may be prescribed;

(d) an officer of the Institute not below the rank of a Deputy Secretary shall function as the Secretary of the Board of Discipline:

Provided that the Presiding Officer nominated under clause (a) and the member nominated under clause (b) may be the same for different Boards of Discipline constituted under this sub-section.

(2) The Board of Discipline shall, while considering the cases placed before it, follow such procedure including faceless proceedings and virtual hearings as may be specified.

(3) The Board of Discipline shall, on receipt of preliminary examination report from Director (Discipline), require the member or the firm, as the case may be, against whom such preliminary examination report has been filed, to submit a written statement within twenty-one days which may further be extended by another twenty-one days, in exceptional circumstances, for reasons to be recorded in writing.

(4) The Board of Discipline shall conclude its inquiry within ninety days of the receipt of preliminary examination report from the Director (Discipline).

(5) Upon inquiry, if the Board of Discipline finds that such member is guilty of a professional or other misconduct mentioned in the First Schedule, it may pass an order within thirty days of such finding, after providing an opportunity of being heard to the member, taking any one or more of the following actions, namely:—

(a) reprimand the member and record it in the Register of members;

(b) remove the name of the member or members from the Register of members, up to a period of six months;

(c) impose such fine as it may think fit which may extend to two lakh rupees.

(6) where on the basis of evidence brought on record or during the course of an inquiry pertaining to a member, the Board of Discipline is of the opinion that any such

member who is a partner or owner of a firm, has been repeatedly found guilty of misconduct under the First Schedule during the last five years, the following action may also be taken against such firm, namely:—

(a) prohibit the firm from undertaking any activity or activities relating to the profession of a company secretary in practice for such period not exceeding one year; or

(b) impose such fine as it may think fit, which may extend to twenty-five lakh rupees.

(7) Where a member fails to pay the fine imposed under sub-section (5) or sub-section (6) within such time as may be specified, the Council shall remove the name of such member or firm from the Register of members or Register of firms, as the case may be, for such period as it may think fit.

(8) The Presiding Officer and members of the Board of Discipline shall be paid such allowances as may be prescribed.”.

91. For section 21B of the principal Act, the following section shall be substituted, namely:—

Substitution
of section
21B.

“21B. (1) The Council shall, by notification, constitute one or more Disciplinary Committees, each consisting of—

Disciplinary
Committee.

(a) a person, not being a member of the Institute, with experience in the field of law and having knowledge of disciplinary matters and the profession, to be nominated by the Central Government as its Presiding Officer, from out of a panel of persons prepared and provided by the Council in such manner as may be prescribed;

(b) two members, who are persons of eminence having experience in the field of law, economics, business, finance or accountancy and not being a member of the Institute, to be nominated by the Central Government from out of a panel of persons prepared and provided by the Council in such manner as may be prescribed;

(c) two members to be nominated by the Council from out of a panel of members of the Institute to be prepared by the Council in such manner as may be prescribed:

Provided that the Presiding Officer nominated under clause (a) and the members nominated under clause (b) may be the same for different Disciplinary Committees constituted under this sub-section.

(2) The Disciplinary Committees shall, while considering the cases placed before it, follow such procedure including faceless proceedings and virtual hearings as may be specified.

(3) The Disciplinary Committee shall, on receipt of preliminary examination report from Director (Discipline), require the member or the firm, as the case may be, against whom such preliminary examination report has been filed, to submit a written statement within twenty-one days which may further be extended by another twenty-one days, in exceptional circumstances, for reasons to be recorded in writing.

(4) The Disciplinary Committee shall conclude its inquiry within one hundred and eighty days of receipt of the preliminary examination report from the Director (Discipline).

(5) Upon inquiry, if the Disciplinary Committee finds that a member is guilty of a professional or other misconduct mentioned in the Second Schedule or in both the First Schedule and the Second Schedule, it may pass an order within thirty days of such a finding, after providing an opportunity of being heard to the member, taking any one or more of the following actions, namely:—

(a) reprimand the member and record it in the Register of members;
or

(b) remove the name of the member from the Register of members permanently or for such period, as it may think fit; or

(c) impose such fine as it may think fit, which may extend to ten lakh rupees.

(6) Where on the basis of evidence brought on record or during the course of an inquiry pertaining to a member, the Disciplinary Committee is of the opinion that any member, who is a partner or owner of a firm, has been repeatedly found guilty of misconduct mentioned in the Second Schedule or in both the First Schedule and the Second Schedule during the last five years, the following action may also be taken against such firm, namely:—

(a) prohibit the firm from undertaking any activity or activities relating to the profession of a Company Secretary in practice for such period not exceeding two years; or

(b) suspend or cancel the registration of the firm and remove its name from the Register of firms permanently or for such period as it may think fit; or

(c) impose such fine as it may think fit, which may extend to fifty lakh rupees.

(7) Where a member or a firm fails to pay the fine imposed under sub-section (5) or sub-section (6) within such time as may be specified, the Council shall remove the name of such member or firm from the Register of members or Register of firms, as the case may be, for such period, as it may think fit.

(8) The Presiding Officer and members of the Disciplinary Committee shall be paid such allowances as may be prescribed.”.

Amendment
of
section 21C.

Substitution
of section
21D.

Transitional
provisions.

92. In section 21C of the principal Act, the *Explanation* shall be omitted.

93. For section 21D of the principal Act, the following section shall be substituted, namely:—

“21D. All complaints or any inquiry pending before the Board of Discipline or the Disciplinary Committee or any reference or appeal filed before the Appellate Authority or a High Court prior to the commencement of the Chartered Accountants, the Cost and Works Accountants and the Company Secretaries (Amendment) Act, 2022, shall continue to be governed by the provisions of this Act, as if this Act had not been amended by the Chartered Accountants, the Cost and Works Accountants and the Company Secretaries (Amendment) Act, 2022.”.

94. For section 22 of the principal Act, the following section shall be substituted, namely:—

Substitution of section 22.

‘22. For the purposes of this Act, the expression “professional or other misconduct” shall be deemed to include any act or omission, on the part of any member of the Institute either in his individual capacity or as partner or owner of a firm as mentioned in any of the Schedules, but nothing in this section shall be construed to limit or abridge in any way the power conferred or duty cast on the Director (Discipline) under sub-section (1) of section 21 to inquire into the conduct of such member or firm, under any other circumstances.’

Professional or other misconduct defined.

95. In section 22E of the principal Act,—

Amendment of section 22E.

(i) in sub-section (1),—

(a) after the words “Any member of the Institute”, the words “or a firm” shall be inserted;

(b) for the words “imposing on him”, the words “imposing on such member or firm” shall be substituted;

(c) for the words, brackets, figures and letters “sub-section (3) of section 21A and sub-section (3) of section 21B, may”, the words, brackets, figures and letters “sub-section (5) or sub-section (6) of section 21A or sub-section (5) or sub-section (6) of section 21B, as the case may be, may” shall be substituted;

(d) for the words “communicated to him”, the words “communicated to such member or firm” shall be substituted;

(ii) in sub-section (2), for the words, brackets, figures and letters “sub-section (3) of section 21A and sub-section (3) of section 21B”, the words, brackets, figures and letters “sub-section (5) or sub-section (6) of section 21A or sub-section (5) or sub-section (6) of section 21B,” shall be substituted;

(iii) after sub-section (2), the following sub-section and *Explanations* shall be inserted, namely:—

‘(3) No order or act or proceeding of the Authority shall be called in question in any manner, on the ground merely of any defect in the constitution of, or a casual vacancy or absence of one or two members, of the Authority.

Explanation 1.—For the purposes of this Chapter,—

(A) “member of the Institute” includes a person who was a member of the Institute on the date of the alleged misconduct although he has ceased to be a member of the Institute at the time of the inquiry;

(B) a “firm” registered with the Institute shall also be held liable for misconduct of a member who was its partner or owner on the date of the alleged misconduct, although he has ceased to be such partner or owner, at the time of the inquiry.

Explanation 2.— No action taken under the provisions of this Chapter shall bar a Central Government Department or a State Government or any statutory authority or regulatory body to take action against a member or a firm registered with the Institute under any other law for the time being in force.’

96. In section 24 of the principal Act,—

Amendment of section 24.

(a) for the words “one thousand rupees”, the words “one lakh rupees” shall be substituted;

(b) for the words “five thousand rupees”, the words “five lakh rupees” shall be substituted.

97. In section 25 of the principal Act, in sub-section (2),—

Amendment of section 25.

(i) for the words “be punishable on first conviction with fine which may extend

to one thousand rupees”, the words “be punishable with imprisonment which may extend to six months or with fine which shall not be less than one lakh rupees but which may extend to five lakh rupees or with both on first conviction” shall be substituted;

(ii) for the words “six months, or with fine which may extend to five thousand rupees”, the words “one year, or with fine which shall not be less than two lakh rupees but which may extend to ten lakh rupees” shall be substituted.

Amendment
of section 26.

98. In section 26 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) If any company contravenes the provisions of sub-section (1), then every director, manager, Secretary and any other officer who is knowingly a party to such contravention shall be punished on first conviction with fine which shall not be less than two lakh rupees but which may extend to ten lakh rupees, and on any subsequent conviction with fine which shall not be less than four lakh rupees but which may extend to twenty lakh rupees.”.

Amendment
of section 27.

99. In section 27 of the principal Act, in sub-section (2),—

(a) for the words “five thousand rupees”, the words “one lakh rupees” shall be substituted;

(b) for the words “one lakh rupees”, the words “five lakh rupees” shall be substituted;

(c) for the words “ten thousand rupees”, the words “two lakh rupees” shall be substituted;

(d) for the words “two lakh rupees”, the words “ten lakh rupees” shall be substituted.

Amendment
of section
29B.

100. In section 29B of the principal Act, after clause (c), the following clause shall be inserted, namely:—

“(d) to forward cases of non-compliance with various statutory and regulatory requirements by the members of the Institute or firms, noticed by it during the course of its review, to the Disciplinary Directorate for its examination.”.

Substitution of
section 34.

101. For section 34 of the principal Act, the following section shall be substituted, namely:—

“34. The Coordination Committee constituted under section 9A of the Chartered Accountants Act, 1949, shall be deemed to be the Coordination Committee for the purposes of this Act.”.

38 of 1949.

Coordination
Committee.

Amendment
of section 38.

102. In section 38 of the principal Act, in sub-section (2), for the word “Register”, the words “Register of members” shall be substituted.

Amendment
of section
38A.

103. In section 38A of the principal Act, in sub-section (2), for clauses (c) and (d), the following clauses shall be substituted, namely:—

“(c) the form, manner and fee for filing an information or a complaint under sub-section (1), the manner of deciding a complaint or information as actionable or non-actionable under sub-section (2) and the procedure of investigation under sub-section (7), of section 21;

(d) the procedure while considering the cases by the Boards of Discipline under sub-section (2) and time limit for payment of fine under sub-section (7), of section 21A;

(da) the procedure while considering the cases by the Disciplinary Committees under sub-section (2) and time-limit for payment of fine under sub-section (7), of section 21B;”.

104. In section 39 of the principal Act, in sub-section (2),—

Amendment
of section 39.

(i) for the word “Register”, occurring at both the places, the words “Register of members” shall be substituted;

(ii) after clause (f), the following clauses shall be inserted, namely:—

“(fa) the circumstances under which certificates of practice may be cancelled under sub-section (3) of section 6;

(fb) the powers, duties and functions of the President and the Vice-President of the Council under sub-section (2B) of section 12;”;

(iii) after clause (h), the following clause shall be inserted, namely:—

“(ha) guidelines for granting or refusal of certificates of practice under clause (e) of sub-section (2) of section 15;”;

(iv) after clause (k), the following clause shall be inserted, namely:—

“(ka) the manner of appointment, powers, duties, functions, salaries, fees, allowances and other terms and conditions of service of the Secretary and other officers and employees of the Council under clause (c) of sub-section (2) of section 16;”;

(v) after clause (m), the following clause shall be inserted, namely:—

“(ma) the maintenance of accounts under sub-section (3), the manner of preparing annual financial statement under sub-section (4) and the manner of preparing the annual accounts of the Council under sub-section (5), of section 18;”;

(vi) for clause (p), the following clauses shall be substituted, namely:—

“(p) the manner of making an application for grant of registration of a firm and the terms and conditions of such registration under section 20A;

(pa) the manner of maintenance of Register of firms, and other particulars including details of pendency of any actionable information or complaint or imposition of any penalty against the firm under sub-section (1) and sub-section (2) and the manner in which the annual list of firms registered with the Institute shall be published under sub-section (3), of section 20B;

(pb) the manner of making available status of actionable information and complaints and orders passed under sub-section (9) of section 21;

(pc) the manner of preparing panel of persons under clauses (a), (b) and (c) of sub-section (1) and the allowances payable to the Presiding Officers and members of the Boards of Discipline under sub-section (8), of section 21A;

(pd) the manner of preparing panel of persons under clauses (a), (b) and (c) of sub-section (1) and the allowances payable to the Presiding Officers and members of the Disciplinary Committees under sub-section (8) of section 21B;

(pe) the salaries and allowances and conditions of service of officers and staff of the Authority under sub-section (2) of section 22D;”.

105. In the First Schedule to the principal Act, in the heading, for the figures, brackets and letter “21(3), 21A(3)”, the figures, brackets and letters “21(6), 21A(5) and (6), 21B (5) and (6)” shall be substituted.

Amendment
of First
Schedule.

Amendment
of Second
Schedule.

106. In the Second Schedule to the principal Act,—

(i) in the heading, for the figures, brackets and letter “21(3), 21B(3)”, the figures, brackets and letter “21(6), 21B (5) and (6)” shall be substituted;

(ii) in Part I, in item (3), for the words “belief that he”, the words “belief that he or his firm” shall be substituted.

DR. REETA VASISHTA,
Secretary to the Govt. of India.



भारत का राजपत्र The Gazette of India

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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

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सं० 13] नई दिल्ली, सोमवार, अप्रैल 25, 2022/वैशाख 5, 1944 (शक)
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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 25th April, 2022/ Vaisakha 5, 1944 (Saka)

CORRIGENDA

THE CHARTERED ACCOUNTANTS, THE COST AND WORKS ACCOUNTANTS AND THE COMPANY SECRETARIES (AMENDMENT) ACT, 2022

No. 12 OF 2022

In the Chartered Accountants, the Cost and Works Accountants and the Company Secretaries (Amendment) Act, 2022 (12 of 2022), published in the Gazette of India, Extraordinary, Part II, Section 1, dated the 18th April, 2022, Issue No. 12,—

- (i) at page 2, line 14, for "sub-section", read "clause";
- (ii) at page 7, line 37, for "is declared", read "which is declared";
- (iii) at page 15, line 8, for "sub-section", read "clause";
- (iv) at page 18, line 44, for "20A.(1)", read "20A.";
- (v) at page 19, line 13, for "20C. (1)", read "20C.";
- (vi) at page 19, line 17, for "is declared", read "which is declared";
- (vii) at page 26, line 29, for "sub-section", read "clause";
- (viii) at page 30, line 30, for "is declared", read "which is declared".

DR. REETA VASISHTA,
Secretary to the Govt. of India.



भारत का राजपत्र The Gazette of India

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असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)
PART II—Section 3—Sub-section (ii)

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कारपोरेट कार्य मंत्रालय

अधिसूचना

नई दिल्ली, 10 मई, 2022

का.आ. 2184(अ).—केंद्रीय सरकार, चार्टर्ड अकाउंटेंट, लागत और संकर्म लेखापाल और कंपनी सचिव (संशोधन) अधिनियम, 2022 (2022 का 12) की धारा 1 की उपधारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, 10 मई, 2022 को उस तारीख के रूप में नियत करती है जिसको उक्त अधिनियम के निम्नलिखित उपबंध प्रवृत्त होंगे, अर्थात:-

क्र.सं.	उपबंध
1.	धारा 1 से धारा 15 (दोनों सम्मिलित)।
2.	धारा 16 [खंड (i) के सिवाय]
3.	धारा 17 से धारा 19 (दोनों सम्मिलित)।
4.	धारा 24.
5.	धारा 28 से धारा 35 (दोनों सम्मिलित)।
6.	धारा 36 [खंड (i) के सिवाय]
7.	धारा 37 [खंड (i) और खंड (ii) के सिवाय]।
8.	धारा 38 से धारा 50 (दोनों सम्मिलित)।
9.	धारा 51 [खंड (i) के सिवाय]।
10.	धारा 52 से धारा 54 (दोनों सम्मिलित)।

11.	धारा 59.
12.	धारा 63 से धारा 71 (दोनों सम्मिलित)।
13.	धारा 74 से धारा 83 (दोनों सम्मिलित)।
14.	धारा 84 [खंड (i) के सिवाय]।
15.	धारा 85 से धारा 87 (दोनों सम्मिलित)।
16.	धारा 92.
17.	धारा 96 से धारा 104 (दोनों सम्मिलित)।

[फा. सं. 12/11/2019-पीआई]

इन्द्र दीप सिंह धारीवाल, संयुक्त सचिव

MINISTRY OF CORPORATE AFFAIRS
NOTIFICATION

New Delhi, the 10th May, 2022

S.O. 2184(E).—In exercise of the powers conferred by sub-section (2) of section 1 of the Chartered Accountants, the Cost and Works Accountants and the Company Secretaries (Amendment) Act, 2022 (12 of 2022), the Central Government hereby appoints the 10th day of May, 2022, as the date on which the following provisions of the said Act shall come into force, namely:-

Sl. No.	Provisions
1.	Sections 1 to 15 (both inclusive).
2.	Section 16 [except clause (i)].
3.	Sections 17 to 19 (both inclusive).
4.	Section 24.
5.	Sections 28 to 35 (both inclusive).
6.	Section 36 [except clause (i)].
7.	Section 37 [except clause (i) & (ii)].
8.	Sections 38 to 50 (both inclusive).
9.	Section 51 [except clause (i)].
10.	Sections 52 to 54 (both inclusive).
11.	Sections 59.
12.	Sections 63 to 71 (both inclusive).
13.	Sections 74 to 83 (both inclusive).
14.	Section 84 [except clause (i)].
15.	Sections 85 to 87 (both inclusive).
16.	Sections 92.
17.	Sections 96 to 104 (both inclusive).

[F. No. 12/11/2019-PI]

INDER DEEP SINGH DHARIWAL, Jt. Secy.



भारत का राजपत्र The Gazette of India

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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 8th August, 2022/Sravana 17, 1944 (Saka)

The following Act of Parliament received the assent of the President on the 6th August, 2022 and is hereby published for general information:—

THE INDIAN ANTARCTIC ACT, 2022

No. 13 OF 2022

[6th August, 2022.]

An Act to provide for the national measures for protecting the Antarctic environment and dependent and associated ecosystems and to give effect to the Antarctic Treaty, the Convention on the Conservation of Antarctic Marine Living Resources and to the Protocol on Environmental Protection to the Antarctic Treaty and for matters connected therewith or incidental thereto.

WHEREAS, the Antarctic Treaty was signed at Washington D.C. on the 1st day of December, 1959;

AND WHEREAS, the Antarctic Treaty was initially signed by twelve countries and since then forty-two other countries have acceded to the Treaty;

AND WHEREAS, of the total of fifty-four State Parties to the Treaty, twenty-nine countries have the status of Consultative Party with a right to vote in the Antarctic Consultative Meetings and twenty-five countries are Non-Consultative Parties having no right to vote therein;

AND WHEREAS, India signed the Antarctic Treaty on the 19th day of August, 1983 and received the consultative status on the 12th day of September, 1983;

AND WHEREAS, the Convention on the Conservation of Antarctic Marine Living Resources was signed at Canberra on the 20th day of May, 1980, *inter alia*, for the protection and preservation of the Antarctic environment and, in particular, for the preservation and conservation of marine living resources in Antarctica;

AND WHEREAS, India ratified the said Convention on the 17th day of June, 1985 and is a member of the Commission for Conservation of Antarctic Marine Living Resources under that Convention;

AND WHEREAS, the Protocol on Environmental Protection to the Antarctic Treaty was signed at Madrid on the 4th day of October, 1991, *inter alia*, to strengthen the Antarctic Treaty system and for the development of a comprehensive regime for the protection of the Antarctic environment and dependent and associated ecosystems;

AND WHEREAS, India signed the Protocol on Environmental Protection to the Antarctic Treaty on the 14th day of January, 1998;

AND WHEREAS, the Antarctica lies south of 60° South Latitude and which is a natural reserve, devoted to peace and science and should not become the scene or object of any international discord;

AND WHEREAS, it is considered necessary to give effect to the said Treaty, the Convention and the Protocol and to make provisions for the protection of the Antarctic environment and dependent and associated ecosystems and for the regulation of various activities envisaged in Antarctica and for matters connected therewith or incidental thereto.

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

CHAPTER I

PRELIMINARY

Short title
and
commencement.

1. (1) This Act may be called the Indian Antarctic Act, 2022.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint and different dates may be appointed for different provisions of this Act.

Application.

2. This Act shall apply to,—

(a) a citizen of India; or

(b) a citizen of any other country; or

(c) a company, body corporate, corporation, partnership firm, joint venture, an association of persons or any other entity incorporated, established or registered as such under any law in force in India; or

(d) any vessel or aircraft registered in India or outside India,

if such person, vessel or aircraft is part of an Indian expedition to Antarctica under a permit issued under this Act and shall include any such vessel or aircraft which is registered in India but chartered by any other Party for entering into Antarctica;

(e) Antarctica, comprising of the following areas, namely:—

(i) the continent of Antarctica, including its ice-shelves;

- (ii) all islands south of 60° South Latitude, including their ice-shelves;
- (iii) all areas of the continental shelf that are adjacent to that continent or to those islands that are south of 60° South Latitude;
- (iv) all sea and air space south of 60° South Latitude; and
- (v) the area specified in Article I of the Convention on the Conservation of Antarctic Marine Living Resources.

3. (1) In this Act, unless the context otherwise requires,—

Definitions.

(a) "activity" means any kind of operation in Antarctica, including tourism, research, conservation, fishing and commercial fishing;

22 of 1934.

(b) "aircraft" shall have the same meaning as assigned to it in clause (1) of section 2 of the Aircraft Act, 1934;

(c) "Analyst" means a person designated as such by the Committee to collect and analyse any sample or matter under sub-section (2) of section 31;

(d) "another Party to the Treaty" or "another Party to the Protocol" means any Party other than India;

(e) "Antarctica" means the Antarctic area referred to in clause (e) of section 2;

(f) "Antarctic environment" means the ecosystems dependent on and associated with the Antarctic environment, the intrinsic value of its wilderness and aesthetics, its value as an area for the conduct of scientific research or research that is essential to understand the global environment, the climate and the composition of the atmosphere;

(g) "Committee" means the Committee on Antarctic Governance and Environmental Protection established under sub-section (1) of section 23;

(h) "Comprehensive Environmental Evaluation" means a comprehensive evaluation of environmental impact assessment referred to in sub-section (5) of section 27;

(i) "Convention" means the Convention on the Conservation of Antarctic Marine Living Resources signed on the 20th day of May, 1980 in Canberra, Australia;

(j) "Consultative Parties" means any State Party signatory to the Antarctic Treaty and the Protocol on Environmental Protection to the Antarctic Treaty having voting rights in any decision, measures and resolutions adopted by the Antarctica Treaty Consultative Meeting;

(k) "Indian expedition" means a journey undertaken by any person or persons to the Antarctica organised by India;

(l) "Initial Environmental Evaluation" means a preliminary evaluation of environmental impact assessment referred to in sub-section (5) of section 27;

(m) "land" includes all islands, continental shelf and any ice-shelf, without prejudice to scientific definition of ice-shelf;

(n) "notification" means a notification published in the Official Gazette and the expressions "notify" or "notified" shall be construed accordingly;

(o) "Operator", in relation to a vessel or aircraft, means the owner or the person for the time being having the management of that vessel or aircraft;

(p) "Party" means a State Party signatory to the Antarctic Treaty or a member State of the United Nations;

(q) "permit" means a permit issued by the Committee under section 27;

(r) "person" means a person or entity referred to in clauses (a), (b) and (c) of section 2;

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

(t) "Protocol" means the Protocol on Environmental Protection to the Antarctic Treaty signed at Madrid on the 4th day of October, 1991, which came into force on the 14th day of January, 1998;

(u) "station" includes any worksites, building or group of buildings or any temporary facility in Antarctica;

(v) "Treaty" means the Antarctic Treaty signed at Washington D.C. on the 1st day of December, 1959 which came into force on the 23rd day of June, 1961;

(w) "vessel" shall have the same meaning as assigned to it in clause (55) of section 3 of the Merchant Shipping Act, 1958;

44 of 1958.

(x) "waste" means unusable unserviceable movable property, including solid, liquid and gaseous matter, which the possessor or generator wants to discharge, or the controlled disposal of which is called for in order to preserve public welfare and in particular, the protection of the environment; or residual radioactive matter or radioactive components of disassembled or dismantled facilities, the controlled disposal of which shall be made in accordance with the Atomic Energy Act, 1962.

33 of 1962.

(2) The words and expressions used herein and not defined but defined in the Treaty or the Convention or the Protocol shall have the same meaning as respectively assigned to them in the Treaty or the Convention or the Protocol.

CHAPTER II

REQUIREMENT AS TO PERMIT

Permit for Indian expedition to Antarctica.

4. No person in an Indian expedition shall enter or remain in Antarctica without a permit or the written authorisation of another Party to the Protocol:

Provided that no permit shall be required in the case of a person who is travelling through, on or above the high seas, to an immediate destination outside Antarctica.

Permit for Indian station in Antarctica.

5. No person shall enter or remain in an Indian station in Antarctica without a permit or the written authorisation of another Party to the Protocol.

Permit for vessel and aircraft entering Antarctica.

6. No vessel or aircraft registered in India shall enter or remain in Antarctica without a permit or the written authorisation of another Party to the Protocol:

Provided that no permit shall be required in the case of a vessel travelling through, on or above the high seas, to an immediate destination outside Antarctica:

Provided further that no permit shall be required in respect of an aircraft travelling to an immediate destination outside Antarctica.

Permit for mineral resource activities.

7. No person or vessel in Antarctica shall—

(a) drill, dredge or excavate for mineral resources;

(b) collect any samples of mineral resources; or

(c) do anything for the purpose of identifying specific mineral resource occurrences or deposits, or areas where such occurrences or deposits may be found, except in accordance with a permit issued under this Act:

Provided that no permit shall be issued for the purposes of this section unless the Committee is satisfied that the activities shall be carried on only for the purposes—

(a) of scientific research; or

(b) connected with the construction, maintenance or repair in Antarctica of an Indian station or any other structure, road, runway or jetty maintained by or on behalf of India.

Explanation.—For the purposes of this section, "mineral resource" means any natural resource that is neither living nor renewable.

8. No person in Antarctica shall, without a permit or written authorisation of another Party to the Protocol—

Permit for certain activities in Antarctica.

(a) remove or damage native plants intentionally in a manner that significantly affects their local distribution or abundance;

(b) fly or land a helicopter or other aircraft intentionally in a manner that disturbs any concentration of native birds or seals;

(c) use a vehicle or vessel, including a hovercraft and a small boat, intentionally in a manner that disturbs any concentration of native birds or seals;

(d) use an explosive or firearm intentionally in a manner that disturbs any concentration of native birds or seals;

(e) while on foot, wilfully disturb a breeding or moulting native bird or concentration of seals;

(f) significantly damage any concentration of terrestrial native plants by landing an aircraft, driving a vehicle or walking on it;

(g) engage in any activity that results in the significant adverse change of the habitat of any specially protected species or population of native mammals, native birds, native plants or native invertebrates;

(h) remove soil or any biological material native to Antarctica intentionally; or

(i) kill, injure, capture, handle or molest a native mammal or native bird unless such act was done to protect the life of a person.

Explanation.—For the purposes of this section,—

(i) "native bird" means a member, at any stage of its life cycle including eggs, of any species of the class Aves that is indigenous to Antarctica or that occurs there seasonally through natural migrations including any part, product, egg, or offspring or the dead body or parts thereof and fossils;

(ii) "native invertebrate" means any terrestrial or aquatic invertebrate, at any stage of its life cycle that is indigenous to Antarctica, including any part thereof and fossils;

(iii) "native mammal" means a member of any species of the class mammalia that is indigenous to Antarctica or that occurs there seasonally through natural migrations including any part, product, egg, or offspring of or the dead body or parts thereof and fossils;

(iv) "native plant" means any terrestrial or aquatic vegetation, including bryophytes, lichens, fungi and algae, at any stage of its life cycle, including seeds and other propagules, that is indigenous to Antarctica or parts of such vegetation, other than fossils;

(v) "specially protected species" means any native species designated as a specially protected species in the Protocol and the Convention.

Permit for introducing non-native animals and plants into Antarctica.

9. No person, vessel or aircraft shall introduce in any part of Antarctica any animal of a species that is not indigenous to Antarctica, or any plant that is not a native plant, except in accordance with a permit or the written authorisation of another Party to the Protocol:

Provided that the provisions of this section shall not apply to food other than poultry or live animals.

Permit for introducing microscopic organisms.

10. No person shall introduce into any part of Antarctica any microscopic organism of a species which is not indigenous to Antarctica, except in accordance with a permit or the written authorisation of another Party to the Protocol.

Permit to enter protected areas.

11. No person or vessel or aircraft shall enter into an Antarctic Specially Protected Area or Marine Protected Area as may be prescribed except in accordance with a permit or the written authorisation of another Party to the Protocol.

Permit for waste disposal.

12. No person, vessel or aircraft shall dispose of waste in Antarctica except in accordance with a permit or the written authorisation of another Party to the Protocol.

Permit for discharge into sea.

13. No vessel shall, while in Antarctica, discharge into the sea any oil or oily mixture, effluent, bilge water or any food waste except in accordance with a permit or the written authorisation of another Party to the Protocol.

Permit for removal of biological specimen or any other sample from Antarctica.

14. (1) The Committee may, in individual cases, for reasons to be recorded in writing, grant permit for the following purposes, namely:—

(i) to obtain specimens or any other sample for study or scientific information;

(ii) to obtain specimens for museums, herbariums, zoological and botanical gardens, or other educational or cultural institutions or uses:

Provided that such permission shall be limited so as to ensure that—

(a) only such number of native mammals, birds, invertebrates, plants or any other sample are taken that are strictly necessary to meet the purposes of this section;

(b) only such number of native mammals or birds are killed, such that it can normally be replaced by natural reproduction in the following season;

(c) the diversity of species, as well as the habitats essential to their existence and the balance of the ecological systems existing in the Antarctica are maintained;

(d) *Ommatophocarossii* (Ross Seal) or any other species as may be prescribed shall be accorded special protection and permit for killing, injuring, capturing or handling of these species may be issued only for scientific purpose, if the survival or recovery of that species or local population is not jeopardised, and non-lethal techniques are used as far as possible; and

(e) the killing, injuring, capturing or handling of mammals or birds is done in a manner that involves least degree of pain and suffering.

(2) The permit issued for the purposes of this section shall specifically mention the name of the issuing authority and the receiver of the permission, the duration and place of the activity permitted including the size, weight and volume of the sample intended to be collected.

15. The provisions of sections 4, 5, 6, 11, 12 and 13 shall not apply in respect of emergencies involving the safety of a person, the protection of the environment or the safety of any vessel, aircraft, equipment or facility that has a significant value.

Certain provisions not to apply during emergencies.

16. Any person who intends to go to Antarctica for the purpose of commercial fishing shall apply for a permit to the Secretariat of the Commission for the Conservation of Antarctic Marine Living Resources through the Committee.

Special permit for commercial fishing in Antarctica.

CHAPTER III

PROHIBITIONS

17. No person shall carry out any nuclear explosion or dispose of any radioactive waste material in Antarctica.

Prohibition of nuclear explosion or disposal of radioactive waste material in Antarctica.

18. No person or vessel shall introduce non-sterile soil into any part of Antarctica.

Prohibition of introducing non-sterile soil in Antarctica.

19. No person, vessel or aircraft shall introduce into Antarctica any substance or product as may be prescribed.

Prohibition of introducing specified substances and products.

20. No person shall damage, destroy or remove any historic site or monument or any of its part in Antarctica as may be prescribed.

Prohibition relating to historic sites and monuments.

21. No person or vessel or aircraft while in Antarctica, shall possess, sell, offer for sale, trade, give, transport, transfer or send anything that has been obtained in contravention of the provisions of this Act.

Prohibition of possessing, selling, etc.

22. No vessel shall, while in Antarctica, discharge into the sea any garbage, plastic or other product or substance that is harmful to the marine environment.

Prohibition of discharge of certain products or substances.

Explanation.—For the purposes of this section, garbage, in respect of a vessel, means all kinds of victual, domestic and operational waste, excluding fresh fish and parts thereof, generated during the normal operation of the ship and liable to be disposed of continuously or periodically.

CHAPTER IV

COMMITTEE ON ANTARCTIC GOVERNANCE AND ENVIRONMENTAL PROTECTION

23. (1) The Central Government shall, by notification, establish a Committee to be called the Committee on Antarctic Governance and Environmental Protection consisting of the following members, namely:—

Constitution of Committee.

(a) Secretary, Ministry of Earth Sciences, Chairperson, *ex officio*;

(b) ten members not below the rank of Joint Secretary, *ex officio*, to be nominated by the Central Government, from any of the Ministries or Departments or organisations of the Central Government dealing with,—

- (i) Defence;
- (ii) External Affairs;
- (iii) Finance;
- (iv) Fisheries;
- (v) Legal Affairs;
- (vi) Science and Technology;
- (vii) Shipping;
- (viii) Tourism;
- (ix) Environment;
- (x) Communication;
- (xi) Space;
- (xii) National Centre for Polar and Ocean Research; and
- (xiii) National Security Council Secretariat;

(c) two experts to be nominated by the Central Government, from the fields of,—

- (i) Antarctic environment; and
- (ii) Geo-politics;

(d) such other experts in the relevant field, to be nominated by the Central Government.

(2) An officer, not below the rank of Joint Secretary in the Ministry of Earth Sciences, shall be the Member-Secretary, *ex officio*.

(3) The members nominated under clauses (c) and (d) of sub-section (1) shall hold office for such period and subject to such terms and conditions as may be specified in the notification referred to in sub-section (1).

(4) The members nominated under clauses (c) and (d) of sub-section (1) shall be entitled to receive such allowances or fees as may be prescribed, for attending the meetings of the Committee.

(5) In the discharge of their functions, the members shall follow such procedure as may be prescribed.

Meetings of
Committee.

24. The Committee shall meet at such intervals and observe such rules of procedure in regard to the transaction of business at its meetings (including the quorum thereat) as may be prescribed.

Functions of
Committee.

25. The Committee shall perform the following functions, namely:—

(a) monitor, implement and ensure compliance of the relevant international laws, emission standards and rules for the protection of Antarctic environment by the Operators or by any other persons engaged in programmes and activities in Antarctica;

(b) undertake any advisory, supervisory or enforcement activities in relation to programmes and activities in Antarctica;

(c) obtain and review relevant information and reports provided by Parties to the Treaty, the Convention, the Protocol and other Parties engaged in programmes and activities in Antarctica;

(d) maintain records pertaining to the programmes and activities conducted by Parties in Antarctica;

(e) ensure that the programmes and activities are consistent with India's obligations under the Treaty, the Convention, the Protocol and with such other relevant law for the time being in force in India;

(f) determine the terms and conditions of the permit issued under this Act;

(g) negotiate fees or charges with other Parties to the Treaty, the Convention and the Protocol on a case to case basis in respect of the programmes and activities in Antarctica;

(h) collaborate with other Parties to attain the above goals; and

(i) such other functions as may be delegated to it by the Central Government.

26. (1) The Central Government may give such directions, as it may deem necessary, to the Committee for the effective administration of this Act and the Committee shall comply with such directions.

Power of Central Government to give directions.

(2) In case of a dispute between the Committee and the Central Government, the decision of the Central Government shall be final.

CHAPTER V

GRANT, SUSPENSION OR CANCELLATION OF PERMIT

27. (1) Every application for grant of permit under this Act shall be made to the Committee in accordance with the provisions of this Chapter.

Application for permit.

(2) Every application under sub-section (1) shall be in such form, contain such particulars and be accompanied by such fees as may be prescribed.

(3) The Committee may, after making such inquiry as it deems fit and having regard to the particulars referred to in sub-section (4) and subject to such terms and conditions as may be prescribed, grant permit for the purposes of this Act.

(4) While granting permit under sub-section (3), the Committee shall have regard to the following matters, namely:—

(a) adverse effect on climate or weather patterns;

(b) adverse effect on air, snow, soil, land or water quality;

(c) significant changes in the atmospheric, terrestrial, aquatic, glacial, noise or marine environment;

(d) harmful changes in the distribution, abundance or productivity of native microbes, animal or plant species or their population;

(e) harm or jeopardise endangered species or population;

(f) harm or significantly jeopardise the areas of environmental, biological, geological, scientific, historic, wilderness or aesthetic significance or of a primeval nature; and

(g) such other significant detrimental effects on the Antarctic environment and its dependent and associated ecosystems as may be prescribed.

(5) The Committee shall, before issuing a permit, require the applicant to carry out the environmental impact assessment of the proposed activities in such manner as may be prescribed and shall issue a permit if the conditions specified therein has been complied with:

Provided that any application for a permit relating to activities in Antarctica which has reasonable apprehension of causing less than a minor or transitory impact on the environment shall be made to the Committee six months prior to the commencement of the proposed activity:

Provided further that while examining an activity, the Committee shall take into account the opinion of the independent experts:

Provided also that if after examination, the Committee is satisfied that such activity has reasonable apprehension of causing minor or transitory impact on the environment, then it shall require the applicant to conduct an Initial Environmental Evaluation and to submit a report thereon to it, three months prior to the commencement of the proposed activity:

Provided also that if after conducting the Initial Environmental Evaluation, the Committee is of the opinion that the activities will have more than a minor or transitory impact on the environment, it shall require the applicant to conduct a Comprehensive Environmental Evaluation and to submit a report thereon.

(6) Notwithstanding anything contained in this Act, the Committee shall not grant a permit under this section authorising any person or a vessel or an aircraft on an Indian expedition, unless it is satisfied that a waste management plan and an emergency plan for the expedition have been prepared in such manner as may be prescribed:

Provided that the waste management plan shall include details of such wastes which are intended to be shipped from Antarctica into the Indian territory or territory of any other Party for disposal.

Explanation.—For the purposes of this sub-section,—

(i) "waste management plan" means the waste management plan referred to in sub-section (3) of section 34;

(ii) "emergency plan" means a plan to meet the environmental emergency referred to in section 39.

(7) The permit granted under this section, unless sooner revoked, shall remain in force for such period as specified in the permit and may be renewed, on an application made in this behalf sixty days before the date of its expiration, for such period and on payment of such fees as may be prescribed:

Provided that a permit may be renewed on an application made within sixty days before the date of its expiration, if the Committee is satisfied that there was sufficient cause for not making the application on time.

Liability of owner or Operator in certain cases.

28. Notwithstanding anything contained in any other law for the time being in force, where a vessel or aircraft is part of an Indian expedition or fishing in Antarctica but whose owner or Operator is not part of such expedition or fishing, then such owner or Operator who is sufficiently identified in the permit, either by class or other description shall also be bound by the conditions of the permit.

Suspension or cancellation of permit.

29. (1) If the Committee has reasonable grounds to believe that the holder of any permit has made any incorrect or false statement or concealed any material fact in the

application or has contravened any of the provisions of this Act or the rules or orders made or notifications issued thereunder or contravened any conditions of permit, it may, by order, suspend the permit pending the completion of any inquiry against such permit holder.

(2) After making an inquiry under sub-section (1), the Committee may, without prejudice to any other penalty to which such permit holder may be liable under the provisions of this Act, cancel the permit:

Provided that no permit shall be suspended under sub-section (1) or cancelled under this sub-section, unless the holder of the permit has been given a reasonable opportunity of being heard:

Provided further that the Committee may suspend or cancel a permit without giving the permit holder an opportunity of being heard, if it is satisfied, for reasons to be recorded in writing, that it is not reasonably practicable to do so.

(3) Notwithstanding anything contained in sub-section (1) or sub-section (2), the Central Government or the Committee may, in the interest of national security, maintenance of law and order or any other matter of public interest and without prejudice to any additional penalty to which such permit holder may be liable under the provisions of this Act, order the suspension or cancellation of such permit.

(4) Any person whose permit has been suspended under sub-section (1) shall, immediately after such suspension, stop all activities in respect of which the permit has been granted, until the order of suspension has been revoked.

(5) Every holder of a permit which is suspended or cancelled shall, immediately after such suspension or cancellation, surrender the permit to the Committee.

(6) Every order of suspension or cancellation of a permit under this section shall be in writing.

CHAPTER VI

INSPECTIONS

30. (1) The Central Government may designate any officer as an Inspector, having such qualifications and experience as may be prescribed, for performing the duties and exercising the powers of inspections in India under this Act.

Inspection in
India.

(2) The Inspector may, for the purposes of this Act—

(a) enter and search any place including vessel, container, platform anchored at sea, shipping container or conveyance;

(b) examine any substance, product or thing;

(c) open and examine any receptacle or package, if it contains any doubtful substance, product or thing;

(d) examine any book, record, data or other documents and make copies or take extracts of the same;

(e) take samples of things, if relevant;

(f) conduct any test or take any measurement; and

(g) such other functions as may be prescribed.

(3) The Inspector may confiscate a sample taken in violation of the permit issued under this Act.

(4) The owner or person-in-charge of a place being inspected and every person found in the place of inspection shall—

(a) extend all reasonable assistance to enable the Inspector to carry out his duties under this Act; and

(b) provide any information which the Inspector may require.

Inspection of international facilities.

31. (1) The Committee shall constitute an inspection team consisting of such number of observers as it may deem necessary and shall designate one of them as the head of the team, for the purposes of carrying out inspections in Antarctica in such manner as may be prescribed.

(2) The Committee may designate any of its officer having such qualifications and experience as may be prescribed, to be an Analyst who shall be a part of the inspection team.

(3) The Analyst shall collect and examine any sample or matter and perform such other duties as may be delegated to him by the head of the inspection team.

(4) The inspections in Antarctica may be carried out jointly with one or more Parties, if deemed necessary.

(5) The inspection team may inspect any station after giving prior notice to the Party or Parties whose station it proposes to inspect.

(6) The inspection team may, at any reasonable time, enter any place including vessel, aircraft, container, platform anchored at sea, shipping container or conveyance, managed by India in Antarctica to which it has reasonable grounds to believe that the provisions of this Act apply:

Provided that nothing in this sub-section shall apply to such vessel or aircraft which is not part of an Indian expedition.

(7) The inspection team may, at any reasonable time, board or travel in a vessel or an aircraft in Antarctica and may carry out inspection of such vessel or aircraft or its communication system after giving prior notice to the Party concerned.

(8) Notwithstanding anything contained in this section, the inspection team shall not inspect any station, installation, equipment, platform anchored at sea, shipping container or conveyance that is owned by a person who is neither a citizen of India nor a part of Indian expedition unless due notice for inspection of the property or installation has been served to the Party who is the owner of such property or installation.

(9) The owner of a place or a person-in-charge of a place being inspected under this Act and every person found in the place shall give all reasonable assistance to enable the inspection team to carry out its functions under this Act and provide with any information as may be required by it.

(10) The inspection team may exercise such other powers and perform such other functions as may be prescribed.

Obstruction and false information.

32. (1) No person shall obstruct an Inspector or inspection team or hinder any of them in performing their functions in India or in Antarctica.

(2) No person shall knowingly or negligently provide any person false or misleading information, results or samples or file a document containing false or misleading information.

CHAPTER VII

WASTE DISPOSAL AND WASTE MANAGEMENT

Waste disposal.

33. The waste disposal sites on land and abandoned worksites shall be cleaned up by the generators of such waste and the users of such sites:

Provided that the provisions of this section shall not apply if the removal of any structure or waste material may result in any adverse environmental impact referred to in sub-section (5) of section 27 than leaving the structure or waste material in its existing location.

34. (1) The Committee shall establish a waste classification system—

(a) for recording waste in Antarctica from activities by the persons authorised under this Act; and

(b) to facilitate studies on the environmental impacts of scientific activities and associated activities.

Establishment of waste classification system and waste management plans.

(2) For the purposes of sub-section (1), the waste shall be segregated into the following categories, namely:—

(a) sewage and domestic liquid waste;

(b) other liquid waste such as medical and chemical waste including fuels and lubricants;

(c) solids, including organic waste, to be incinerated;

(d) other solid waste;

(e) radioactive material; and

(f) any other waste as may be prescribed.

(3) The Committee shall prepare, review annually and update its waste management plans, including plans on waste reduction, storage and disposal, specifying for each station, facility, field site, field camps, vessel and aircraft—

(a) programmes for cleaning up existing waste disposal sites and abandoned worksites;

(b) current and planned waste management arrangements;

(c) current and planned arrangements for analysing the environmental effects of waste and waste management;

(d) other measures aimed at minimising the environmental effects of waste and waste management.

(4) No separate information shall be required for small boats which are part of the operations of fixed sites or of vessels.

(5) The existing management plans for vessels and aircraft shall be taken into account in preparing the waste management plans under this section.

(6) The Committee shall, as far as practicable, prepare an inventory of locations of past activities, including traverses, fuel depots, field bases, crashed aircraft or any other accidents and such other areas as may be prescribed.

(7) The waste management plans and reports on their implementation shall be included in the annual exchange of information with other Parties to the Treaty.

(8) The Committee shall appoint or designate a waste management officer for each station, facility and worksite who shall monitor the implementation of the waste reduction and disposal plans and make proposals for their continued development.

35. (1) The following waste produced in Antarctica by generators of such waste shall be removed from there, namely:—

(a) radioactive substances within the meaning of the Atomic Energy Act, 1962;

(b) all kinds of batteries or components thereof;

(c) fuel, both liquid and solid;

(d) waste containing harmful levels of heavy metals or acutely toxic or harmful persistent compounds;

Removal of waste from Antarctica.

(e) Polyvinyl chloride, polyurethane, polystyrene foam, rubber, lubricating oils, treated timbers and other products which contain additives that may produce harmful emissions, if incinerated;

(f) all other plastic waste;

(g) fuel drums other than those required for logistics purposes;

(h) other solid, non-combustible waste including but not restricted to glass and metal scraps;

(i) residues of carcasses of imported animals;

(j) laboratory culture of microorganisms and plant pathogens;

(k) introduced avian products;

(l) ash and products of incineration;

(m) unserviceable machineries and equipment including electronics; and

(n) such other waste as may be prescribed.

(2) The provisions of sub-section (1) shall not apply to waste,—

(a) if they are incinerated, autoclaved or otherwise treated to be made sterile; or

(b) if the removal of such waste shall result in greater adverse environmental impact referred to in sub-section (5) of section 27, than leaving them in their existing locations.

(3) The domestic waste and other liquid waste shall be treated before removing from Antarctica and shall be disposed of on ice-free land areas, sea ice, ice shelves or the grounded ice-sheet and shall not be discharged into the lake either directly or indirectly:

Provided that the standards for effluent discharge shall be such as may be prescribed.

(4) The provisions of sub-section (3) shall not apply to substances generated by station located on ice shelves or the grounded ice-sheet, provided that such waste are disposed of after treatment in deep ice pits which is the only practicable option and such pits are not located on known ice-flow lines which terminate at ice-free areas or in areas of high ablation.

(5) The waste under this section shall be disposed of into the sea subject to a permit issued in that regard under section 12.

(6) The waste generated at field camps shall be removed to supporting stations or vessels for disposal.

Disposal of
combustive
wastes.

36. (1) The combustible waste which are not removed by generators of such waste shall be burnt in incinerators to a maximum extent practicable to avoid harmful emissions and shall not be burned openly.

(2) The standards for emission from incineration of waste under sub-section (1) and from other equipment and vehicles shall be such as may be prescribed.

Storage of
wastes.

37. (1) All waste to be removed from Antarctica, or otherwise disposed of by the generators of such waste, shall be segregated, contained, confined and stored in such a way so as to prevent their dispersal into the environment.

(2) The containers and tank-systems holding or used for storing hazardous waste shall be—

(a) in good and non-leaking condition;

(b) made of or lined with materials which will not react with, and are otherwise compatible with, the waste to be stored, so that the ability of the containers to contain such waste is not impaired;

(c) stored in a manner that allows access for inspection and response to emergencies; and

(d) inspected at least once in a week for identifying any leakage and deterioration thereof and shall be documented.

CHAPTER VIII

PREVENTION OF MARINE POLLUTION AND LIABILITY FOR ENVIRONMENTAL EMERGENCY

38. (1) The Committee shall ensure compliance of any activity undertaken in the Antarctic environment and dependent and associated ecosystems by the permit holder, including compliance of such International Conventions or Treaty or Protocol or such other international obligations, as may be prescribed.

Committee to ensure compliance of international obligations.

44 of 1958.

(2) The permit holder shall maintain records of all waste and sewages, including all introductions and discharges into the marine environment caused by operation of vessels as part of the activity and the said records shall be submitted to the Director General appointed under the Merchant Shipping Act, 1958 and the Committee, whenever required.

44 of 1958.

39. (1) If an environmental emergency occurs from any activity in Antarctica and dependent and associated ecosystems, the Operator shall, without delay, take effective response action and inform the Committee and the Director General appointed under the Merchant Shipping Act, 1958 of such environmental emergency and thereafter, the Committee shall transmit it to the Parties to the Treaty.

Duties and liabilities of Operator in case of environmental emergency.

(2) If no response action is taken by the Operator under sub-section (1) and the nature of the environmental emergency requires immediate response action, the Party, where the vessel or aircraft is registered, may undertake such action on behalf of the Operator, and the Operator shall be liable to pay the cost of such response action taken by the Party or Parties, as may be prescribed in accordance with Annex VI to the Protocol.

(3) If no response action is taken by the Operator or by any Party or Parties, the Operator shall be liable to such penalty as may be prescribed in accordance with Annex VI to the Protocol.

Explanation.—For the purposes of this section, the expression "environmental emergency" means any unforeseen or accidental event that results in, or imminently threatens to result in, significant and harmful impact on the Antarctic environment.

40. An Operator shall not be liable for an environmental emergency under section 39, if it is proved that such emergency is caused by—

Exemption of Operator from liability in certain cases.

(a) an act or omission that was necessary to protect human life;

(b) a natural disaster of an extraordinary nature which could not reasonably be foreseen and the Operator had taken all reasonable measures to reduce the risk and potentially harmful effects of the environmental emergency;

(c) an act of terrorism; and

(d) an act of war aimed at the Operator's activity:

Provided that the Operator shall submit an explanation to the Committee of his act or omission within a period of sixty days from the date of such emergency, stating the reasons therefor.

CHAPTER IX

OFFENCES AND PENALTIES

41. Any person who contravenes the provisions of,—

(a) section 4 or section 5 or section 8 or section 12 or section 18 or section 19 or section 20 or section 21 or sub-section (4) of section 29 or section 36 or section 37, shall be punishable with imprisonment for a term which may extend to two years, or

Penalty for contravention of certain provisions of Act by person.

with fine which shall not be less than ten lakh rupees but which may extend to fifty lakh rupees, or with both;

(b) section 7 or section 9 or section 10, shall be punishable with imprisonment for a term which may extend to seven years and with fine which shall not be less than ten lakh rupees but which may extend to fifty lakh rupees;

(c) section 17, shall be punishable, with—

(i) an imprisonment for a term which shall not be less than twenty years but which may extend to imprisonment for life and with fine which shall not be less than fifty crore rupees for any nuclear explosion in Antarctica; and

(ii) an imprisonment for a term which shall not be less than fourteen years but which may extend to imprisonment for life and with fine which shall not be less than twenty-five crore rupees for disposal of any radioactive waste material in Antarctica.

(d) section 11 or section 16 or section 33 or section 35, shall be punishable with imprisonment for a term which may extend to three years, or with fine which shall not be less than fifteen lakh rupees but which may extend to seventy-five lakh rupees, or with both;

(e) section 14 or section 32, shall be punishable with imprisonment for a term which may extend to one year, or with fine which shall not be less than five lakh rupees but which may extend to twenty lakh rupees, or with both.

Penalty for contravention of certain provisions of Act involving vessel.

42. Where the contravention involves a vessel under this Act, the Operator of such vessel shall be punishable,—

(a) for contravention of section 6 or section 11 or section 12 or section 13 or section 18 or section 19 or section 21 or section 22, with imprisonment for a term which may extend to three years, or with fine which shall not be less than one crore rupees but which may extend to five crore rupees, or with both;

(b) for contravention of section 7 or section 9 or section 39, with imprisonment for a term which may extend to seven years and with fine which shall not be less than two crore rupees but which may extend to ten crore rupees, or with both.

Penalty for contravention of certain provisions of Act involving aircraft.

43. Where the contravention involves an aircraft under this Act, the Operator of such aircraft shall be punishable,—

(a) for contravention of section 6 or section 11 or section 12 or section 19 or section 21, with imprisonment for a term which may extend to three years, or with fine which shall not be less than one crore rupees but which may extend to five crore rupees, or with both;

(b) for contravention of section 9, with imprisonment for a term which may extend to seven years and with fine which shall not be less than two crore rupees but which may extend to ten crore rupees, or with both.

Penalty where no provision made in Act.

44. Any person who contravenes the provisions of this Act or fails to comply with any provision thereof which it was his duty to comply with, and in respect of which no penalty is specifically provided in this Act, shall be punishable with fine which may extend to ten lakh rupees.

Offences by companies.

45. (1) Where any offence under this Act has been committed by a company, every person who at the time the offence was committed was in-charge of, or 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 of the firm.

CHAPTER X

MISCELLANEOUS

46. (1) There shall be constituted a fund to be called the Antarctic Fund and there shall be credited thereto,— Constitution of fund.

(a) all fees received for grant of permit and charges collected for Antarctic related activities under this Act;

(b) any grant or loans that may be made by the Central Government for the purposes of this Act; and

(c) any grant or loans that may be made by any institution for the purposes of this Act.

(2) The fund shall be applied towards the welfare of Antarctic research work and protection of Antarctic environment.

(3) The Committee shall maintain and administer the fund in such manner as may be prescribed.

47. (1) The Committee may require such applicants to deposit such amount as security in such form as may be prescribed. Security for permit by certain persons.

(2) The security amount may be applied by the Committee to reimburse the Government, either fully or partially, for reasonable costs incurred by the Government in preventing, mitigating or remedying any adverse environmental impact caused by the permit holder or persons or vessels bound by conditions of the permit.

48. (1) For the purposes of providing speedy trial of offences under this Act, the Central Government, after consulting the Chief Justice of the concerned High Court or High Courts as it may consider necessary, shall specify by notification, one or more Court of Sessions, to be the Designated Court and may specify the territorial jurisdiction of such Court. Designated Court and jurisdiction.

(2) The Designated Court shall have jurisdiction to try any offence punishable under this Act.

(3) No Designated Court shall take cognizance of an offence punishable under this Act except upon a complaint in writing made by an officer authorised in this behalf by the Central Government by notification.

(4) The Designated Court may, upon perusal of a complaint made under this Act, take cognizance of that offence without the accused being committed to it for trial.

2 of 1974.

(5) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, for the purposes of conferring jurisdiction, an offence under this Act, committed by any person or Operator in Antarctica shall be deemed to have been committed in India.

(6) While trying an offence under this Act, the Designated Court may also try an offence under any other law, other than an offence under this Act with which the accused may be charged at the same trial under the Code of Criminal Procedure, 1973.

2 of 1974.

Report to
Committee of
offences.

49. Where an offence under this Act has been committed, the officer designated by the Committee or the head of a station in Antarctica or an Operator shall immediately report to the Committee of such offence and thereafter, the Committee shall transmit it to the Central Government for necessary action.

Conferment
of powers of
investigation,
etc.

50. (1) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, for the purposes of this Act, the Central Government may, by notification, confer on any officer of the Central Government or State Government or Committee, the power of arrest, investigation, search and seizure and prosecution exercisable by a police officer under the said Code.

2 of 1974.

(2) The officers of police shall assist the officer referred to in sub-section (1), in the execution of the provisions of this Act.

Application of
Code of
Criminal
Procedure,
1973 to
proceedings
before
Designated
Court.

51. Save as otherwise provided in this Act, the provisions of the Code of Criminal Procedure, 1973 shall apply to the proceedings before a Designated Court and the person conducting a prosecution before a Designated Court shall be deemed to be a Public Prosecutor.

2 of 1974.

Accounts and
audit of fund.

52. (1) The Committee shall maintain proper accounts and other relevant records in relation to the fund and prepare an annual statement of accounts, including the profit and loss account and the balance-sheet, in such form as may be prescribed, in consultation with the Comptroller and Auditor-General of India.

(2) The accounts of the fund shall be audited by the Comptroller and Auditor-General of India at such intervals as may be specified by him.

Returns and
reports.

53. (1) The Committee shall furnish to the Central Government, at such time and in such form and manner as may be prescribed, or as the Central Government may direct, such returns and statements with such particulars with regard to any proposed or existing programme for the promotion and development of the environmental protection in Antarctica, as the Central Government may, from time to time, require.

(2) Without prejudice to the provisions of sub-section (1), the Committee shall, as soon as possible after the end of each financial year, submit to the Central Government a report in such form and manner as may be prescribed, giving a true and full account of its activities, policies and programmes undertaken during the previous financial year.

Protection of
action taken
in good faith.

54. No suit, prosecution or other legal proceeding shall lie against the Central Government, State Government or the Committee or its members, officers and other employees or any officer authorised by the Central Government or the Committee for anything which is in good faith done or intended to be done in pursuance of the provisions of this Act.

Power to
make rules.

55. (1) The Central Government may make rules to carry out the provisions 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 Antarctic Specially Protected Area and Marine Protected Area under section 11;

(b) any other species under clause (d) of sub-section (1) of section 14;

- (c) substance or product which shall not be introduced into Antarctica under section 19;
- (d) historic site or monument or its part under section 20;
- (e) the allowances or fees for nominated members under sub-section (4) and the procedure to be followed by members under sub-section (5) of section 23;
- (f) the intervals at which the Committee shall meet, the rules of procedure in regard to transaction of business at its meetings and its quorum under section 24;
- (g) the form of application for permit, particulars and fees under sub-section (2) of section 27;
- (h) the terms and conditions of the permit under sub-section (3) of section 27;
- (i) other significant detrimental effects on the Antarctic environment and its dependent and associated ecosystems under clause (g) of sub-section (4) of section 27;
- (j) the manner of carrying out environmental impact assessment to be conducted by the applicant under sub-section (5) of section 27;
- (k) the manner of preparing waste management plan and emergency plan under sub-section (6) of section 27;
- (l) the period for which permit may be granted and fee to be paid for its renewal under sub-section (7) of section 27;
- (m) the qualification and experience of an officer to be designated as Inspector under sub-section (1) and other functions of the Inspector under clause (g) of sub-section (2) of section 30;
- (n) the manner of carrying out inspections under sub-section (1), the qualifications and experience of an Analyst under sub-section (2) and other powers and functions of the inspection team under sub-section (10), of section 31;
- (o) any other waste under clause (f) of sub-section (2) and other areas in respect of which an inventory of locations may be prepared under sub-section (6), of section 34;
- (p) such other waste under clause (n) of sub-section (1) and the standards for effluent discharge under the proviso to sub-section (3), of section 35;
- (q) the standards for emission of combustible waste, equipment and vehicles under sub-section (2) of section 36;
- (r) other International Conventions or Treaty or Protocol or other international obligations which the permit holder shall comply under sub-section (1) of section 38;
- (s) the cost of response action under sub-section (2) and the amount of penalty to be paid by the Operator under sub-section (3), of section 39;
- (t) the manner in which the Committee shall maintain and administer the fund under sub-section (3) of section 46;
- (u) the category of applicants who may deposit security with the Committee, the form of such deposit and the security amount under sub-section (1) of section 47;
- (v) the form in which the Committee shall prepare an annual statement of accounts under sub-section (1) of section 52;
- (w) the time within which and the form and manner in which the Committee shall furnish to the Central Government, the returns and statements under sub-section (1) and the form and manner of report under sub-section (2), of section 53; and

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

Power to
remove
difficulties.

56. If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act as may appear to it to be necessary for removing the difficulty:

Provided that no such order shall be made under this section after the expiry of a period of three years from the date of commencement of this Act.

Rules,
notifications
or orders made
or issued to be
laid before
Parliament.

57. Every rule and every notification or order issued under this Act 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 or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or notification or order or both Houses agree that the rule or notification or order should not be made or issued, the rule, notification or 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 rule, notification or order.

DR. REETA VASISHTA,
Secretary to the Govt. of India.



भारत का राजपत्र The Gazette of India

सी.जी.-डी.एल.-अ.-07082023-247892
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असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)
PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 3358]
No. 3358]

नई दिल्ली, सोमवार, अगस्त 7, 2023/श्रावण 16, 1945
NEW DELHI, MONDAY, AUGUST 7, 2023/SHRAVANA 16, 1945

पृथ्वी विज्ञान मंत्रालय

अधिसूचना

नई दिल्ली, 7 अगस्त, 2023

का.आ. 3509(अ).—केंद्रीय सरकार, भारतीय अंटार्कटिक अधिनियम, 2022 (2022 का 13) की धारा 1 की उप-धारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, तारीख 7 अगस्त, 2023 को उस तारीख के रूप में नियत करती है, जिसको उक्त अधिनियम के उपबंध प्रवृत्त होंगे।

[फा. सं. एम.ओ. इ. एस. /43-पार/06/2023]

डी सेंथिल पांडियन, संयुक्त सचिव

MINISTRY OF EARTH SCIENCES

NOTIFICATION

New Delhi, the 7th August, 2023

S.O. 3509(E).—In exercise of the powers conferred by sub-section (2) of section 1 of the Indian Antarctic Act, 2022 (13 of 2022), the Central Government hereby appoints the 7th day of August, 2023, as the date on which the provisions of said Act shall come into force.

[F. No. MOES/43-Par/06/2023]

D SENTHIL PANDIYAN, Jt. Secy.



भारत का राजपत्र The Gazette of India

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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 16] नई दिल्ली, सोमवार, अगस्त 8, 2022/ श्रावण 17, 1944 (शक)
No. 16] NEW DELHI, MONDAY, AUGUST 8, 2022/SRAVANA 17, 1944 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 8th August, 2022/Sravana 17, 1944 (Saka)

The following Act of Parliament received the assent of the President on the 6th August, 2022 and is hereby published for general information:—

THE WEAPONS OF MASS DESTRUCTION AND THEIR DELIVERY SYSTEMS (PROHIBITION OF UNLAWFUL ACTIVITIES) AMENDMENT ACT, 2022

No. 14 OF 2022

[6th August, 2022.]

An Act to amend the Weapons of Mass Destruction and their Delivery Systems (Prohibition of Unlawful Activities) Act, 2005.

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

1. (1) This Act may be called the Weapons of Mass Destruction and their Delivery Systems (Prohibition of Unlawful Activities) Amendment Act, 2022. Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. In the Weapons of Mass Destruction and their Delivery Systems (Prohibition of Unlawful Activities) Act, 2005, after section 12, the following section shall be inserted, namely:— Insertion of new section 12A.

21 of 2005. "12A. (1) No person shall finance any activity which is prohibited under this Act, or under the United Nations (Security Council) Act, 1947 or any other relevant Prohibition on financing.

43 of 1947.

Act for the time being in force, or by an order issued under any such Act, in relation to weapons of mass destruction and their delivery systems.

(2) For prevention of financing by any person of any activity which is prohibited under this Act, or under the United Nations (Security Council) Act, 1947 or any other relevant Act for the time being in force, or by an order issued under any such Act, in relation to weapons of mass destruction and their delivery systems, the Central Government shall have power to— 43 of 1947.

(a) freeze, seize or attach funds or other financial assets or economic resources—

(i) owned or controlled, wholly or jointly, directly or indirectly, by such person; or

(ii) held by or on behalf of, or at the direction of, such person; or

(iii) derived or generated from the funds or other assets owned or controlled, directly or indirectly, by such person;

(b) prohibit any person from making funds, financial assets or economic resources or related services available for the benefit of persons related to any activity which is prohibited under this Act, or under the United Nations (Security Council) Act, 1947 or any other relevant Act for the time being in force, or by an order issued under any such Act, in relation to weapons of mass destruction and their delivery systems. 43 of 1947.

(3) The Central Government may exercise its powers under this section through any authority who has been assigned the power under sub-section (1) of section 7.”.

DR. REETA VASISHTA,
Secretary to the Govt. of India.



भारत का राजपत्र The Gazette of India

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असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)
PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 5011]

नई दिल्ली, बृहस्पतिवार, नवम्बर 10, 2022/कार्तिक 19, 1944

No. 5011]

NEW DELHI, THURSDAY, NOVEMBER 10, 2022/KARTIKA 19, 1944

विदेश मंत्रालय

अधिसूचना

नई दिल्ली, 10 नवम्बर, 2022

का.आ. 5230(अ).—केन्द्रीय सरकार, सामूहिक संहार के आयुध और उनकी परिदान प्रणाली (विधिविरुद्ध क्रियाकलापों का प्रतिबंध) संशोधन अधिनियम, 2022 (2022 का 14) की धारा 1 की उप-धारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, 10 नवम्बर 2022 उस तारीख के रूप में नियत करती है, जिसको, उक्त अधिनियम के उपबंध प्रवृत्त होंगे।

[फा. सं. एई- 1/1060/6/2021]

मुआनपुई सैयावी, संयुक्त सचिव

MINISTRY OF EXTERNAL AFFAIRS

NOTIFICATION

New Delhi, the 10th November, 2022

S.O. 5230(E).—In exercise of the powers conferred by sub-section (2) of section 1 of the Weapons of Mass Destruction and their Delivery Systems (Prohibition of Unlawful Activities) Amendment Act, 2022 (14 of 2022), the Central Government hereby appoints the 10th day of November, 2022 as the date on which the provisions of the said Act shall come into force.

[F. No. AE-I/1060/6/2021]

MUANPUII SAIAWI, Jt. Secy.

7458 GI/2022



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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 17] नई दिल्ली, शुक्रवार, अगस्त 12, 2022/ श्रावण 21, 1944 (शक)
No. 17] NEW DELHI, FRIDAY, AUGUST 12, 2022/SRAVANA 21, 1944 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 12th August, 2022/Sravana 21, 1944 (Saka)

The following Act of Parliament received the assent of the President on the 12th August, 2022 and is hereby published for general information:—

THE NATIONAL ANTI-DOPING ACT, 2022

No. 15 OF 2022

[12th August, 2022.]

An Act to provide for the constitution of the National Anti-Doping Agency for regulating anti-doping activities in sports and to give effect to the United Nations Educational, Scientific and Cultural Organisation International Convention against doping in sport, and compliance of such other obligations and commitments thereunder and for matters connected therewith or incidental thereto.

WHEREAS India is a signatory to the United Nations Educational, Scientific and Cultural Organisation International Convention against doping in sport;

AND WHEREAS India has ratified the said Convention on the 7th day of November, 2007;

AND WHEREAS it is considered expedient to maintain highest standards of integrity while participating and preparing for sports competition domestically and internationally, to regulate anti-doping activities in sports and to meet obligations of India under the said Convention.

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

CHAPTER I

PRELIMINARY

Short title and commencement.

1. (1) This Act may be called the National Anti-Doping Act, 2022.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Definitions.

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

(a) "Agency" means the National Anti-Doping Agency incorporated and constituted under sub-section (1) of section 14;

(b) "Anti-Doping Rule Violation" means the circumstance, act or conduct specified in section 4;

(c) "Appeal panel" means the National Anti-Doping Appeal panel constituted under section 12;

(d) "athlete" means any person who competes in any sport at the national level or international level or participates in any competition or event to which this Act applies;

(e) "athlete support personnel" means any coach, trainer, manager, agent, team staff, official, medical or paramedical personnel or such other person working with or treating or assisting an athlete who is participating in, or preparing for, a competition or event at the national level or international level or to which this Act applies;

(f) "Board" means the National Board for Anti-Doping in Sports established under sub-section (1) of section 7;

(g) "Chairperson" means the Chairperson of the Board appointed under sub-section (2) of section 7;

(h) "Code" means the World Anti-Doping Code adopted and amended from time to time by the World Anti-Doping Agency;

(i) "competition" means a single race, match, game or singular contest;

(j) "Convention" means the United Nations Educational, Scientific and Cultural Organisation International Convention against doping in sport;

(k) "Director General" means the Director General appointed under sub-section (3) of section 14;

(l) "Disciplinary Panel" means the National Anti-Doping Disciplinary Panel constituted under sub-section (1) of section 11;

(m) "dope testing laboratory" means a laboratory established or recognised under section 26;

(n) "doping Control" includes all steps and processes from test distribution planning up to the disposal of any appeal and enforcement of consequences, including all steps and processes in between, including but not limited to, testing, investigation, whereabouts, Therapeutic Use Exemptions, sample collection and handling, laboratory analysis, Results Management, hearings and appeals, and investigations or proceedings relating to an Anti-Doping Rule Violation;

(o) "doping in sport" means the occurrence of any Anti-Doping Rule Violations specified in section 4;

(p) "event" means a series of individual competitions conducted together under anyone ruling body, such as Olympic Games, World Championships of an International Federation and such other event;

(q) "In-competition Testing" means collection of sample for testing from an athlete who is participating in a competition where such collection is made at any time during the period commencing at 11:59 p.m. on the day before the competition in which such athlete is scheduled to participate till the end of such competition and the sample collection process related to such competition;

(r) "international event" means an event or competition where the International Olympic Committee, the International Paralympic Committee, an International Federation, a major event organisation or another international sport organisation is the governing body for such event or appoints the technical officials for the event;

(s) "International Federation" means the international governing body for a particular sport;

(t) "Member" means a Member of the Board appointed under sub-section (2) of section 7 and includes the Chairperson thereof;

(u) "national event" means a sport event or competition involving international level or national level athletes which is not an international event;

(v) "National Sports Federation" means any recognised body governing a particular sport to which the Code is applicable;

(w) "Other Anti-Doping Organisations" means organisations which are responsible for adopting anti-doping rules for initiating, implementing or enforcing any part of the doping control process and include the World Anti-Doping Agency, the International Olympic Committee, the International Paralympic Committee, other major event organisations that conduct testing at their events and International Federations, but does not include the Agency;

(x) "Out-of-competition Testing" means sample collection during any period other than the period specified for in-competition testing;

(y) "person" means a natural person or an organisation or other entity;

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

(za) "Prohibited List" means the list of prohibited substances and prohibited methods specified by the Agency by regulations;

(zb) "prohibited method" means any method listed in the Prohibited List;

(zc) "prohibited substance" means any substance listed in the Prohibited List;

(zd) "regulations" means regulations made by the Board or the Agency, as the case may be;

(ze) "sample" means any biological material collected from an athlete for the purpose of doping control under this Act;

(zf) "Society" means the National Anti-Doping Agency or the National Dope Testing Laboratory, as the case may be, registered as a society under the Societies Registration Act, 1860 and functioning as such immediately before the commencement of this Act;

(zg) "testing" means the parts of the doping control process involving test distribution planning, sample collection, sample handling, sample transport to the laboratory and testing of samples;

(zh) "use" means the utilisation, application, ingestion, injection or consumption by any means whatsoever of any prohibited substance or prohibited method;

(zi) "World Anti-Doping Agency" means an international agency established on 10th November, 1999 in Switzerland which adopts and amends the Code for giving effect to anti-doping policies and international standards.

CHAPTER II

PROHIBITION OF DOPING IN SPORT AND ANTI-DOPING RULE VIOLATIONS

Prohibition of doping in sport.

3. (1) No athlete, athlete support personnel or other persons shall indulge in doping in sport.

(2) Every athlete, athlete support personnel or other persons shall ensure that there is no occurrence of any Anti-Doping Rule Violation as specified in section 4.

(3) Every athlete shall participate in a sport competition at all levels with highest standards of integrity and ethics and in accordance with the provisions of this Act and the rules and regulations made thereunder.

(4) Every athlete, athlete support personnel and other persons participating or involved in sport shall accept the anti-doping rules as a condition of such participation or involvement and be bound by the provisions of this Act and the rules and regulations made thereunder.

(5) Every athlete, athlete support personnel and other persons shall be responsible for knowing what constitutes Anti-Doping Rule Violations and the restrictions on the use of prohibited substances and the prohibited methods which are included in the Prohibited List.

(6) The provisions of this Act shall apply to such persons who are specified by the Central Government to be protected persons, to such extent and in such manner, as may be prescribed.

Anti-Doping Rule Violations.

4. Anyone or more of the following circumstances or acts or conduct by an athlete or athlete support personnel or other persons shall constitute Anti-Doping Rule Violation for the purposes of this Act, namely:—

(a) the presence of a prohibited substance or its metabolites or markers in an athlete's sample;

(b) use or attempted use of any prohibited substance or a prohibited method, unless such use is exempted by the Agency under section 5;

(c) refusing or failing without compelling justification, to submit sample collection after notification as authorised in applicable anti-doping rules or otherwise evading sample collection;

(d) whereabouts failure;

Explanation.—For the purposes of this clause, the term "whereabouts failure" means—

(i) filing failure, that is to say, the athlete has failed to submit his whereabouts information before the required deadline or to update the same after change in circumstances or if submitted on time, has submitted incomplete, inaccurate or insufficient information to locate him for testing; or

(ii) missed test, that is to say, though the athlete has filed his whereabouts information, he is not available at the location for testing; or

(iii) such other omissions or failures as may be specified by the Agency by regulations;

(e) tampering, or attempting to tamper, with any part of doping control;

(f) possession of prohibited substances or prohibited methods;

(g) trafficking or attempted trafficking in any prohibited substance or prohibited method;

(h) administration or attempted administration of a prohibited substance or prohibited method to any athlete;

(i) assisting, encouraging, aiding, abetting, conspiring, covering up or any other type of complicity involving an Anti-Doping Rule Violation or any attempted Anti-Doping Rule Violation or violation of the prohibition against participation during ineligibility or provisional suspension;

(j) prohibited association with such athlete, athlete support personnel or other persons as may be specified by the Agency by regulations;

(k) discouraging or retaliating against reporting to authorities;

(l) such other circumstances, or engaging in such other acts or conduct, which amounts to Anti-Doping Rule Violation, as may be specified by the Agency by regulations.

5. (1) Where any substance or method is included in the Prohibited List and such prohibited substance or prohibited method is required for use by any athlete on the ground of medical conditions, such athlete may make an application to the Agency for granting Therapeutic Use Exemption in respect of such prohibited substance or prohibited method.

Therapeutic
Use
Exemptions.

(2) The Agency may consider the application received by it under sub-section (1) in such manner and after taking into consideration such criteria as may be specified by regulations.

(3) The Agency shall, either grant or refuse to grant Therapeutic Use Exemptions in respect of the application received under sub-section (1), in such manner as may be specified by regulations.

(4) Any person aggrieved by the decision of the Agency under sub-section (3) may prefer an appeal to the Appeal Panel.

6. (1) The consequences of Anti-Doping Rule Violations by an individual athlete or athlete support personnel may result in one or more of the following, namely:—

Consequences
of Anti-
Doping Rule
Violations.

(a) disqualification of results with all consequences including forfeiture of medals, points and prizes, in such manner as may be specified by the Agency by regulations;

(b) ineligibility to participate in any competition or event or other activity or funding, for such period and in such manner, as may be specified by the Agency by regulations;

(c) provisional suspension from participating in any competition or activity prior to the decision in appeal under section 23 in such manner as may be specified by the Agency by regulations;

(d) imposition of financial sanction including proportionate recovery of costs, in such manner as may be specified by the Agency by regulations;

(e) public disclosure and such other consequences as may be specified by the Agency by regulations.

(2) The consequences of Anti-Doping Rule Violations for team sports and protected persons shall be such as may be specified by regulations.

CHAPTER III

NATIONAL BOARD FOR ANTI-DOPING IN SPORTS

7. (1) With effect from such date as the Central Government may, by notification in the Official Gazette, appoint in this behalf, there shall be established, for the purposes of this Act, a Board to be called the National Board for Anti-Doping in Sports.

Establishment
and
constitution of
National
Board for
Anti-Doping
in Sports.

(2) The Board shall consist of a Chairperson and two Members to be appointed by the Central Government:

Provided that no person shall be appointed as the Chairperson or Member of the Board, or continue to hold such position, if such person is involved in the management or operation of any International Federation, National Sports Federation, Major Event

Organisation, National Olympic Committee, National Paralympic Committee or is in the Government department with responsibility for sport or anti-doping.

(3) The Chairperson shall be a person of ability, integrity and standing who has knowledge and experience of not less than twenty years in the field of general administration, sport administration or is a retired eminent athlete.

(4) A Member shall be a person of ability, integrity and standing who has knowledge and experience of not less than fifteen years in the field of general administration, medical sciences, law or is a retired eminent athlete.

Explanation.—For the purposes of this sub-section, the term "eminent athlete" means a sportsperson who has been conferred with a national sports award or Padma award for his outstanding contribution to the development of national sports in terms of medals won in international events.

(5) The term of office of the Chairperson and Members shall be three years or till they attain the age of sixty-five years, whichever is earlier.

(6) In the event of the occurrence of a vacancy in the office of the Chairperson or Member by reason of death, resignation or otherwise, or, when the Chairperson or Member is unable to discharge his functions owing to absence, illness or any other cause, the Central Government may assign temporary charge of such office to any person who fulfils the requisite qualification and experience as provided in section 7, and such person shall discharge the functions of the Chairperson or Member, as the case may be, until a new Chairperson or Member, appointed in accordance with the provisions of this Act to fill such vacancy, enters upon his office, or until the date on which the Chairperson or Member resumes the charge of his functions.

(7) The Chairperson or a Member shall not accept, either during his term of office or for a period of one year from the date on which he ceases to hold office, any employment, in any capacity whatsoever, with any International Federation or National Sports Federation or with any organisation, body or entity whose matter has been dealt with, directly or indirectly, by such Chairperson or Member:

Provided that nothing contained herein shall be construed as preventing such person from accepting an employment in a body or institution controlled or maintained by the Central Government or a State Government.

(8) The Chairperson or a Member may—

(a) relinquish his office by giving in writing to the Central Government, a notice of not less than three months; or

(b) be removed from his office by the Central Government, if he—

(i) has been adjudged an insolvent; or

(ii) has been convicted of an offence which, in the opinion of the Central Government, involves moral turpitude; or

(iii) has become physically or mentally incapable of acting as a Member; or

(iv) has acquired such financial or other interest as is likely to affect prejudicially his functions as a Member; or

(v) has so abused his position as to render his continuance in office prejudicial to the public interest; or

(vi) has been found to have committed any Anti-Doping Rule Violation:

Provided that no person shall be so removed from his office under sub-clause (iv) or sub-clause (v) of clause (b), unless such person has been given a reasonable opportunity of being heard in the matter.

(9) The salaries and allowances payable to, and other conditions of service of, the Chairperson and members shall be such as may be as prescribed.

8. (1) The Board shall meet at such times and places, and shall observe such procedure with regard to the transaction of business at its meetings (including the quorum at such meetings) as may be provided by regulations made by the Board. Meetings of Board.

(2) Every decision of the Board shall, as far as possible, be on the basis of a simple majority.

(3) No act or proceeding of the Board shall be invalidated merely by reason of—

(a) any vacancy in, or any defect in the constitution of, the Board;

(b) any defect in the appointment of a person acting as a member of the Board;

(c) any irregularity in the procedure of the Board not affecting the merits of the case.

9. (1) The Central Government shall provide the Board with such officers and employees as may be necessary for the efficient discharge of its functions under this Act. Officers and employees of Board.

(2) The salaries and allowances payable to, and other conditions of service of, officers and other employees of the Board shall be such as may be prescribed.

10. (1) Subject to the provisions of this Act, the Board shall be responsible for ensuring implementation of the international obligations and commitments and monitoring the compliance thereof. Powers and functions of Board.

(2) The Board shall advise the Central Government and make recommendations relating to regulating anti-doping in sports and international obligations and commitments.

(3) The Board shall oversee the activities of the Agency and may call for such information and reports from the Agency as may be required including reports on—

(a) the activities of Agency towards ensuring compliance with the anti-doping rules;

(b) matters of integrity and fair play in sports;

(c) implementation of the notified or adopted anti-doping measures or policies;

(d) strategic planning of its anti-doping activities for the forthcoming years;

(e) any other matter which the Board may deem expedient for fulfilling the objective of eliminating doping in Sports.

(4) The Board may make such recommendations to the Agency as may be necessary for elimination of doping in sport.

(5) The Board may call for such information from the Disciplinary Panel and the Appeal Panel on its operations and issue such directions, as may be necessary, for the effective and timely discharge of their functions with respect to Anti-Doping Rule Violations under this Act:

Provided that such directions shall be limited to procedural efficiency of the Disciplinary Panel and the Appeal Panel and shall not, in any case, interfere with their decision making process.

11. (1) The Board shall, for the purpose of determining the consequences of Anti-Doping Rule Violations under this Act, constitute a National Anti-Doping Disciplinary Panel, in such manner as may be specified by regulations. Disciplinary Panel.

(2) The Disciplinary Panel shall consist of—

(a) a Chairperson, who is a legal expert, having not less than ten years of standing as legal practitioner;

(b) four Vice-Chairpersons, who are legal experts, having not less than seven years of standing as legal practitioners;

(c) five members, who are registered medical practitioners, having not less than five years of standing;

(d) five members, who are sports administrators for not less than five years or retired eminent athletes.

(3) The Chairperson, Vice-Chairperson and other members of the Disciplinary Panel shall be appointed by the Board for a term of two years, in such manner and subject to such conditions, as may be specified by regulations:

Provided that each member shall be eligible for reappointment.

(4) If a member of Disciplinary Panel dies or resigns, or is otherwise removed from the Panel by the Board on such grounds as may be specified by regulations, the Board may appoint a suitable person to fill such vacancy for the remainder of the term of the member in whose place such person is appointed.

(5) For the purposes of hearing and determining consequences of Anti-Doping Rule Violations under this Act, a hearing panel of three members shall be formed by the Chairperson of the Disciplinary Panel or in his absence, by the Vice-Chairperson; and each such panel shall consist of the Chairperson or the Vice-Chairperson as its Chairperson, one member who is a medical practitioner and other member who is a sports administrator or retired eminent athlete.

Appeal Panel.

12. (1) For the purposes of hearing of appeals under this Act, the Board shall constitute a National Anti-Doping Appeal Panel, in such manner as may be specified by regulations.

(2) The Appeal Panel shall consist of—

(a) a Chairperson, who is a retired Judge of a High Court;

(b) a Vice-Chairperson, who is a legal expert, having not less than ten years of standing as legal practitioner;

(c) two members, who are registered medical practitioners, having not less than ten years of standing;

(d) two members, who are, or have been, retired eminent athletes or sports administrators for not less than ten years.

(3) The Chairperson, Vice-Chairperson and other members of the Appeal Panel shall be appointed by the Board for a term of two years, in such manner and subject to such conditions, as may be specified by regulations:

Provided that each member shall be eligible for reappointment.

(4) If a Panel member dies or resigns, or is otherwise removed from the Panel by the Board on such grounds as may be specified by regulations, the Board may appoint a suitable person to fill such vacancy for the remainder of the term of the member in whose place such person is appointed.

(5) For the purposes of hearing of appeals under this Act, a panel of three members shall be formed by the Chairperson of the Appeal Panel or in his absence, by the Vice-Chairperson; and each such panel shall consist of the Chairperson or the Vice-Chairperson as its Chairperson, one member who is a medical practitioner and other member who is a sports administrator or retired eminent athlete.

Annual report.

13. (1) The Board shall furnish to the Central Government an annual report containing such details of the steps taken, proposals made, researches undertaken and other measures undertaken by it in pursuance of its functions under section 10, in such form and manner as may be prescribed.

(2) The Central Government shall cause the annual report furnished under sub-section (1) to be laid before each House of Parliament.

CHAPTER IV

NATIONAL ANTI-DOPING AGENCY

14. (1) The National Anti-Doping Agency, established as a society and functioning as such, prior to the coming into force of this Act, is hereby constituted a body corporate by the same name, and as such body corporate, it shall have 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 that name, sue and be sued.

Incorporation
of National
Anti-Doping
Agency.

(2) The Head Office of the Agency shall be at New Delhi.

(3) The Agency shall be headed by an officer designated as the Director General to be appointed by the Central Government:

Provided that the Director General appointed prior to the commencement of this Act and holding the office as such, shall be deemed to have been appointed as the Director General under this Act.

(4) The Central Government shall, in consultation with the Board and the Director General, determine the number, nature and categories of officers and other staff required to assist the Agency in the discharge of its function and provide the Agency with such officers and employees as it may deem fit.

(5) The salaries and allowances payable to, and other terms and conditions of service of, the Director General, officers, and other staff of the Agency shall be such as may be prescribed.

(6) The power to oversee the activities of the Agency shall vest in the Board.

15. (1) The Director General shall be appointed by the Central Government from amongst persons of integrity and outstanding ability possessing such qualifications and experience as may be prescribed.

Director
General.

(2) The Director General shall hold office on full-time basis for a period of three years, which may be extended to such further period, as the Central Government deems fit.

(3) The Director General shall be responsible for the execution of the powers and functions of the Agency specified in section 16.

(4) The Board may assign such responsibilities to the Director General from time to time as it may deem expedient for fulfilling the objective of eliminating doping in sport.

(5) In the event of the occurrence of a vacancy in the office of the Director General by reason of his death, resignation or otherwise, the Central Government may appoint any other person to discharge the functions of the Director General until a new Director General is appointed in accordance with the provisions of this Act to fill such vacancy.

(6) When the Director General is unable to discharge his functions owing to absence, illness or any other cause, the Central Government may appoint any other person to act as the Director General until the date on which the Director General resumes the charge of his functions.

(7) The Director General may relinquish his office by giving in writing to the Central Government a notice of not less than three months:

Provided that such resignation shall be effective from the date when it is accepted by the Central Government.

(8) The Central Government may remove the Director General at any time before the expiry of his term of office on the ground of proven misbehavior or incapacity or such other ground, after giving him a reasonable opportunity of showing cause against any such charge.

(9) The Director General shall have administrative control over the officers and other staff of the Agency.

Powers and functions of Agency.

16. (1) The Agency shall be responsible for adopting and implementing anti-doping rules, regulations and policies which conform to international obligations and commitments for promoting, coordinating and monitoring the doping control programme in sports to ensure dope-free sport.

(2) The Agency shall have the primary responsibility to implement the provisions of this Act and may direct the collection of samples, manage test results and conduct results management at the national level.

(3) Without prejudice to the generality of the foregoing provisions, the Agency shall perform the following functions, namely:—

(a) the planning, coordination, implementation and monitoring of anti-doping activities, including effective testing and whereabouts management;

(b) taking measures to prevent Anti-Doping Rule Violations;

(c) undertaking anti-doping sensitisation and advocacy measures;

(d) carrying out investigation and conducting results management of any Anti-Doping Rule Violations;

(e) adopting and implementing anti-doping rules and policies which conform to international obligations and commitments and perform its functions in accordance with such rules and policies;

(f) implementing the Convention in accordance with the Act;

(g) enforcing anti-doping rules by exercising authority over athletes, athlete support personnel and other persons, including National Sports Federations and other sports organisations;

(h) promoting anti-doping research;

(i) coordinating and cooperating with the World Anti-Doping Agency, Other Anti-Doping Organisations, National Sports Federations and International Federations;

(j) coordinate and collaborate with concerned authorities and stakeholders in matters relating to establishment of best practices in the marketing and distribution of nutritional supplements including information regarding their analytical composition and quality assurance;

(k) facilitating sharing and free flow of information relating to the use of doping substances, doping practices or any Anti-Doping Rule Violation between sports bodies, officials conducting competition or event, Other Anti-Doping Organisations and the Agency;

(l) establishing code of conduct for officers and employees of the Agency and for such other persons or agencies engaged by the Agency;

(m) establishing standards for the manufacturing of nutritional supplements for sport in India;

(n) undertaking any other activity specified by regulations by the Board that may be expedient for fulfilling the objective of eliminating doping in sport.

(4) The Agency may make such regulations, as it deems necessary, for the effective discharge of its functions.

Power to constitute committees.

17. The Agency may constitute such committees, as it deems fit, for the discharge of its function under this Act, including Therapeutic Exemption Committee, Investigation Committee, Sample Collection and Testing Committee, Result Management Committee and Education Committee, in such manner as may be specified by regulations.

18. (1) Where the Agency considers it necessary so to do, it may constitute one or more investigation teams, consisting of such officers or such persons, as it thinks necessary, for the purposes of carrying out its functions under this Act.

Constitution of investigation teams and engagement of experts and professionals by Agency.

(2) The Agency may engage such number of experts and professionals, having such qualifications and experience, and in such manner, as may be specified by regulations, to assist the Agency in the discharge of its functions under this Act.

CHAPTER V

DOPING CONTROL PROCESS

19. (1) Where the Agency has reasons to believe that an athlete or athlete support personnel or any other person to whom this Act applies has committed an Anti-Doping Rule Violation, any person authorised by the Agency may, in accordance with the provisions of the Code of Criminal Procedure, 1973,—

Power of entry, search and seizure.

2 of 1974.

(a) enter any place, at all reasonable times, with such assistance as is considered necessary, for the purpose of inspecting, examining and determining if any Anti-Doping Rule Violation has been committed or is being committed;

(b) search any premises in which the officer has reason to believe that any Anti-Doping Rule Violation has been, or is being, or is about to be, committed;

(c) seize any equipment, device, substance, record, register, document or other material object, if such officer believes that it may furnish evidence of such Anti-Doping Rule Violation or that seizure is necessary to prevent or mitigate any Anti-Doping Rule Violation.

(2) Save as otherwise provided in this Act, the procedure for investigation or taking any other action under this section shall be such as may be specified by regulations.

20. Where the Agency has reasons to believe that an athlete has committed an Anti-Doping Rule Violation, it shall require such athlete to submit samples for testing, in accordance with such procedure and in such manner, as may be specified by regulations.

Power of collecting samples and testing.

21. (1) After receiving an adverse report from a dope testing laboratory showing presence of any prohibited substance in the sample of an athlete, the Agency shall carry out initial examination of the report in such manner as may be specified by regulations, and verify if Therapeutic Use Exemption has been granted to such athlete in respect of such substance.

Result management process.

(2) Where, after examination and verification under sub-section (1), the Agency is satisfied that no Therapeutic Use Exemption has been granted to the athlete, it shall take such actions and in such manner as may be specified by regulations.

22. (1) After the issuance of a notice by the Agency to the athlete or other person asserting the commission of Anti-Doping Rule Violation under this Act, if such athlete or the other person does not waive his right of hearing in the manner specified by regulations, the Agency shall refer such matter to the Disciplinary Panel for hearing and determination of consequences of such Anti-Doping Rule Violation.

Hearing by Disciplinary Panel and determination of consequences thereof.

(2) The Disciplinary Panel shall hear and determine all issues arising from any matter which is referred to it, and determine the consequences of Anti-Doping Rule Violations.

(3) Every party shall have a right to be represented, and to have an interpreter, at their own cost.

(4) The Disciplinary Panel shall have power, at its own discretion, to appoint an expert to assist or advise it on such matters as it may require.

(5) Subject to such regulations as may be made by the Board, the Disciplinary Panel shall have power to regulate its own procedure.

(6) Each party to the proceedings shall have right to present the evidence, including the right to call and question witnesses, subject to the discretion of the Disciplinary Panel.

(7) The parties to the proceedings may submit written submissions with all documents relied upon, in such manner and within such time, as may be specified by regulations.

(8) The Disciplinary Panel shall after hearing all parties and after considering all evidence placed before it, by an order in writing made unanimously or by majority, determine the consequences of Anti-Doping Rule Violations in accordance with the provisions of section 6 and the regulations made thereunder.

(9) The decision of the Disciplinary Panel shall be communicated in such manner, as may be specified by regulations.

Hearing of
appeal by
Appeal Panel.

23. (1) Any person who is aggrieved by any decision under this Act, including—

(a) a refusal to grant Therapeutic Use Exemption under section 5;

(b) imposition of consequences for an Anti-Doping Rule Violation under section 6;

(c) such other decision as may be specified by regulations,

may prefer an appeal to the Appeal Panel in such form, within such time, and in such manner, as may be specified by regulations.

(2) Subject to such regulations as may be made by the Board, the Appeal Panel shall have power to regulate its own procedures.

(3) The Appeal Panel shall have power, at its own discretion, to appoint an expert to assist or advice it on such matters as it may require.

(4) Every party shall have a right to be represented, and to have an interpreter, at their own cost.

(5) Each party to the proceedings shall have right to present relevant evidence, to call and examine witnesses and to submit written and oral submissions.

(6) The Appeal Panel shall complete hearing as expeditiously as possible, and endeavour shall be made to dispose of such appeal within three months of the date of order of the Disciplinary Panel.

(7) The Appeal Panel shall, after hearing all parties and considering all evidences placed before it, by an order in writing, made unanimously or by majority, either confirm or vary or set aside the order of the Disciplinary Panel.

(8) The decision of the Appeal Panel shall be communicated to the parties concerned, in such manner, as may be specified by regulations.

(9) Any person who is aggrieved by the decision of the Appeal Panel may prefer an appeal to the Court of Arbitration for Sport, in accordance with such rules as may be provided by the Court of Arbitration for Sport.

Explanation.—For the purposes of this sub-section, "Court of Arbitration for Sport" means an international body established in 1984 to settle disputes related to sport through arbitration whose headquarter is in Lausanne, Switzerland.

CHAPTER VI

FINANCE, ACCOUNTS, AUDIT AND REPORTS

Grants by
Central
Government.

24. The Central Government may, after due appropriation made by Parliament by law in this behalf, grant such sums of money as the Central Government may think fit for being utilised for the purposes of this Act and to comply with its commitments under the Convention, and such funds shall be utilised to meet all the expenses incurred on administrative and operational requirements of the Board, the Agency and the National

Dope Testing Laboratory established under sub-section (1), or under clause (b) of sub-section (2), of section 26 (hereafter in this Chapter referred to as the concerned bodies), in such manner as may be specified by regulations.

25. (1) The concerned bodies shall maintain proper accounts and other relevant records and prepare an annual statement of accounts 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 concerned bodies shall be audited by the Comptroller and Auditor-General of India at such intervals as may be specified by him and any expenditure incurred in connection with such audit shall be payable by the concerned bodies 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 concerned bodies shall have the same rights and privileges and authority in connection with such audit as the Comptroller and Auditor-General of India generally 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 and other documents and papers and to inspect any of the offices of the concerned bodies.

(4) The accounts of the concerned bodies 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 by the concerned bodies and the Central Government shall cause the audit report to be laid, as soon as may be after it is received, before each House of Parliament.

CHAPTER VII

MISCELLANEOUS

26. (1) The National Dope Testing Laboratory, established and functioning as such prior to the commencement of this Act shall be deemed to be the principal dope testing laboratory established under this Act and shall continue to function for the purposes of this Act in such manner as may be prescribed. Dope testing laboratories.

(2) The Central Government may,—

(a) recognise one or more laboratories or institutes located within India as dope testing laboratories to carry out the functions entrusted to a dope testing laboratory under this Act or the rules and regulations made thereunder;

(b) establish one or more National Dope Testing Laboratories, including laboratories for undertaking research in anti-doping science and related fields:

Provided that every dope testing laboratory recognised or established under this section may, if required, obtain the accreditation of the World Anti-Doping Agency or of such other accrediting bodies, and shall maintain the requisite accreditations as a condition for continuation as a dope testing laboratory under this Act.

(3) Every National Dope Testing Laboratory and other dope testing laboratories established or recognised under this section shall have the authority to—

(i) test the sample for any sports federation or sports event not recognised by the International Olympic Committee or the Central Government;

(ii) undertake sample analysis of sports other than any national or international event;

(iii) undertake any other tests or samples analysis as may be prescribed.

(4) The Central Government may make rules to provide for—

(a) the qualifications and experience for appointment as technical and non-technical staff of the National Dope Testing Laboratory;

(b) the salaries and allowances payable to, and other conditions of service of, the technical and non-technical staff of the National Dope Testing Laboratory;

(c) the standards for establishment, recognition, maintenance and operation of a dope testing laboratory and the manner of granting recognition to such dope testing laboratory;

(d) the functions of the dope testing laboratory, the procedure for submission to the said laboratory of samples for analysis or tests and other standard operative procedures.

Data of athletes and maintenance of database.

27. (1) The Agency shall have the power to collect, use and process the following personal data for the purposes of implementation of the objectives of the Act and in accordance with applicable data privacy regulations, namely:—

(a) sex or gender of the athlete;

(b) list of Anti-Doping Rule Violations committed by an athlete under the Act and the details of such violation;

(c) medical history of the athlete;

(d) whereabouts information of the athlete;

(e) any other personal data as may be specified by regulations.

(2) The Agency may make regulations to govern the procedure for collection, usage, processing and disclosure of the personal data specified in sub-section (1).

(3) The Agency shall establish and maintain a database to record all the sanctions awarded by the Agency, the Disciplinary Panel and the Appeal Panel and such other details of the sanctions, in such manner, as may be specified by regulations.

(4) The Agency shall publicly disclose the disposition of the anti-doping matter, including the sport, the anti-doping rule violated, the name of the athlete or other person committing the Anti-Doping Rule Violation, the prohibited substance or prohibited method involved (if any) and the consequences imposed, in accordance with such procedure as may be specified by regulations.

Application of Act, rules and regulations to other athletes and sports bodies, etc.

28. (1) The provisions of this Act and the rules and regulations made thereunder shall apply to such other athletes or sport bodies, or to competition or event at such other level, as the Central Government may, by notification in the Official Gazette, specify.

(2) Every person to whom this Act is made applicable under sub-section (1), shall be bound by, and have the obligation to comply with, the provisions of this Act and the rules and regulations made thereunder.

Power to make rules.

29. The Central Government may, by notification in the Official Gazette, make rules for all or any of the following matters, namely:—

(a) the protected persons and the extent and manner of application of the provisions of this Act to such persons under sub-section (6) of section 3;

(b) the salaries and allowances payable to, and other conditions of service of, the Chairperson and Members of the Board under sub-section (9) of section 7;

(c) the salaries and allowances payable to, and other conditions of service of, officers and other employees of the Board under sub-section (2) of section 9;

(d) the form and the manner in which an annual report shall be furnished under sub-section (1) of section 13;

(e) the salaries and allowances payable to, and other conditions of service of, the Director General, officers and other staff of the Agency under sub-section (5) of section 14;

(f) the qualifications and experience for appointment as Director General under sub-section (1) of section 15;

(g) the form in which annual statement of accounts shall be prepared under sub-section (1) of section 25;

(h) the manner in which the National Dope Testing Laboratory shall carry out its functions under sub-section (1) of section 26;

(i) the manner of undertaking other tests or samples analysis under clause (iii) of sub-section (3) of section 26;

(j) the qualifications and experience for appointment as technical and non-technical staff of the National Dope Testing Laboratory, under clause (a) of sub-section (4) of section 26;

(k) the salaries and allowances payable to and other conditions of service of the technical and non-technical staff of the National Dope Testing Laboratory, under clause (b) of sub-section (4) of section 26;

(l) the standards for establishment, recognition, maintenance and operation of dope testing laboratories and the manner of granting recognition to such laboratories, under clause (c) of sub-section (4) of section 26;

(m) the functions of the dope testing laboratory and the procedure for the submission to the said laboratory of samples for analysis or tests, under clause (d) of sub-section (4) of section 26;

(n) any other matter which has to be, or may be, prescribed, for fulfilling obligations of the country under the Convention.

30. The Board may, by notification in the Official Gazette, make regulations, not inconsistent with the provisions of this Act, for all or any of the following matters, namely:—

Power to make regulations by Board.

(a) the times and places for meetings and the procedure for transaction of business at meetings of the Board (including the quorum), under sub-section (1) of section 8;

(b) the manner of constituting a Disciplinary Panel under sub-section (1) of section 11;

(c) the manner of appointment of the Chairperson and Vice-Chairperson and other members of the Disciplinary Panel and the conditions subject to which such appointments shall be made under sub-section (3) of section 11;

(d) the grounds on which a member of Disciplinary Panel may be removed under sub-section (4) of section 11;

(e) the manner of constituting an Appeal Panel under sub-section (1) of section 12;

(f) the manner of appointment of the Chairperson and Vice-Chairperson and other members of the Appeal Panel and the conditions subject to which such appointments shall be made under sub-section (3) of section 12;

(g) the grounds on which a member of Appeal Panel may be removed under sub-section (4) of section 12;

(h) the other activities to be undertaken by the Agency for eliminating doping in sport under clause (n) of sub-section (3) of section 16;

(i) the procedure to be followed by the Disciplinary Panel under sub-section (5) of section 22;

(j) the manner in which, and the time within which, written submissions may be submitted under sub-section (7) of section 22;

(k) the manner of communicating the decision of the Disciplinary Panel under sub-section (9) of section 22;

(l) the other decisions against which appeal may be filed, and the form and manner in which and the time within which appeal may be filed, under sub-section (1) of section 23;

(m) the procedure to be followed by the Appeal Panel under sub-section (2) of section 23;

(n) the manner of communicating the decision of the Appeal Panel under sub-section (8) of section 23;

(o) any other matter which has to be, or may be, specified by regulations, for giving effect to the provisions of this Act or for fulfilling obligations under the Convention, except on matters for which the Agency has power to make regulations under section 31.

Power to
make
regulations by
Agency.

31. (1) The Agency may, for complying with the requirements of international obligations and commitments including the Code, make regulations on the following matters:—

(a) the procedure, methods and standards for testing and analysis and sample collection;

(b) the procedure and standards for collection, storage and retention of samples and results management in relation to samples;

(c) the procedure for investigation and determination of Anti-Doping Rule Violations and imposition of sanctions for an Anti-Doping Rule Violation;

(d) the procedures for negative analytical findings and adverse analytical findings, and principles governing the provisional suspension of an athlete or other person alleged to have committed an Anti-Doping Rule Violation;

(e) the procedures, methods and standards for assessing and granting Therapeutic Use Exemptions;

(f) the procedure for re-entry of a banned athlete;

(g) the procedure to be followed for in-competition testing of athletes, methodology for testing and any matters pertaining to in-competition testing of athletes;

(h) the procedure for qualifying athletes for out-of-competition testing and procedure for undertaking out-of-competition testing of athletes, collection of whereabouts data of such athletes and any matters pertaining to out-of-competition testing of athletes;

(i) the measures for promotion of research and advocacy in relation to sports doping and testing and methods for sensitising athletes, athlete support personnel, other persons and other concerned stakeholders in relation to the ills of doping;

(j) the manner of implementing anti-doping control activities and anti-doping education, training and sensitisation programmes to provide updated and accurate information on the harm of doping to the ethical values of sport and the health consequences of doping;

(k) the procedure for search and seizure of premises, collection of samples, and collection of information and whereabouts data, and consequences for wilful delay, obstruction, destruction or provision of false information by any person in relation to any exercise of power by an empowered person under this Act;

(l) the manner of taking measures for eradicating doping in sports;

(m) the manner in which the sports bodies, officials conducting competition or event and other Anti-Doping Organisations may share information relating to the use of doping substances, doping practices or any Anti-Doping Rule Violation with the Agency;

(n) the manner in which the recommendations made by the Board may be considered by the Agency.

(2) In particular, and without prejudice to the generality of the foregoing power, the Agency may make regulations, for giving effect to the provisions of the Act, on all or any of the following matters:—

(a) the prohibited substances and prohibited methods in the Prohibited List under clause (za) of section 2;

(b) the other omissions or failures under clause (iii) of the *Explanation* to clause (d) of section 4;

(c) the prohibited association with athlete support personnel under clause (j) of section 4;

(d) the other circumstances, or engaging in other acts or conduct, which amounts to Anti-Doping Rule Violation, under clause (l) of section 4;

(e) the manner of considering the application and the criteria to be taken into consideration under sub-section (2) of section 5;

(f) the manner of granting or refusing to grant Therapeutic Use Exemptions under sub-section (3) of section 5;

(g) the manner of imposing disqualification of results under clause (a) of sub-section (1) of section 6;

(h) the manner of imposing ineligibility to participate in any competition or event or other activity or funding, and the period of such ineligibility, under clause (b) of sub-section (1) of section 6;

(i) the manner of imposing provisional suspension from participating in any competition or activity under clause (c) of sub-section (1) of section 6;

(j) the manner of imposing financial sanction including proportionate recovery of costs under clause (d) of sub-section (1) of section 6;

(k) other consequences under clause (e) of sub-section (1) of section 6;

(l) the consequences of Anti-Doping Rule Violations for team sports and protected persons under sub-section (2) of section 6;

(m) the code of conduct for officers and employees of the Agency and for such other persons or agencies engaged by the Agency, under clause (l) of sub-section (3) of section 16;

(n) the effective discharge of functions of the Agency under sub-section (4) of section 16;

(o) the manner of constituting committees under section 17;

(p) the number of experts and professionals to be engaged by the Agency, the qualifications and experience to be possessed by them, and the manner in which they may be engaged, under sub-section (2) of section 18;

(q) the procedure for investigation or taking any other action, under sub-section (2) of section 19;

(*r*) the procedure and the manner for submitting samples for testing under section 20;

(*s*) the manner of carrying out the initial examination of the report of a dope testing laboratory under sub-section (*I*) of section 21;

(*t*) the actions to be taken, and the manner in which such actions may be taken, under sub-section (2) of section 21;

(*u*) the manner of waiving right of hearing under sub-section (*I*) of section 22;

(*v*) other personal data under clause (*e*) of sub-section (*I*) of section 27;

(*w*) the procedure for collection, usage, processing and disclosure of the personal data under sub-section (2) of section 27;

(*x*) the other details of the sanctions, and the manner of establishing and maintaining a database under sub-section (3) of section 27;

(*y*) the procedure for making public disclosure under sub-section (4) of section 27;

(*z*) any other matter which has to be, or may be, specified by regulations.

Rules and regulations to be laid before Parliament.

32. Every rule and regulation 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 or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or regulation, or both Houses agree that the rule or regulation should not be made, the rule or regulation 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 regulation.

Power to remove difficulties.

33. (*I*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act, as may appear to it to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made under this section after the expiry of five years from the commencement of this Act.

(2) Every order made under this section shall, as soon as may be after it is made, be laid before each House of Parliament.

Transitional provisions.

34. On and from the commencement of this Act,—

(*a*) the Societies, namely, the National Anti-Doping Agency and the National Dope Testing Laboratory shall stand dissolved;

(*b*) any reference to the Society in any contract or other instrument shall be deemed as a reference to the National Anti-Doping Agency or the National Dope Testing Laboratory, as the case may be, established under this Act;

(*c*) all properties, movable and immovable, of or belonging to the Society shall vest in the National Anti-Doping Agency or the National Dope Testing Laboratory, as the case may be, established under this Act;

(*d*) all the rights and liabilities of the Society shall be transferred to, and be the rights and liabilities of, the National Anti-Doping Agency or the National Dope Testing Laboratory, as the case may be, established under this Act;

(*e*) every person employed by the Society, immediately before such commencement, shall hold office in the National Anti-Doping Agency or the National

Dope Testing Laboratory, as the case may be, by the same tenure, at the same remuneration and upon the same terms and conditions and with the same rights and privileges as to pension, leave, gratuity, provident fund and other matters as he would have held the same if this Act had not been enacted, and shall continue to be so unless and until his employment is terminated or until such tenure, remuneration and terms and conditions are duly altered by any regulations made under this Act:

Provided that if the alteration so made is not acceptable to such employee, his employment may be terminated by the National Anti-Doping Agency or the National Dope Testing Laboratory, as the case may be, in accordance with the terms of the contract with the employee or, if no provision is made therein in this behalf, on payment, to him by the National Anti-Doping Agency or the National Dope Testing Laboratory, as the case may be, of compensation equivalent to three months' remuneration in case of permanent employees and one month's remuneration in the case of other employees;

(f) if there are any pending proceedings, including any disciplinary, arbitration, appeal or other legal proceedings, of whatever nature, by or against the Society, the same shall not get abated or discontinued by reason of the incorporation of the Society under this Act, but such proceedings may be continued or enforced by or against the National Anti-Doping Agency or the National Dope Testing Laboratory, as the case may be, in the same manner and to the same extent as it would or may have been continued or enforced by or against the society, if this Act had not been enacted;

(g) any rules and regulations made prior to such commencement, shall, in so far as they are consistent with the provisions of this Act, continue to be applicable till new rules and regulations are made under this Act.

DR. REETA VASISHTA,
Secretary to the Govt. of India.



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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 18] नई दिल्ली, शुक्रवार, अगस्त 12, 2022/ श्रावण 21, 1944 (शक)
No. 18] NEW DELHI, FRIDAY, AUGUST 12, 2022/SRAVANA 21, 1944 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 12th August, 2022/Sravana 21, 1944 (Saka)

The following Act of Parliament received the assent of the President on the 12th August, 2022 and is hereby published for general information:—

THE FAMILY COURTS (AMENDMENT) ACT, 2022

No. 16 OF 2022

[12th August, 2022.]

An Act further to amend the Family Courts Act, 1984.

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

1. (1) This Act may be called the Family Courts (Amendment) Act, 2022.

Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

66 of 1984.

2. In the Family Courts Act, 1984 (hereinafter referred to as the principal Act), in section 1, in sub-section (3), the following proviso shall be inserted, namely:—

Amendment of section 1.

“Provided that it shall be deemed to have come into force in the State of Himachal Pradesh with effect from the 15th February, 2019 and in the State of Nagaland with effect from the 12th September, 2008.”

Insertion of
new section 3A.

3. After section 3 of the principal Act, the following section shall be inserted, namely:—

Validation of
certain
actions.

“3A. (1) The establishment of Family Courts in the State of Himachal Pradesh with effect from the 15th February, 2019 and in the State of Nagaland with effect from the 12th September, 2008 shall be deemed to be valid and always to have been valid as if the notification for appointing the date for bringing this Act in force in the States of Himachal Pradesh and Nagaland, as required under sub-section (3) of section 1, had been issued by the Central Government with effect from such dates.

(2) Anything done, any action taken, any appointment made, any duty performed, any rules made, any notification issued or purported to have been done, taken, performed, made or issued under this Act in the States of Himachal Pradesh and Nagaland prior to the commencement of the Family Courts (Amendment) Act, 2022 shall be deemed to have been validly done, taken, performed, made or issued, as the case may be, under the provisions of this Act.

(3) Every order of appointment of a person as a Judge of a Family Court and every order of posting, promotion or transfer, as the case may be, made under this Act in the States of Himachal Pradesh and Nagaland prior to the commencement of the Family Courts (Amendment) Act, 2022 shall be deemed to be validly made under the provisions of this Act.

(4) Every power exercised and function performed, every matter dealt with, every proceeding undertaken, every order, judgment, decree or sentence passed and every other act done by the Family Courts in the States of Himachal Pradesh and Nagaland prior to the commencement of the Family Courts (Amendment) Act, 2022 shall be deemed to be validly exercised, performed, dealt with, undertaken, passed or done under the provisions of this Act.”.

DR. REETA VASISHTA,
Secretary to the Govt. of India.



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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

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सं० 19] नई दिल्ली, बुधवार, अगस्त 17, 2022/ श्रावण 26, 1944 (शक)
No. 19] NEW DELHI, WEDNESDAY, AUGUST 17, 2022/SRAVANA 26, 1944 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 17th August, 2022/Sravana 26, 1944 (Saka)

The following Act of Parliament received the assent of the President on the 16th August, 2022 and is hereby published for general information:—

THE CENTRAL UNIVERSITIES (AMENDMENT) ACT, 2022

No. 17 OF 2022

[16th August, 2022.]

An Act further to amend the Central Universities Act, 2009.

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

1. (1) This Act may be called the Central Universities (Amendment) Act, 2022.

Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

25 of 2009.

2. In the Central Universities Act, 2009 (hereinafter referred to as the principal Act), in section 2, after clause (j), the following clause shall be inserted, namely:—

Amendment of section 2.

‘(ja) “Gati Shakti Vishwavidyalaya” means the University established under section 3F;’

Insertion of new section 3F.

Establishment of Gati Shakti Vishwavidyalaya in Gujarat.

Amendment of section 4.

3. After section 3E of the principal Act, the following section shall be inserted, namely:—

“3F. (1) The National Rail and Transportation Institute, Vadodara, Gujarat, declared as a deemed to be University under section 3 of the University Grants Commission Act, 1956, shall be established as a body corporate under this Act by the name Gati Shakti Vishwavidyalaya.

3 of 1956.

(2) The territorial jurisdiction of Gati Shakti Vishwavidyalaya shall extend to the whole of India, as specified in the First Schedule to this Act.

(3) The Gati Shakti Vishwavidyalaya shall be sponsored and funded by the Central Government in the Ministry of Railways.”.

4. In section 4 of the principal Act,—

(i) in clause (e), for the words “whichever is earlier; and”, the words “whichever is earlier;” shall be substituted;

(ii) after clause (f), the following clauses shall be inserted, namely:—

“(g) any reference to the National Rail and Transportation Institute, Vadodara, in any contract or other instrument shall be deemed as a reference to Gati Shakti Vishwavidyalaya established under this Act;

(h) all properties, movable and immovable, of or belonging to the National Rail and Transportation Institute, Vadodara, shall vest in Gati Shakti Vishwavidyalaya established under this Act;

(i) all rights and liabilities of the National Rail and Transportation Institute, Vadodara, shall be transferred to, and be the rights and liabilities of Gati Shakti Vishwavidyalaya established under this Act;

(j) every person employed by the National Rail and Transportation Institute, Vadodara, immediately before the commencement of the Central Universities (Amendment) Act, 2022 shall hold his office or service in Gati Shakti Vishwavidyalaya established under this Act with the same tenure, at the same remuneration and upon the same terms and conditions and with the same rights and privileges as to pension, leave, gratuity, provident fund and other matters as he would have held the same if the Central Universities (Amendment) Act, 2022 had not been enacted and shall continue to do so unless and until his employment is terminated or until such tenure, remuneration and terms and conditions are duly altered by the Statutes:

Provided that if the alteration so made is not acceptable to such employee, his employment may be terminated by the University in accordance with the terms of the contract with the employee or, if no provision is made therein in this behalf, on payment, to him by the University, of compensation equivalent to three months’ remuneration in case of permanent employees and one month’s remuneration in the case of other employees;

(k) any reference, by whatever form of words, to the Vice-Chancellor and Pro-Vice-Chancellor of the National Rail and Transportation Institute, Vadodara, in any law for the time being in force, or in any instrument or other document, shall be construed as reference to the Vice-Chancellor and Pro-Vice-Chancellor of Gati Shakti Vishwavidyalaya; and

(l) the incumbent Vice-Chancellor of the National Rail and Transportation Institute, Vadodara, shall hold office for a period of six months from the date of coming into force of the Central Universities (Amendment) Act, 2022 or till such time the first Vice-Chancellor of Gati Shakti Vishwavidyalaya is appointed under section 44, whichever is earlier.”.

5. In section 5 of the principal Act, after the proviso, the following proviso shall be inserted, namely:—

Amendment
of section 5.

“Provided further that the Gati Shakti Vishwavidyalaya established as an University under section 3F shall take additional measures for providing high quality teaching, research and skill development in diverse disciplines related to transportation, technology and management including establishing centres in India and abroad, as may be required in the opinion of the said University.”

6. In the First Schedule to the principal Act, after serial number 5 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

Amendment
of First
Schedule.

“5A. Gujarat Gati Shakti Vishwavidyalaya Whole of India.”

DR. REETA VASISHTA,
Secretary to the Govt. of India.

CORRIGENDA

In the Indian Antarctic Act, 2022 (13 of 2022), published in the Gazette of India, Extraordinary, Part II, Section 1, dated the 8th August, 2022 issue No. 15,—

- (i) at page 16, in line 29, *for* “rupees, or with both”, *read* “rupees”;
- (ii) at page 16, in line 38, *for* “rupees, or with both”, *read* “rupees”;
- (iii) at page 20, in line 8, *for* “Every rule and”, *read* “Every rule made and”.



भारत का राजपत्र The Gazette of India

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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 27] नई दिल्ली, मंगलवार, दिसम्बर 20, 2022/अग्रहायण 29, 1944 (शक)
No. 27] NEW DELHI, TUESDAY, DECEMBER 20, 2022/AGRAHAYANA 29, 1944 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 20th December, 2022/Agrahayana 29, 1944 (Saka)

The following Act of Parliament received the assent of the President on the 19th December, 2022 and is hereby published for general information:—

THE WILD LIFE (PROTECTION) AMENDMENT ACT, 2022

No. 18 OF 2022

[19th December, 2022.]

An Act further to amend the Wild Life (Protection) Act, 1972.

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

1. (1) This Act may be called the Wild Life (Protection) Amendment Act, 2022.

Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

53 of 1972.

2. In the long title of the Wild Life (Protection) Act, 1972 (hereinafter referred to as the principal Act), for the words "protection of wild animals, birds and plants", the words "conservation, protection and management of wild life" shall be substituted.

Amendment of long title.

Amendment of section 2.

3. In section 2 of the principal Act,—

(a) in clause (5), for the words and figures "Schedule I, Schedule II, Schedule III or Schedule IV", the words and figures "Schedule I or Schedule II" shall be substituted;

(b) in clause (15), after the words "wild animal", the words "or specified plant" shall be inserted;

(c) after clause (16), the following clause shall be inserted, namely:—

'(16A) "invasive alien species" means a species of animal or plant which is not native to India and whose introduction or spread may threaten or adversely impact wild life or its habitat;'

(d) in clause (18A), for the words and figures "Schedules I to V", the words and figures "Schedules I, II and IV" shall be substituted;

(e) in clause (19), for the words and figures "Schedules I to V and VI", the words and figures "Schedules I, II and III" shall be substituted;

(f) for clause (24), the following clause shall be substituted, namely:—

'(24) "person" shall include any firm or company or any authority or association or body of individuals whether incorporated or not;'

(g) after clause (26), the following clause shall be inserted, namely:—

'(26A) "Schedule" means a Schedule appended to this Act;'

(h) in clause (27), for the word and figures "Schedule VI", the word and figures "Schedule III" shall be substituted;

(i) for clause (34), the following clause shall be substituted, namely:—

'(34) "vermin" means any wild animal notified under section 62;'

(j) in clause (36), for the words and figures "Schedules I to IV", the words and figures "Schedule I or Schedule II" shall be substituted;

(k) for clause (39), the following clause shall be substituted, namely:—

'(39) "zoo" means an establishment, whether stationary or mobile, where captive animals are kept for exhibiting to the public or *ex-situ* conservation and includes a circus and off-exhibit facilities such as rescue centres and conservation breeding centres, but does not include an establishment of a licensed dealer in captive animals.'

Amendment of section 5A.

4. In section 5A of the principal Act, in sub-section (1), for clause (d), the following clause shall be substituted, namely:—

"(d) Member, NITI Aayog in-charge of Environment, Forest and Climate Change;"

Insertion of new section 6A.

5. After section 6 of the principal Act, the following section shall be inserted, namely:—

Standing Committee of Board.

"6A. (1) The Board may constitute a Standing Committee for the purpose of exercising such powers and performing such duties as may be delegated to it by the Board.

(2) The Standing Committee shall consist of the Vice-Chairperson, the Member-Secretary, and not more than ten members, to be nominated by the Vice-Chairperson, from amongst the members of the Board.

(3) The Board or its Standing Committee referred to in sub-section (1) may, constitute committees, sub-committees or study groups, as may be necessary, from time-to-time, for proper discharge of the functions assigned to it."

	<p>6. In section 9 of the principal Act, for the words and figures "Schedules I, II, III and IV", the words and figures "Schedules I and II" shall be substituted.</p>	Amendment of section 9.
	<p>7. In section 11 of the principal Act, in sub-section (1), in clause (b), the words and figures ", Schedule III, or Schedule IV," shall be omitted.</p>	Amendment of section 11.
1 of 1894. 30 of 2013.	<p>8. In section 24 of the principal Act, in sub-section (2), in clause (b), for the words and figures "Land Acquisition Act, 1894", the words and figures "Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013" shall be substituted.</p>	Amendment of section 24.
1 of 1894. 30 of 2013.	<p>9. In section 25 of the principal Act, in sub-section (1),—</p> <p>(a) in clause (a), for the words and figures "Land Acquisition Act, 1894", the words and figures "Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013" shall be substituted;</p> <p>(b) in clauses (b) and (c), for the word and figure "section 9", the word and figures "section 21" shall be substituted;</p> <p>(c) in clause (d), for the words and figures "section 18" and "Part III", the words and figures "section 64" and "Chapter VIII" shall respectively be substituted;</p> <p>(d) in clause (e), for the words "the Court", the words "the Authority" shall be substituted;</p> <p>(e) after clause (f), the following <i>Explanation</i> shall be inserted, namely:—</p> <p style="padding-left: 40px;"><i>Explanation.</i>—The expression "Authority" referred to in clause (e), shall mean the Land Acquisition, Rehabilitation and Resettlement Authority established under section 51 of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013.'</p>	Amendment of section 25.
30 of 2013.	<p>10. In section 28 of the principal Act, in sub-section (1), in clause (b), after the word "photography", the words "and film-making without making any change in the habitat or causing any adverse impact to the habitat or wild life" shall be inserted.</p>	Amendment of section 28.
	<p>11. In section 29 of the principal Act,—</p> <p>(a) for the word "Board", the words "National Board" shall be substituted;</p> <p>(b) for the <i>Explanation</i>, the following <i>Explanation</i> shall be substituted, namely:—</p> <p style="padding-left: 40px;"><i>Explanation.</i>—For the purposes of this section, grazing or movement of livestock permitted under clause (d) of section 33, or hunting of wild animals under a permit granted under section 11 or hunting without violating the conditions of a permit granted under section 12, or the exercise of any rights permitted to continue under clause (c) of sub-section (2) of section 24, including the <i>bona fide</i> use of drinking and household water by local communities until they are settled, shall not be deemed to be an act prohibited under this section."</p>	Amendment of section 29.
2 of 2007.	<p>12. In section 33 of the principal Act,—</p> <p>(a) for the words "manage and maintain all sanctuaries", the words, brackets and figures "manage and protect all sanctuaries in accordance with such management plans for the sanctuary approved by him as per the guidelines issued by the Central Government and in case the sanctuary also falls under the Scheduled Areas or areas where the Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006 is applicable, in accordance with the management plan for such sanctuary prepared after due consultation with the Gram Sabha concerned" shall be substituted;</p>	Amendment of section 33.

(b) in clause (a), in the proviso, for the words "commercial tourist lodges", the words "tourist lodges, including Government lodges, for commercial purposes" shall be substituted.

Amendment of section 34. **13.** In section 34 of the principal Act, after sub-section (3), the following sub-section shall be inserted, namely:—

"(4) No renewal of any licence under the Arms Act, 1959, shall be granted to any person residing within ten kilometres of a sanctuary except under the intimation to the Chief Wild Life Warden or the authorised officer." 54 of 1959.

Amendment of section 35. **14.** In section 35 of the principal Act, after sub-section (3), the following sub-sections shall be inserted, namely:—

“(3A) When the State Government declares its intention under sub-section (1) to constitute any area as a National Park, the provisions of sections 27 to 33A (both inclusive), shall come into effect forthwith, until the publication of the notification declaring such National Park under sub-section (4).

(3B) Till such time as the rights of the affected persons are finally settled under sections 19 to 26A [both inclusive except clause (c) of sub-section (2) of section 24], the State Government shall make alternative arrangements required for making available fuel, fodder and other forest produce to the persons affected, in terms of their rights as per the Government records.”.

Amendment of section 36D. **15.** In section 36D of the principal Act, in sub-section (2),—

(a) for the words "five representatives", the words "not less than five representatives" shall be substituted;

(b) after sub-section (2), the following sub-section shall be inserted, namely:—

"(2A) Where a community reserve is declared on private land under sub-section (1) of section 36C, the community reserve management committee shall consist of the owner of the land, a representative of the State Forests or Wild Life Department under whose jurisdiction the community reserve is located and also the representative of the Panchayat concerned or the tribal community, as the case may be."

Amendment of section 38. **16.** In section 38 of the principal Act,—

(a) in the marginal heading, after the words "National Parks", the words "or conservation reserves" shall be inserted;

(b) after sub-section (2), the following sub-section shall be inserted, namely:—

"(2A) The Central Government may, if it is satisfied that the conditions specified in sub-section (1) of section 36A are fulfilled in relation to any area referred to in sub-section (1), declare such area, by notification, to be a conservation reserve and the provisions of sections 36A and 36B shall apply in relation to such conservation reserve as they apply in relation to a conservation reserve declared by the State Government.";

(c) in sub-section (3),—

(i) after the words "or National Park", the words "or conservation reserve" shall be inserted;

(ii) for the words, brackets and figures "sub-sections (1) and (2)", the words, brackets, figures and letter "sub-sections (1), (2) and (2A)" shall be substituted.

Amendment of section 38-I. **17.** In section 38-I of the principal Act,—

(a) in sub-section (1), the word and figures "and II" shall be omitted;

(b) in sub-section (2), the following proviso shall be inserted, namely:—

“Provided that nothing in this sub-section shall apply to a conservation breeding centre.”.

Amendment of section 38L. **18.** In section 38L of the principal Act, in sub-section (2), in clause (o), for the words "Inspector General of Forests or an officer of the equivalent rank", the words "an officer not below the rank of Inspector General of Forests" shall be substituted.

- 19.** After section 38X of the principal Act, the following section shall be inserted, namely:—
- “38XA. The provisions contained in this Chapter shall be in addition to, and not in derogation of, the provisions relating to sanctuaries and National Parks (whether included and declared, or are in the process of being so declared) included in a tiger reserve under this Act.”.
- 20.** In Chapter IVC of the principal Act, in the heading, for the words "TIGER AND OTHER ENDANGERED SPECIES", the words "WILD LIFE" shall be substituted.
- 21.** In section 38Y of the principal Act,—
- (a) in the marginal heading, for the words "Tiger and other Endangered Species", the words "Wild Life" shall be substituted;
- (b) in the opening portion, the words "Tiger and other Endangered Species Crime Control Bureau to be known as the" shall be omitted;
- (c) in clause (e), for the words "Central Excise", the words "Central Goods and Services Tax" shall be substituted.
- 22.** In section 39 of the principal Act, after sub-section (3), the following sub-sections shall be inserted, namely:—
- “(4) Where any such Government property is a live animal, the State Government shall ensure that it is housed and cared for by a recognised zoo or rescue centre when it can not be released to its natural habitat.
- (5) Any such animal article, trophy or uncured trophy or meat derived from any wild animal, as referred to in sub-sections (1) and (2) may be disposed of by the State Government or the Central Government, as the case may be, in such manner as may be prescribed by the Central Government:
- Provided that such disposal shall not include any commercial sale or auction and no certificate of ownership shall be issued for such disposal.”.
- 23.** In section 40 of the principal Act, the words and figures "or Part II of Schedule II" wherever they occur shall be omitted.
- 24.** In section 40A of the principal Act, in sub-section (1), the words and figures "or Part II of Schedule II" shall be omitted.
- 25.** In section 41 of the principal Act, in sub-section (1), in clause (b), the words and figures "and Part II of Schedule II" shall be omitted.
- 26.** After section 42 of the principal Act, the following section shall be inserted, namely:—
- "42A. (1) Any person having a certificate of ownership in respect of any captive animal, animal article, trophy or uncured trophy, meat or ivory imported into India or an article made from such ivory, and who is not desirous of keeping it in his control, custody or possession may, after giving notice of seven working days to the Chief Wild Life Warden, surrender the same to him and any such certificate of ownership shall stand cancelled from the date of such surrender.
- (2) No compensation shall be payable to any person for surrender of any such animal, article, trophy, meat or ivory to the Chief Wild Life Warden under sub-section (1).
- (3) Any such animal, article, trophy, meat or ivory surrendered under this section shall become the property of the State Government and the provisions of section 39 shall apply.”.
- 27.** In section 43 of the principal Act, in sub-section (2), the following proviso shall be inserted, namely:—
- “Provided that the transfer or transport of a captive elephant for a religious or any other purpose by a person having a valid certificate of ownership shall be subject to such terms and conditions as may be prescribed by the Central Government.”.
- Insertion of new section 38XA.
Provisions of Chapter to be in addition to provisions relating to sanctuaries and National Parks.
- Amendment of heading of Chapter IVC.
Amendment of section 38Y.
- Amendment of section 39.
- Amendment of section 40.
Amendment of section 40A.
Amendment of section 41.
- Insertion of new section 42A.
Surrender of captive animals, animal article, etc.
- Amendment of section 43.

- Amendment of section 48. **28.** In section 48 of the principal Act, in clause (b), in sub-clause (ii), the words and figures "or Part II of Schedule II" shall be omitted.
- Amendment of section 49A. **29.** In section 49A of the principal Act, the words and figures "or Part II of Schedule II" at both the places where they occur, shall be omitted.
- Insertion of new Chapter VB. **30.** After Chapter VA of the principal Act, the following Chapter shall be inserted, namely:—

'CHAPTER VB

REGULATION OF INTERNATIONAL TRADE IN ENDANGERED SPECIES OF
WILD FAUNA AND FLORA AS PER CONVENTION ON INTERNATIONAL
TRADE IN ENDANGERED SPECIES OF WILD FAUNA AND FLORA

- Definitions. **49D.** In this Chapter, unless the context otherwise requires,—
- (a) "artificially propagated" means plants which have been grown under controlled conditions from plant materials grown under similar conditions;
- (b) "bred in captivity" means produced from parents in captivity;
- (c) "Convention" means the Convention on International Trade in Endangered Species of Wild Fauna and Flora signed at Washington D.C., in the United States of America on the 3rd of March, 1973, and amended at Bonn on the 22nd of June, 1979, its appendices, decisions, resolutions and notifications made thereunder and its amendments, to the extent binding on India;
- (d) "export" means export from India to any other country of a specimen;
- (e) "import" means import into India from any other country of a specimen;
- (f) "introduction from the sea" means transportation into India of specimens of any species which were taken from the marine environment not under the jurisdiction of India or any other country;
- (g) "Management Authority" means the Management Authority designated under section 49E;
- (h) "readily recognisable part or derivative" includes any specimen which appears from an accompanying document, the packaging or a mark or label, or from any other circumstances, to be a part or derivative of an animal or plant of a species listed in Schedule IV;
- (i) "re-export" means export of any specimen that has previously been imported;
- (j) "Scientific Authority" means a Scientific Authority designated under section 49F;
- (k) "scheduled specimen" means any specimen of a species listed in Appendices I, II or III of the Convention and incorporated as such in Schedule IV;
- (l) "species" means any species, sub-species, or geographically separate population thereof;

(m) "specimen" means—

(i) any animal or plant, whether alive or dead;

(ii) in the case of an animal,—

(A) for species included in Appendices I and II of Schedule IV, any readily recognisable part or derivative thereof;

(B) for species included in Appendix III of Schedule IV, any readily recognisable part or derivative thereof specified in Appendix III of Schedule IV in relation to the species; and

(iii) in the case of a plant,—

(A) for species included in Appendix I of Schedule IV, any readily recognisable part or derivative thereof;

(B) for species included in Appendices II and III of Schedule IV, any readily recognisable part or derivative thereof specified in Appendices II and III of Schedule IV in relation to the species;

(n) "trade" means export, re-export, import and introduction from the sea.

49E. (1) The Central Government shall, by notification, designate an officer not below the rank of an Additional Director General of Forests as the Management Authority for discharging the functions and exercising the powers under this Act.

Designation of
Management
Authority.

(2) The Management Authority shall be responsible for issuance of permits and certificates for trade of scheduled specimens in accordance with the Convention, submission of reports, and shall perform such other functions as may be necessary to implement the provisions of the Convention.

(3) The Management Authority shall prepare and submit annual and biennial reports to the Central Government.

(4) The Central Government may appoint such officers and employees as may be necessary to assist the Management Authority in discharging its functions or exercising its powers under this Chapter, on such terms and conditions of service including salaries and allowances as may be prescribed.

(5) The Management Authority may, with the prior approval of the Central Government, delegate its functions or powers, to such officers not below the rank of the Assistant Inspector General of Forests, as it may consider necessary for the purposes of this Chapter.

49F. (1) The Central Government shall, by notification, designate one or more institutes engaged in research on species as Scientific Authority for the purposes of this Chapter, for fulfilling the functions under the Convention.

Designation of
Scientific
Authority.

(2) The designated Scientific Authority shall advise the Management Authority in such matters as may be referred to it by the Management Authority.

(3) The Scientific Authority shall monitor the export permits granted for specimens of species listed in Appendix II of Schedule IV and the actual export of such specimens.

(4) Whenever a Scientific Authority is of the opinion that the export of specimens of such species requires to be limited in order to maintain that species throughout its range at a level consistent with its role in the ecosystems in which it occurs and well above the level at which that species might become

eligible for inclusion in Appendix I of the Convention, it shall advise the Management Authority to take such appropriate measures to limit the grant of export permits for specimens of that species as the Scientific Authority may deem necessary for said purpose.

Directions of Central Government.

49G. The Management Authority and the Scientific Authorities, shall, while performing their duties and exercising powers under this Chapter, be subject to such general or special directions, as the Central Government may, from time to time, give.

International trade in scheduled specimen and restriction in respect thereof.

49H. (1) No person shall engage in trade of scheduled specimens except as provided for under this Chapter.

(2) The Central Government shall prescribe the conditions and procedures by which the exemptions contained in Article VII of the Convention may be availed.

(3) Every person engaging in trade of a scheduled specimen shall report the details of the scheduled specimen and the transaction to the Management Authority or the officer authorised by it in such manner as may be prescribed.

(4) Every person engaging in trade of a scheduled specimen, shall present it for clearance to the Management Authority or the officer authorised by it or a customs officer only at the ports of exit and entry as may be specified by the Central Government.

(5) The form and manner of making an application for a permit or certificate to trade in a scheduled specimen, the fee payable therefor, the conditions subject to which the permit or certificate may be granted, and the procedure to be followed in granting or cancelling such permit or certificate, shall be such as may be prescribed by the Central Government.

Conditions for export of scheduled specimens.

49-I. (1) The export of any specimen of species included in Appendices I or II of Schedule IV shall require the prior grant and presentation of an export permit.

(2) The export of any specimen of species included in Appendix III of Schedule IV shall require the prior grant and presentation of an export permit if the species has been listed in Appendix III of the Convention by India or a certificate of origin in other cases.

(3) An export permit shall not be granted unless—

(a) the Management Authority is satisfied that the specimen concerned has not been obtained in contravention of any law for the time being in force relating to protection of fauna and flora;

(b) the Management Authority is satisfied that any living specimen will be so prepared and shipped as to minimise the risk of injury, damage to health or cruel treatment;

(c) in the case of a specimen of a species listed in Appendices I or II of Schedule IV, the Scientific Authority has advised that the export will not be detrimental to the survival of that species; and

(d) in the case of specimens of species listed in Appendix I of Schedule IV, an import permit has been granted by the competent authority of the country of destination.

Conditions for import of scheduled specimens.

49J. (1) The import of any specimen of a species included in Appendix I of Schedule IV shall require the prior grant and presentation of an import permit and either an export permit or a re-export certificate from the country of export.

(2) An import permit for a specimen of a species listed in Appendix I of Schedule IV shall not be granted unless—

(a) the Management Authority is satisfied that the specimen concerned will not be used for primarily commercial purposes;

(b) the Scientific Authority has advised that the import will be for purposes which are not detrimental to the survival of the species; and

(c) the Scientific Authority is satisfied that the proposed recipient of a living specimen is suitably equipped to house and care for it.

(3) The import of any specimen of a species included in Appendix II of Schedule IV shall require the prior presentation of either an export permit or a re-export certificate issued by the country of export.

(4) The import of any specimen of a species included in Appendix III of Schedule IV shall require the prior presentation of—

(a) a certificate of origin; or

(b) in the case where the import is from a country which has included the species in Appendix III of the Convention, an export permit; or

(c) a re-export certificate granted by the country of re-export.

49K. (1) The re-export of any specimen of species included in Appendices I or II of Schedule IV shall require the prior grant and presentation of a re-export certificate.

Conditions for re-export of scheduled specimens.

(2) A re-export certificate shall not be granted unless—

(a) the Management Authority is satisfied that any specimen to be re-exported was imported in accordance with the provisions of this Chapter and of the Convention;

(b) the Management Authority is satisfied that any living specimen will be so prepared and shipped as to minimise the risk of injury, damage to health or cruel treatment; and

(c) in the case of any living specimen of species listed in Appendix I of Schedule IV, the Management Authority is satisfied that an import permit has been granted.

49L. (1) The introduction from the sea of a specimen of a species included in Appendices I or II of Schedule IV shall require the prior grant and presentation of a certificate of introduction from the sea.

Conditions for introduction from sea of scheduled specimens.

(2) A certificate of introduction from the sea shall not be granted unless—

(a) the Scientific Authority has advised that the introduction of any specimen will not be detrimental to the survival of the species;

(b) in the case of a specimen of a species listed in Appendix I of Schedule IV, the Management Authority is satisfied that it is not to be used for primarily commercial purposes and that the proposed recipient of any living specimen is suitably equipped to house and care for it; and

(c) in the case of a living specimen of a species listed in Appendix II

of Schedule IV, the Management Authority is satisfied that it will be so handled as to minimise the risk of injury, damage to health or cruel treatment.

Possession, transfer and breeding of living scheduled animal species.

49M. (1) Every person possessing a living specimen of an animal species listed in Schedule IV shall report the details of such specimen or specimens in his possession to the Management Authority or the authorised officer:

Provided that the Central Government may exempt one or more specimens of any animal species included in Schedule IV from such declaration for such quantity and for such period as it may deem fit.

(2) The Management Authority or the authorised officer may, on being satisfied that a person was in possession of a living specimen of an animal species listed in Schedule IV which had not been obtained in contravention of any law relating to protection of fauna and flora, issue a registration certificate allowing the owner to retain such specimen.

(3) Any person who transfers possession, by any means whatsoever, of any living specimen of an animal species listed in Schedule IV shall report the details to the Management Authority or the authorised officer.

(4) The Management Authority or the authorised officer shall register all transfers of living specimens of animal species listed in Schedule IV and issue the transferee with a registration certificate.

(5) Any person in possession of any living specimen of an animal species listed in Schedule IV which bears any offspring shall report the birth of such offspring to the Management Authority or the authorised officer.

(6) The Management Authority or the authorised officer shall on receipt of the report under sub-section (5) register any offspring born to any living specimen of an animal species listed in Schedule IV and issue the owner with a registration certificate.

(7) Any person in possession of any living specimen of an animal species listed in Schedule IV which dies shall report such death to the Management Authority or the authorised officer.

(8) No person shall possess, transfer or breed any living specimen of any animal species listed in Schedule IV except in conformity with this section and the rules made by the Central Government in this behalf.

(9) The form, manner and period for reporting possession, transfers, and births, deaths, and registration of the same under this section shall be as prescribed by the Central Government.

Application for Licence by breeders of Appendix I species.

49N. (1) Every person who is engaged in breeding in captivity or artificially propagating any scheduled specimen listed in Appendix I of Schedule IV shall make, within a period of ninety days of the commencement of the Wild Life (Protection) Amendment Act, 2022, an application for a licence to the Chief Wild Life Warden.

(2) The form and manner of the application to be made to the Chief Wild Life Warden under sub-section (1), the fee payable, the form of licence, the procedure to be followed in granting or cancelling the licence shall be such as may be prescribed by the Central Government.

49-O. (1) On receipt of application under sub-section (1) of section 49N, the Chief Wild Life Warden shall, if—

Licence of breeders of Appendix I species.

(a) the application is in the prescribed form;

(b) the resolutions of the Convention relating to breeding in captivity or artificial propagation of species listed in Appendix I of Schedule IV are satisfied; and

(c) the provisions of the Act and rules made thereunder have been duly complied with,

record an entry of the statement in a register and grant the applicant a licence.

(2) The Chief Wild Life Warden shall, if the provisions or resolutions of the Convention or this Act and any rules made hereunder have not been complied with, or if a false particular is furnished, refuse or cancel the licence as the case may be after providing the applicant with an opportunity of being heard.

(3) The licence under sub-section (1) shall be issued for a period of two years and may be renewed after two years on payment of such fee as may be prescribed.

(4) Any person aggrieved by the refusal of the Chief Wild Life Warden or cancellation of licence under sub-section (2) may prefer an appeal to the State Government within a period of sixty days in such manner as may be prescribed.

49P. No person shall alter, deface, erase or remove a mark of identification affixed upon the scheduled specimen or its package.

Prohibition on alteration, etc.

49Q. (1) Every species or scheduled specimen, in respect of which any offence against this Act or rules made thereunder has been committed, shall become the property of the Central Government and the provisions of section 39 shall, without prejudice to the Customs Act, 1962, apply, *mutatis mutandis*, in relation to species and scheduled specimens as they apply in relation to wild animals, captive animals and animal articles.

Species and scheduled specimens to be Government property.

52 of 1962.

(2) Where a living specimen of a species listed in Schedule IV has been seized under this Act or the Customs Act, 1962 or any other law for the time being in force as a result of import into India in contravention of this Act, the Management Authority shall, after consultation with the country of export, return the specimen to that country at the expense of that country, or ensure that it is housed and cared for by a recognised zoo or rescue centre in case it cannot be returned to the country of export.

52 of 1962.

(3) The Management Authority may for such purposes consult the Scientific Authority as it deems appropriate.

49R. (1) Where the same species is listed in Schedule I or II and Schedule IV, then, the provisions of this Act applicable to such species listed in Schedule I or II and the rules made thereunder shall apply.

Application of provisions of Act in respect of species listed in Schedule I or II and Schedule IV.

(2) Nothing in sections 49M, 49N or 49-O shall apply to a species listed in Schedule I or Schedule II if the same species is also listed in Schedule IV.

(3) The provisions of this Chapter shall be subject to the provisions of Chapters III, IIIA, IVA, V, VA and VIA and without prejudice to anything contained therein.

Amendment
of section 50.

31. In section 50 of the principal Act, in sub-section (1),—

(i) after the words "the Director or any other officer authorised by him in this behalf", the words "or the Management Authority or any officer authorised by the Management Authority" shall be inserted;

(ii) after the words "a sub-inspector", the words "or any customs officer not below the rank of an inspector or any officer of the coast guard not below the rank of an Assistant Commandant" shall be inserted;

(iii) in clauses (a) and (c), after the words "derivative thereof", the words "or scheduled specimen" shall be inserted.

Amendment
of section 51.

32. In section 51 of the principal Act,—

(a) in sub-section (1),—

(i) for the words "twenty-five thousand rupees", the words "one lakh rupees" shall be substituted;

(ii) in the first proviso,—

(A) the words and figures "or Part II of Schedule II" shall be omitted;

(B) after the words "boundaries of a sanctuary or National Park", the words and figures "or where the offence relates to a specimen of a species listed on Appendix I of Schedule IV" shall be inserted;

(C) for the words "ten thousand rupees", the words "twenty-five thousand rupees" shall be substituted;

(iii) in the second proviso, for the words "twenty-five thousand rupees", the words "one lakh rupees" shall be substituted;

(b) in sub-section (1A), for the words "ten thousand rupees", the words "twenty-five thousand rupees" shall be substituted.

Amendment of
section 51A.

33. In section 51A of the principal Act, the words and figures "or Part II of Schedule II" shall be omitted.

Amendment of
section 54.

34. In section 54 of the principal Act, in sub-section (4), for the words "twenty-five thousand rupees", the words "five lakh rupees" shall be substituted.

Amendment of
section 55.

35. In section 55 of the principal Act, after clause (ac), the following clause shall be inserted, namely:—

"(ad) the Management Authority or any officer, including an officer of the Wild Life Crime Control Bureau, authorised in this behalf by the Central Government; or".

Amendment of
section 57.

36. In section 57 of the principal Act,—

(a) for the words "captive animal" at both the places where they occur, the words "wild animal, captive animal" shall be substituted;

(b) after the words "derivative thereof" at both the places where they occur, the words "or scheduled specimen" shall be inserted.

Amendment of
section 61.

37. In section 61 of the principal Act, for the word "add", the words "amend any Schedule or add" shall be substituted.

- 38.** In section 62 of the principal Act,—
- (a) for the words and figures “other than those specified in Schedule I and Part II of Schedule II”, the words and figure “specified in Schedule II” shall be substituted;
- (b) for the words and figure “deemed to have been included in Schedule V”, the words and figure “deemed not to be included in Schedule II for such area and for such period as specified in the notification” shall be substituted.
- 39.** After section 62 of the principal Act, the following sections shall be inserted, namely:—
- "62A. (1) The Central Government may, by notification, regulate or prohibit the import, trade, possession or proliferation of invasive alien species which pose a threat to the wild life or habitat in India.
- (2) The Central Government may authorise the Director or any other officer to seize and dispose of, including through destruction, the species referred to in the notification issued under sub-section (1).
- 62B. Notwithstanding any other provision of this Act, the Central Government may call for any information or report from a State Government or any such other agency or body or issue any direction to a State Government or any such other agency or body for effective implementation of the provisions of the Act for the protection, conservation and management of wild life in the country."
- 40.** In section 63 of the principal Act, in sub-section (1),—
- (a) after clause (gvi), the following clauses shall be inserted, namely:—
- "(gvii) the manner of disposal of Government property under sub-section (5) of section 39;
- (gviii) the terms and conditions of a transfer or transport of a captive elephant by a person having a valid certificate of ownership for a religious or any other purpose under the proviso to sub-section (2) of section 43;"
- (b) after clause (j), the following clauses shall be inserted, namely:—
- "(ji) the terms and conditions of service including salaries and allowances for appointment of the officers and employees of the Management Authority under sub-section (4) of section 49E;
- (jii) the conditions and procedures subject to which any exemption provided for in Article VII of the Convention may be availed under sub-section (2) of section 49H;
- (jiii) the reporting of details of scheduled specimens and the transaction as per sub-section (3) of section 49H;
- (jiv) the form and manner of application, the fee payable, the conditions and the procedure to be followed under sub-section (5) of section 49H;
- (jv) the matters provided for in sub-sections (8) and (9) of section 49M;
- (jvi) the form and manner of the application, the fee payable, the form of licence and the procedure to be followed in granting or cancelling a licence as per sub-section (2) of section 49N;
- (jvii) the fee payable for renewal of licence as per sub-section (3), and manner of making appeal under sub-section (4), of section 49-O;
- (jviii) any other matter for proper implementation of the Convention as may be required under Chapter VB;"
- 41.** For Schedules I, II, III, IV, V and VI to the principal Act, the following Schedules shall be substituted, namely:—

Amendment
of section 62.

Insertion of
new sections
62A and 62B.

Regulation or
prohibition of
import, etc.,
of invasive
alien species.

Power to issue
directions.

Amendment
of section 63.

Amendment
of Schedules.

‘SCHEDULE — I

(See sections 9, 11, 12, 38-I, 39, 40, 40A, 41, 42, 42A, 43, 48, 48A, 50, 51, 51A and 57 and Chapter V-A)

PART A: MAMMALS

Sl. No.	Common name	Scientific name
ANTELOPES		
1.	Blackbuck	<i>Antilope cervicapra</i>
2.	Chinkara/Indian Gazelle	<i>Gazella bennettii</i>
3.	Four-horned Antelope	<i>Tetracerus quadricornis</i>
4.	Tibetan Antelope	<i>Pantholops hodgsonii</i>
5.	Tibetan Gazelle	<i>Procapra picticaudata</i>
BADGERS		
6.	Greater Hog Badger	<i>Arctonyx collaris</i>
7.	Northern Hog Badger	<i>Arctonyx albogularis</i>
8.	Ratel / Honey Badger	<i>Mellivora capensis</i>
BATS		
9.	Andaman Horseshoe Bat	<i>Rhinolophus cognatus</i>
10.	Black-eared Flying Fox	<i>Pteropus melanotus</i>

- | | | |
|-----|--|---------------------------------|
| 11. | Leafletted Leaf-nosed Bat / Kolar Leaf-nosed Bat | <i>Hipposideros hypophyllus</i> |
| 12. | Nicobar Flying Fox | <i>Pteropus faunulus</i> |
| 13. | Salim Ali's Fruit Bat | <i>Latidens salimalii</i> |
| 14. | Wroughton's Free tailed Bat | <i>Otomops wroughtoni</i> |

BEARS

- | | | |
|-----|--------------------|----------------------------|
| 15. | Asiatic Black Bear | <i>Ursus thibetanus</i> |
| 16. | Brown Bear | <i>Ursus arctos</i> |
| 17. | Sun Bear | <i>Helarctos malayanus</i> |
| 18. | Sloth Bear | <i>Melursus ursinus</i> |

BINTURONG

- | | | |
|-----|-----------|----------------------------|
| 19. | Binturong | <i>Arctictis binturong</i> |
|-----|-----------|----------------------------|

CANIDS

- | | | |
|-----|------------------------|---------------------|
| 20. | Asiatic Wild Dog/Dhole | <i>Cuon alpinus</i> |
| 21. | Grey Wolf | <i>Canis lupus</i> |
| 22. | Jackal | <i>Canis aureus</i> |

CAPRINES

- | | | |
|-----|----------------------------------|--------------------------------|
| 23. | Argali/Nayan/Great Tibetan Sheep | <i>Ovis ammon</i> |
| 24. | Bharal/Blue Sheep | <i>Pseudois nayaur</i> |
| 25. | Chinese Goral | <i>Naemorhedus griseus</i> |
| 26. | Himalayan Goral | <i>Naemorhedus goral</i> |
| 27. | Himalayan Serow | <i>Capricornis sumatrensis</i> |
| 28. | Markhor | <i>Capra falconeri</i> |
| 29. | Red Goral | <i>Naemorhedus baileyi</i> |
| 30. | Red Serow | <i>Capricornis rubidus</i> |
| 31. | Siberian/Asiatic/Himalayan Ibex | <i>Capra sibirica</i> |
| 32. | Takin | <i>Budorcas taxicolor</i> |
| 33. | Urial | <i>Ovis vignei</i> |

CATS

- | | | |
|-----|--------------------|-----------------------------|
| 34. | Asiatic Golden Cat | <i>Catopuma temminckii</i> |
| 35. | Asiatic Lion | <i>Panthera leo persica</i> |

36.	Caracal	<i>Caracal caracal</i>
37.	Cheetah	<i>Acinonyx jubatus</i>
38.	Clouded Leopard	<i>Neofelis nebulosa</i>
39.	Desert Cat	<i>Felis silvestris</i>
40.	Eurasian Lynx	<i>Lynx lynx</i>
41.	Fishing Cat	<i>Prionailurus viverrinus</i>
42.	Jungle Cat	<i>Felis chaus</i>
43.	Leopard	<i>Panthera pardus</i>
44.	Leopard Cat	<i>Prionailurus bengalensis</i>
45.	Marbled Cat	<i>Pardofelis marmorata</i>
46.	Pallas's Cat	<i>Otocolobus manul</i>
47.	Rusty Spotted Cat	<i>Prionailurus rubiginosus</i>
48.	Snow Leopard	<i>Panthera uncia</i>
49.	Tiger	<i>Panthera tigris</i>

CIVETS

50.	Asian Palm Civet	<i>Paradoxurus hermaphroditus</i>
51.	Jerdon's Palm Civet	<i>Paradoxurus jerdoni</i>
52.	Large Indian Civet	<i>Viverra zibetha</i>
53.	Malabar Large-spotted Civet	<i>Viverra civettina</i>
54.	Masked Palm Civet	<i>Paguma larvata</i>
55.	Small Indian Civet	<i>Viverricula indica</i>
56.	Small-toothed Palm Civet	<i>Arctogalidia trivirgata</i>

DEER

57.	Alpine Musk Deer	<i>Moschus chrysogaster</i>
58.	Black Musk Deer	<i>Moschus fuscus</i>
59.	Himalayan Musk Deer	<i>Moschus leucogaster</i>
60.	Hog Deer	<i>Axis porcinus</i>
61.	Indian Chevrotain/Mouse Deer	<i>Moschiola indica</i>
62.	Kashmir Musk Deer	<i>Moschus cupreus</i>
63.	Kashmir Red Deer / Hangul	<i>Cervus hanglu</i>
64.	Manipur Brow-antlered Deer/Thamin	<i>Rucervus eldii eldii</i>
65.	Sambar	<i>Rusa unicolor</i>
66.	Swamp Deer/ Barasingha	<i>Rucervus duvaucelii</i>
67.	Northern Red Muntjak	<i>Muntiacus vaginalis</i>
68.	Leaf Muntjak	<i>Muntiacus putaoensis</i>
69.	Malabar Red Muntjak	<i>Muntiacus malabaricus</i>

DOLPHINS

70.	Frascr's Dolphin	<i>Lagenodelphis hosei</i>
71.	Gangetic/South Asian River Dolphin	<i>Platanista gangetica</i>
72.	Indo-Pacific Bottlenose Dolphin	<i>Tursiops aduncus</i>
73.	Indo-Pacific hump-back Dolphin	<i>Sousa chinensis</i>
74.	Indus River Dolphin	<i>Platanista minor</i>
75.	Irrawady Dolphin	<i>Orcaella brevirostris</i>
76.	Pantropical Spinner Dolphin	<i>Stenella longirostris</i>
77.	Pantropical Spotted Dolphin	<i>Stenella attenuata</i>
78.	Risso's Dolphin	<i>Grampus griseus</i>
79.	Rough-toothed Dolphin	<i>Steno bredanensis</i>
80.	Short-beaked Saddleback Dolphin / Common Dolphin	<i>Delphinus delphis</i>
81.	Striped Dolphin	<i>Stenella coeruleoalba</i>

DUGONG

82.	Dugong/ Sea Cow	<i>Dugong dugon</i>
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ELEPHANT

83.	Asiatic Elephant	<i>Elephas maximus</i>
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FOXES

84.	Bengal Fox	<i>Vulpes bengalensis</i>
85.	Red Fox	<i>Vulpes vulpes</i>
86.	Tibetan Sand Fox	<i>Vulpes ferrilata</i>

HARES

87.	Hispid Hare	<i>Caprolagus hispidus</i>
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HOGS

88.	Pygmy Hog	<i>Porcula salvania</i>
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HYAENA

89.	Striped Hyaena	<i>Hyaena hyaena</i>
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LINSANG

90. Spotted Linsang *Prionodon pardicolor*

MARMOTS

91. Himalayan Marmot *Marmota himalayana*
 92. Long-tailed Marmot *Marmota caudata*

MARTENS

93. Nilgiri Marten *Martes gwatkinsii*
 94. Stone/Beech Marten *Martes foina*
 95. Himalayan Yellow-throated Marten *Martes flavigula*

MONGOUSES

96. Small Indian Mongoose *Urva auropunctata*
 97. Grey Mongoose *Urva edwardsii*
 98. Brown Mongoose *Urva fuscus*
 99. Javan Mongoose *Urva javanica*
 100. Ruddy Mongoose *Urva smithii*
 101. Crab-eating Mongoose *Urva urva*
 102. Stripe-necked Mongoose *Urva vitticollis*

OTTERS

103. Eurasian Otter *Lutra lutra*
 104. Oriental Small-clawed Otter *Aonyx cinerea*
 105. Smooth-coated Otter *Lutrogale perspicillata*

OTHER RODENTS

106. Bonhote's Mouse *Mus famulus*
 107. Nilgiri Vandeleuria / Nilgiri Long-tailed Tree Mouse *Vandeleuria nilagirica*
 108. Large Rock Rat / Elvira Rat *Cremnomys elvira*
 109. Hume's Hadromys / Hume's Rat *Hadromys humei*
 110. Large Metad / Kondana Rat *Millardia kondana*
 111. Miller's Nicobar Rat *Rattus burrus*

112. Ranjini's Rat

Rattus ranjiniae

PANGOLINS

113. Indian Pangolin
114. Chinese Pangolin

Manis crassicaudata

Manis pentadactyla

PIG

115. Andaman Wild Pig

Sus scrofa andamanensis

PIKA

116. Royle's Pika

Ochotona roylei

PORPOISE

117. Finless Porpoise

Neophocaena phocaenoides

PORCUPINES

118. Asiatic Brush-tailed Porcupine
119. Himalayan Crestless Porcupine
120. Indian Porcupine

Atherurus macrourus

Hystrix brachyura

Hystrix indica

PRIMATES

121. Arunachal Macaque
122. Assamese Macaque
123. Bengal Slow Loris
124. Black-footed Gray Langur
125. Bonnet Macaque
126. Capped Langur
127. Gee's Golden Langur
128. Gray Slender Loris
129. Hoolock Gibbon
130. Kashmir Gray Langur
131. Lion-Tailed Macaque
132. Nepal Gray Langur
133. Nicobar Long-tailed Macaque
134. Nilgiri Langur

Macaca munzala

Macaca assamensis

Nycticebus bengalensis

Semnopithecus hypoleucos

Macaca radiata

Trachypithecus pileatus

Trachypithecus geei

Loris lydekkerianus

Hoolock hoolock

Semnopithecus ajax

Macaca silenus

Semnopithecus schistaceus

Macaca fascicularis umbrosus

Semnopithecus johnii

135. Northern Pig-tailed Macaque	<i>Macaca leonina</i>
136. Phayre's Leaf Monkey	<i>Trachypithecus phayrei</i>
137. Sela macaque	<i>Macaca selai</i>
138. Stump-tailed macaque	<i>Macaca arctoides</i>
139. Tarai Gray Langur	<i>Semnopithecus hector</i>
140. Tufted Gray Langur	<i>Semnopithecus priam</i>
141. White-cheeked Macaque	<i>Macaca leucogenys</i>

RED PANDA

142. Himalaya Red Panda	<i>Ailurus fulgens</i>
143. Chinese Red Panda	<i>Ailurus styani</i>

RHINOCEROS

144. Indian/Greater One-horned Rhinoceros	<i>Rhinoceros unicornis</i>
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SQUIRRELS

145. Hairy-footed Flying Squirrel	<i>Belomys pearsonii</i>
146. Namdhapa Flying Squirrel	<i>Biswamoyopterus biswasi</i>
147. Woolly Flying Squirrels	All species of the Genus <i>Eupetaurus</i>
148. Giant Flying Squirrels	All species of the Genus <i>Petaurista</i>
149. Malabar/Indian Giant Squirrel	<i>Ratufa indica</i>
150. Malayan Giant Squirrel	<i>Ratufa bicolor</i>
151. Grizzled Giant Squirrel	<i>Ratufa macroura</i>
152. Travancore Flying Squirrel	<i>Petinomys fuscocapillus</i>

SHREWS

153. Andaman Shrew	<i>Crocidura andamanensis</i>
154. Day's Shrew	<i>Suncus dayi</i>

TAHRS

155. Himalayan Tahr	<i>Hemitragus jemlahicus</i>
156. Nilgiri Tahr	<i>Nilgiritragus hylocrius</i>

TREESHREWS

157. Nicobar Treeshrew *Tupaia nicobarica*

WHALES

158. Common Minke Whale *Balaenoptera acutorostrata*
 159. Sei Whale *Balaenoptera borealis*
 160. Bryde's Whale *Balaenoptera edeni*
 161. Blue Whale *Balaenoptera musculus*
 162. Fin Whale *Balaenoptera physalus*
 163. Humpback Whale *Megaptera novaeangliae*
 164. Pygmy Killer Whale *Feresa attenuata*
 165. Short-finned Pilot Whale *Globicephala macrorhynchus*
 166. Killer Whale *Orcinus orca*
 167. Melon-headed Whale *Peponocephala electra*
 168. False Killer Whale *Pseudorca crassidens*
 169. Sperm Whale/Cachalot *Physeter macrocephalus*
 170. Pygmy Sperm Whale *Kogia breviceps*
 171. Dwarf Sperm Whale *Kogia sima*
 172. Blainville's Beaked Whale *Mesoplodon densirostris*
 173. Ginkgo-toothed Beaked Whale *Mesoplodon ginkgodens*
 174. Cuvier's Beaked Whale *Ziphius cavirostris*

WILD CATTLE

175. Gaur/Indian Bison *Bos gaurus*
 176. Wild Yak *Bos mutus*
 177. Wild Water Buffalo *Bubalus arnee*

WILD ASS

178. Indian Wild Ass *Equus hemionus*
 179. Tibetan Wild Ass *Equus kiang*

WEASELS

180. Mountain Weasel *Mustela altaica*
 181. Siberian Weasel *Mustela sibirica*
 182. Yellow-bellied Weasel *Mustela kathiah*
 183. Ermine or Short-tailed Weasel *Mustela erminea*

PART B: BIRDS

Sl. No.	Common name	Scientific name
BARN OWLS		
1.	Andaman Barn Owl	<i>Tyto deroepstorffi</i>
2.	Common Barn Owl	<i>Tyto alba</i>
BITTERN, HERONS AND EGRETS		
3.	Cinnamon Bittern	<i>Ixobrychus cinnamomeus</i>
4.	White-bellied Heron	<i>Ardea insignis</i>
5.	White-eared Night Heron	<i>Gorsachius magnificus</i>
BUNTINGS		
6.	Yellow-breasted Bunting	<i>Emberiza aureola</i>
BUSTARDS		
7.	Bengal Florican	<i>Houbaropsis bengalensis</i>
8.	Great Indian Bustard	<i>Ardeotis nigriceps</i>
9.	Lesser Florican	<i>Sypheotides indicus</i>
10.	Little Bustard	<i>Tetrax tetrax</i>
11.	Macqueen's Bustard	<i>Chlamydotis macqueenii</i>
CISTICOLAS, PRINIAS, AND ALLIES		
12.	Grey-crowned Prinia	<i>Prinia cinereocapilla</i>
13.	Rufous-fronted Prinia	<i>Prinia buchanani</i>
COURSERS AND PRATINCOLES		
14.	Indian Courser	<i>Cursorius coromandelicus</i>
15.	Jerdon's Courser	<i>Rhinoptilus bitorquatus</i>
CRANES		
16.	Black-necked Crane	<i>Grus nigricollis</i>

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| 17. | Common Crane | <i>Grus grus</i> |
| 18. | Demoiselle Crane | <i>Grus virgo</i> |
| 19. | Hooded Crane | <i>Grus monacha</i> |
| 20. | Sarus Crane | <i>Antigone antigone</i> |
| 21. | Siberian Crane | <i>Leucogeranus leucogeranus</i> |

CROWS AND ALLIES

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| 22. | Andaman Treepie | <i>Dendrocitta bayleii</i> |
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DUCKS, GEESE, AND SWANS

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| 23. | Andaman Teal | <i>Anas albogularis</i> |
| 24. | Baer's Pochard | <i>Aythya baeri</i> |
| 25. | Common Pochard | <i>Aythya ferina</i> |
| 26. | Cotton Pygmy Goose | <i>Nettapus coromandelianus</i> |
| 27. | Fulvous Whistling Duck | <i>Dendrocygna bicolor</i> |
| 28. | Marbled Teal | <i>Marmaronetta angustirostris</i> |
| 29. | Pink-headed Duck | <i>Rhodonessa caryophyllacea</i> |
| 30. | White-headed Duck | <i>Oxyura leucocephala</i> |
| 31. | White-winged Wood Duck | <i>Asarcornis scutulata</i> |

FALCONS

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| 32. | Amur Falcon | <i>Falco amurensis</i> |
| 33. | Laggar Falcon | <i>Falco jugger</i> |
| 34. | Peregrine Falcon | <i>Falco peregrinus</i> |
| 35. | Red-necked Falcon | <i>Falco chicquera</i> |
| 36. | Saker Falcon | <i>Falco cherrug</i> |

FINFOOTS

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| 37. | Masked Finfoot | <i>Heliopais personatus</i> |
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FLYCATCHERS, CHATS AND ALLIES

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| 38. | Chinese Rubythroat | <i>Calliope tschebaiewi</i> |
| 39. | Hodgson's Bushchat | <i>Saxicola insignis</i> |
| 40. | Kashmir Flycatcher | <i>Ficedula subrubra</i> |
| 41. | Large Blue Flycatcher | <i>Cyornis magnirostris</i> |
| 42. | Nilgiri Sholakili | <i>Sholicola major</i> |

43. White-bellied Sholakili *Sholicola albiventris*

FRIGATEBIRDS

44. Christmas Island Frigatebird *Fregata andrewsi*

FROGMOUTHS

45. Hodgson's Frogmouth *Batrachostomus hodgsoni*
46. Sri Lanka Frogmouth *Batrachostomus moniliger*

GULLS AND TERNS

47. Black-bellied Tern *Sterna acuticauda*
48. Gull-billed Tern *Gelochelidon nilotica*
49. Indian Skimmer *Rynchops albicollis*
50. River Tern *Sterna aurantia*

HORNBILLS

51. Austen's Brown Hornbill *Anorrhinus austeni*
52. Great Hornbill *Buceros bicornis*
53. Malabar Grey Hornbill *Ocyceros griseus*
54. Malabar Pied Hornbill *Anthracoceros coronatus*
55. Narcondam Hornbill *Rhyticeros narcondami*
56. Oriental Pied Hornbill *Anthracoceros albirostris*
57. Rufous-necked Hornbill *Aceros nipalensis*
58. Wreathed Hornbill *Rhyticeros undulatus*

IBISBILL

59. Eurasian Spoonbill *Platalea leucorodia*
60. Ibisbill *Ibidorhyncha struthersii*

KINGFISHERS

61. Blyth's Kingfisher *Alcedo hercules*

KITES, HAWKS, EAGLES AND VULTURES

62. Andaman Serpent Eagle *Spilornis elgini*

63. Bearded Vulture	<i>Gypaetus barbatus</i>
64. Besra	<i>Accipiter virgatus</i>
65. Black Baza	<i>Aviceda leuphotes</i>
66. Black Eagle	<i>Ictinaetus malaiensis</i>
67. Bonelli's Eagle	<i>Aquila fasciata</i>
68. Booted Eagle	<i>Hieraaetus pennatus</i>
69. Brahminy Kite	<i>Haliastur indus</i>
70. Changeable Hawk Eagle	<i>Nisaetus cirrhatus</i>
71. Chinese Sparrowhawk	<i>Accipiter soloensis</i>
72. Cinereous Vulture	<i>Aegypius monachus</i>
73. Common Buzzard	<i>Buteo buteo</i>
74. Crested Goshawk	<i>Accipiter trivirgatus</i>
75. Crested Serpent Eagle	<i>Spilornis cheela</i>
76. Eastern Imperial Eagle	<i>Aquila heliaca</i>
77. Eastern Marsh Harrier	<i>Circus spilonotus</i>
78. Egyptian Vulture	<i>Neophron percnopterus</i>
79. Eurasian Sparrowhawk	<i>Accipiter nisus</i>
80. Golden Eagle	<i>Aquila chrysaetos</i>
81. Greater Spotted Eagle	<i>Clanga clanga</i>
82. Grey-faced Buzzard	<i>Butastur indicus</i>
83. Grey-headed Fish Eagle	<i>Haliaeetus ichthyaetus</i>
84. Griffon Vulture	<i>Gyps fulvus</i>
85. Hen Harrier	<i>Circus cyaneus</i>
86. Himalayan Buzzard	<i>Buteo refectus</i>
87. Himalayan Vulture	<i>Gyps himalayensis</i>
88. Indian Spotted Eagle	<i>Clanga hastata</i>
89. Indian Vulture	<i>Gyps indicus</i>
90. Japanese Sparrowhawk	<i>Accipiter gularis</i>
91. Jerdon's Baza	<i>Aviceda jerdoni</i>
92. Lesser Fish Eagle	<i>Ichthyophaga humilis</i>
93. Long-legged Buzzard	<i>Buteo rufinus</i>
94. Montagu's Harrier	<i>Circus pygargus</i>
95. Mountain Hawk Eagle	<i>Nisaetus nipalensis</i>
96. Nicobar Serpent Eagle	<i>Spilornis klossi</i>
97. Nicobar Sparrowhawk	<i>Accipiter butleri</i>
98. Northern Goshawk	<i>Accipiter gentilis</i>
99. Pallas's Fish Eagle	<i>Haliaeetus leucoryphus</i>
100. Pallid Harrier	<i>Circus macrourus</i>
101. Pied Harrier	<i>Circus melanoleucos</i>
102. Red Kite	<i>Milvus milvus</i>
103. Red-headed Vulture	<i>Sarcogyps calvus</i>

104. Rufous-bellied Eagle	<i>Lophotriorchis kienerii</i>
105. Shikra	<i>Accipiter badius</i>
106. Short-toed Snake Eagle	<i>Circaetus gallicus</i>
107. Slender-billed Vulture	<i>Gyps tenuirostris</i>
108. Steppe Eagle	<i>Aquila nipalensis</i>
109. Tawny Eagle	<i>Aquila rapax</i>
110. Upland Buzzard	<i>Buteo hemilasius</i>
111. Western Marsh Harrier	<i>Circus aeruginosus</i>
112. White-bellied Sea Eagle	<i>Haliaeetus leucogaster</i>
113. White-eyed Buzzard	<i>Butastur teesa</i>
114. White-rumped Vulture	<i>Gyps bengalensis</i>
115. White-tailed Sea Eagle	<i>Haliaeetus albicilla</i>

LAUGHINGTHRUSHES AND LARGE BABBLERS

116. Ashambu Laughingthrush	<i>Montecincla meridionalis</i>
117. Banasura Laughingthrush	<i>Montecincla jerdoni</i>
118. Bar-winged Wren Babbler	<i>Spelaeornis troglodytoides</i>
119. Brown-capped Laughingthrush	<i>Trochalopteron austeni</i>
120. Bugun Liocichla	<i>Liocichla bugunorum</i>
121. Chestnut-backed Laughingthrush	<i>Pterorhinus nuchalis</i>
122. Grey-sided Laughingthrush	<i>Pterorhinus caerulatus</i>
123. Jerdon's Babbler	<i>Chrysomma altirostre</i>
124. Moustached Laughingthrush	<i>Ianthocincla cineracea</i>
125. Nilgiri Laughingthrush	<i>Montecincla cachinnans</i>
126. Sikkim Wedge-billed Babbler	<i>Stachyris humei</i>
127. Slender-billed Babbler	<i>Argya longirostris</i>
128. Snowy-throated Babbler	<i>Stachyris oglei</i>
129. Tawny-breasted Wren Babbler	<i>Spelaeornis longicaudatus</i>

LOCUSTELLA WARBLERS AND ALLIES

130. Bristled Grassbird	<i>Schoenicola striatus</i>
131. Broad-tailed Grassbird	<i>Schoenicola platyurus</i>
132. West Himalayan Bush Warbler	<i>Locustella kashmirensis</i>

MEGAPODES

133. Nicobar Megapode	<i>Megapodius nicobariensis</i>
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MINIVETS AND CUCKOOSHRIKES

134. Small Minivet *Pericrocotus cinnamomeus*

MUNIAS

135. Green Munia *Amandava formosa*

NUTHATCHES

136. Beautiful Nuthatch *Sitta formosa*

OSPREY

137. Osprey *Pandion haliaetus*

OWLS

138. Brown Fish Owl *Ketupa zeylonensis*
139. Brown Wood Owl *Strix leptogrammica*
140. Buffy Fish Owl *Ketupa ketupu*
141. Eurasian Eagle Owl *Bubo bubo*
142. Forest Owlet *Athene blewitti*
143. Indian Eagle Owl *Bubo bengalensis*
144. Mottled Wood Owl *Strix ocellata*
145. Northern Long-eared Owl *Asio otus*
146. Short-eared Owl *Asio flammeus*
147. Spot-bellied Eagle Owl *Bubo nipalensis*
148. Tawny Fish Owl *Ketupa flavipes*

PARROTBILLS AND ALLIES

149. Black-breasted Parrotbill *Paradoxornis flavirostris*

PARROTS & PARAKEETS

150. Lord Derby's Parakeet *Psittacula derbiana*
151. Red-breasted Parakeet *Psittacula alexandri*

PARTRIDGES, QUAILS, AND PHEASANTS

152. Blood Pheasant *Ithaginis cruentus*

153. Blyth's Tragopan	<i>Tragopan blythii</i>
154. Cheer Pheasant	<i>Catreus wallichii</i>
155. Chestnut-breasted Partridge	<i>Arborophila mandellii</i>
156. Green Peafowl	<i>Pavo muticus</i>
157. Grey Junglefowl	<i>Gallus sonneratii</i>
158. Grey Peacock Pheasant	<i>Polyplectron bicalcaratum</i>
159. Himalayan Monal	<i>Lophophorus impejanus</i>
160. Himalayan Quail	<i>Ophrysia superciliosa</i>
161. Indian Peafowl	<i>Pavo cristatus</i>
162. Kalij Pheasant	<i>Lophura leucomelanos</i>
163. Manipur Bush Quail	<i>Perdica manipurensis</i>
164. Mountain Bamboo Partridge	<i>Bambusicola fytchii</i>
165. Mrs Hume's Pheasant	<i>Syrnaticus humiae</i>
166. Satyr Tragopan	<i>Tragopan satyra</i>
167. Sclater's Monal	<i>Lophophorus sclateri</i>
168. Swamp Francolin	<i>Francolinus gularis</i>
169. Temminck's Tragopan	<i>Tragopan temminckii</i>
170. Tibetan Ear Pheasant	<i>Crossoptilon harmani</i>
171. Tibetan Partridge	<i>Perdix hodgsoniae</i>
172. Tibetan Snowcock	<i>Tetraogallus tibetanus</i>
173. Western Tragopan	<i>Tragopan melanocephalus</i>

PIGEONS AND DOVES

174. Andaman Green Pigeon	<i>Treron chloropterus</i>
175. Nicobar Pigeon	<i>Caloenas nicobarica</i>
176. Nilgiri Wood Pigeon	<i>Columba elphinstonii</i>
177. Pale-capped Pigeon	<i>Columba punicea</i>
178. Yellow-eyed Pigeon	<i>Columba eversmanni</i>

PIPITS AND WAGTAILS

179. Forest Wagtail	<i>Dendronanthus indicus</i>
180. Nilgiri Pipit	<i>Anthus nilghiriensis</i>

PLOVERS AND LAPWINGS

181. Pacific Golden Plover	<i>Pluvialis fulva</i>
182. Sociable Lapwing	<i>Vanellus gregarius</i>

SANDPIPERS

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| 183. Common Greenshank | <i>Tringa nebularia</i> |
| 184. Great Knot | <i>Calidris tenuirostris</i> |
| 185. Spoon-billed Sandpiper | <i>Calidris pygmaea</i> |
| 186. Wood Snipe | <i>Gallinago nemoricola</i> |

SCIMITAR BABBLERS AND ALLIES

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|--------------------------|---------------------------------|
| 187. Mishmi Wren Babbler | <i>Spelaeornis badeigularis</i> |
| 188. Naga Wren Babbler | <i>Spelaeornis chocolatinus</i> |

SMALL BABBLERS, FULVETTAS AND ALLIES

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|----------------------------------|------------------------------|
| 189. Marsh Babbler | <i>Pellorneum palustre</i> |
| 190. Rufous-vented Grass Babbler | <i>Laticilla burnesii</i> |
| 191. Swamp Grass Babbler | <i>Laticilla cinerascens</i> |

STARLINGS AND MYNA

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| 192. Common Hill Myna | <i>Gracula religiosa</i> |
| 193. Southern Hill Myna | <i>Gracula indica</i> |

STORKS

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| 194. Greater Adjutant | <i>Leptoptilos dubius</i> |
| 195. Lesser Adjutant | <i>Leptoptilos javanicus</i> |
| 196. White Stork | <i>Ciconia ciconia</i> |

SWIFTS

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|------------------------|-----------------------------|
| 197. Crested Treeswift | <i>Hemiprocne coronata</i> |
| 198. Dark-rumped Swift | <i>Apus acuticauda</i> |
| 199. Glossy Swiftlet | <i>Collocalia esculenta</i> |
| 200. Indian Swiftlet | <i>Aerodramus unicolor</i> |

THRUSHES AND ALLIES

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|---------------------|---------------------------------|
| 201. Nilgiri Thrush | <i>Zoothera neilgherriensis</i> |
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TROGONS

202. Ward's Trogon *Harpactes wardi*

TITS

203. White-naped Tit *Machlolophus nuchalis*

WEAVERS

204. Finn's Weaver *Ploceus megarhynchus*

WOODPECKERS AND ALLIES

205. Andaman Woodpecker *Dryocopus hodgei*
 206. Great Slaty Woodpecker *Mulleripicus pulverulentus*
 207. Heart-spotted Woodpecker *Hemicircus canente*
 208. Yellow-crowned Woodpecker *Leiopicus mahrattensis*

PART C: REPTILES

No.	Common Name	Scientific Name
BOAS		
1.	Red Sand Boa	<i>Eryx johnii</i>
2.	Whitaker's Boa	<i>Eryx whitakeri</i>
CROCODILES		
3.	Gharial	<i>Gavialis gangeticus</i>
4.	Marsh Crocodile	<i>Crocodylus palustris</i>
5.	Saltwater Crocodile	<i>Crocodylus porosus</i>
CHAMELEON		
6.	Indian Chameleon	<i>Chamaeleo zeylanicus</i>
GECKOS		
7.	Andaman Giant gecko	<i>Gekko verreauxi</i>
8.	Bangalore Geckoella	<i>Cyrtodactylus srilekhae</i>
9.	Horsfield's Gliding Gecko	<i>Gekko horsfieldii</i>

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|-----|--------------------------------|--|
| 10. | Indian Golden Gecko | <i>Calodactylodes aureus</i> |
| 11. | Jeypore Ground Gecko | <i>Cyrtodactylus jeyporensis</i> |
| 12. | Leopard Geckos / Eyelid Geckos | All species of the Genus
<i>Eublepharis</i> |
| 13. | Nicobar Gliding Gecko | <i>Gekko nicobarensis</i> |
| 14. | Rishi Valley Geckoella | <i>Cyrtodactylus rishivalleyensis</i> |
| 15. | Smith's Green-eyed Gecko | <i>Gekko smithii</i> |
| 16. | Smooth-backed Gliding Gecko | <i>Gekko lionotum</i> |
| 17. | Tokay Gecko | <i>Gekko gecko</i> |

KING COBRA

- | | | |
|-----|---------------|--|
| 18. | Indian Cobras | All species of the Genus <i>Naja</i> |
| 19. | King Cobra | All species of the Genus
<i>Ophiophagus</i> |

LIZARDS

- | | | |
|-----|----------------------------|-------------------------|
| 20. | Indian Spiny Tailed Lizard | <i>Saara hardwickii</i> |
|-----|----------------------------|-------------------------|

MONITORS

- | | | |
|-----|----------------|----------------------------|
| 21. | Bengal Monitor | <i>Varanus bengalensis</i> |
| 22. | Desert Monitor | <i>Varanus griseus</i> |
| 23. | Water Monitor | <i>Varanus salvator</i> |
| 24. | Yellow Monitor | <i>Varanus flavescens</i> |

OTHER SNAKES

- | | | |
|-----|----------------------------|----------------------------|
| 25. | Checkered Keelback | <i>Fowlea piscator</i> |
| 26. | Dhaman or Indian Rat Snake | <i>Ptyas mucosa</i> |
| 27. | Dog-faced Water Snake | <i>Cerberus rynchops</i> |
| 28. | Indian Egg Eating Snake | <i>Boiga westermanni</i> |
| 29. | Olive Keelback Water Snake | <i>Atretium schistosum</i> |
| 30. | Russell's Viper | <i>Daboia russelii</i> |

PYTHONS

- | | | |
|-----|--------------------|--|
| 31. | Pythons | All species of the Genus <i>Python</i> |
| 32. | Reticulated Python | <i>Malayopython reticulates</i> |

TURTLES & TORTOISES

33.	Amboina Box Turtle	<i>Cuora amboinensis</i>
34.	Asian Giant Softshell Turtle	<i>Pelochelys cantorii</i>
35.	Asian Giant Tortoise	<i>Manouria emys</i>
36.	Asiatic Softshell Turtle	<i>Amyda cartilaginea</i>
37.	Assam Roofed Turtle	<i>Pangshura sylhetensis</i>
38.	Black Softshell Turtle	<i>Nilssonia nigricans</i>
39.	Cochin Forest Cane Turtle	<i>Vijayachelys silvatica</i>
40.	Crowned River Turtle	<i>Hardella thurjii</i>
41.	Green Sea Turtle	<i>Chelonia mydas</i>
42.	Hawksbill Turtle	<i>Eretmochelys imbricata</i>
43.	Indian Eyed Turtle	<i>Morenia petersi</i>
44.	Indian Flap Shell Turtle	<i>Lissemys punctata</i>
45.	Indian Narrow-headed Softshell Turtle	<i>Chitra indica</i>
46.	Indian Roofed Turtle	<i>Pangshura tecta</i>
47.	Indian Softshell Turtle	<i>Nilssonia gangetica</i>
48.	Indian Star Tortoise	<i>Geochelone elegans</i>
49.	Indian Tent Turtle	<i>Pangshura tentoria</i>
50.	Keeled box Turtle	<i>Cuora mouhotii</i>
51.	Leatherback Turtle	<i>Dermochelys coriacea</i>
52.	Leith's Softshell Turtle	<i>Nilssonia leithii</i>
53.	Loggerhead Turtle	<i>Caretta caretta</i>
54.	Northern River Terrapin	<i>Batagur baska</i>
55.	Olive Ridley Sea Turtle	<i>Lepidochelys olivacea</i>
56.	Peacock Softshell Turtle	<i>Nilssonia hurum</i>
57.	Red-crowned Roofed Turtle	<i>Batagur kachuga</i>
58.	Sal forest Tortoise	<i>Indotestudo elongata</i>
59.	Spotted Pond Turtle	<i>Geoclemys hamiltonii</i>
60.	Three-striped Roofed Turtle	<i>Batagur dhongoka</i>
61.	Travancore Tortoise	<i>Indotestudo travancorica</i>
62.	Tricarinate Hill Turtle	<i>Melanochelys tricarinata</i>

PART D: AMPHIBIANS

No.	Common Name	Scientific Name
1.	Crocodile Newt	<i>Tylototriton verrucosus</i>
2.	Himalayan Salamander	<i>Tylototriton himalayanus</i>
3.	Koyna Toad	<i>Xanthophryne koynayensis</i>
4.	Purple Frogs	All species of the Genus <i>Nasikabatrachus</i>

PART E: FISHES

No.	Common Names	Scientific Name
GROUPEr		
1.	Giant Grouper	<i>Epinephelus lanceolatus</i>
SEAHORSES		
2.	Seahorses and Pipefishes	All species in the Family <i>Syngnathidae</i>
RAYS		
3.	Bottlenose Wedgefish	<i>Rhynchobatus australiae</i>
4.	Bowmouth Guitarfish	<i>Rhina ancylostoma</i>
5.	Clubnose Guitarfish	<i>Glaucostegus thouin</i>
6.	Ganges Stingray	<i>Himantura fluviatilis</i>
7.	Giant Freshwater Whipray	<i>Urogymnus polylepis</i>
8.	Giant Guitarfish	<i>Rhynchobatus djiddensis</i>
9.	Giant Manta	<i>Mobula birostris</i>
10.	Porcupine Whipray	<i>Urogymnus asperrimus</i>
11.	Reef Manta	<i>Mobula alfredi</i>
12.	Smoothnose Wedgefish	<i>Rhynchobatus laevis</i>
13.	Widenose Guitarfish	<i>Glaucostegus obtusus</i>
SAWFISHES		
14.	Common sawfish	<i>Pristis pristis</i>
15.	Dwarf sawfish	<i>Pristis clavata</i>
16.	Green Sawfish	<i>Pristis zijsron</i>
17.	Narrow Sawfish	<i>Anoxypristis cuspidata</i>
SHARKS		
18.	Gangetic Shark	<i>Glyphis gangeticus</i>
19.	Pondicherry Shark	<i>Carcharhinus hemiodon</i>
20.	Whale Shark	<i>Rhincodon typus</i>

PART F: ECHINODERMATA

No.	Common Name	Scientific Name
1.	Sea Cucumber	All species of the Class <i>Holothuroidea</i>

PART G: MOLLUSCA

No.	Common Name	Scientific Name
CLAMS		
1.	Fluted Giant Clam	<i>Tridacna squamosa</i>
2.	Horse's Hoof Clam	<i>Hippopus hippopus</i>
3.	Small Giant Clam	<i>Tridacna maxima</i>
CONES		
4.	Glory of India	<i>Conus milneedwardsi</i>
HELMET SHELLS		
5.	Horned Helmet Shell/ King Shell	<i>Cassis cornuta</i>
NAUTILUS		
6.	Emperor Nautilus/ Chambered nautilus	<i>Nautilus pompilius</i>
SHELLS		
7.	Bull Mouth Helmet/ Queenshell	<i>Cypræacassis rufa</i>
TRUMPETS		
8.	Triton's Trumpet shell	<i>Charonia tritonis</i>
SPIRALS		
9.	Spiral Tudicla	<i>Tudicla spirillus</i>

PART H: ARTHROPODS (OTHER THAN INSECTS)

No.	Common Name	Scientific Name
1.	Coconut or Robber Crab	<i>Birgus latro</i>

PART I: BUTTERFLIES (LEPIDOPTERA)

No.	Common name Family	Scientific name Lycaenidae
1.	Andaman Tailless Oakblue	<i>Arhopala zeta</i>
2.	Blue Posy	<i>Drupadia scaeva</i>
3.	Broad-banded Brilliant	<i>Simiskina phalena</i>
4.	Cachar Mandarin Blue	<i>Charana cepheis</i>
5.	Chapman's Hedge Blue	<i>Notarthurinus binghami</i>
6.	Chestnut-and-black Royal	<i>Tajuria yajna</i>
7.	Chinese Hairstreak	<i>Amblopala avidiena</i>
8.	Chocolate Bushblue	<i>Arhopala ariel</i>
9.	Comic Oakblue	<i>Arhopala comica</i>
10.	Ferrar's Cerulean	<i>Jamides ferrari</i>
11.	Ferruginous Hairstreak	<i>Ahlbergia leechii</i>
12.	Great Brownie	<i>Gerydus symethus</i>
13.	Great Darkie	<i>Allotinus drumila</i>
14.	Hybrid Sapphire	<i>Heliophorus hybrida</i>
15.	Kanara Oakblue	<i>Arhopala alea</i>
16.	Mackwood's Hairstreak	<i>Strymon mackwoodi</i>
17.	Moth Butterfly	<i>Liphyra brassolis</i>
18.	Naga Hedge Blue	<i>Oreolyce dohertyi</i>
19.	Opal Oakblue	<i>Arhopala opalina</i>
20.	Paona Hairstreak	<i>Shirozuozeephyrus paona</i>
21.	Peacock Hairstreak	<i>Euaspa pavo</i>
22.	Plain Tailless Oakblue	<i>Arhopala asopia</i>
23.	Purple-brown Tailless Oakblue	<i>Arhopala arvina</i>
24.	Tyler's Dull Oakblue	<i>Arhopala ace</i>
25.	Watson's Hairstreak	<i>Thecla lethia</i>
26.	Watson's Mottle	<i>Logania watsoniana</i>
	Family	Nymphalidae

27.	Andaman King Crow	<i>Euploea midamus roepstorffi</i>
28.	Bamboo Tree Brown	<i>Lethe europa</i>
29.	Banded Duffer	<i>Discophora deo</i>
30.	Bhutan Sergeant	<i>Athyma jina</i>
31.	Bhutan Treebrown	<i>Lethe margaritae</i>
32.	Blue Baron	<i>Euthalia telchinia</i>
33.	Blue Begam	<i>Prothoe franck regalis</i>
34.	Blue Duke	<i>Euthalia durga</i>
35.	Blue Nawab	<i>Polyura schreiber</i>
36.	Branded Yeoman	<i>Algia fasciata</i>
37.	Camberwell Beauty	<i>Nymphalis antiopa yedanula</i>
38.	Chestnut Rajah	<i>Charaxes durnfordi</i>
39.	Common Duffer	<i>Discophora sondaica</i>
40.	Dark Wall	<i>Lasiommata menava</i>
41.	Dismal Mystic	<i>Lethe ocellata</i>
42.	Dull Forester	<i>Lethe gulnihal</i>
43.	Eastern Courtier	<i>Sophisa chandra</i>
44.	Empress	<i>Sasakia funebris</i>
45.	Freak	<i>Calinaga buddha</i>
46.	Fuliginous Sailer	<i>Neptis ebusa ebusa</i>
47.	Golden Emperor	<i>Dillpa morgiana</i>
48.	Grand Duke	<i>Euthalia iva</i>
49.	Hockeystick Sailer	<i>Neptis nycteus</i>
50.	Hockeystick Sailer	<i>Phaedyma aspasia</i>
51.	Malay Staff Sergeant	<i>Athyma reta moorei</i>
52.	Malayan Nawab	<i>Polyura moori sandakana</i>
53.	Manipur Fivering	<i>Ypthima persimilis</i>
54.	Mottled Argus	<i>Loxerebia narasingha</i>
55.	Naga Duke	<i>Euthalia curvifascia</i>
56.	Northern Jungle Queen	<i>Stichophthalma camadeva</i>
57.	Orchid Tit	<i>Chlوريا othona</i>
58.	Pallid Forester	<i>Lethe satyavati</i>
59.	Peal's Palmfly	<i>Elymnias peali</i>
60.	Pointed Palmfly	<i>Elymnias penaga</i>
61.	Purple Bushbrown	<i>Mycalesis orseis</i>
62.	Scarce Blue Tiger	<i>Tirumala gautama</i>
63.	Scarce Catseye	<i>Coelites nothis</i>
64.	Scarce Jester	<i>Symbrenthia silana</i>
65.	Scarce Lilacfork	<i>Lethe dura</i>
66.	Scarce Red Forester	<i>Lethe distans</i>
67.	Scarce Siren	<i>Hestina nicevillei</i>
68.	Scarce White Commodore	<i>Sumalia zulema</i>
69.	Single Silverstripe	<i>Lethe ramadeva</i>
70.	Spotted Black Crow	<i>Euploea crameri</i>

71.	Tawny Emperor	<i>Chitoria ulupi</i>
72.	Tytler's Emperor	<i>Eulaceura manipurensis</i>
73.	Tytler's Treebrown	<i>Lethe gemina</i>
74.	White Emperor	<i>Helcyra hemina</i>
75.	White Spot Fritillary	<i>Argynnis hegmone</i>

Family**Papilionidae**

76.	Banded Apollo	<i>Parnassius delphius</i>
77.	Black Windmill	<i>Byasa crassipes</i>
78.	Chinese Windmill	<i>Byasa plutonius</i>
79.	Common Clubtail	<i>Losaria coon</i>
80.	de Nicéville's Windmill	<i>Byasa polla</i>
81.	Hannington Apollo	<i>Parnassius hanningtoni</i>
82.	Himalayan Bhutan Glory	<i>Bhutanitis lidderdalii</i>
83.	Imperial Apollo	<i>Parnassius imperator</i>
84.	Kaiser-i-Hind	<i>Teinopalpus imperialis</i>
85.	Krishna Peacock	<i>Papilio krishna</i>
86.	Ladak Banded Apollo	<i>Parnassius stoliczkanus</i>
87.	Malabar Banded Swallowtail	<i>Papilio liomedon</i>
88.	Mystical Bhutan Glory	<i>Bhutanitis ludlowi</i>
89.	Nevill's Windmill	<i>Byasa nevillei</i>
90.	Varnished Apollo	<i>Parnassius acco</i>
91.	Yellow-crested Spangle	<i>Papilio elephenor</i>

Family**Pieridae**

92.	Butler's Dwarf	<i>Baltia butleri</i>
93.	Dwarf Clouded Yellow	<i>Colias dubia</i>
94.	Green Banded White	<i>Pieris krueperi</i>
95.	Lemon Clouded Yellow	<i>Colias thrasibulus</i>
96.	Pale Jezabel	<i>Delias sanaca</i>

PART J: ODONATA (DRAGONFLY)

No.	Common name	Scientific name
1.	Himalayan Relict Dragonfly	<i>Epiophlebia laidlawi</i>

PART K: CORALS

No.	Common Name	Scientific Name
1.	Black Coral	All species of the Order <i>Antipatharia</i>
2.	Blue Coral	All species from the following Families in the Order <i>Helioporacea</i> : <i>Aulopsammiidae</i> , <i>Helioporidae</i> , and <i>Lithotelestidae</i>
3.	False Corals	All species of the Order <i>Corallimorpharia</i>
4.	Fire Coral	All species of the Genus <i>Millepora</i>
5.	Organ Pipe Coral	<i>Tubipora musica</i>
6.	Sea Anemones	All species from the following Families in the Order <i>Actiniaria</i> : <i>Actinernidae</i> , <i>Halcuriidae</i> , and <i>Edwardsiidae</i>
7.	Sea Pens	All species from the following Families in the Order <i>Pennatulacea</i> : <i>Anthoptilidae</i> , <i>Chunellidae</i> , <i>Echinoptilidae</i> , <i>Funiculinidae</i> , <i>Kophobelemnidae</i> , <i>Protoptilidae</i> , <i>Pseudumbellulidae</i> , <i>Renillidae</i> , <i>Scleroptilidae</i> , <i>Stachyptilidae</i> , <i>Umbellulidae</i> , <i>Veretillidae</i> , <i>Balticinidae</i> , <i>Pennatulidae</i> , and <i>Virgulariidae</i>
8.	Soft Corals	All species from the following Families in the Order <i>Alcyonacea</i> : <i>Acanthoaxiidae</i> , <i>Chelidonisididae</i> , <i>Parasphaerascleridae</i> , <i>Nephtheidae</i> , <i>Alcyoniidae</i> , <i>Clavulariidae</i> , <i>Xeniidae</i> , <i>Cornulariidae</i> , <i>Subergorgiidae</i> , <i>Pleaxauridae</i> , <i>Ellisellidae</i> , <i>Melithaeidae</i> , and <i>Briareidae</i>
9.	Stony Coral	All species of the Order <i>Scleractinia</i>
10.	Tube-dwelling Anemones	All species of the following Families of the Order <i>Penicillaria</i> : <i>Pennatulidae</i> , <i>Anthoptilidae</i> , <i>Scleroptilidae</i> , <i>Halipteridae</i> , and <i>Protoptilidae</i>
11.	Tube-dwelling Anemones	All species of the Order <i>Spirularia</i>
12.	Zoanthids	All species of the Order <i>Zooantharia</i>

SCHEDULE - II

(See sections 9, 11, 12, 38-I, 39, 44, 45, 46, 47, 48, 48A, 49, 50, 51, 54 and 57)

PART A: MAMMALS

No.	Common Name	Scientific Name
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ANTELOPE

1. Nilgai *Boselaphus tragocamelus*

BADGERS

2. Burmese/Large toothed Ferret Badger *Melogale personata*
3. Chinese/Small-toothed Ferret Badger *Melogale moschata*

BATS

4. Durga Das's Leaf-nosed Bat *Hipposideros durgadasi*
5. Indian Flying Fox *Pteropus giganteus*
6. Mitred Horseshoe Bat *Rhinolophus mitratus*
7. Peters's Tubenosed Bat *Harpiola grisea*
8. Rainforest Tube-nosed Bat *Murina pluvialis*
9. Sombre Bat *Eptesicus tatei*

CETACEANS

10. Cetacean species All species of the
Infraorder *Cetacea* other
than those listed in
Schedule I

DEER

11. Spotted Deer/Chital *Axis axis*

HARES

12. Desert Hare *Lepus tibetanus*
13. Indian Hare *Lepus nigricollis*
14. Woolly Hare *Lepus oiostolus*

HEDGEHOGS

15. Bare-bellied Hedgehog *Paraechinus nudiventris*
16. Indian Hedgehog *Paraechinus micropus*

17.	Indian Long-eared Hedgehog	<i>Hemiechinus collaris</i>
OTHER RODENTS		
18.	Andaman Rat	<i>Rattus stoicus</i>
19.	Car Nicobar Rat	<i>Rattus palmarum</i>
20.	Cutch Rock Rat	<i>Cremnomys cutchicus</i>
21.	Royle's Mountain Vole	<i>Alticola roylei</i>
22.	Sahyadris Forest Rat	<i>Rattus satarae</i>
PIG		
23.	Wild Pig	<i>Sus scrofa</i>
PRIMATES		
24.	Northern Plains Gray/Hanuman Langur	<i>Semnopithecus entellus</i>
SHREWS		
25.	Andaman Spiny Shrew	<i>Crocidura hispida</i>
26.	Assam Mole Shrew	<i>Anourosorex assamensis</i>
27.	Indian Highland Shrew	<i>Suncus niger</i>
28.	Jenkin's Shrew	<i>Crocidura jenkinsi</i>
29.	Madras Treeshrew	<i>Anathana ellioti</i>
30.	Narcondam Shrew	<i>Crocidura narcondamica</i>
31.	Nicobar Shrew	<i>Crocidura nicobarica</i>
SQUIRRELS		
32.	Jungle Palm Squirrel	<i>Funambulus tristriatus</i>
33.	Orange-bellied Himalayan Squirrel	<i>Dremomys lokriah</i>
TREE MICE		
34.	Spiny Tree Mouse	<i>Platacanthomys lasiurus</i>

PART B: BIRDS

Sl. No.	Common name	Scientific name
ACCENTORS		
1.	Alpine Accentor	<i>Prunella collaris</i>
2.	Altai Accentor	<i>Prunella himalayana</i>
3.	Black-throated Accentor	<i>Prunella atrogularis</i>
4.	Brown Accentor	<i>Prunella fulvescens</i>
5.	Maroon-backed Accentor	<i>Prunella immaculata</i>
6.	Robin Accentor	<i>Prunella rubeculoides</i>
7.	Rufous-breasted Accentor	<i>Prunella strophciata</i>
BARBETS		
8.	Blue-eared Barbet	<i>Psilopogon duvaucelii</i>
9.	Blue-throated Barbet	<i>Psilopogon asiaticus</i>
10.	Brown-headed Barbet	<i>Psilopogon zeylanicus</i>
11.	Coppersmith Barbet	<i>Psilopogon haemacephalus</i>
12.	Golden-throated Barbet	<i>Psilopogon franklinii</i>
13.	Great Barbet	<i>Psilopogon virens</i>
14.	Lineated Barbet	<i>Psilopogon lineatus</i>
15.	Malabar Barbet	<i>Psilopogon malabaricus</i>
16.	White-cheeked Barbet	<i>Psilopogon viridis</i>
BARN OWLS		
17.	Eastern Grass Owl	<i>Tyto longimembris</i>
18.	Oriental Bay Owl	<i>Phodilus badius</i>
19.	Sri Lanka Bay Owl	<i>Phodilus assimilis</i>
BEE-EATERS		
20.	Blue-bearded Bee-eater	<i>Nyctyornis athertoni</i>
21.	Blue-cheeked Bee-eater	<i>Merops persicus</i>
22.	Blue-tailed Bee-eater	<i>Merops philippinus</i>
23.	Blue-throated Bee-eater	<i>Merops viridis</i>
24.	Chestnut-headed Bee-eater	<i>Merops leschenaulti</i>
25.	European Bee-eater	<i>Merops apiaster</i>
26.	Green Bee-eater	<i>Merops orientalis</i>
BITTERNs, HERONS AND EGRETS		

27.	Black Bittern	<i>Ixobrychus flavicollis</i>
28.	Black-crowned Night Heron	<i>Nycticorax nycticorax</i>
29.	Cattle Egret	<i>Bubulcus ibis</i>
30.	Chinese Egret	<i>Egretta eulophotes</i>
31.	Chinese Pond Heron	<i>Ardeola bacchus</i>
32.	Goliath Heron	<i>Ardea goliath</i>
33.	Great Bittern	<i>Botaurus stellaris</i>
34.	Great Egret	<i>Ardea alba</i>
35.	Grey Heron	<i>Ardea cinerea</i>
36.	Indian Pond Heron	<i>Ardeola grayii</i>
37.	Intermediate Egret †	<i>Ardea intermedia</i>
38.	Javan Pond Heron	<i>Ardeola speciosa</i>
39.	Little Bittern	<i>Ixobrychus minutus</i>
40.	Little Egret	<i>Egretta garzetta</i>
41.	Malayan Night Heron	<i>Gorsachius melanolophus</i>
42.	Pacific Reef Egret	<i>Egretta sacra</i>
43.	Purple Heron	<i>Ardea purpurea</i>
44.	Striated Heron	<i>Butorides striata</i>
45.	Western Reef Egret	<i>Egretta gularis</i>
46.	Yellow Bittern	<i>Ixobrychus sinensis</i>

NORTHERN STORM-PETRELS

47.	Swinhoe's Storm-petrel	<i>Oceanodroma monorhis</i>
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BROADBILLS

48.	Long-tailed Broadbill	<i>Psarisomus dalhousiae</i>
49.	Silver-breasted Broadbill	<i>Serilophus lunatus</i>

BULBULS

50.	Andaman Bulbul	<i>Brachypodius fuscoflavescens</i>
51.	Ashy Bulbul	<i>Hemixos flavala</i>
52.	Black Bulbul	<i>Hypsipetes leucocephalus</i>
53.	Black-crested Bulbul	<i>Rubigula flaviventris</i>
54.	Black-headed Bulbul	<i>Brachypodius melanocephalus</i>
55.	Cachar Bulbul	<i>Iole cacharensis</i>
56.	Crested Finchbill	<i>Spizixos canifrons</i>
57.	Flame-throated Bulbul	<i>Rubigula gularis</i>

58.	Flavescent Bulbul	<i>Pycnonotus flavesceus</i>
59.	Grey-headed Bulbul	<i>Brachypodius priocephalus</i>
60.	Himalayan Bulbul	<i>Pycnonotus leucogenis</i>
61.	Mountain Bulbul	<i>Ixos maclellandii</i>
62.	Nicobar Bulbul	<i>Ixos nicobariensis</i>
63.	Red-vented Bulbul	<i>Pycnonotus cafer</i>
64.	Red-whiskered Bulbul	<i>Pycnonotus jocosus</i>
65.	Square-tailed Bulbul	<i>Hypsipetes ganeesa</i>
66.	Striated Bulbul	<i>Alcurus striatus</i>
67.	White-browed Bulbul	<i>Pycnonotus luteolus</i>
68.	White-eared Bulbul	<i>Pycnonotus leucotis</i>
69.	White-throated Bulbul	<i>Alophoixus flaveolus</i>
70.	Yellow-browed Bulbul	<i>Acritillas indica</i>
71.	Yellow-throated Bulbul	<i>Pycnonotus xantholaemus</i>

BUNTINGS

72.	Black-faced Bunting	<i>Emberiza spodocephala</i>
73.	Black-headed Bunting	<i>Emberiza melanocephala</i>
74.	Chestnut Bunting	<i>Emberiza rutila</i>
75.	Chestnut-eared Bunting	<i>Emberiza fucata</i>
76.	Crested Bunting	<i>Emberiza lathamii</i>
77.	Eurasian Reed Bunting	<i>Emberiza schoeniclus</i>
78.	Godlewski's Bunting	<i>Emberiza godlewskii</i>
79.	Grey-necked Bunting	<i>Emberiza buchanani</i>
80.	Little Bunting	<i>Emberiza pusilla</i>
81.	Ortolan Bunting	<i>Emberiza hortulana</i>
82.	Pine Bunting	<i>Emberiza leucocephalos</i>
83.	Red-headed Bunting	<i>Emberiza bruniceps</i>
84.	Rock Bunting	<i>Emberiza cia</i>
85.	Rustic Bunting	<i>Emberiza rustica</i>
86.	Striolated Bunting	<i>Emberiza striolata</i>
87.	Tristram's Bunting	<i>Emberiza tristrami</i>
88.	White-capped Bunting	<i>Emberiza stewarti</i>
89.	Yellow-browed Bunting	<i>Emberiza chrysophrys</i>
90.	Yellowhammer	<i>Emberiza citrinella</i>

BUTTONQUAILS

91.	Barred Buttonquail	<i>Turnix suscitator</i>
92.	Small Buttonquail	<i>Turnix sylvaticus</i>

93. Yellow-legged Buttonquail *Turnix tanki*

CANARY-FLYCATCHERS AND ALLIES

94. Grey-headed Canary-flycatcher *Culicicapa ceylonensis*
95. Yellow-bellied Fantail *Chelidorhynch hypoxanthus*

CETTIA WARBLERS AND ALLIES

96. Aberrant Bush Warbler *Horornis flavolivaceus*
97. Ashy-throated Warbler *Phylloscopus maculipennis*
98. Asian Stubtail *Urosphena squameiceps*
99. Black-faced Warbler *Abroscopus schisticeps*
100. Booted Warbler *Iduna caligata*
101. Broad-billed Warbler *Tickellia hodgsoni*
102. Brooks's Leaf Warbler *Phylloscopus subviridis*
103. Brownish-flanked Bush Warbler *Horornis fortipes*
104. Buff-barred Warbler *Phylloscopus pulcher*
105. Buff-throated Warbler *Phylloscopus subaffinis*
106. Cetti's Warbler *Cettia cetti*
107. Chestnut-crowned Bush Warbler *Cettia major*
108. Chestnut-headed Tesia *Cettia castaneocoronata*
109. Chinese Leaf Warbler *Phylloscopus yunnanensis*
110. Common Chiffchaff *Phylloscopus collybita*
111. Crested Tit Warbler *Leptopoeile elegans*
112. Dusky Warbler *Phylloscopus fuscatus*
113. Green Warbler *Phylloscopus nitidus*
114. Green-crowned Warbler *Phylloscopus burkii*
115. Greenish Warbler *Phylloscopus trochiloides*
116. Grey-bellied Tesia *Tesia cyaniventer*
117. Grey-cheeked Warbler *Phylloscopus poliogenys*
118. Grey-crowned Warbler *Phylloscopus tephrocephalus*
119. Grey-sided Bush Warbler *Cettia brunnifrons*
120. Hume's Bush Warbler *Horornis brunnescens*
121. Hume's Warbler *Phylloscopus humei*
122. Lanceolated Warbler *Locustella lanceolata*
123. Large-billed Leaf Warbler *Phylloscopus magnirostris*
124. Lemon-rumped Warbler *Phylloscopus chloronotus*
125. Manchurian Bush Warbler *Horornis canturians*
126. Mountain Chiffchaff *Phylloscopus sindianus*
127. Mountain Tailorbird *Phyllergates cucullatus*

128.	Pale-footed Bush Warbler	<i>Urosphena pallidipes</i>
129.	Pale-legged Leaf Warbler	<i>Phylloscopus tenellipes</i>
130.	Plain Leaf Warbler	<i>Phylloscopus neglectus</i>
131.	Rufous-faced Warbler	<i>Abroscopus albogularis</i>
132.	Rusty-rumped Warbler	<i>Helopsaltes certhiola</i>
133.	Sakhalin Leaf Warbler	<i>Phylloscopus borealoides</i>
134.	Sichuan Leaf Warbler	<i>Phylloscopus forresti</i>
135.	Slaty-bellied Tesia	<i>Tesia olivea</i>
136.	Smoky Warbler	<i>Phylloscopus fuligiventer</i>
137.	Sulphur-bellied Warbler	<i>Phylloscopus griseolus</i>
138.	Sykes's Warbler	<i>Iduna rama</i>
139.	Thick-billed Warbler	<i>Arundinax aedon</i>
140.	Tickell's Leaf Warbler	<i>Phylloscopus affinis</i>
141.	Two-barred Warbler	<i>Phylloscopus plumbeitarsus</i>
142.	Whistler's Warbler	<i>Phylloscopus whistleri</i>
143.	White-browed Tit Warbler	<i>Leptopoecile sophiae</i>
144.	White-spectacled Warbler	<i>Phylloscopus intermedius</i>
145.	Willow Warbler	<i>Phylloscopus trochilus</i>
146.	Wood Warbler	<i>Phylloscopus sibilatrix</i>
147.	Yellow-bellied Warbler	<i>Abroscopus superciliaris</i>
148.	Yellow-browed Warbler	<i>Phylloscopus inornatus</i>

CISTICOLAS, PRINIAS, AND ALLIES

149.	Ashy Prinia	<i>Prinia socialis</i>
150.	Black-throated Prinia	<i>Prinia atrogularis</i>
151.	Common Tailorbird	<i>Orthotomus sutorius</i>
152.	Dark-necked Tailorbird	<i>Orthotomus atrogularis</i>
153.	Golden-headed Cisticola	<i>Cisticola exilis</i>
154.	Graceful Prinia	<i>Prinia gracilis</i>
155.	Grey-breasted Prinia	<i>Prinia hodgsonii</i>
156.	Hill Prinia	<i>Prinia superciliaris</i>
157.	Jungle Prinia	<i>Prinia sylvatica</i>
158.	Plain Prinia	<i>Prinia inornata</i>
159.	Rufescent Prinia	<i>Prinia rufescens</i>
160.	Striated Prinia	<i>Prinia crinigera</i>
161.	Yellow-bellied Prinia	<i>Prinia flaviventris</i>
162.	Zitting Cisticola	<i>Cisticola juncidis</i>

CORMORANTS

163.	Great Cormorant	<i>Phalacrocorax carbo</i>
164.	Indian Cormorant	<i>Phalacrocorax fuscicollis</i>
165.	Little Cormorant	<i>Microcarbo niger</i>

COURSERS AND PRATINCOLES

166.	Collared Pratincole	<i>Glareola pratincola</i>
167.	Cream-coloured Courser	<i>Cursorius cursor</i>
168.	Oriental Pratincole	<i>Glareola maldivarum</i>
169.	Small Pratincole	<i>Glareola lactea</i>

CRAB-PLOVER

170.	Crab-plover	<i>Dromas ardeola</i>
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CROWS AND ALLIES

171.	Black-headed Jay	<i>Garrulus lanceolatus</i>
172.	Carrion Crow	<i>Corvus corone</i>
173.	Collared Treepie	<i>Dendrocitta frontalis</i>
174.	Common Green Magpie	<i>Cissa chinensis</i>
175.	Common Raven	<i>Corvus corax</i>
176.	Eurasian Jackdaw	<i>Corvus monedula</i>
177.	Eurasian Jay	<i>Garrulus glandarius</i>
178.	Eurasian Magpie	<i>Pica pica</i>
179.	Grey Treepie	<i>Dendrocitta formosae</i>
180.	Hooded Crow	<i>Corvus cornix</i>
181.	Large-billed Crow	<i>Corvus macrorhynchos</i>
182.	Large-spotted Nutcracker	<i>Nucifraga multipunctata</i>
183.	Pied Crow	<i>Corvus albus</i>
184.	Red-billed Blue Magpie	<i>Urocissa erythroryncha</i>
185.	Red-billed Chough	<i>Pyrrhonorax pyrrhonorax</i>
186.	Rook	<i>Corvus frugilegus</i>
187.	Rufous Treepie	<i>Dendrocitta vagabunda</i>
188.	Spotted Nutcracker	<i>Nucifraga caryocatactes</i>
189.	White-bellied Treepie	<i>Dendrocitta leucogastra</i>
190.	Yellow-billed Blue Magpie	<i>Urocissa flavirostris</i>
191.	Yellow-billed Chough	<i>Pyrrhonorax graculus</i>

CUCKOOS

192.	Andaman Coucal	<i>Centropus andamanensis</i>
193.	Asian Emerald Cuckoo	<i>Chrysococcyx maculatus</i>
194.	Asian Koel	<i>Eudynamys scolopaceus</i>
195.	Banded Bay Cuckoo	<i>Cacomantis sonneratii</i>
196.	Blue-faced Malkoha	<i>Phaenicophaeus viridirostris</i>
197.	Chestnut-winged Cuckoo	<i>Clamator coromandus</i>
198.	Common Cuckoo	<i>Cuculus canorus</i>
199.	Common Hawk Cuckoo	<i>Hierococcyx varius</i>
200.	Fork-tailed Drongo Cuckoo	<i>Surniculus dicruroides</i>
201.	Greater Coucal	<i>Centropus sinensis</i>
202.	Green-billed Malkoha	<i>Phaenicophaeus tristis</i>
203.	Grey-bellied Cuckoo	<i>Cacomantis passerinus</i>
204.	Hodgson's Hawk Cuckoo	<i>Hierococcyx nisicolor</i>
205.	Horsfield's Bronze Cuckoo	<i>Chrysococcyx basalis</i>
206.	Indian Cuckoo	<i>Cuculus micropterus</i>
207.	Large Hawk Cuckoo	<i>Hierococcyx sparveriioides</i>
208.	Lesser Coucal	<i>Centropus bengalensis</i>
209.	Lesser Cuckoo	<i>Cuculus poliocephalus</i>
210.	Oriental Cuckoo	<i>Cuculus optatus</i>
211.	Pied Cuckoo	<i>Clamator jacobinus</i>
212.	Plaintive Cuckoo	<i>Cacomantis merulinus</i>
213.	Sirkeer Malkoha	<i>Taccocua leschenaultii</i>
214.	Square-tailed Drongo Cuckoo	<i>Surniculus lugubris</i>
215.	Violet Cuckoo	<i>Chrysococcyx xanthorhynchus</i>

DARTERS

216.	Oriental Darter	<i>Anhinga melanogaster</i>
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DIPPERS

217.	Brown Dipper	<i>Cinclus pallasii</i>
218.	White-throated Dipper	<i>Cinclus cinclus</i>

DIVERS

219.	Black-throated Diver	<i>Gavia arctica</i>
220.	Red-throated Diver	<i>Gavia stellata</i>

DRONGOS

221.	Andaman Drongo	<i>Dicrurus andamanensis</i>
222.	Ashy Drongo	<i>Dicrurus leucophaeus</i>
223.	Black Drongo	<i>Dicrurus macrocercus</i>
224.	Bronzed Drongo	<i>Dicrurus aeneus</i>
225.	Crow-billed Drongo	<i>Dicrurus annectens</i>
226.	Greater Racket-tailed Drongo	<i>Dicrurus paradiseus</i>
227.	Hair-crested Drongo	<i>Dicrurus hottentottus</i>
228.	Lesser Racket-tailed Drongo	<i>Dicrurus remifer</i>
229.	White-bellied Drongo	<i>Dicrurus caerulescens</i>

DUCKS, GEESE, AND SWANS

230.	Baikal Teal	<i>Sibirionetta formosa</i>
231.	Bar-headed Goose	<i>Anser indicus</i>
232.	Bean Goose	<i>Anser fabalis</i>
233.	Common Goldeneye	<i>Bucephala clangula</i>
234.	Common Merganser	<i>Mergus merganser</i>
235.	Common Shelduck	<i>Tadorna tadorna</i>
236.	Common Teal	<i>Anas crecca</i>
237.	Eastern Spot-billed Duck	<i>Anas zonorhyncha</i>
238.	Eurasian Wigeon	<i>Mareca penelope</i>
239.	Falcated Duck	<i>Mareca falcata</i>
240.	Ferruginous Duck	<i>Aythya nyroca</i>
241.	Gadwall	<i>Mareca strepera</i>
242.	Garganey	<i>Spatula querquedula</i>
243.	Greater Scaup	<i>Aythya marila</i>
244.	Greater White-fronted Goose	<i>Anser albifrons</i>
245.	Greylag Goose	<i>Anser anser</i>
246.	Indian Spot-billed Duck	<i>Anas poecilorhyncha</i>
247.	Knob-billed Duck	<i>Sarkidiornis melanotos</i>
248.	Lesser Whistling Duck	<i>Dendrocygna javanica</i>
249.	Lesser White-fronted Goose	<i>Anser erythropus</i>
250.	Long-tailed Duck	<i>Clangula hyemalis</i>
251.	Mallard	<i>Anas platyrhynchos</i>
252.	Mandarin Duck	<i>Aix galericulata</i>
253.	Mute Swan	<i>Cygnus olor</i>
254.	Northern Pintail	<i>Anas acuta</i>
255.	Northern Shoveler	<i>Spatula clypeata</i>
256.	Red-breasted Goose	<i>Branta ruficollis</i>
257.	Red-breasted Merganser	<i>Mergus serrator</i>
258.	Red-crested Pochard	<i>Netta rufina</i>

259.	Ruddy Shelduck	<i>Tadorna ferruginea</i>
260.	Smew	<i>Mergellus albellus</i>
261.	Tufted Duck	<i>Aythya fuligula</i>
262.	Tundra Swan	<i>Cygnus columbianus</i>
263.	Whooper Swan	<i>Cygnus cygnus</i>

ELACHURA

264.	Spotted Elachura	<i>Elachura formosa</i>
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FAIRY-BLUEBIRDS

265.	Asian Fairy-bluebird	<i>Irena puella</i>
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FALCONS

266.	Collared Falconet	<i>Microhierax caerulescens</i>
267.	Common Kestrel	<i>Falco tinnunculus</i>
268.	Eurasian Hobby	<i>Falco subbuteo</i>
269.	Lesser Kestrel	<i>Falco naumanni</i>
270.	Merlin	<i>Falco columbarius</i>
271.	Oriental Hobby	<i>Falco severus</i>
272.	Pied Falconet	<i>Microhierax melanoleucos</i>
273.	Red-footed Falcon	<i>Falco vespertinus</i>

FANTAILS

274.	Spot-breasted Fantail	<i>Rhipidura albogularis</i>
275.	White-browed Fantail	<i>Rhipidura aureola</i>
276.	White-throated Fantail	<i>Rhipidura albicollis</i>

FINCHES

277.	Black-and-yellow Grosbeak	<i>Mycerobas icteroides</i>
278.	Black-headed Greenfinch	<i>Chloris ambigua</i>
279.	Blanford's Rosefinch	<i>Agraphospiza rubescens</i>
280.	Blyth's Rosefinch	<i>Carpodacus grandis</i>
281.	Brambling	<i>Fringilla montifringilla</i>
282.	Brandt's Mountain Finch	<i>Leucosticte brandti</i>
283.	Brown Bullfinch	<i>Pyrrhula nipalensis</i>
284.	Chinese White-browed Rosefinch	<i>Carpodacus dubius</i>
285.	Collared Grosbeak	<i>Mycerobas affinis</i>

286.	Common Chaffinch	<i>Fringilla coelebs</i>
287.	Common Linnet	<i>Linaria cannabina</i>
288.	Common Rosefinch	<i>Carpodacus erythrinus</i>
289.	Crimson-browed Finch	<i>Carpodacus subhimachalus</i>
290.	Crimson-winged Finch	<i>Rhodopechys sanguineus</i>
291.	Dark-breasted Rosefinch	<i>Procarduelis nipalensis</i>
292.	Dark-rumped Rosefinch	<i>Carpodacus edwardsii</i>
293.	Desert Finch	<i>Rhodospiza obsoleta</i>
294.	Eurasian Siskin	<i>Spinus spinus</i>
295.	European Goldfinch	<i>Carduelis carduelis</i>
296.	Fire-fronted Serin	<i>Serinus pusillus</i>
297.	Gold-naped Finch	<i>Pyrrhoptes epauletta</i>
298.	Great Rosefinch	<i>Carpodacus rubicilla</i>
299.	Grey-headed Bullfinch	<i>Pyrrhula erythaca</i>
300.	Hawfinch	<i>Coccothraustes coccothraustes</i>
301.	Himalayan Beautiful Rosefinch	<i>Carpodacus pulcherrimus</i>
302.	Himalayan White-browed Rosefinch	<i>Carpodacus thura</i>
303.	Mongolian Finch	<i>Bucanetes mongolicus</i>
304.	Orange Bullfinch	<i>Pyrrhula aurantiaca</i>
305.	Pale Rockfinch	<i>Carpospiza brachydactyla</i>
306.	Pale Rosefinch	<i>Carpodacus stoliczkae</i>
307.	Pink-browed Rosefinch	<i>Carpodacus rodochroa</i>
308.	Pink-rumped Rosefinch	<i>Carpodacus waltoni</i>
309.	Plain Mountain Finch	<i>Leucosticte nemoricola</i>
310.	Red Crossbill	<i>Loxia curvirostra</i>
311.	Red-fronted Rosefinch	<i>Carpodacus puniceus</i>
312.	Red-headed Bullfinch	<i>Pyrrhula erythrocephala</i>
313.	Scarlet Finch	<i>Carpodacus sipahi</i>
314.	Sillem's Rosefinch	<i>Carpodacus sillemi</i>
315.	Spectacled Finch	<i>Callacanthus burtoni</i>
316.	Spot-winged Grosbeak	<i>Mycerobas melanozanthos</i>
317.	Spot-winged Rosefinch	<i>Carpodacus rodopeplus</i>
318.	Streaked Rosefinch	<i>Carpodacus rubicilloides</i>
319.	Three-banded Rosefinch	<i>Carpodacus trifasciatus</i>
320.	Tibetan Siskin	<i>Spinus thibetanus</i>
321.	Trumpeter Finch	<i>Bucanetes githagineus</i>
322.	Twite	<i>Linaria flavirostris</i>
323.	Vinaceous Rosefinch	<i>Carpodacus vinaceus</i>
324.	White-winged Grosbeak	<i>Mycerobas carnipes</i>
325.	Yellow-breasted Greenfinch	<i>Chloris spinoides</i>

FLAMINGOS

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| 326. | Greater Flamingo | <i>Phoenicopterus roseus</i> |
| 327. | Lesser Flamingo | <i>Phoeniconaias minor</i> |

FLOWERPECKERS

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| 328. | Andaman Flowerpecker | <i>Dicaeum virescens</i> |
| 329. | Fire-breasted Flowerpecker | <i>Dicaeum ignipectus</i> |
| 330. | Nilgiri Flowerpecker | <i>Dicaeum concolor</i> |
| 331. | Pale-billed Flowerpecker | <i>Dicaeum erythrorhynchos</i> |
| 332. | Plain Flowerpecker | <i>Dicaeum minullum</i> |
| 333. | Scarlet-backed Flowerpecker | <i>Dicaeum cruentatum</i> |
| 334. | Thick-billed Flowerpecker | <i>Dicaeum agile</i> |
| 335. | Yellow-bellied Flowerpecker | <i>Dicaeum melanozanthum</i> |
| 336. | Yellow-vented Flowerpecker | <i>Dicaeum chrysorrheum</i> |

FLYCATCHERS, CHATS AND ALLIES

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| 337. | Andaman Shama | <i>Copsychus albiventris</i> |
| 338. | Asian Brown Flycatcher | <i>Muscicapa dauurica</i> |
| 339. | Black Redstart | <i>Phoenicurus ochruros</i> |
| 340. | Black-and-orange Flycatcher | <i>Ficedula nigrorufa</i> |
| 341. | Black-backed Forktail | <i>Enicurus immaculatus</i> |
| 342. | Blue Rock Thrush | <i>Monticola solitarius</i> |
| 343. | Blue Whistling Thrush | <i>Myophonus caeruleus</i> |
| 344. | Blue-and-white Flycatcher | <i>Cyanoptila cyanomelana</i> |
| 345. | Blue-capped Redstart | <i>Phoenicurus coeruleocephala</i> |
| 346. | Blue-capped Rock Thrush | <i>Monticola cinclorhyncha</i> |
| 347. | Blue-fronted Redstart | <i>Phoenicurus frontalis</i> |
| 348. | Blue-fronted Robin | <i>Cinclidium frontale</i> |
| 349. | Bluethroat | <i>Luscinia svecica</i> |
| 350. | Blue-throated Flycatcher | <i>Cyornis rubeculoides</i> |
| 351. | Brown Rock Chat | <i>Oenanthe fusca</i> |
| 352. | Brown-breasted Flycatcher | <i>Muscicapa muttui</i> |
| 353. | Chestnut-bellied Rock Thrush | <i>Monticola rufiventris</i> |
| 354. | Common Redstart | <i>Phoenicurus phoenicurus</i> |
| 355. | Dark-sided Flycatcher | <i>Muscicapa sibirica</i> |
| 356. | Daurian Redstart | <i>Phoenicurus aureoreus</i> |
| 357. | Desert Wheatear | <i>Oenanthe deserti</i> |
| 358. | Eversmann's Redstart | <i>Phoenicurus erythronotus</i> |

359.	Ferruginous Flycatcher	<i>Muscicapa ferruginea</i>
360.	Finsch's Wheatear	<i>Oenanthe finschii</i>
361.	Firethroat	<i>Calliope pectardens</i>
362.	Golden Bush Robin	<i>Tarsiger chrysaeus</i>
363.	Gould's Shortwing	<i>Heteroxenicus stellatus</i>
364.	Grey Bushchat	<i>Saxicola ferreus</i>
365.	Hill Blue Flycatcher	<i>Cyornis banyumas</i>
366.	Himalayan Bush Robin	<i>Tarsiger rufilatus</i>
367.	Himalayan Rubythroat	<i>Calliope pectoralis</i>
368.	Himalayan Shortwing	<i>Brachypteryx cruralis</i>
369.	Hodgson's Redstart	<i>Phoenicurus hodgsoni</i>
370.	Hume's Wheatear	<i>Oenanthe albonigra</i>
371.	Indian Blue Robin	<i>Larvivora brunnea</i>
372.	Indian Robin	<i>Copsychus fulicatus</i>
373.	Isabelline Wheatear	<i>Oenanthe isabellina</i>
374.	Jerdon's Bushchat	<i>Saxicola jerdoni</i>
375.	Large Niltava	<i>Niltava grandis</i>
376.	Lesser Shortwing	<i>Brachypteryx leucophris</i>
377.	Little Forktail	<i>Enicurus scouleri</i>
378.	Little Pied Flycatcher	<i>Ficedula westermanni</i>
379.	Malabar Whistling Thrush	<i>Myophonus horsfieldii</i>
380.	Mugimaki Flycatcher	<i>Ficedula mugimaki</i>
381.	Nicobar Jungle Flycatcher	<i>Cyornis nicobaricus</i>
382.	Nilgiri Flycatcher	<i>Eumyias albicaudatus</i>
383.	Northern Wheatear	<i>Oenanthe oenanthe</i>
384.	Oriental Magpie Robin	<i>Copsychus saularis</i>
385.	Pale Blue Flycatcher	<i>Cyornis unicolor</i>
386.	Pale-chinned Flycatcher	<i>Cyornis poliogenys</i>
387.	Pied Bushchat	<i>Saxicola caprata</i>
388.	Pied Wheatear	<i>Oenanthe pleschanka</i>
389.	Plumbeous Water Redstart	<i>Phoenicurus fuliginosus</i>
390.	Pygmy Blue Flycatcher	<i>Ficedula hodgsoni</i>
391.	Red-breasted Flycatcher	<i>Ficedula parva</i>
392.	Red-flanked Bush Robin	<i>Tarsiger cyanurus</i>
393.	Red-tailed Wheatear	<i>Oenanthe chrysopygia</i>
394.	Rufous-bellied Niltava	<i>Niltava sundara</i>
395.	Rufous-breasted Bush Robin	<i>Tarsiger hyperythrus</i>
396.	Rufous-gorgeted Flycatcher	<i>Ficedula strophiiata</i>
397.	Rufous-tailed Rock Thrush	<i>Monticola saxatilis</i>
398.	Rufous-tailed Scrub Robin	<i>Cercotrichas galactotes</i>
399.	Rusty-bellied Shortwing	<i>Brachypteryx hyperythra</i>

400.	Rusty-tailed Flycatcher	<i>Ficedula ruficauda</i>
401.	Sapphire Flycatcher	<i>Ficedula sapphira</i>
402.	Siberian Blue Robin	<i>Larvivora cyane</i>
403.	Siberian Rubythroat	<i>Calliope calliope</i>
404.	Siberian Stonechat	<i>Saxicola maurus</i>
405.	Slaty-backed Flycatcher	<i>Ficedula erithacus</i>
406.	Slaty-backed Forktail	<i>Enicurus schistaceus</i>
407.	Slaty-blue Flycatcher	<i>Ficedula tricolor</i>
408.	Small Niltava	<i>Niltava macgrigoriae</i>
409.	Snowy-browed Flycatcher	<i>Ficedula hyperythra</i>
410.	Spotted Flycatcher	<i>Muscicapa striata</i>
411.	Spotted Forktail ²	<i>Enicurus maculatus</i>
412.	Stoliczka's Bushchat	<i>Saxicola macrorhynchus</i>
413.	Taiga Flycatcher	<i>Ficedula albicilla</i>
414.	Tickell's Blue Flycatcher	<i>Cyornis tickelliae</i>
415.	Ultramarine Flycatcher	<i>Ficedula superciliaris</i>
416.	Variable Wheatear	<i>Oenanthe picata</i>
417.	Verditer Flycatcher	<i>Eumyias thalassinus</i>
418.	Vivid Niltava	<i>Niltava vivida</i>
419.	White-bellied Blue Flycatcher	<i>Cyornis pallidipes</i>
420.	White-bellied Redstart	<i>Luscinia phaenicuroides</i>
421.	White-browed Bush Robin	<i>Tarsiger indicus</i>
422.	White-capped Redstart	<i>Phoenicurus leucocephalus</i>
423.	White-crowned Forktail	<i>Enicurus leschenaulti</i>
424.	White-gorgeted Flycatcher	<i>Anthipes monileger</i>
425.	White-rumped Shama	<i>Copsychus malabaricus</i>
426.	White-tailed Blue Flycatcher	<i>Cyornis concretus</i>
427.	White-tailed Robin	<i>Myiomela leucura</i>
428.	White-tailed Stonechat	<i>Saxicola leucurus</i>
429.	White-throated Redstart	<i>Phoenicurus schisticeps</i>
430.	White-winged Redstart	<i>Phoenicurus erythrogastrus</i>
431.	Yellow-rumped Flycatcher	<i>Ficedula zanthopygia</i>
432.	Zappey's Flycatcher	<i>Cyanoptila cumatilis</i>

FRIGATEBIRDS

433.	Great Frigatebird	<i>Fregata minor</i>
434.	Lesser Frigatebird	<i>Fregata ariel</i>

GANNETS AND BOOBIES

- | | | |
|------|------------------|-------------------------|
| 435. | Brown Booby | <i>Sula leucogaster</i> |
| 436. | Masked Booby | <i>Sula dactylatra</i> |
| 437. | Red-footed Booby | <i>Sula sula</i> |

GOLDCRESTS

- | | | |
|------|-----------|------------------------|
| 438. | Goldcrest | <i>Regulus regulus</i> |
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GREBES

- | | | |
|------|---------------------|-------------------------------|
| 439. | Black-necked Grebe | <i>Podiceps nigricollis</i> |
| 440. | Great Crested Grebe | <i>Podiceps cristatus</i> |
| 441. | Horned Grebe | <i>Podiceps auritus</i> |
| 442. | Little Grebe | <i>Tachybaptus ruficollis</i> |
| 443. | Red-necked Grebe | <i>Podiceps grisegena</i> |

GULLS AND TERNS

- | | | |
|------|--------------------------|---------------------------------------|
| 444. | Arctic Tern | <i>Sterna paradisaea</i> |
| 445. | Black Noddy | <i>Anous minutus</i> |
| 446. | Black Tern | <i>Chlidonias niger</i> |
| 447. | Black-headed Gull | <i>Chroicocephalus ridibundus</i> |
| 448. | Black-legged Kittiwake | <i>Rissa tridactyla</i> |
| 449. | Black-naped Tern | <i>Sterna sumatrana</i> |
| 450. | Bridled Tern | <i>Onychoprion anaethetus</i> |
| 451. | Brown Noddy | <i>Anous stolidus</i> |
| 452. | Brown-headed Gull | <i>Chroicocephalus brunnicephalus</i> |
| 453. | Caspian Gull | <i>Larus cachinnans</i> |
| 454. | Caspian Tern | <i>Hydroprogne caspia</i> |
| 455. | Common Tern | <i>Sterna hirundo</i> |
| 456. | Franklin's Gull | <i>Leucophaeus pipixcan</i> |
| 457. | Greater Crested Tern | <i>Thalasseus bergii</i> |
| 458. | Lesser Black-backed Gull | <i>Larus fuscus</i> |
| 459. | Lesser Crested Tern | <i>Thalasseus bengalensis</i> |
| 460. | Lesser Noddy | <i>Anous tenuirostris</i> |
| 461. | Little Gull | <i>Hydrocoloeus minutus</i> |
| 462. | Little Tern | <i>Sternula albifrons</i> |
| 463. | Mew Gull | <i>Larus canus</i> |
| 464. | Mongolian Gull | <i>Larus smithsonianus mongolicus</i> |
| 465. | Pallas's Gull | <i>Ichthyaetus ichthyaetus</i> |
| 466. | Roseate Tern | <i>Sterna dougallii</i> |

467.	Sabine's Gull	<i>Xema sabini</i>
468.	Sandwich Tern	<i>Thalasseus sandvicensis</i>
469.	Saunders's Tern	<i>Sternula saundersi</i>
470.	Slender-billed Gull	<i>Chroicocephalus genei</i>
471.	Sooty Gull	<i>Ichthyaetus hemprichii</i>
472.	Sooty Tern	<i>Onychoprion fuscatus</i>
473.	Whiskered Tern	<i>Chlidonias hybrida</i>
474.	White Tern	<i>Gygis alba</i>
475.	White-cheeked Tern	<i>Sterna repressa</i>
476.	White-eyed Gull	<i>Ichthyaetus leucophthalmus</i>
477.	White-winged Tern	<i>Chlidonias leucopterus</i>

HONEYGUIDES

478.	Yellow-rumped Honeyguide	<i>Indicator xanthonotus</i>
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HOOPOES

479.	Common Hoopoe	<i>Upupa epops</i>
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HORNBILLS

480.	Indian Grey Hornbill	<i>Ocyceros birostris</i>
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HYPOCOLIUS

481.	Grey Hypocolius	<i>Hypocolius ampelinus</i>
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IBISES AND SPOONBILLS

482.	Black-headed Ibis	<i>Threskiornis melanocephalus</i>
483.	Glossy Ibis	<i>Plegadis falcinellus</i>
484.	Red-naped Ibis	<i>Pseudibis papillosa</i>

IORAS

485.	Common Iora	<i>Aegithina tiphia</i>
486.	Marshall's Iora	<i>Aegithina nigrolutea</i>

JACANAS

487.	Bronze-winged Jacana	<i>Metopidius indicus</i>
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488. Pheasant-tailed Jacana *Hydrophasianus chirurgus*

KINGFISHERS

489. Black-capped Kingfisher *Halcyon pileata*
 490. Blue-eared Kingfisher *Alcedo meninting*
 491. Brown-winged Kingfisher *Pelargopsis amauroptera*
 492. Collared Kingfisher *Todiramphus chloris*
 493. Common Kingfisher *Alcedo atthis*
 494. Crested Kingfisher *Megaceryle lugubris*
 495. Oriental Dwarf Kingfisher *Ceyx erithaca*
 496. Pied Kingfisher *Ceryle rudis*
 497. Ruddy Kingfisher *Halcyon coromanda*
 498. Stork-billed Kingfisher *Pelargopsis capensis*
 499. White-throated Kingfisher *Halcyon smyrnensis*

KITES, HAWKS AND EAGLES

500. Black Kite *Milvus migrans*
 501. Black-winged Kite *Elanus caeruleus*
 502. European Honey Buzzard *Pernis apivorus*
 503. Legge's Hawk Eagle *Nisaetus kelaarti*
 504. Oriental Honey Buzzard *Pernis ptilorhynchus*
 505. Rough-legged Buzzard *Buteo lagopus*

LARKS

506. Ashy-crowned Sparrow Lark *Eremopterix griseus*
 507. Bengal Bushlark *Mirafra assamica*
 508. Bimaculated Lark *Melanocorypha bimaculata*
 509. Black-crowned Sparrow Lark *Eremopterix nigriceps*
 510. Crested Lark *Galerida cristata*
 511. Desert Lark *Ammomanes deserti*
 512. Eurasian Skylark *Alauda arvensis*
 513. Greater Hoopoe Lark *Alaemon alaudipes*
 514. Greater Short-toed Lark *Calandrella brachydactyla*
 515. Horned Lark *Eremophila alpestris*
 516. Hume's Short-toed Lark *Calandrella acutirostris*
 517. Indian Bushlark *Mirafra erythroptera*
 518. Jerdon's Bushlark *Mirafra affinis*
 519. Lesser Short-toed Lark *Alaudala rufescens*

520.	Malabar Lark	<i>Galerida malabarica</i>
521.	Oriental Skylark	<i>Alauda gulgula</i>
522.	Rufous-tailed Lark	<i>Ammomanes phoenicura</i>
523.	Sand Lark	<i>Alaudala raytal</i>
524.	Singing Bushlark	<i>Mirafra cantillans</i>
525.	Sykes's Lark	<i>Galerida deva</i>
526.	Sykes's Short-toed Lark	<i>Calandrella dukhunensis</i>
527.	Tibetan Lark	<i>Melanocorypha maxima</i>

LAUGHINGTHRUSHES AND LARGE BABBLERS

528.	Assam Laughingthrush	<i>Trochalopteron chrysopterum</i>
529.	Beautiful Sibia	<i>Heterophasia pulchella</i>
530.	Bhutan Laughingthrush	<i>Trochalopteron imbricatum</i>
531.	Black-faced Laughingthrush	<i>Trochalopteron affine</i>
532.	Blue-winged Laughingthrush	<i>Trochalopteron squamatum</i>
533.	Blue-winged Minla	<i>Actinodura cyanouroptera</i>
534.	Brown-cheeked Fulvetta	<i>Alcippe poioicephala</i>
535.	Chestnut-crowned Laughingthrush	<i>Trochalopteron erythrocephalum</i>
536.	Chestnut-tailed Minla	<i>Actinodura strigula</i>
537.	Common Babbler	<i>Argya caudata</i>
538.	Elliot's Laughingthrush	<i>Trochalopteron elliotii</i>
539.	Greater Necklaced Laughingthrush	<i>Pterorhinus pectoralis</i>
540.	Grey Sibia	<i>Heterophasia gracilis</i>
541.	Himalayan Cutia	<i>Cutia nipalensis</i>
542.	Hoary-throated Barwing	<i>Actinodura nipalensis</i>
543.	Jungle Babbler	<i>Argya striata</i>
544.	Large Grey Babbler	<i>Argya malcolmi</i>
545.	Lesser Necklaced Laughingthrush	<i>Garrulax monileger</i>
546.	Long-tailed Sibia	<i>Heterophasia picaoides</i>
547.	Mount Victoria Babax	<i>Pterorhinus woodi</i>
548.	Nepal Fulvetta	<i>Alcippe nipalensis</i>
549.	Palani Laughingthrush	<i>Montecincla fairbanki</i>
550.	Red-billed Leiothrix	<i>Leiothrix lutea</i>
551.	Red-faced Liocichla	<i>Liocichla phoenicea</i>
552.	Red-tailed Minla	<i>Minla ignotincta</i>
553.	Rufous Babbler	<i>Argya subrufa</i>
554.	Rufous Sibia	<i>Heterophasia capistrata</i>
555.	Rufous-backed Sibia	<i>Leioptila annectens</i>
556.	Rufous-chinned Laughingthrush	<i>Ianthocincla rufogularis</i>
557.	Rufous-necked Laughingthrush	<i>Pterorhinus ruficollis</i>

558.	Rufous-vented Laughingthrush	<i>Pterorhinus gularis</i>
559.	Rusty-fronted Barwing	<i>Actinodura egertoni</i>
560.	Scaly Laughingthrush	<i>Trochalopteron subunicolor</i>
561.	Silver-eared Mesia	<i>Leiothrix argentauris</i>
562.	Spot-breasted Laughingthrush	<i>Garrulax merulinus</i>
563.	Spotted Laughingthrush	<i>Ianthocincla ocellata</i>
564.	Streaked Laughingthrush	<i>Trochalopteron lineatum</i>
565.	Streak-throated Barwing	<i>Actinodura waldeni</i>
566.	Striated Babbler	<i>Argya earlei</i>
567.	Striated Laughingthrush	<i>Grammatoptila striata</i>
568.	Striped Laughingthrush	<i>Trochalopteron virgatum</i>
569.	Variiegated Laughingthrush	<i>Trochalopteron variegatum</i>
570.	Wayanad Laughingthrush	<i>Pterorhinus delesserti</i>
571.	White-browed Laughingthrush	<i>Pterorhinus sannio</i>
572.	White-crested Laughingthrush	<i>Garrulax leucolophus</i>
573.	White-throated Laughingthrush	<i>Pterorhinus albogularis</i>
574.	Yellow-billed Babbler	<i>Argya affinis</i>
575.	Yellow-throated Laughingthrush	<i>Pterorhinus galbanus</i>

LEAF WARBLERS

576.	Arctic Warbler	<i>Phylloscopus borealis</i>
577.	Blyth's Leaf Warbler	<i>Phylloscopus reguloides</i>
578.	Chestnut-crowned Warbler	<i>Phylloscopus castaniceps</i>
579.	Claudia's Leaf Warbler	<i>Phylloscopus claudiae</i>
580.	Grey-hooded Warbler	<i>Phylloscopus xanthoschistos</i>
581.	Tytler's Leaf Warbler	<i>Phylloscopus tyleri</i>
582.	Western Crowned Warbler	<i>Phylloscopus occipitalis</i>
583.	Yellow-vented Warbler	<i>Phylloscopus cantator</i>

LEAFBIRDS

584.	Blue-winged Leafbird	<i>Chloropsis cochinchinensis</i>
585.	Golden-fronted Leafbird	<i>Chloropsis aurifrons</i>
586.	Jerdon's Leafbird	<i>Chloropsis jerdoni</i>
587.	Orange-bellied Leafbird	<i>Chloropsis hardwickii</i>

LOCUSTELLA WARBLERS AND ALLIES

588.	Baikal Bush Warbler	<i>Locustella davidi</i>
589.	Brown Bush Warbler	<i>Locustella luteoventris</i>

590.	Chinese Bush Warbler	<i>Locustella tacsanowskia</i>
591.	Grasshopper Warbler	<i>Locustella naevia</i>
592.	Long-billed Bush Warbler	<i>Locustella major</i>
593.	Russet Bush Warbler	<i>Locustella mandelli</i>
594.	Spotted Bush Warbler	<i>Locustella thoracica</i>
595.	Striated Grassbird	<i>Megalurus palustris</i>

LONG-TAILED TITS

596.	Black-browed Tit	<i>Aegithalos iouschistos</i>
597.	Black-throated Tit	<i>Aegithalos concinnus</i>
598.	White-cheeked Tit	<i>Aegithalos leucogenys</i>
599.	White-throated Tit	<i>Aegithalos niveogularis</i>

MINIVETS AND CUCKOOSHRIKES

600.	Andaman Cuckooshrike	<i>Coracina dobsoni</i>
601.	Ashy Minivet	<i>Pericrocotus divaricatus</i>
602.	Black-headed Cuckooshrike	<i>Lalage melanoptera</i>
603.	Black-winged Cuckooshrike	<i>Lalage melaschistos</i>
604.	Grey-chinned Minivet	<i>Pericrocotus solaris</i>
605.	Large Cuckooshrike	<i>Coracina macei</i>
606.	Long-tailed Minivet	<i>Pericrocotus ethologus</i>
607.	Orange Minivet	<i>Pericrocotus flammeus</i>
608.	Pied Triller	<i>Lalage nigra</i>
609.	Rosy Minivet	<i>Pericrocotus roseus</i>
610.	Scarlet Minivet	<i>Pericrocotus speciosus</i>
611.	Short-billed Minivet	<i>Pericrocotus brevirostris</i>
612.	Swinhoe's Minivet	<i>Pericrocotus cantonensis</i>
613.	White-bellied Minivet	<i>Pericrocotus erythropygus</i>

MONARCHS

614.	Amur Paradise-flycatcher	<i>Terpsiphone incei</i>
615.	Black-naped Monarch	<i>Hypothymis azurea</i>
616.	Blyth's Paradise-flycatcher	<i>Terpsiphone affinis</i>
617.	Indian Paradise-flycatcher	<i>Terpsiphone paradisi</i>

MUNIAS

618.	Black-throated Munia	<i>Lonchura kelaarti</i>
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619.	Chestnut Munia	<i>Lonchura atricapilla</i>
620.	Indian Silverbill	<i>Euodice malabarica</i>
621.	Red Munia	<i>Amandava amandava</i>
622.	Scaly-breasted Munia	<i>Lonchura punctulata</i>
623.	Tricoloured Munia	<i>Lonchura malacca</i>
624.	White-rumped Munia	<i>Lonchura striata</i>

NIGHTJARS

625.	Andaman Nightjar	<i>Caprimulgus andamanicus</i>
626.	European Nightjar	<i>Caprimulgus europaeus</i>
627.	Great Eared Nightjar	<i>Lyncornis macrotis</i>
628.	Grey Nightjar	<i>Caprimulgus jotaka</i>
629.	Indian Nightjar	<i>Caprimulgus asiaticus</i>
630.	Jerdon's Nightjar	<i>Caprimulgus atripennis</i>
631.	Jungle Nightjar	<i>Caprimulgus indicus</i>
632.	Large-tailed Nightjar	<i>Caprimulgus macrurus</i>
633.	Savanna Nightjar	<i>Caprimulgus affinis</i>
634.	Sykes's Nightjar	<i>Caprimulgus mahrattensis</i>

NUTHATCHES

635.	Chestnut-bellied Nuthatch	<i>Sitta cinnamoventris</i>
636.	Chestnut-vented Nuthatch	<i>Sitta nagaensis</i>
637.	Indian Nuthatch	<i>Sitta castanea</i>
638.	Kashmir Nuthatch	<i>Sitta cashmirensis</i>
639.	Velvet-fronted Nuthatch	<i>Sitta frontalis</i>
640.	White-cheeked Nuthatch	<i>Sitta leucopsis</i>
641.	White-tailed Nuthatch	<i>Sitta himalayensis</i>
642.	Yunnan Nuthatch	<i>Sitta yunnanensis</i>

ORIOLES

643.	Black-hooded Oriole	<i>Oriolus xanthornus</i>
644.	Black-naped Oriole	<i>Oriolus chinensis</i>
645.	Eurasian Golden Oriole	<i>Oriolus oriolus</i>
646.	Indian Golden Oriole	<i>Oriolus kundoo</i>
647.	Maroon Oriole	<i>Oriolus traillii</i>
648.	Slender-billed Oriole	<i>Oriolus tenuirostris</i>

OWLS

649.	Andaman Hawk Owl	<i>Ninox affinis</i>
650.	Andaman Scops Owl	<i>Otus balli</i>
651.	Asian Barred Owlet	<i>Glaucidium cuculoides</i>
652.	Boreal Owl	<i>Aegolius funereus</i>
653.	Brown Hawk Owl	<i>Ninox scutulata</i>
654.	Collared Owlet	<i>Taenioptynx brodiei</i>
655.	Collared Scops Owl	<i>Otus lettia</i>
656.	Dusky Eagle Owl	<i>Bubo coromandus</i>
657.	Eurasian Scops Owl	<i>Otus scops</i>
658.	Himalayan Owl	<i>Strix nivicolium</i>
659.	Hume's Hawk Owl	<i>Ninox obscura</i>
660.	Indian Scops Owl	<i>Otus bakkamoena</i>
661.	Jungle Owlet	<i>Glaucidium radiatum</i>
662.	Little Owl	<i>Athene noctua</i>
663.	Mountain Scops Owl	<i>Otus spilocephalus</i>
664.	Nicobar Scops Owl	<i>Otus alius</i>
665.	Oriental Scops Owl	<i>Otus sunia</i>
666.	Pallid Scops Owl	<i>Otus brucei</i>
667.	Spotted Owlet	<i>Athene brama</i>
668.	Tawny Owl	<i>Strix aluco</i>

OYSTERCATCHERS

669.	Eurasian Oystercatcher	<i>Haematopus ostralegus</i>
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PAINTED-SNIPES

670.	Greater Painted-snipe	<i>Rostratula benghalensis</i>
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PARROTBILLS AND ALLIES

671.	Black-throated Parrotbill	<i>Suthora nipalensis</i>
672.	Brown Parrotbill	<i>Cholornis unicolor</i>
673.	Brown-throated Fulvetta	<i>Fulvetta ludlowi</i>
674.	Fire-tailed Myzornis	<i>Myzornis pyrrhoura</i>
675.	Fulvous Parrotbill	<i>Suthora fulvifrons</i>
676.	Golden-breasted Fulvetta	<i>Lioparus chrysotis</i>
677.	Great Parrotbill	<i>Conostoma aemodium</i>
678.	Grey-headed Parrotbill	<i>Psittiparus gularis</i>
679.	Lesser Rufous-headed Parrotbill	<i>Chleuasicus atrosuperciliaris</i>

680.	Manipur Fulvetta	<i>Fulvetta manipurensis</i>
681.	Rufous-headed Parrotbill	<i>Psittiparus bakeri</i>
682.	Spot-breasted Parrotbill	<i>Paradoxornis guttaticollis</i>
683.	White-breasted Parrotbill	<i>Psittiparus ruficeps</i>
684.	White-browed Fulvetta	<i>Fulvetta vinipectus</i>
685.	Yellow-eyed Babbler	<i>Chrysomma sinense</i>

PARROTS

686.	Alexandrine Parakeet	<i>Psittacula eupatria</i>
687.	Blossom-headed Parakeet	<i>Psittacula roseata</i>
688.	Grey-headed Parakeet	<i>Psittacula finschii</i>
689.	Long-tailed Parakeet	<i>Psittacula longicauda</i>
690.	Malabar Parakeet	<i>Psittacula columboides</i>
691.	Nicobar Parakeet	<i>Psittacula caniceps</i>
692.	Plum-headed Parakeet	<i>Psittacula cyanocephala</i>
693.	Rose-ringed Parakeet	<i>Psittacula krameri</i>
694.	Slaty-headed Parakeet	<i>Psittacula himalayana</i>
695.	Vernal Hanging Parrot	<i>Loriculus vernalis</i>

PARTRIDGES, QUAILS, AND PHEASANTS

696.	Black Francolin	<i>Francolinus francolinus</i>
697.	Blue-breasted Quail	<i>Synoicus chinensis</i>
698.	Chinese Francolin	<i>Francolinus pintadeanus</i>
699.	Chukar Partridge	<i>Alectoris chukar</i>
700.	Common Quail	<i>Coturnix coturnix</i>
701.	Grey Francolin	<i>Francolinus pondicerianus</i>
702.	Hill Partridge	<i>Arborophila torqueola</i>
703.	Himalayan Snowcock	<i>Tetraogallus himalayensis</i>
704.	Japanese Quail	<i>Coturnix japonica</i> (excluding birds of the farm bred variety)
705.	Jungle Bush Quail	<i>Perdicula asiatica</i>
706.	Koklass Pheasant	<i>Pucrasia macrolopha</i>
707.	Painted Bush Quail	<i>Perdicula erythrorhyncha</i>
708.	Painted Francolin	<i>Francolinus pictus</i>
709.	Painted Spurfowl	<i>Galloperdix lunulata</i>
710.	Rain Quail	<i>Coturnix coromandelica</i>
711.	Red Junglefowl	<i>Gallus gallus</i>
712.	Red Spurfowl	<i>Galloperdix spadicea</i>
713.	Rock Bush Quail	<i>Perdicula argoondah</i>

714.	Rufous-throated Partridge	<i>Arborophila rufogularis</i>
715.	Snow Partridge	<i>Lerwa lerwa</i>
716.	White-cheeked Partridge	<i>Arborophila atrogularis</i>

PELICANS

717.	Dalmatian Pelican	<i>Pelecanus crispus</i>
718.	Great White Pelican	<i>Pelecanus onocrotalus</i>
719.	Spot-billed Pelican	<i>Pelecanus philippensis</i>

PENDULINE TITS

720.	White-crowned Penduline Tit	<i>Remiz coronatus</i>
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PETRELS AND SHEARWATERS

721.	Barau's Petrel	<i>Pterodroma barau</i>
722.	Cory's Shearwater	<i>Calonectris borealis</i>
723.	Flesh-footed Shearwater	<i>Ardenna carneipes</i>
724.	Jouanin's Petrel	<i>Bulweria fallax</i>
725.	Persian Shearwater	<i>Puffinus persicus</i>
726.	Short-tailed Shearwater	<i>Ardenna tenuirostris</i>
727.	Streaked Shearwater	<i>Calonectris leucomelas</i>
728.	Tropical Shearwater	<i>Puffinus bailloni</i>
729.	Wedge-tailed Shearwater	<i>Ardenna pacifica</i>

PIGEONS AND DOVES

730.	Andaman Cuckoo Dove	<i>Macropygia rufipennis</i>
731.	Andaman Wood Pigeon	<i>Columba palumboides</i>
732.	Ashy Wood Pigeon	<i>Columba pulchricollis</i>
733.	Ashy-headed Green Pigeon	<i>Treron phayrei</i>
734.	Asian Emerald Dove	<i>Chalcophaps indica</i>
735.	Barred Cuckoo Dove	<i>Macropygia unchall</i>
736.	Common Wood Pigeon	<i>Columba palumbus</i>
737.	Eurasian Collared Dove	<i>Streptopelia decaocto</i>
738.	European Turtle Dove	<i>Streptopelia turtur</i>
739.	Green Imperial Pigeon	<i>Ducula aenea</i>
740.	Grey-fronted Green Pigeon	<i>Treron affinis</i>
741.	Hill Pigeon	<i>Columba rupestris</i>
742.	Laughing Dove	<i>Streptopelia senegalensis</i>

743.	Mountain Imperial Pigeon	<i>Ducula badia</i>
744.	Namaqua Dove	<i>Oena capensis</i>
745.	Nicobar Imperial Pigeon	<i>Ducula nicobarica</i>
746.	Orange-breasted Green Pigeon	<i>Treron bicinctus</i>
747.	Oriental Turtle Dove	<i>Streptopelia orientalis</i>
748.	Pied Imperial Pigeon	<i>Ducula bicolor</i>
749.	Pin-tailed Green Pigeon	<i>Treron apicauda</i>
750.	Red Collared Dove	<i>Streptopelia tranquebarica</i>
751.	Snow Pigeon	<i>Columba leuconota</i>
752.	Speckled Wood Pigeon	<i>Columba hodgsonii</i>
753.	Spotted Dove	<i>Streptopelia chinensis</i>
754.	Thick-billed Green Pigeon	<i>Treron curvirostra</i>
755.	Wedge-tailed Green Pigeon	<i>Treron sphenurus</i>
756.	Yellow-footed Green Pigeon	<i>Treron phoenicopterus</i>

PIPITS AND WAGTAILS

757.	Blyth's Pipit	<i>Anthus godlewskii</i>
758.	Buff-bellied Pipit	<i>Anthus rubescens</i>
759.	Citrine Wagtail	<i>Motacilla citreola</i>
760.	Eastern Yellow Wagtail	<i>Motacilla tschutschensis</i>
761.	Grey Wagtail	<i>Motacilla cinerea</i>
762.	Long-billed Pipit	<i>Anthus similis</i>
763.	Meadow Pipit	<i>Anthus pratensis</i>
764.	Olive-backed Pipit	<i>Anthus hodgsoni</i>
765.	Paddyfield Pipit	<i>Anthus rufulus</i>
766.	Red-throated Pipit	<i>Anthus cervinus</i>
767.	Richard's Pipit	<i>Anthus richardi</i>
768.	Rosy Pipit	<i>Anthus roseatus</i>
769.	Tawny Pipit	<i>Anthus campestris</i>
770.	Tree Pipit	<i>Anthus trivialis</i>
771.	Upland Pipit	<i>Anthus sylvanus</i>
772.	Water Pipit	<i>Anthus spinoletta</i>
773.	Western Yellow Wagtail	<i>Motacilla flava</i>
774.	White Wagtail	<i>Motacilla alba</i>
775.	White-browed Wagtail	<i>Motacilla maderaspatensis</i>

PITTAS

776.	Blue Pitta	<i>Hydrornis cyaneus</i>
777.	Blue-naped Pitta	<i>Hydrornis nipalensis</i>

778.	Blue-winged Pitta	<i>Pitta moluccensis</i>
779.	Hooded Pitta	<i>Pitta sordida</i>
780.	Indian Pitta	<i>Pitta brachyura</i>
781.	Mangrove Pitta	<i>Pitta megarhyncha</i>

PLOVERS AND LAPWINGS

782.	American Golden Plover	<i>Pluvialis dominica</i>
783.	Caspian Plover	<i>Charadrius asiaticus</i>
784.	Common Ringed Plover	<i>Charadrius hiaticula</i>
785.	Eurasian Golden Plover	<i>Pluvialis apricaria</i>
786.	Greater Sand Plover	<i>Charadrius leschenaultii</i>
787.	Grey Plover	<i>Pluvialis squatarola</i>
788.	Grey-headed Lapwing	<i>Vanellus cinereus</i>
789.	Kentish Plover	<i>Charadrius alexandrinus</i>
790.	Lesser Sand Plover	<i>Charadrius mongolus</i>
791.	Little Ringed Plover	<i>Charadrius dubius</i>
792.	Long-billed Plover	<i>Charadrius placidus</i>
793.	Northern Lapwing	<i>Vanellus vanellus</i>
794.	Oriental Plover	<i>Charadrius veredus</i>
795.	Red-wattled Lapwing	<i>Vanellus indicus</i>
796.	River Lapwing	<i>Vanellus duvaucelii</i>
797.	White-tailed Lapwing	<i>Vanellus leucurus</i>
798.	Yellow-wattled Lapwing	<i>Vanellus malabaricus</i>

RAILS AND COOTS

799.	Andaman Crake	<i>Rallina canningi</i>
800.	Baillon's Crake	<i>Zapornia pusilla</i>
801.	Black-tailed Crake	<i>Zapornia bicolor</i>
802.	Brown Crake	<i>Zapornia akool</i>
803.	Brown-cheeked Rail	<i>Rallus indicus</i>
804.	Common Moorhen	<i>Gallinula chloropus</i>
805.	Corncrake	<i>Crex crex</i>
806.	Eurasian Coot	<i>Fulica atra</i>
807.	Grey-headed Swamphen	<i>Porphyrio poliocephalus</i>
808.	Little Crake	<i>Zapornia parva</i>
809.	Ruddy-breasted Crake	<i>Zapornia fusca</i>
810.	Slaty-breasted Rail	<i>Lewinia striata</i>
811.	Slaty-legged Crake	<i>Rallina eurizonoides</i>
812.	Spotted Crake	<i>Porzana porzana</i>

813.	Water Rail	<i>Rallus aquaticus</i>
814.	Watercock	<i>Gallicrex cinerea</i>
815.	White-breasted Waterhen	<i>Amaurornis phoenicurus</i>
816.	White-browed Crake	<i>Poliolimnas cinereus</i>

REED WARBLERS AND ALLIES

817.	Black-browed Reed Warbler	<i>Acrocephalus bistrigiceps</i>
818.	Blunt-winged Warbler	<i>Acrocephalus concinens</i>
819.	Blyth's Reed Warbler	<i>Acrocephalus dumetorum</i>
820.	Clamorous Reed Warbler	<i>Acrocephalus stentoreus</i>
821.	Great Reed Warbler	<i>Acrocephalus arundinaceus</i>
822.	Large-billed Reed Warbler	<i>Acrocephalus orinus</i>
823.	Moustached Warbler	<i>Acrocephalus melanopogon</i>
824.	Oriental Reed Warbler	<i>Acrocephalus orientalis</i>
825.	Paddyfield Warbler	<i>Acrocephalus agricola</i>
826.	Sedge Warbler	<i>Acrocephalus schoenobaenus</i>

ROLLERS

827.	Dollarbird	<i>Eurystomus orientalis</i>
828.	European Roller	<i>Coracias garrulus</i>
829.	Indian Roller	<i>Coracias benghalensis</i>
830.	Indochinese Roller	<i>Coracias affinis</i>

SANDGROUSES

831.	Black-bellied Sandgrouse	<i>Pterocles orientalis</i>
832.	Chestnut-bellied Sandgrouse	<i>Pterocles exustus</i>
833.	Painted Sandgrouse	<i>Pterocles indicus</i>
834.	Pallas's Sandgrouse	<i>Syrrhaptes paradoxus</i>
835.	Pin-tailed Sandgrouse	<i>Pterocles alchata</i>
836.	Spotted Sandgrouse	<i>Pterocles senegallus</i>
837.	Tibetan Sandgrouse	<i>Syrrhaptes tibetanus</i>

SANDPIPERS

838.	Asian Dowitcher	<i>Limnodromus semipalmatus</i>
839.	Bar-tailed Godwit	<i>Limosa lapponica</i>
840.	Black-tailed Godwit	<i>Limosa limosa</i>

841.	Broad-billed Sandpiper	<i>Calidris falcinellus</i>
842.	Buff-breasted Sandpiper	<i>Calidris subruficollis</i>
843.	Common Redshank	<i>Tringa totanus</i>
844.	Common Sandpiper	<i>Actitis hypoleucos</i>
845.	Common Snipe	<i>Gallinago gallinago</i>
846.	Curlew Sandpiper	<i>Calidris ferruginea</i>
847.	Dunlin	<i>Calidris alpina</i>
848.	Eurasian Curlew	<i>Numenius arquata</i>
849.	Eurasian Woodcock	<i>Scolopax rusticola</i>
850.	Great Snipe	<i>Gallinago media</i>
851.	Green Sandpiper	<i>Tringa ochropus</i>
852.	Grey-tailed Tattler	<i>Tringa brevipes</i>
853.	Jack Snipe	<i>Lymnocyptes minimus</i>
854.	Little Stint	<i>Calidris minuta</i>
855.	Long-billed Dowitcher	<i>Limnodromus scolopaceus</i>
856.	Long-toed Stint	<i>Calidris subminuta</i>
857.	Marsh Sandpiper	<i>Tringa stagnatilis</i>
858.	Pectoral Sandpiper	<i>Calidris melanotos</i>
859.	Pintail Snipe	<i>Gallinago stenura</i>
860.	Red Knot	<i>Calidris canutus</i>
861.	Red Phalarope	<i>Phalaropus fulicarius</i>
862.	Red-necked Phalarope	<i>Phalaropus lobatus</i>
863.	Red-necked Stint	<i>Calidris ruficollis</i>
864.	Ruddy Turnstone	<i>Arenaria interpres</i>
865.	Ruff	<i>Calidris pugnax</i>
866.	Sanderling	<i>Calidris alba</i>
867.	Sharp-tailed Sandpiper	<i>Calidris acuminata</i>
868.	Solitary Snipe	<i>Gallinago solitaria</i>
869.	Spotted Redshank	<i>Tringa erythropus</i>
870.	Swinhoe's Snipe	<i>Gallinago megala</i>
871.	Temminck's Stint	<i>Calidris temminckii</i>
872.	Terek Sandpiper	<i>Xenus cinereus</i>
873.	Whimbrel	<i>Numenius phaeopus</i>
874.	Wood Sandpiper	<i>Tringa glareola</i>

SCIMITAR BABBLERS AND ALLIES

875.	Black-chinned Babbler	<i>Cyanoderma pyrrhops</i>
876.	Buff-chested Babbler	<i>Cyanoderma ambiguum</i>
877.	Cachar Wedge-billed Babbler	<i>Stachyris roberti</i>

878.	Chestnut-capped Babbler	<i>Timalia pileata</i>
879.	Chin Hills Wren Babbler	<i>Spelaeornis oatesi</i>
880.	Coral-billed Scimitar Babbler	<i>Pomatorhinus ferruginosus</i>
881.	Dark-fronted Babbler	<i>Dumetia atriceps</i>
882.	Golden Babbler	<i>Cyanoderma chrysaenum</i>
883.	Grey-bellied Wren Babbler	<i>Spelaeornis reptatus</i>
884.	Grey-throated Babbler	<i>Stachyris nigriceps</i>
885.	Indian Scimitar Babbler	<i>Pomatorhinus horsfieldii</i>
886.	Large Scimitar Babbler	<i>Erythrogonys hypoleucos</i>
887.	Pin-striped Tit Babbler	<i>Mixornis gularis</i>
888.	Red-billed Scimitar Babbler	<i>Pomatorhinus ochraceiceps</i>
889.	Rufous-capped Babbler	<i>Cyanoderma ruficeps</i>
890.	Rufous-throated Wren Babbler	<i>Spelaeornis caudatus</i>
891.	Rusty-cheeked Scimitar Babbler	<i>Erythrogonys erythrogonys</i>
892.	Slender-billed Scimitar Babbler	<i>Pomatorhinus superciliaris</i>
893.	Spot-breasted Scimitar Babbler	<i>Erythrogonys mccllellandi</i>
894.	Streak-breasted Scimitar Babbler	<i>Pomatorhinus ruficollis</i>
895.	Tawny-bellied Babbler	<i>Dumetia hyperythra</i>
896.	White-browed Scimitar Babbler	<i>Pomatorhinus schisticeps</i>

SHRIKE-BABLERS AND ALLIES

897.	Black-eared Shrike-babbler	<i>Pteruthius melanotis</i>
898.	Black-headed Shrike-babbler	<i>Pteruthius rufiventer</i>
899.	Blyth's Shrike-babbler	<i>Pteruthius aeralatus</i>
900.	Clicking Shrike-babbler	<i>Pteruthius intermedius</i>
901.	Green Shrike-babbler	<i>Pteruthius xanthochlorus</i>
902.	Himalayan Shrike-babbler	<i>Pteruthius ripleyi</i>
903.	White-bellied Erpornis	<i>Erpornis zantholeuca</i>

SHRIKES

904.	Bay-backed Shrike	<i>Lanius vittatus</i>
905.	Brown Shrike	<i>Lanius cristatus</i>
906.	Burmese Shrike	<i>Lanius collurioides</i>
907.	Great Grey Shrike	<i>Lanius excubitor</i>
908.	Grey-backed Shrike	<i>Lanius tephronotus</i>
909.	Isabelline Shrike	<i>Lanius isabellinus</i>
910.	Lesser Grey Shrike	<i>Lanius minor</i>
911.	Long-tailed Shrike	<i>Lanius schach</i>

912.	Masked Shrike	<i>Lanius nubicus</i>
913.	Red-backed Shrike	<i>Lanius collurio</i>
914.	Red-tailed Shrike	<i>Lanius phoenicuroides</i>
915.	Woodchat Shrike	<i>Lanius senator</i>

SKUAS

916.	Arctic Skua	<i>Stercorarius parasiticus</i>
917.	Brown Skua	<i>Stercorarius antarcticus</i>
918.	Long-tailed Skua	<i>Stercorarius longicaudus</i>
919.	Pomarine Skua	<i>Stercorarius pomarinus</i>
920.	South Polar Skua	<i>Stercorarius maccormicki</i>

SMALL BABBLERS, FULVETTAS AND ALLIES

921.	Abbott's Babbler	<i>Malacocincla abbotti</i>
922.	Buff-breasted Babbler	<i>Pellorneum tickelli</i>
923.	Eyebrowed Wren Babbler	<i>Napothera epilepidota</i>
924.	Indian Grassbird	<i>Graminicola bengalensis</i>
925.	Long-billed Wren Babbler	<i>Napothera malacoptila</i>
926.	Puff-throated Babbler	<i>Pellorneum ruficeps</i>
927.	Rufous-throated Fulvetta	<i>Schoeniparus rufogularis</i>
928.	Rufous-winged Fulvetta	<i>Schoeniparus castaneiceps</i>
929.	Rusty-capped Fulvetta	<i>Schoeniparus dubius</i>
930.	Spot-throated Babbler	<i>Pellorneum albiventre</i>
931.	Streaked Wren Babbler	<i>Gypsophila brevicaudata</i>
932.	White-hooded Babbler	<i>Gampsorhynchus rufulus</i>
933.	Yellow-throated Fulvetta	<i>Schoeniparus cinereus</i>

SOUTHERN STORM-PETRELS

934.	Black-bellied Storm-petrel	<i>Fregetta tropica</i>
935.	White-faced Storm-petrel	<i>Pelagodroma marina</i>
936.	Wilson's Storm-petrel	<i>Oceanites oceanicus</i>

SPARROWS AND SNOWFINCHES

937.	Black-winged Snowfinch	<i>Montifringilla adamsi</i>
938.	Blanford's Snowfinch	<i>Pyrgilauda blanfordi</i>
939.	Eurasian Tree Sparrow	<i>Passer montanus</i>

940.	House Sparrow	<i>Passer domesticus</i>
941.	Rock Sparrow	<i>Petronia petronia</i>
942.	Rufous-necked Snowfinch	<i>Pyrgilauda ruficollis</i>
943.	Russet Sparrow	<i>Passer cinnamomeus</i>
944.	Sind Sparrow	<i>Passer pyrrhonotus</i>
945.	Spanish Sparrow	<i>Passer hispaniolensis</i>
946.	White-rumped Snowfinch	<i>Onychostruthus taczanowskii</i>
947.	Yellow-throated Sparrow	<i>Gymnoris xanthocollis</i>

STARLINGS AND MYNAS

948.	Asian Glossy Starling	<i>Aplonis panayensis</i>
949.	Asian Pied Starling	<i>Gracupica contra</i>
950.	Bank Myna	<i>Acridotheres ginginianus</i>
951.	Brahminy Starling	<i>Sturnia pagodarum</i>
952.	Chestnut-cheeked Starling	<i>Agropsar philippensis</i>
953.	Chestnut-tailed Starling	<i>Sturnia malabarica</i>
954.	Collared Myna	<i>Acridotheres albocinctus</i>
955.	Common Myna	<i>Acridotheres tristis</i>
956.	Common Starling	<i>Sturnus vulgaris</i>
957.	Daurian Starling	<i>Agropsar sturninus</i>
958.	Golden-crested Myna	<i>Ampeliceps coronatus</i>
959.	Great Myna	<i>Acridotheres grandis</i>
960.	Jungle Myna	<i>Acridotheres fuscus</i>
961.	Malabar Starling	<i>Sturnia blythii</i>
962.	Red-billed Starling	<i>Spodiopsar sericeus</i>
963.	Rosy Starling	<i>Pastor roseus</i>
964.	Spot-winged Starling	<i>Saroglossa spilopterus</i>
965.	White-cheeked Starling	<i>Spodiopsar cineraceus</i>
966.	White-headed Starling	<i>Sturnia erythropgia</i>

STILTS AND AVOCETS

967.	Black-winged Stilt	<i>Himantopus himantopus</i>
968.	Pied Avocet	<i>Recurvirostra avosetta</i>

STORKS

969.	Asian Openbill	<i>Anastomus oscitans</i>
970.	Black Stork	<i>Ciconia nigra</i>
971.	Black-necked Stork	<i>Ephippiorhynchus asiaticus</i>

972. Painted Stork *Mycteria leucocephala*
 973. Woolly-necked Stork *Ciconia episcopus*

SUNBIRDS

974. Black-throated Sunbird *Aethopyga saturata*
 975. Crimson Sunbird *Aethopyga siparaja*
 976. Crimson-backed Sunbird *Leptocoma minima*
 977. Fire-tailed Sunbird *Aethopyga ignicauda*
 978. Green-tailed Sunbird *Aethopyga nipalensis*
 979. Little Spiderhunter *Arachnothera longirostra*
 980. Loten's Sunbird *Cinnyris lotenius*
 981. Mrs Gould's Sunbird *Aethopyga gouldiae*
 982. Olive-backed Sunbird *Cinnyris jugularis*
 983. Purple Sunbird *Cinnyris asiaticus*
 984. Purple-rumped Sunbird *Leptocoma zeylonica*
 985. Ruby-cheeked Sunbird *Chalcoparia singalensis*
 986. Streaked Spiderhunter *Arachnothera magna*
 987. Van Hasselt's Sunbird *Leptocoma brasiliana*
 988. Vigors's Sunbird *Aethopyga vigorsii*

SWALLOWS AND MARTINS

989. Asian House Martin *Delichon dasypus*
 990. Barn Swallow *Hirundo rustica*
 991. Dusky Crag Martin *Ptyonoprogne concolor*
 992. Eurasian Crag Martin *Ptyonoprogne rupestris*
 993. Grey-throated Martin *Riparia chinensis*
 994. Hill Swallow *Hirundo domicola*
 995. Nepal House Martin *Delichon nipalense*
 996. Northern House Martin *Delichon urbicum*
 997. Pacific Swallow *Hirundo tahitica*
 998. Pale Martin *Riparia diluta*
 999. Red-rumped Swallow *Cecropis daurica*
 1000. Sand Martin *Riparia riparia*
 1001. Streak-throated Swallow *Petrochelidon fluvicola*
 1002. Striated Swallow *Cecropis striolata*
 1003. Wire-tailed Swallow *Hirundo smithii*

SWIFTS

1004. Alpine Swift	<i>Tachymarptis melba</i>
1005. Asian Palm Swift	<i>Cypsiurus balasiensis</i>
1006. Blyth's Swift	<i>Apus leuconyx</i>
1007. Brown-backed Needletail	<i>Hirundapus giganteus</i>
1008. Common Swift	<i>Apus apus</i>
1009. Himalayan Swiftlet	<i>Aerodramus brevirostris</i>
1010. Indian House Swift	<i>Apus affinis</i>
1011. Nepal House Swift	<i>Apus nipalensis</i>
1012. Pacific Swift	<i>Apus pacificus</i>
1013. Plume-toed Swiftlet	<i>Collocalia affinis</i>
1014. Silver-backed Needletail	<i>Hirundapus cochinchinensis</i>
1015. White-rumped Spinetail	<i>Zoonavena sylvatica</i>
1016. White-throated Needletail	<i>Hirundapus caudacutus</i>

SYLVIA WARBLERS AND ALLIES

1017. Asian Desert Warbler	<i>Curruca nana</i>
1018. Barred Warbler	<i>Curruca nisoria</i>
1019. Common Whitethroat	<i>Curruca communis</i>
1020. Eastern Orphean Warbler	<i>Curruca crassirostris</i>
1021. Garden Warbler	<i>Sylvia borin</i>
1022. Lesser Whitethroat	<i>Curruca curruca</i>

THICK-KNEES

1023. Beach Thick-knee	<i>Esacus magnirostris</i>
1024. Great Thick-knee	<i>Esacus recurvirostris</i>
1025. Indian Thick-knee	<i>Burhinus indicus</i>

THRUSHES AND ALLIES

1026. Alpine Thrush	<i>Zoothera mollissima</i>
1027. Black-breasted Thrush	<i>Turdus dissimilis</i>
1028. Black-throated Thrush	<i>Turdus atrogularis</i>
1029. Chestnut Thrush	<i>Turdus rubrocanus</i>
1030. Chinese Thrush	<i>Otocichla mupinensis</i>
1031. Dark-sided Thrush	<i>Zoothera marginata</i>
1032. Dusky Thrush	<i>Turdus eunomus</i>
1033. Eyebrowed Thrush	<i>Turdus obscurus</i>
1034. Fieldfare	<i>Turdus pilaris</i>

1035. Grandala	<i>Grandala coelicolor</i>
1036. Green Cochoa	<i>Cochoa viridis</i>
1037. Grey-sided Thrush	<i>Turdus feae</i>
1038. Grey-winged Blackbird	<i>Turdus boulboul</i>
1039. Himalayan Forest Thrush	<i>Zoothera salimalii</i>
1040. Indian Blackbird	<i>Turdus simillimus</i>
1041. Japanese Thrush	<i>Turdus cardis</i>
1042. Kessler's Thrush	<i>Turdus kessleri</i>
1043. Long-billed Thrush	<i>Zoothera monticola</i>
1044. Long-tailed Thrush	<i>Zoothera dixonii</i>
1045. Mistle Thrush	<i>Turdus viscivorus</i>
1046. Naumann's Thrush ²	<i>Turdus naumanni</i>
1047. Orange-headed Thrush	<i>Geokichla citrina</i>
1048. Pied Thrush	<i>Geokichla wardii</i>
1049. Purple Cochoa	<i>Cochoa purpurea</i>
1050. Red-throated Thrush	<i>Turdus ruficollis</i>
1051. Scaly Thrush	<i>Zoothera dauma</i>
1052. Siberian Thrush	<i>Geokichla sibirica</i>
1053. Song Thrush	<i>Turdus philomelos</i>
1054. Tibetan Blackbird	<i>Turdus maximus</i>
1055. Tickell's Thrush	<i>Turdus unicolor</i>
1056. White-collared Blackbird	<i>Turdus albocinctus</i>

TITS

1057. Azure Tit	<i>Cyanistes cyanus</i>
1058. Cinereous Tit	<i>Parus cinereus</i>
1059. Coal Tit	<i>Periparus ater</i>
1060. Fire-capped Tit	<i>Cephalopyrus flammiceps</i>
1061. Green-backed Tit	<i>Parus monticolus</i>
1062. Grey-crested Tit	<i>Lophophanes dichrous</i>
1063. Ground Tit	<i>Pseudopodoces humilis</i>
1064. Himalayan Black-lored Tit	<i>Machlolophus xanthogenys</i>
1065. Indian Black-lored Tit	<i>Machlolophus aplonotus</i>
1066. Rufous-naped Tit	<i>Periparus rufonuchalis</i>
1067. Rufous-vented Tit	<i>Periparus rubidiventris</i>
1068. Sultan Tit	<i>Melanochlora sultanea</i>
1069. Yellow-browed Tit	<i>Sylviparus modestus</i>
1070. Yellow-cheeked Tit	<i>Machlolophus spilonotus</i>

TREE-CREEPERS AND ALLIES

1071. Bar-tailed Treecreeper	<i>Certhia himalayana</i>
1072. Hodgson's Treecreeper	<i>Certhia hodgsoni</i>
1073. Hume's Treecreeper	<i>Certhia manipurensis</i>
1074. Indian Spotted Creeper	<i>Salpornis spilonota</i>
1075. Rusty-flanked Treecreeper	<i>Certhia nipalensis</i>
1076. Sikkim Treecreeper	<i>Certhia discolor</i>

TROGONS

1077. Malabar Trogon	<i>Harpactes fasciatus</i>
1078. Red-headed Trogon	<i>Harpactes erythrocephalus</i>

TROPICBIRDS

1079. Red-billed Tropicbird	<i>Phaethon aethereus</i>
1080. Red-tailed Tropicbird	<i>Phaethon rubricauda</i>
1081. White-tailed Tropicbird	<i>Phaethon lepturus</i>

WALLCREEPER

1082. Wallcreeper	<i>Tichodroma muraria</i>
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WAXWINGS

1083. Bohemian Waxwing	<i>Bombycilla garrulus</i>
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WEAVERS

1084. Baya Weaver	<i>Ploceus philippinus</i>
1085. Black-breasted Weaver	<i>Ploceus benghalensis</i>
1086. Streaked Weaver	<i>Ploceus manyar</i>

WHISTLERS

1087. Mangrove Whistler	<i>Pachycephala cinerea</i>
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WHITE-EYES, YUHINAS AND ALLIES

1088. Black-chinned Yuhina	<i>Yuhina nigrimenta</i>
1089. Chestnut-flanked White-eye	<i>Zosterops erythropleurus</i>

1090. Indian White-eye	<i>Zosterops palpebrosus</i>
1091. Rufous-vented Yuhina	<i>Yuhina occipitalis</i>
1092. Striated Yuhina	<i>Staphida castaniceps</i>
1093. Stripe-throated Yuhina	<i>Yuhina gularis</i>
1094. Whiskered Yuhina	<i>Yuhina flavicollis</i>
1095. White-naped Yuhina	<i>Yuhina bakeri</i>

WOODPECKERS AND ALLIES

1096. Bay Woodpecker	<i>Blythipicus pyrrhotis</i>
1097. Black-rumped Flameback	<i>Dinopium benghalense</i>
1098. Brown-capped Pygmy Woodpecker	<i>Yungipicus nanus</i>
1099. Brown-fronted Woodpecker	<i>Dendrocoptes auriceps</i>
1100. Common Flameback	<i>Dinopium javanense</i>
1101. Crimson-breasted Woodpecker	<i>Dryobates cathpharius</i>
1102. Darjeeling Woodpecker	<i>Dendrocopos darjellensis</i>
1103. Eurasian Wryneck	<i>Jynx torquilla</i>
1104. Freckle-breasted Woodpecker	<i>Dendrocopos analis</i>
1105. Fulvous-breasted Woodpecker	<i>Dendrocopos macei</i>
1106. Great Spotted Woodpecker	<i>Dendrocopos major</i>
1107. Greater Flameback	<i>Chrysocolaptes guttacristatus</i>
1108. Greater Yellownape	<i>Chrysophlegma flavinucha</i>
1109. Grey-capped Pygmy Woodpecker	<i>Yungipicus canicapillus</i>
1110. Grey-headed Woodpecker	<i>Picus canus</i>
1111. Himalayan Flameback	<i>Dinopium shorii</i>
1112. Himalayan Woodpecker	<i>Dendrocopos himalayensis</i>
1113. Lesser Yellownape	<i>Picus chlorolophus</i>
1114. Pale-headed Woodpecker	<i>Gecinulus grantia</i>
1115. Rufous Woodpecker	<i>Micropternus brachyurus</i>
1116. Rufous-bellied Woodpecker	<i>Dendrocopos hyperythrus</i>
1117. Scaly-bellied Woodpecker	<i>Picus squamatus</i>
1118. Sind Woodpecker	<i>Dendrocopos assimilis</i>
1119. Speckled Piculet	<i>Picumnus innominatus</i>
1120. Streak-throated Woodpecker	<i>Picus xanthopygaeus</i>
1121. Stripe-breasted Woodpecker	<i>Dendrocopos atratus</i>
1122. White-bellied Woodpecker	<i>Dryocopus javensis</i>
1123. White-browed Piculet	<i>Sasia ochracea</i>
1124. White-naped Woodpecker	<i>Chrysocolaptes festivus</i>

WOODSHRIKES AND ALLIES

1125. Bar-winged Flycatcher-shrike	<i>Hemipus picatus</i>
1126. Common Woodshrike	<i>Tephrodornis pondicerianus</i>
1127. Large Woodshrike	<i>Tephrodornis virgatus</i>
1128. Malabar Woodshrike	<i>Tephrodornis sylvicola</i>

WOODSWALLOWS

1129. Ashy Woodswallow	<i>Artamus fuscus</i>
1130. White-breasted Woodswallow	<i>Artamus leucorhynchus</i>

WREN BABBLERS

1131. Nepal Wren Babbler	<i>Pnoepyga immaculata</i>
1132. Pygmy Wren Babbler	<i>Pnoepyga pusilla</i>
1133. Scaly-breasted Wren Babbler	<i>Pnoepyga albiventer</i>

WRENS

1134. Eurasian Wren	<i>Troglodytes troglodytes</i>
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PART C: REPTILES

Sl. No.	Common name	Scientific name
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GECKOS

1.	Banded Bent-toed Gecko	<i>Cyrtodactylus fasciolatus</i>
2.	Clouded Indian Gecko	<i>Cyrtodactylus nebulosus</i>
3.	Collegal Ground Gecko	<i>Cyrtodactylus collegalensis</i>
4.	Deccan banded gecko	<i>Cyrtodactylus albofasciatus</i>
5.	Deccan Ground Gecko	<i>Cyrtodactylus deccanensis</i>
6.	Varad Giri's Ground Gecko	<i>Cyrtodactylus varadgirii</i>

TURTLES

7.	Asian leaf turtle	<i>Cyclemys gemeli</i>
8.	Brown roofed Turtle	<i>Pangshura smithii</i>
9.	Indian Black Turtle	<i>Melanochelys trijuga</i>

LIZARDS

- | | | |
|-----|--------------------------|---------------------------|
| 10. | Asian Glass Lizard | <i>Dopasia gracilis</i> |
| 11. | Anamalai spiny lizard | <i>Salea anamallayana</i> |
| 12. | Horsfield's spiny lizard | <i>Salea horsfieldii</i> |
| 13. | Southern flying lizard | <i>Draco dussumieri</i> |

BOAS

14. All species of the Family *Boidae* except for those listed in Schedule I

SNAKES

- | | | |
|-----|----------------------|--|
| 15. | Blind Snakes | All species of the Family <i>Typhlopidae</i> |
| 16. | Colubrid Snakes | All species of the Family <i>Colubridae</i> except those listed in Schedule I |
| 17. | Elapid Snakes | All species of the Family <i>Elapidae</i> except for those listed in Schedule I |
| 18. | Sand snakes | All species of Family <i>Psammophiidae</i> |
| 19. | Shield-tailed Snakes | All species of the Family <i>Uropeltidae</i> |
| 20. | Sunbeam Snake | All species of the Family <i>Xenopeltidae</i> |
| 21. | Thread Snakes | All species of the Family <i>Leptotyphlopidae</i> |
| 22. | Vipers | All species of the Family <i>Viperidae</i> except for those listed in Schedule I |

PART D: AMPHIBIANS

Sl. No.	Common name	Scientific name
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TOADS

- | | | |
|----|-------------------|--------------------------------|
| 1. | Kemp's Tree Toad | <i>Bufoides kempii</i> |
| 2. | Khasi Hills Toad | <i>Bufoides meghalayanus</i> |
| 3. | Malabar Tree Toad | <i>Pedostibes tuberculosus</i> |

FROGS

4.	Aloysi Pond Frog	<i>Phrynoderma aloysii</i>
5.	Annandale's Frog/ Assam Hills Frog	<i>Clinotarsus alticola</i>
6.	Bompu Litter Frog	<i>Leptobrachium bompu</i>
7.	Chin Woodfrog	<i>Sylvirana lacrima</i>
8.	Cope's Frog	<i>Hydrophylax leptoglossa</i>
9.	Crab-eating Frog/ Mangrove Frog	<i>Fejervarya moodiei</i>
10.	Ghosh's Frog/ Manipur Frog	<i>Euphlyctis ghoshi</i>
11.	Giant Gliding Frog	<i>Zhangixalus smaragdinus</i>
12.	Himalayan Cascade Frog	<i>Amolops himalayanus</i>
13.	Indian Bullfrog	<i>Hoplobatrachus tigerinus</i>
14.	Indian Pond Frog	<i>Phrynoderma hexadactylum</i>
15.	Indian Skittering Frog	<i>Euphlyctis cyanophlyctis</i>
16.	Indoburman Cascade Frog	<i>Amolops indoburmanensis</i>
17.	Jerdon's White-lipped Horned Frog	<i>Megophrys major</i>
18.	Kalasgram Skittering Frog	<i>Euphlyctis kalasgramensis</i>
19.	Karaavali Pond Frog	<i>Phrynoderma karaavali</i>
20.	Khare's Gliding Frog	<i>Pterorana khare</i>
21.	Kerala Pond Frog	<i>Phrynoderma kerala</i>
22.	Liebig's Frog/Sikkim Paa Frog	<i>Nanorana liebigii</i>
23.	Littoral Bullfrog	<i>Hoplobatrachus littoralis</i>
24.	Mawphlang Hill Stream Frog	<i>Odorrana mawphlangensis</i>
25.	Mokokchung Frog	<i>Nanorana mokokchungensis</i>
26.	Orissa Frog	<i>Fejervarya orissaensis</i>
27.	Perching Frog/ Six-Lined Tree Frog/ Terai tree frog	<i>Polypedates teraiensis</i>
28.	Senchal Cascade Frog	<i>Amolops senchalensis</i>
29.	Sikkim Ombrana	<i>Ombrana sikimensis</i>
30.	Terai Wart Frog	<i>Minervarya teraiensis</i>
31.	Twin-spotted Tree Frog	<i>Rhacophorus bipunctatus</i>
32.	Yellow-spotted White-lipped Horned Frog	<i>Megophrys flavipunctata</i>

PART E: FISHES

No.	Common Names	Scientific Name
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RAYS

1.	Sicklefin Devil Ray	<i>Mobula tarapacana</i>
2.	Mottled Eagle Ray	<i>Aetomylaeus maculatus</i>

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|----|--------------------|--------------------------------|
| 3. | Ocellate Eagle Ray | <i>Aetomylaeus milvus</i> |
| 4. | Ornate Eagle Ray | <i>Aetomylaeus vespertilio</i> |

SHARKS

- | | | |
|----|------------------------|--------------------------------|
| 5. | Great Hammerhead | <i>Sphyrna mokarran</i> |
| 6. | Oceanic Whitetip Shark | <i>Carcharhinus longimanus</i> |
| 7. | Smooth Hammerhead | <i>Sphyrna zygaena</i> |
| 8. | Winghead Shark | <i>Eusphyra blochii</i> |

SNAKEHEADS

- | | | |
|-----|-------------------|-----------------------------|
| 9. | Barca snakehead ‡ | <i>Channa barca</i> |
| 10. | Gollum snakehead | <i>Aenigmachanna gollum</i> |

PART F: MOLLUSCA

No.	Common Name	Scientific Name
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CONCHES

- | | | |
|----|-----------------------|----------------------------------|
| 1. | Chiragra Spider Conch | <i>Harpago arthriticus</i> |
| 2. | Harpago Spider Conch | <i>Harpago chiragra</i> |
| 3. | Milleped Spider Conch | <i>Lambis millepeda</i> |
| 4. | Orange Spider Conch | <i>Lambis crocata</i> |
| 5. | Scorpio Spider Conch | <i>Lambis scorpius</i> |
| 6. | Sibald's Conch | <i>Dolomena plicata sibaldii</i> |
| 7. | Trapezium Horse Conch | <i>Pleuroploca trapezium</i> |
| 8. | Truncate Spider Conch | <i>Lambis truncata</i> |

COWRIES

- | | | |
|-----|-----------------|----------------------------|
| 9. | Limacina Cowrie | <i>Staphylaea limacina</i> |
| 10. | Map Cowrie | <i>Leporicypraea mappa</i> |
| 11. | Mole Cowrie | <i>Talparia talpa</i> |

OYSTERS

- | | | |
|-----|-------------------|-------------------------|
| 12. | Windowpane Oyster | <i>Placuna placenta</i> |
|-----|-------------------|-------------------------|

TOP SHELLS

13. Commercial Top Shell *Tectus niloticus*

TURBANS

14. Green Turban *Turbo marmoratus*

VOLUTES

15. Vaxillate Volute / Gold Banded Volute *Harpulina arausiaca*

PART G: ARTHROPODS (OTHER THAN INSECTS)

No. Common Name Scientific Name

CRABS

1. Indo-Pacific Horseshoe Crab *Tachypleus gigas*
2. Mangrove Horseshoe Crab *Carcinoscorpius rotundicauda*

SPIDERS

3. Anantagiri Parachute Spider *Poecilotheria tigrinawesseli*
4. Bengal Ornamental / Chota Nagpur Parachute Spider *Poecilotheria miranda*
5. Indian Ornamental Spider / Regal Parachute Spider *Poecilotheria regalis*
6. Mysore Ornamental Spider / Striated Parachute Spider *Poecilotheria striata*
7. Peacock Tarantula / Gooty Ornamental tarantula *Poecilotheria metallica*
8. Rameswaram Ornamental Tarantula / Rameshwaram Parachute Spider *Poecilotheria hanumavilasumica*
9. Red Slate Ornamental Tarantula *Poecilotheria rufilata*
10. Salem Ornamental Tarantula *Poecilotheria formosa*

PART H: BUTTERFLIES (LEPIDOPTERA)

No. Common name Scientific name

FAMILY

1. Indian Ace
2. Orange-tailed Awlet

HESPERIIDAE

- Halpe homolea*
Badamia sena

FAMILY

3. Alboerulean
4. Assam Pierrot
5. Banded Royal
6. Barred Lineblue
7. Bhutya Lineblue
8. Black Cupid
9. Black-branded Royal
10. Blue Darkie
11. Blue Gem
12. Blue Quaker
13. Blue Tit
14. Branded Royal
15. Branded Yamfly
16. Broad Spark
17. Brown Tit
18. Cerulean Hairstreak
19. Chestnut-and-black Royal
20. Chinese Royal
21. Chocolate Royal
22. Chumbi Green Underwing
23. Common Gem
24. Common Tinsel
25. Dark Blue Royal
26. Dark Mottle
27. Dark Tinsel
28. de Niceville's Dull Oakblue
29. Dull Green Hairstreak
30. Dusky Bushblue
31. Dusky Meadow Blue
32. Elwes' Silverline
33. Falcate Oakblue
34. Felder's Lineblue
35. Frosted Cerulean
36. Glazed Oakblue
37. Great Spotted Blue
38. Green Flash
39. Green Sapphire

LYCAENIDAE

- Udara alboerulea*
Tarucus waterstradti
Eliotiana jalindra
Prosotas aluta
Prosotas bhutea
Tongeia kala
Tajuria culta
Allotinus subviolaceus
Poritia erycinoides
Pithecopus fulgens
Chliaria kina
Tajuria melastigma
Yasoda tripunctata
Sinthusia chandrana
Hypolycaena theclodies nicobarica
Neozephyrus suroia
Tajuria yajna
Tajuria luculenta
Remelana jangala
Patricius younghusbandi
Poritia hewitsoni
Catapoecilma major
Pratapa icetas mishmia
Logania distanti
Acupicta delicatum
Amblypodia agrata
Esakiozephyrus icana
Arhopala paraganesa
Alpherakya devanica
Spindasis elwesi
Mahathala ameria
Catopyrops ancyr
Jamides kankena
Arhopala paralea
Phengaris atroguttata
Artipe eryx
Helipphorus androcles

40. Hampson's Hedge Blue	<i>Acytolepis lilacea</i>
41. Hedge Cupid	<i>Bothrinia chennelli</i>
42. Hewitson's Dull Oakblue	<i>Arhopala oenea</i>
43. Indigo Flash	<i>Rapala varuna</i>
44. Jakama Hairstreak	<i>Shirozozephyrus jakamensis</i>
45. Kabru Green Hairstreak	<i>Chrysozephyrus kabrua</i>
46. Khaki Silverline	<i>Spindasis rukmini</i>
47. Kirbari Hairstreak	<i>Shirozozephyrus kirbariensis</i>
48. Large Fourlineblue	<i>Nacaduba pactolus</i>
49. Lilac Oakblue	<i>Arhopala camdeo</i>
50. Lilac Oakblue	<i>Arhopala camdeo</i>
51. Lilac Silverline	<i>Apharitis lilacinus</i>
52. Lister's Hairstreak	<i>Pamela dudgeonii</i>
53. Long-banded Silverline	<i>Spindasis lohita</i>
54. Malayan	<i>Magisba malaya</i>
55. Many-tailed Oakblue	<i>Thaduka multicaudata</i>
56. Metallic Cerulean	<i>Jamides alecto</i>
57. Metallic Hedge Blue	<i>Callenya melaena</i>
58. Moore's Cupid	<i>Shijimia moorei</i>
59. Naga Sapphire	<i>Heliophorus kohimensis</i>
60. Narrow Spark	<i>Sinthusa nasaka</i>
61. Nilgiri Tit	<i>Hypolycaena nilgirica</i>
62. Pale Bushblue	<i>Arhopala aberrans</i>
63. Pale Fourlineblue	<i>Nacaduba hermus</i>
64. Pale Grand Imperial	<i>Neocheritra fabronia</i>
65. Pale Spark	<i>Sinthusa virgo</i>
66. Pallid Oakblue	<i>Amblypodia alesia</i>
67. Pallid Royal	<i>Tajuria albiplaga</i>
68. Peacock Royal	<i>Tajuria cippus</i>
69. Plain Plushblue	<i>Flos apidanus</i>
70. Plane	<i>Bindahara phocides</i>
71. Pointed Ciliate Blue	<i>Anthene lycaenina</i>
72. Pointed Lineblue	<i>Ionolyce helicon</i>
73. Pointed Pierrot	<i>Niphanda cymbia</i>
74. Powdered Green Hairstreak	<i>Chrysozephyrus zoa</i>
75. Red Imperial	<i>Suasa lisides</i>
76. Refulgent Flash	<i>Rapala refulgens</i>
77. Royal Cerulean	<i>Jamides caeruleus</i>
78. Scarce Shot Silverline	<i>Spindasis elima</i>
79. Scarce Silverstreak Blue	<i>Iraota rochana</i>
80. Scarce Slate Flash	<i>Rapala scintilla</i>
81. Shot Flash	<i>Rapala buxaria</i>
82. Silver Hairstreak	<i>Inomataozephyrus syla</i>
83. Silver Royal	<i>Ancema blanka</i>

84. Silvergrey Silverline	<i>Spindasis nipalicus</i>
85. Silver-Streaked Acacia Blue	<i>Zinaspa todara</i>
86. Small Green Underwing	<i>Albulina metallica</i>
87. Spotless Oakblue	<i>Arhopala fulla</i>
88. Spotted Pierrot	<i>Tarucus callinara</i>
89. Straight Pierrot	<i>Caleta roxus</i>
90. Straightline Royal	<i>Tajuria diaeus</i>
91. Straightwing Blue	<i>Orthomiella pontis</i>
92. Sylhet Oakblue	<i>Arhopala silhetensis</i>
93. Tailless Bushblue	<i>Amblypodia ganesa</i>
94. Tailless Lineblue	<i>Prosotas dubiosa</i>
95. Tailless Metallic Green Hairstreak	<i>Shirozuezephyrus khasia</i>
96. Tailless Plushblue	<i>Flos areste</i>
97. Tamil Oakblue	<i>Arhopala bazaloides</i>
98. Truncate Imperial	<i>Cheritrella truncipennis</i>
99. Tytler's Green Hairstreak	<i>Chrysozephyrus vittatus</i>
100. Tytler's Lascar	<i>Pantoporia bieti paona</i>
101. Tytler's Rosy Oakblue	<i>Arhopala allata suffusa</i>
102. Una	<i>Una usta</i>
103. Uncertain Royal	<i>Tajuria ister</i>
104. Violet Onyx	<i>Horaga onyx</i>
105. Violet Onyx	<i>Horaga albimacula</i>
106. White Cerulean	<i>Jamides pura</i>
107. White Royal	<i>Pratapa deva</i>
108. White Royal	<i>Tajuria illurgioides</i>
109. White Royal	<i>Tajuria illurgis</i>
110. White-spotted Hairstreak	<i>Shizuyaozephyrus ziha</i>
111. White-tipped Lineblue	<i>Prosotas noreia</i>
112. Witch	<i>Araotes lapithis</i>
113. Wonderful Hairstreak	<i>Thermozephyrus ataxus zulla</i>

FAMILY

114. Autumn Leaf
115. Bamboo Treebrown
116. Banded Marquis
117. Black Rajah
118. Blackvein Sergeant
119. Blue Duchess
120. Blue Forester
121. Blue Oakleaf
122. Blue-tailed Jester
123. Branded Evening Brown
124. Broad-banded Sailer

NYMPHALIDAE

<i>Doleschallia bisaltide</i>
<i>Lethe europa</i>
<i>Euthalia teuta</i>
<i>Charaxes solon</i>
<i>Athyma ranga</i>
<i>Euthalia duda</i>
<i>Lethe scanda</i>
<i>Kallima horsfieldi</i>
<i>Symbrenthia niphanda</i>
<i>Cyllogenes suradeva</i>
<i>Neptis sankara</i>

125. Broadstick Sailer	<i>Neptis narayana</i>
126. Bronze Duke	<i>Euthalia nara</i>
127. Brown Argus	<i>Ypthima hyagriva</i>
128. Brown Forester	<i>Lethe serbonis</i>
129. Brown Prince	<i>Rohana parvata</i>
130. Chestnut-streaked Sailer	<i>Neptis jumbah</i>
131. China Nawab	<i>Polyura narcaeus</i>
132. Chinese Bushbrown	<i>Mycalesis gotama</i>
133. Chinese Yellow Sailer	<i>Neptis cydippe kirbariensis</i>
134. Clear Sailer	<i>Neptis clinia</i>
135. Clipper	<i>Parthenos sylvia</i>
136. Comma	<i>Polygonia c -album</i>
137. Commadore	<i>Auzakia danava</i>
138. Common Archduke	<i>Lexias pardalis jadeitina</i>
139. Common Baron	<i>Euthalia aconthea</i>
140. Common Beak	<i>Libythea lepita</i>
141. Common Forester	<i>Lethe insana</i>
142. Common Nawab	<i>Polyura athamas</i>
143. Courtesan	<i>Euripus nyctelius</i>
144. Creamy Sailer	<i>Neptis soma</i>
145. Danaid Eggfly	<i>Hypolimnas misippus</i>
146. Dark Archduke	<i>Lexias dirtea</i>
147. Dark Baron	<i>Euthalia merta</i>
148. Dark Forester	<i>Lethe brisanda</i>
149. Dark Forester	<i>Lethe goalpara</i>
150. De Niceville's Bushbrown	<i>Mycalesis misenus</i>
151. Desert Fourring	<i>Ypthima bolanica</i>
152. Dot-dash Sergeant	<i>Athyma kanwa</i>
153. Dusky Labyrinth	<i>Neope yama</i>
154. Eastern Fivering	<i>Ypthima similis</i>
155. False Comma	<i>Polygonia l -album</i>
156. Freak	<i>Calinaga buddha</i>
157. French Duke	<i>Euthalia franciae</i>
158. Grand Duchess	<i>Euthalia patala</i>
159. Great Archduke	<i>Lexias cyanipardus</i>
160. Great Evening Brown	<i>Melanitis zitenius</i>
161. Great Sergeant	<i>Athyma larymna</i>
162. Great Yellow Sailer	<i>Neptis radha</i>
163. Grey Baron	<i>Euthalia anosia</i>
164. Grey Commadore	<i>Bhagadatta austenia</i>
165. Grey Count	<i>Cynitia lepidea</i>
166. Highbrown Silverspot	<i>Argynnis jainadeva</i>
167. Jewelled Nawab	<i>Polyura delphis</i>
168. Jezabel Palmfly	<i>Elymnias vasudeva</i>

169. Large Tawny Wall	<i>Raphicera satricus</i>
170. Lavender Count	<i>Cynitia cocytus</i>
171. Lepcha Bushbrown	<i>Mycalesis lepcha</i>
172. Long-branded Blue Crow	<i>Euploea algea</i>
173. Malabar Tree Nymph	<i>Idea malabarica</i>
174. Manipur Goldenfork	<i>Lethe kabrua</i>
175. Manipur Woodbrown	<i>Lethe kanjupkula</i>
176. Many-tufted Bushbrown	<i>Mycaleisis mystes</i>
177. Marbled Map	<i>Cyrestis cocles</i>
178. Moeller's Silverfork	<i>Lethe moelleri</i>
179. Mongol	<i>Araschnia prorsoides dohertyi</i>
180. Moore's Bushbrown	<i>Mycalesis heri</i>
181. Mountain Silverspot	<i>Issoria altissima</i>
182. Naga Treebrown	<i>Lethe naga</i>
183. Painted Courtesan	<i>Euripus consimilis</i>
184. Pale Forester	<i>Lethe latiaris</i>
185. Pale Green Sailer	<i>Neptis zaida</i>
186. Pale Hockeystick Sailer	<i>Neptis manasa manasa</i>
187. Pallid Argus	<i>Callerebia scanda</i>
188. Panther	<i>Neurosigma siva</i>
189. Pasha	<i>Herona marathus</i>
190. Plain Bushbrown	<i>Mycalesis malsarida</i>
191. Plain Threering	<i>Ypthima lycus</i>
192. Queen of Spain Fritillary	<i>Issoria lathonia</i>
193. Red Lacewing	<i>Cethosia biblis</i>
194. Red-spot Duke	<i>Euthalia evelina</i>
195. Ringed Argus	<i>Callerebia annada</i>
196. Scarce Blue Oakleaf	<i>Kallima knyveti</i>
197. Scarce Evening Brown	<i>Cyllogenes janetae</i>
198. Scarce Mountain Argus	<i>Erebia kalinda kalinda</i>
199. Scarce Red Forester	<i>Lethe distans</i>
200. Scarce Tawny Rajah	<i>Charaxes aristogiton</i>
201. Scarce Wall	<i>Lasiommata maerula</i>
202. Scarce Woodbrown	<i>Lethe siderea</i>
203. Sergeant Emperor	<i>Mimathyma chevana</i>
204. Shandur Rockbrown	<i>Chazara heydenreichi</i>
205. Short-banded Sailer	<i>Phaedyma columella</i>
206. Silverstreak	<i>Argynnis clara</i>
207. Siren	<i>Hestina persimilis</i>
208. Small Goldenfork	<i>Lethe atkinsoni</i>
209. Small Leopard	<i>Phalanta alcippe</i>
210. Small Silverfork	<i>Lethe jalaurida</i>
211. Small Woodbrown	<i>Lethe nicetella</i>
212. Sordid Emperor	<i>Chtoria sordida</i>

213. Spotted Blue Crow	<i>Euploea midamus</i>
214. Spotted Mystic	<i>Lethe tristigmata</i>
215. Spotted Palmfly	<i>Elymnias malelas</i>
216. Spotted Sailer	<i>Neptis magadh khasiana</i>
217. Stately Nawab	<i>Polyura dolon</i>
218. Striped Ringlet	<i>Ragadia crisilda</i>
219. Studded Sergeant	<i>Pantoporia asura</i>
220. Tailed Red Forester	<i>Lethe sinorix</i>
221. Tamil Catseye	<i>Zipotis saitis</i>
222. Tamil Lacewing	<i>Cethosia nietneri</i>
223. Tawny Rajah	<i>Charaxes bernardus</i>
224. Tibetan Jewel Blue	<i>Phengaris evermanni</i>
225. Tibetan Satyr	<i>Oeneis buddha</i>
226. Travancore Evening Brown	<i>Parantirrhoea marshalli</i>
227. Treble Silverstripe	<i>Lethe baladeva</i>
228. Unbroken Sergeant	<i>Athyma pravara</i>
229. Variegated Fivering	<i>Ypthima methora</i>
230. Variegated Rajah	<i>Charaxes kahruba</i>
231. Variegated Sailer	<i>Neptis arandia</i>
232. Veined Labyrinth	<i>Lethe pulaha</i>
233. Watson's Bushbrown	<i>Mycalesis adamsoni</i>
234. Wavy Maplet	<i>Chersonesia intermedia</i>
235. White Commodore	<i>Parasarpa dudu</i>
236. White Oakleaf	<i>Kallima albobfasciata</i>
237. White Owl	<i>Neorina patria</i>
238. Whitebar Bushbrown	<i>Mycalesis anaxias</i>
239. White-edged Bushbrown	<i>Mycalesis mestra</i>
240. White-edged Woodbrown	<i>Lethe visrava</i>
241. White-ringed Meadowbrown	<i>Hyponephele davendra</i>
242. Wizard	<i>Rhinopalpa polynice</i>
243. Wood-Mason's Bushbrown	<i>Mycalesis suaveolens</i>
244. Yellow Argus	<i>Paralasa mani</i>
245. Yellow Kaiser	<i>Penthema lisarda</i>
246. Yellow Owl	<i>Neorina hilda</i>
247. Yellow Rajah	<i>Charaxes marmax</i>
248. Yellowjack Sailer	<i>Lasippa viraja nar</i>

FAMILY

249. Andaman Mormon
250. Blue-striped Mime
251. Brown Gorgon
252. Chain Swordtail
253. Chinese Windmill

PAPILIONIDAE

<i>Papilio mayo</i>
<i>Papilio slateri</i>
<i>Meandrusa lachinus</i>
<i>Graphium aristeus</i>
<i>Byasa plutonius</i>

254. Common Banded Peacock	<i>Papilio crino</i>
255. Common Bluebottle	<i>Graphium sarpedon</i>
256. Common Mime	<i>Chilasa clytia</i>
257. Common Red Apollo	<i>Parnassius epaphus</i>
258. Common Yellow Swallowtail	<i>Papilio machaon</i>
259. Crimson Rose	<i>Pachliopta hector</i>
260. Fourbar Swordtail	<i>Graphium agetes</i>
261. Glassy Bluebottle	<i>Graphium cloanthus</i>
262. Golden Birdwing	<i>Troides aeacus aeacus</i>
263. Great Blue Mime	<i>Papilio paradoxa</i>
264. Great Jay	<i>Graphium eurypylus</i>
265. Green Dragontail	<i>Lamproptera meges virescens</i>
266. Keeled Apollo	<i>Parassius jacquemonti</i>
267. Lesser Mime	<i>Papilio epycides</i>
268. Malabar Banded Peacock	<i>Papilio buddha</i>
269. Regal Apollo	<i>Parnassius charltonius</i>
270. Rose Windmill	<i>Byasa latreillei</i>
271. Scarce Jay	<i>Graphium albociliatis</i>
272. Southern Birdwing	<i>Troides minos</i>
273. Spotted Jay	<i>Graphium arycles</i>
274. Spotted Zebra	<i>Graphium megarus</i>
275. Tailed Redbreast	<i>Papilio bootes</i>

FAMILY

276. Bhutan Blackvein
277. Blue Nawab
278. Broadwing Jezabel
279. Chocolate Albatross
280. Common Albatross
281. Dusky Blackvein
282. Fiery Clouded Yellow
283. Kashmir White
284. Ladak Clouded Yellow
285. Lesser Bath White
286. Lesser Gull
287. One-spot Grass Yellow
288. Orange Clouded Yellow
289. Pale Wanderer
290. Plain Puffin
291. Plain Sulphur

FAMILY**PIERIDAE**

<i>Aporia harrietae</i>
<i>Appias wardii</i>
<i>Delias lativitta</i>
<i>Appias lyncida</i>
<i>Appias albina</i>
<i>Aporia nabellica</i>
<i>Colias eogene</i>
<i>Pieris deota</i>
<i>Colias ladakensis</i>
<i>Pontia chloridice</i>
<i>Cepora nadina</i>
<i>Eurema andersoni</i>
<i>Colias stoliczkana</i>
<i>Pareronia avatar</i>
<i>Appias indra</i>
<i>Dercas lycorias</i>

RIODINIDAE

292. Lesser Punch	<i>Dodona dipoea</i>
293. Orange Punch	<i>Dodona egeon</i>
294. Straight Plum Judy	<i>Abisara kausambi</i>
295. Striped Punch	<i>Dodona adonira</i>

PART I: PORIFERA

No.	Common Name	Scientific name
1.	Sponges	All species of the Class <i>Calcarea</i>

SCHEDULE III

(See Chapter III-A and sections 50, 51, 54 and 57)

SPECIFIED PLANTS

Sl. No.	Scientific Name	Common name
1	<i>Strobilanthes kunthianus</i>	Neel kurinji
2	<i>Coptis teeta</i>	Gold threat, Mishmi teeta
3	<i>Coscinium fenestratum</i>	Tree turmeric
4	<i>Taxus wallichiana</i>	Common yew
5	<i>Vanda coerulea</i>	Blue vanda
6	<i>Nepenthes khasiana</i>	Pitcher plant
7	<i>Renanthera imschootiana</i>	Red vanda
8	<i>Cycas</i> spp.	
9	<i>Ceropegias</i> spp.	
10	<i>Aenhenrya rotundifolia</i>	
11	<i>Odontochilus grandiflorus</i>	
12	<i>Odontochiluste trapterus</i>	
13	<i>Rhomboda pulchra</i>	
14	<i>Vrydagzynea viridiflora</i>	
15	<i>Zeuxine andamanica</i>	
16	<i>Ipea malabarica</i>	Daffodil orchid
17	<i>Habenaria barnesii</i>	
18	<i>Podophyllum hexandrum</i>	Indian podohyllum
19	<i>Dolomiaea costus</i>	Kuth

SCHEDULE IV

(See Chapter VB and sections 39, 50, 51, 54, 57)

Interpretation

1. Species included in these Appendices are referred to:
 - (a) by the name of the species; or
 - (b) as being all of the species included in a higher taxon or designated part thereof.
2. The abbreviation "spp." is used to denote all species of a higher taxon.
3. Other references to taxa higher than species are for the purposes of information or classification only. The common names included after the scientific names of families are for reference only. They are intended to indicate the species within the family concerned that are included in the Appendices. In most cases this is not all of the species within the family.
4. The following abbreviations are used for plant taxa below the level of species:
 - (a) "ssp." is used to denote subspecies; and
 - (b) "var(s)." is used to denote variety (varieties).
5. As none of the species or higher taxa of FLORA included in Appendix I is annotated to the effect that its hybrids shall be treated in accordance with the provisions of Article III of the Convention, this means that artificially propagated hybrids produced from one or more of these species or taxa may be traded with a certificate of artificial propagation, and that seeds and pollen (including pollinia), cut flowers, seedling or tissue cultures obtained *in vitro*, in solid or liquid media, transported in sterile containers of these hybrids are not subject to the provisions of the Convention.
6. The names of the countries in parentheses placed against the names of species in Appendix III are those of the Parties submitting these species for inclusion in this Appendix.

7. When a species is included in one of the Appendices, the whole, live or dead, animal or plant is included. In addition, for animal species listed in Appendix III and plant species listed in Appendix II or III, all parts and derivatives of the species are also included in the same Appendix unless the species is annotated to indicate that only specific parts and derivatives are included. The symbol # followed by a number placed against the name of a species or higher taxon included in Appendix II or III refers to a footnote that indicates the parts or derivatives of animals or plants that are designated as 'specimens' subject to the provisions of the Convention in accordance with Article I, paragraph (b), subparagraph (ii) or (iii). Numbers not preceded by a # symbol placed against the name of a species or higher taxon refer to a footnote that indicates specific conditions or restrictions that are applicable to trade of such species or higher taxon under the Convention.
8. The terms and expressions below, used in annotations in these Appendices, are defined as follows:

Extract

Any substance obtained directly from plant material by physical or chemical means regardless of the manufacturing process. An extract may be solid (e.g. crystals, resin, fine or coarse particles), semi-solid (e.g. gums, waxes) or liquid (e.g. solutions, tinctures, oil and essential oils).

Finished musical instruments

A musical instrument (as referenced by the Harmonized System of the World Customs Organization, Chapter 92; musical instruments, parts and accessories of such articles) that is ready to play or needs only the installation of parts to make it playable. This term includes antique instruments (as defined by the Harmonized System codes 97.05 and 97.06; Works of art, collectors' pieces and antiques).

Finished musical instrument accessories

A musical instrument accessory (as referenced by the Harmonized System of the World Customs Organization, Chapter 92; musical instruments, parts and accessories of such articles) that is separate from the musical instrument, and is specifically designed or shaped to be used explicitly in association with an instrument, and that requires no further modification to be used.

Finished musical instrument parts

A part (as referenced by the Harmonized System of the World Customs Organization, Chapter 92; musical instruments, parts and accessories of such articles) of a musical instrument that is ready to install and is specifically designed and shaped to be used explicitly in association with the instrument to make it playable.

Finished products packaged and ready for retail trade

Products, shipped singly or in bulk, requiring no further processing, packaged, labelled for final use or the retail trade in a state fit for being sold to or used by the general public.

Powder

A dry, solid substance in the form of fine or coarse particles.

Shipment

Cargo transported under the terms of a single bill of lading or air waybill, irrespective of the quantity or number of containers, packages, or pieces worn, carried or included in personal baggage.

Ten (10) kg per shipment

For the term "10 kg per shipment", the 10 kg limit should be interpreted as referring to the weight of the individual portions of each item in the shipment made of wood of the species concerned. In other words, the 10 kg limit is to be assessed against the weight of the individual portions of wood of Dalbergia/Guibourtia species contained in each item of the shipment, rather than against the total weight of the shipment.

Transformed wood

Defined by Harmonized System code 44.09: Wood (including strips, friezes for parquet flooring, not assembled), continuously shaped (tongued, grooved, v-jointed, beaded or the like) along any edges, ends or faces, whether or not planed, sanded or end-jointed.

Woodchips

Wood that has been reduced to small pieces.

APPENDIX I**FAUNA (ANIMALS)****PHYLUM CHORDATA****CLASS MAMMALIA (MAMMALS)****ARTIODACTYLA****Antilocapridae** Pronghorns

- 1 *Antilocapra americana*
(Only the population of Mexico is included in Appendix I.
No other population is included in the Appendices.)

Bovidae

Antelopes, cattle, duikers,
gazelles, goats, sheep, etc.

- 2 *Addax nasomaculatus*
- 3 *Bos gaurus*
(Excludes the domesticated form, which is referenced as *Bos frontalis*, and is not subject to the provisions of the Convention.)
- 4 *Bos mutus*
(Excludes the domesticated form, which is referenced as *Bos grunniens*, and is not subject to the provisions of the Convention.)
- 5 *Bos sauveli*
- 6 *Bubalus depressicornis*
- 7 *Bubalus mindorensis*
- 8 *Bubalus quarlesi*
- 9 *Capra falconeri*
- 10 *Capricornis milneedwardsii*
- 11 *Capricornis rubidus*
- 12 *Capricornis sumatraensis*
- 13 *Capricornis thar*
- 14 *Cephalophus jentinki*
- 15 *Gazella cuvieri*
- 16 *Gazella leptoceros*

17	<i>Hippotragus niger variani</i>
18	<i>Naemorhedus baileyi</i>
19	<i>Naemorhedus caudatus</i>
20	<i>Naemorhedus goral</i>
21	<i>Naemorhedus griseus</i>
22	<i>Nanger dama</i>
23	<i>Oryx dammah</i>
24	<i>Oryx leucoryx</i>
25	<i>Ovis gmelini</i> (Only the population of Cyprus; no other population is included in the Appendices)
26	<i>Ovis hodgsoni</i>
27	<i>Ovis nigrimontana</i>
28	<i>Ovis vignei</i>
29	<i>Pantholops hodgsonii</i>
30	<i>Pseudoryx nghetinhensis</i>
	Camelidae
	Camels, guanacos, vicunas
31	<i>Vicugna vicugna</i> [Except the populations of: Argentina (the populations of the Provinces of Jujuy, Catamarca and Salta, and the semi-captive populations of the Provinces of Jujuy, Salta, Catamarca, La Rioja and San Juan), Chile (populations of the region of Tarapacá and of the region of Arica and Parinacota), Ecuador (the whole population), Peru (the whole population) and the Plurinational State of Bolivia (the whole population), which are included in Appendix II]
	Cervidae
	Deer, huemuls, muntjacs, pudus
32	<i>Axis calamianensis</i>
33	<i>Axis kuhlii</i>
34	<i>Axis porcinus annamiticus</i>
35	<i>Blastocerus dichotomus</i>
36	<i>Cervus elaphus hanglu</i>
37	<i>Dama dama mesopotamica</i>
38	<i>Hippocamelus</i> spp.
39	<i>Muntiacus crinifrons</i>
40	<i>Muntiacus vuquanghensis</i>
41	<i>Ozotoceros bezoarticus</i>
42	<i>Pudu puda</i>
43	<i>Rucervus duvaucelii</i>

44	Moschidae Musk deer	<i>Rucervus eldii</i>
45	Suidae Babirusa, hogs, pigs	<i>Moschus</i> spp. (Only the populations of Afghanistan, Bhutan, India, Myanmar, Nepal and Pakistan; all other populations are included in Appendix II)
46		<i>Babyrousa babyrousa</i>
47		<i>Babyrousa bolabatuensis</i>
48		<i>Babyrousa celebensis</i>
49		<i>Babyrousa togeanensis</i>
50	Tayassuidae Peccaries	<i>Sus salvanius</i>
51	CARNIVORA Ailuridae Red pandas	<i>Catagonus wagneri</i>
52	Canidae Dogs, foxes, wolves	<i>Ailurus fulgens</i>
53		<i>Canis lupus</i> (Only the populations of Bhutan, India, Nepal and Pakistan; all other populations are included in Appendix II. Excludes the domesticated form and the dingo which are referenced as <i>Canis lupus familiaris</i> and <i>Canis lupus dingo</i> , respectively, which are not subject to the provisions of the Convention)
54	Felidae Cats	<i>Speothos venaticus</i>
55		<i>Acinonyx jubatus</i> (Annual export quotas for live specimens and hunting trophies are granted as follows: Botswana: 5; Namibia: 150; Zimbabwe: 50. The trade in such specimens is subject to the provisions of Article III of the Convention.)
56		<i>Caracal caracal</i> (Only the population of Asia; all other populations are included in Appendix II.)
57		<i>Catopuma temminckii</i>
58		<i>Felis nigripes</i>

59	<i>Herpailurus yagouaroundi</i> (Only the populations of Central and North America; all other populations are included in Appendix II)
60	<i>Leopardus geoffroyi</i>
61	<i>Leopardus guttulus</i>
62	<i>Leopardus jacobita</i>
63	<i>Leopardus pardalis</i>
64	<i>Leopardus tigrinus</i>
65	<i>Leopardus wiedii</i>
66	<i>Lynx pardinus</i>
67	<i>Neofelis diardi</i>
68	<i>Neofelis nebulosa</i>
69	<i>Panthera leo</i> (Only the populations of India; all other populations are included in Appendix II.)
70	<i>Panthera onca</i>
71	<i>Panthera pardus</i>
72	<i>Panthera tigris</i>
73	<i>Panthera uncia</i>
74	<i>Pardofelis marmorata</i>
75	<i>Prionailurus bengalensis bengalensis</i> (Only the populations of Bangladesh, India and Thailand; all other populations are included in Appendix II.)
76	<i>Prionailurus planiceps</i>
77	<i>Prionailurus rubiginosus</i> (Only the population of India; all other populations are included in Appendix II.)
78	<i>Puma concolor</i> (Only the populations of Costa Rica and Panama; all other populations are included in Appendix II)
	Lutrinae
	Otters
79	<i>Aonyx capensis microdon</i> (Only the populations of Cameroon and Nigeria; all other populations are included in Appendix II.)
80	<i>Aonyx cinerea</i>
81	<i>Enhydra lutris nereis</i>
82	<i>Lontra felina</i>
83	<i>Lontra longicaudis</i>
84	<i>Lontra provocax</i>
85	<i>Lutra lutra</i>
86	<i>Lutra nippon</i>
87	<i>Lutrogale perspicillata</i>

88		<i>Pteronura brasiliensis</i>
	Mustelinae	
	Grisons, honey badgers, martens, tayra, weasels	
89		<i>Mustela nigripes</i>
	Otariidae	
	Fur seals, sealions	
90		<i>Arctocephalus townsendi</i>
	Phocidae	
	Seals	
91		<i>Monachus</i> spp.
	Ursidae	
	Bears, giant pandas	
92		<i>Ailuropoda melanoleuca</i>
93		<i>Helarctos malayanus</i>
94		<i>Melursus ursinus</i>
95		<i>Tremarctos ornatus</i>
96		<i>Ursus arctos</i> (Only the populations of Bhutan, China, Mexico and Mongolia; all other populations are included in Appendix II.)
97		<i>Ursus arctos isabellinus</i>
98		<i>Ursus thibetanus</i>
	Viverridae	
	Binturong, civets, linsangs, otter-civet, palm civets	
99		<i>Prionodon pardicolor</i>
	CETACEA	
	DOLPHINS, PORPOISES, WHALES	
	Balaenidae	
	Bowhead whale, right whales	
100		<i>Balaena mysticetus</i>
101		<i>Eubalaena</i> spp.
	Balaenopteridae	
	Fin whales, humpback whales, rorquals	
102		<i>Balaenoptera acutorostrata</i> (Except the population of West Greenland, this is included in Appendix II.)
103		<i>Balaenoptera bonaerensis</i>
104		<i>Balaenoptera borealis</i>

105	<i>Balaenoptera edeni</i>
106	<i>Balaenoptera musculus</i>
107	<i>Balaenoptera omurai</i>
108	<i>Balaenoptera physalus</i>
109	<i>Megaptera novaeangliae</i>
	Delphinidae
	Dolphins
110	<i>Orcaella brevirostris</i>
111	<i>Orcaella heinsohni</i>
112	<i>Sotalia</i> spp.
113	<i>Sousa</i> spp.
	Eschrichtiidae
	Grey whale
114	<i>Eschrichtius robustus</i>
	Iniidae
	River dolphins
115	<i>Lipotes vexillifer</i>
	Neobalaenidae
	Pygmy right whale
116	<i>Caperea marginata</i>
	Phocoenidae
	Porpoises
117	<i>Neophocaena asiaeorientalis</i>
118	<i>Neophocaena phocaenoides</i>
119	<i>Phocoena sinus</i>
	Physeteridae
	Sperm whales
120	<i>Physeter macrocephalus</i>
	Platanistidae
	River dolphins
121	<i>Platanista</i> spp.
	Ziphiidae
	Beaked whales, bottle-nosed whales
122	<i>Berardius</i> spp.
123	<i>Hyperoodon</i> spp.
	CHIROPTERA
	Pteropodidae
	Fruit bats, flying foxes
124	<i>Acerodon jubatus</i>
125	<i>Pteropus insularis</i>

126	<i>Pteropus loochoensis</i>
127	<i>Pteropus mariannus</i>
128	<i>Pteropus molossinus</i>
129	<i>Pteropus pelewensis</i>
130	<i>Pteropus pilosus</i>
131	<i>Pteropus samoensis</i>
132	<i>Pteropus tonganus</i>
133	<i>Pteropus ualanus</i>
134	<i>Pteropus yapensis</i>
CINGULATA	
Dasypodidae	
Armadillos	
135	<i>Priodontes maximus</i>
DASYUROMORPHIA	
Dasyuridae	
Dunnarts	
136	<i>Sminthopsis longicaudata</i>
137	<i>Sminthopsis psammophila</i>
DIPROTODONTIA	
Macropodidae	
Kangaroos, wallabies	
138	<i>Lagorchestes hirsutus</i>
139	<i>Lagostrophus fasciatus</i>
140	<i>Onychogalea fraenata</i>
Potoroidae	
Rat-kangaroos	
141	<i>Bettongia</i> spp.
Vombatidae	
Wombats	
142	<i>Lasiorhinus krefftii</i>
LAGOMORPHA	
Leporidae	
Hares, rabbits	
143	<i>Caprolagus hispidus</i>
144	<i>Romerolagus diazi</i>
PERAMELEMORPHIA	
Peramelidae	
Bandicoots, echymiperas	
145	<i>Perameles bougainville</i>
Thylacomyidae	
Bilbies	

146	<i>Macrotis lagotis</i>
PERISSODACTYLA	
Equidae	
Horses, wild asses, zebras	
147	<i>Equus africanus</i> (Excludes the domesticated form, which is referenced as <i>Equus asinus</i> and is not subject to the provisions of the Convention.)
148	<i>Equus grevyi</i>
149	<i>Equus hemionus hemionus</i>
150	<i>Equus hemionus khur</i>
151	<i>Equus przewalskii</i>
Rhinocerotidae	
Rhinoceroses	
152	Rhinocerotidae spp. (Except the species included in Appendix II)
Tapiridae	
Tapirs	
153	Tapiridae spp. (Except the species included in Appendix II)
PHOLIDOTA	
Manidae	
Pangolins	
154	<i>Manis crassicaudata</i>
155	<i>Manis culionensis</i>
156	<i>Manis gigantea</i>
157	<i>Manis javanica</i>
158	<i>Manis pentadactyla</i>
159	<i>Manis temminckii</i>
160	<i>Manis tetradactyla</i>
161	<i>Manis tricuspis</i>
PRIMATES	
APES, MONKEYS	
Atelidae	
Howler monkeys, spider monkeys	
162	<i>Alouatta coibensis</i>
163	<i>Alouatta palliata</i>
164	<i>Alouatta pigra</i>
165	<i>Ateles geoffroyi frontatus</i>
166	<i>Ateles geoffroyi ornatus</i>

167	<i>Brachyteles arachnoides</i>
168	<i>Brachyteles hypoxanthus</i>
169	<i>Oreonax flavicauda</i>
	Cebidae
	Marmosets, tamarins, new-world monkeys
170	<i>Callimico goeldii</i>
171	<i>Callithrix aurita</i>
172	<i>Callithrix flaviceps</i>
173	<i>Leontopithecus</i> spp.
174	<i>Saguinus bicolor</i>
175	<i>Saguinus geoffroyi</i>
176	<i>Saguinus leucopus</i>
177	<i>Saguinus martinsi</i>
178	<i>Saguinus oedipus</i>
179	<i>Saimiri oerstedii</i>
	Cercopithecidae
	Old-world monkeys
180	<i>Cercocebus galeritus</i>
181	<i>Cercopithecus diana</i>
182	<i>Cercopithecus roloway</i>
183	<i>Macaca silenus</i>
184	<i>Macaca sylvanus</i>
185	<i>Mandrillus leucophaeus</i>
186	<i>Mandrillus sphinx</i>
187	<i>Nasalis larvatus</i>
188	<i>Ptilocolobus kirkii</i>
189	<i>Ptilocolobus rufomitratu</i>
190	<i>Presbytis potenziani</i>
191	<i>Pygathrix</i> spp.
192	<i>Rhinopithecus</i> spp.
193	<i>Semnopithecus ajax</i>
194	<i>Semnopithecus dussumieri</i>
195	<i>Semnopithecus entellus</i>
196	<i>Semnopithecus hector</i>
197	<i>Semnopithecus hypoleucos</i>
198	<i>Semnopithecus priam</i>
199	<i>Semnopithecus schistaceus</i>
200	<i>Simias concolor</i>
201	<i>Trachypithecus geei</i>
202	<i>Trachypithecus pileatus</i>

203		<i>Trachypithecus shortridgei</i>
	Cheirogaleidae	
	Dwarf lemurs	
204		Cheirogaleidae spp.
	Daubentoniidae	
	Aye-aye	
205		<i>Daubentonia madagascariensis</i>
	Hominidae	
	Apes, chimpanzees, gorillas, orang-utans	
206		<i>Gorilla beringei</i>
207		<i>Gorilla gorilla</i>
208		<i>Pan</i> spp.
209		<i>Pongo abelii</i>
210		<i>Pongo pygmaeus</i>
	Hylobatidae	
	Gibbons	
211		Hylobatidae spp.
	Indriidae	
	Indris, sifakas, woolly lemurs	
212		Indriidae spp.
	Lemuridae	
	Large lemurs	
213		Lemuridae spp.
	Lepilemuridae	
	Sportive lemurs	
214		Lepilemuridae spp.
	Lorisidae	
	Lorises	
215		<i>Nycticebus</i> spp.
	Pitheciidae	
	Sakis, uakaris	
216		<i>Cacajao</i> spp.
217		<i>Chiropotes albinasus</i>
	PROBOSCIDEA	
	Elephantidae	
	Elephants	
218		<i>Elephas maximus</i>

- 219 *Loxodonta africana*
(Except the populations of Botswana, Namibia, South Africa and Zimbabwe, which are included in Appendix II subject to annotation 2)

RODENTIA**Chinchillidae**

Chinchillas

- 220 *Chinchilla* spp.
(Specimens of the domesticated form are not subject to the provisions of the Convention)

Sciuridae

Ground squirrels, tree squirrels

- 221 *Cynomys mexicanus*

SIRENIA**Dugongidae**

Dugong

- 222 *Dugong dugon*

Trichechidae

Manatees

- 223 *Trichechus inunguis*
224 *Trichechus manatus*
225 *Trichechus senegalensis*

CLASS AVES (BIRDS)**ANSERIFORMES****Anatidae**

Ducks, geese, swans, etc.

- 226 *Anas aucklandica*
227 *Anas chlorotis*
228 *Anas laysanensis*
229 *Anas nesiotis*
230 *Asarcornis scutulata*
231 *Branta canadensis leucopareia*
232 *Branta sandvicensis*
233 *Rhodonessa caryophyllacea*

APODIFORMES**Trochilidae**

Hummingbirds

- 234 *Glaucis dohrnii*

CHARADRIIFORMES

	Laridae	
	Gulls	
235		<i>Larus relictus</i>
	Scolopacidae	
	Curlews, greenshanks	
236		<i>Numenius borealis</i>
237		<i>Numenius tenuirostris</i>
238		<i>Tringa guttifer</i>
	CICONIIFORMES	
	Ciconiidae	
	Storks	
239		<i>Ciconia boyciana</i>
240		<i>Jabiru mycteria</i>
241		<i>Mycteria cinerea</i>
	Threskiornithidae	
	Ibises, spoonbills	
242		<i>Geronticus eremita</i>
243		<i>Nipponia nippon</i>
	COLUMBIFORMES	
	Columbidae	
	Doves, pigeons	
244		<i>Caloenas nicobarica</i>
245		<i>Ducula mindorensis</i>
	CORACIIFORMES	
	Bucerotidae	
	Hornbills	
246		<i>Aceros nipalensis</i>
247		<i>Buceros bicornis</i>
248		<i>Rhinoplax vigil</i>
249		<i>Rhyticeros subruficollis</i>
	FALCONIFORMES	
	Accipitridae	
	Hawks, eagles	
250		<i>Aquila adalberti</i>
251		<i>Aquila heliaca</i>
252		<i>Chondrohierax uncinatus wilsonii</i>
253		<i>Haliaeetus albicilla</i>
254		<i>Harpia harpyja</i>
255		<i>Pithecophaga jefferyi</i>

	Cathartidae	
	New-world vultures	
256		<i>Gymnogyps californianus</i>
257		<i>Vultur gryphus</i>
	Falconidae	
	Falcons	
258		<i>Falco araeus</i>
259		<i>Falco jugger</i>
260		<i>Falco newtoni</i> (Only the population of Seychelles.)
261		<i>Falco pelegrinoides</i>
262		<i>Falco peregrinus</i>
263		<i>Falco punctatus</i>
264		<i>Falco rusticolus</i>
	GALLIFORMES	
	Cracidae	
	Chachalacas, curassows, guans	
265		<i>Crax blumenbachii</i>
266		<i>Mitu mitu</i>
267		<i>Oreophasis derbianus</i>
268		<i>Penelope albipennis</i>
269		<i>Pipile jacutinga</i>
270		<i>Pipile pipile</i>
	Megapodiidae	
	Megapodes, scrubfowl	
271		<i>Macrocephalon maleo</i>
	Phasianidae	
	Grouse, guineafowl, partridges, peafowl, pheasants, tragopans	
272		<i>Catreus wallichii</i>
273		<i>Colinus virginianus ridgwayi</i>
274		<i>Crossoptilon crossoptilon</i>
275		<i>Crossoptilon mantchuricum</i>
276		<i>Lophophorus impejanus</i>
277		<i>Lophophorus lhuysii</i>
278		<i>Lophophorus sclateri</i>
279		<i>Lophura edwardsi</i>
280		<i>Lophura swinhoii</i>
281		<i>Polyplectron napoleonis</i>

282	<i>Rheinardia ocellata</i>
283	<i>Syrmaticus ellioti</i>
284	<i>Syrmaticus humiae</i>
285	<i>Syrmaticus mikado</i>
286	<i>Tetraogallus caspius</i>
287	<i>Tetraogallus tibetanus</i>
288	<i>Tragopan blythii</i>
289	<i>Tragopan caboti</i>
290	<i>Tragopan melanocephalus</i>
GRUIFORMES	
Gruidae	
Cranes	
291	<i>Balearica pavonina</i>
292	<i>Grus americana</i>
293	<i>Grus canadensis nesiotis</i>
294	<i>Grus canadensis pulla</i>
295	<i>Grus japonensis</i>
296	<i>Grus leucogeranus</i>
297	<i>Grus monacha</i>
298	<i>Grus nigricollis</i>
299	<i>Grus vipio</i>
Otididae	
Bustards	
300	<i>Ardeotis nigriceps</i>
301	<i>Chlamydotis macqueenii</i>
302	<i>Chlamydotis undulata</i>
303	<i>Houbaropsis bengalensis</i>
Rallidae	
Rails	
304	<i>Gallirallus sylvestris</i>
Rhynchotidae	
Kagu	
305	<i>Rhynchotos jubatus</i>
PASSERIFORMES	
Atrichornithidae	
Scrub-birds	
306	<i>Atrichornis clamosus</i>
Cotingidae	
Cotingas	
307	<i>Cotinga maculata</i>
308	<i>Xipholena atropurpurea</i>

	Fringillidae	
	Finches	
309		<i>Carduelis cucullata</i>
	Hirundinidae	
	Martins	
310		<i>Pseudochelidon sirintarae</i>
	Icteridae	
	New-world blackbirds	
311		<i>Xanthopsar flavus</i>
	Muscicapidae	
	Old-world flycatchers	
312		<i>Picathartes gymnocephalus</i>
313		<i>Picathartes oreas</i>
	Pittidae	
	Pittas	
314		<i>Pitta gurneyi</i>
315		<i>Pitta kochi</i>
	Sturnidae	
	Mynas, starlings	
316		<i>Leucopsar rothschildi</i>
	Zosteropidae	
	White-eyes	
317		<i>Zosterops albogularis</i>
	PELECANIFORMES	
	Fregatidae	
	Frigatebirds	
318		<i>Fregata andrewsi</i>
	Pelecanidae	
	Pelicans	
319		<i>Pelecanus crispus</i>
	Sulidae	
	Gannets	
320		<i>Papasula abbotti</i>
	PICIFORMES	
	Picidae	
	Woodpeckers	
321		<i>Dryocopus javensis richardsi</i>
	PODICIPEDIFORMES	
	Podicipedidae	
	Grebes	
322		<i>Podilymbus gigas</i>

PROCELLARIIFORMES**Diomedidae**

Albatrosses

323 *Phoebastria albatrus***PSITTACIFORMES****Cacatuidae**

Cockatoos

324 *Cacatua goffiniana*
 325 *Cacatua haematuropygia*
 326 *Cacatua moluccensis*
 327 *Cacatua sulphurea*
 328 *Probosciger aterrimus*

Loriidae

Lories, lorikeets

329 *Eos histrio*
 330 *Vini ultramarina*

PsittacidaeAmazons, macaws,
parakeets, parrots

331 *Amazona arausiaca*
 332 *Amazona auropalliata*
 333 *Amazona barbadensis*
 334 *Amazona brasiliensis*
 335 *Amazona finschi*
 336 *Amazona guildingii*
 337 *Amazona imperialis*
 338 *Amazona leucocephala*
 339 *Amazona oratrix*
 340 *Amazona pretrei*
 341 *Amazona rhodocorytha*
 342 *Amazona tucumana*
 343 *Amazona versicolor*
 344 *Amazona vinacea*
 345 *Amazona viridigenalis*
 346 *Amazona vittata*
 347 *Anodorhynchus* spp.
 348 *Ara ambiguus*
 349 *Ara glaucogularis*
 350 *Ara macao*
 351 *Ara militaris*
 352 *Ara rubrogenys*

353	<i>Cyanopsitta spixii</i>
354	<i>Cyanoramphus cookii</i>
355	<i>Cyanoramphus forbesi</i>
356	<i>Cyanoramphus novaezelandiae</i>
357	<i>Cyanoramphus saisseti</i>
358	<i>Cyclopsitta diophthalma coxeni</i>
359	<i>Eunymphicus cornutus</i>
360	<i>Guarouba guarouba</i>
361	<i>Neophema chrysogaster</i>
362	<i>Ognorhynchus icterotis</i>
363	<i>Pezoporus occidentalis</i>
364	<i>Pezoporus wallicus</i>
365	<i>Pionopsitta pileata</i>
366	<i>Primolius couloni</i>
367	<i>Primolius maracana</i>
368	<i>Psephotus chrysopterygius</i>
369	<i>Psephotus dissimilis</i>
370	<i>Psephotus pulcherrimus</i>
371	<i>Psittacula echo</i>
372	<i>Psittacus erithacus</i>
373	<i>Pyrrhura cruentata</i>
374	<i>Rhynchopsitta</i> spp.
375	<i>Strigops habroptila</i>
	RHEIFORMES
	Rheidae
	Rheas
376	<i>Pterocnemia pennata</i> (Except <i>Pterocnemia pennata pennata</i> which is included in Appendix II)
	SPHENISCIFORMES
	Spheniscidae
	Penguins
377	<i>Spheniscus humboldti</i>
	STRIGIFORMES
	Strigidae
	Owls
378	<i>Heteroglaux blewitti</i>
379	<i>Mimizuku gurneyi</i>
380	<i>Ninox natalis</i>
	Tytonidae
	Barn owls

381 *Tyto soumagnei*

STRUTHIONIFORMES

Struthionidae

Ostriches

382 *Struthio camelus*

(Only the populations of Algeria, Burkina Faso, Cameroon, the Central African Republic, Chad, Mali, Mauritania, Morocco, the Niger, Nigeria, Senegal and the Sudan; all other populations are not included in the Appendices)

TINAMIFORMES

Tinamidae

Tinamous

383 *Tinamus solitarius*

TROGONIFORMES

Trogonidae

Quetzals

384 *Pharomachrus mocinno*

CLASS REPTILIA

CROCODYLIA

Alligatoridae

Alligators, caimans

385 *Alligator sinensis*

386 *Caiman crocodilus apaporiensis*

387 *Caiman latirostris*

(Except the population of Argentina, which is included in Appendix II.)

388 *Melanosuchus niger*

(Except for the population of Brazil, which is included in Appendix II, and the population of Ecuador, which is included in Appendix II and is subject to a zero annual export quota until an annual export quota has been approved by the CITES Secretariat and the IUCN/SSC Crocodile Specialist Group.)

Crocodylidae

Crocodiles

389 *Crocodylus acutus*

(Except the population of the Integrated Management District of Mangroves of the Bay of Cispatá, Tinajones, La Balsa and Surrounding Areas, Department of Córdoba, Colombia, and the population of Cuba, which are included in Appendix II; and the population of Mexico, which is included

in Appendix II and is subject to a zero export quota for wild specimens for commercial purposes)

- 390 *Crocodylus cataphractus*
 391 *Crocodylus intermedius*
 392 *Crocodylus mindorensis*
 393 *Crocodylus moreletii*
 (Except the population of Belize, which is included in Appendix II with a zero quota for wild specimens traded for commercial purposes, and the population of Mexico, which is included in Appendix II.)
 394 *Crocodylus niloticus*
 [Except the populations of Botswana, Egypt (subject to a zero quota for wild specimens traded for commercial purposes), Ethiopia, Kenya, Madagascar, Malawi, Mozambique, Namibia, South Africa, Uganda, the United Republic of Tanzania (subject to an annual export quota of no more than 1,600 wild specimens including hunting trophies, in addition to ranched specimens), Zambia and Zimbabwe, which are included in Appendix II]
 395 *Crocodylus palustris*
 396 *Crocodylus porosus*
 {Except the populations of Australia, Indonesia, Malaysia [wild harvest restricted to the State of Sarawak and a zero quota for wild specimens for the other States of Malaysia (Sabah and Peninsular Malaysia), with no change in the zero quota unless approved by the Parties] and Papua New Guinea, which are included in Appendix II.}
 397 *Crocodylus rhombifer*
 398 *Crocodylus siamensis*
 399 *Osteolaemus tetraspis*
 400 *Tomistoma schlegelii*
- Gavialidae**
 Gavials
- 401 *Gavialis gangeticus*
- RHYNCHOCEPHALIA**
Sphenodontidae
 Tuataras
- 402 *Sphenodon* spp.
- SAURIA**

	Agamidae	
	Spiny-tailed lizards, agamas	
403		<i>Ceratophora erdeleni</i>
404		<i>Ceratophora karu</i>
405		<i>Ceratophora tennentii</i>
406		<i>Cophotis ceylanica</i>
407		<i>Cophotis dumbara</i>
	Anguidae	
	Alligator lizards	
408		<i>Abronia anzuetoii</i>
409		<i>Abronia campbelli</i>
410		<i>Abronia fimbriata</i>
411		<i>Abronia frosti</i>
412		<i>Abronia meledona</i>
	Chamaeleonidae	
	Chameleons	
413		<i>Brookesia perarmata</i>
	Gekkonidae	
	Geckos	
414		<i>Cnemaspis psychedelica</i>
415		<i>Gonatodes daudini</i>
416		<i>Lygodactylus williamsi</i>
	Helodermatidae	
	Beaded lizards, Gila monsters	
417		<i>Heloderma horridum charlesbogerti</i>
	Iguanidae	
	Iguanas	
418		<i>Brachylophus</i> spp.
419		<i>Cyclura</i> spp.
420		<i>Sauromalus varius</i>
	Lacertidae	
	Lizards	
421		<i>Gallotia simonyi</i>
	Varanidae	
	Monitor lizards	
422		<i>Varanus bengalensis</i>
423		<i>Varanus flavescens</i>
424		<i>Varanus griseus</i>
425		<i>Varanus komodoensis</i>
426		<i>Varanus nebulosus</i>

	Xenosauridae	
	Chinese crocodile lizard	
427		<i>Shinisaurus crocodilurus</i>
	SERPENTES	
	Boidae	
	Boas	
428		<i>Acrantophis</i> spp.
429		<i>Boa constrictor occidentalis</i>
430		<i>Epicrates inornatus</i>
431		<i>Epicrates monensis</i>
432		<i>Epicrates subflavus</i>
433		<i>Sanzinia madagascariensis</i>
	Bolyeriidae	
	Round Island boas	
434		<i>Bolyeria multocarinata</i>
435		<i>Casarea dussumieri</i>
	Pythonidae	
	Pythons	
436		<i>Python molurus molurus</i>
	Viperidae	
	Vipers	
437		<i>Vipera ursinii</i> (Only the population of Europe, except the area which formerly constituted the Union of Soviet Socialist Republics; these latter populations are not included in the Appendices.)
	TESTUDINES	
	Chelidae	
	Austro-American sideneck turtles	
438		<i>Pseudemydura umbrina</i>
	Cheloniidae	
	Sea turtles	
439		Cheloniidae spp.
	Dermochelyidae	
	Leatherback turtles	
440		<i>Dermochelys coriacea</i>
	Emydidae	
	Box turtles, freshwater turtles	
441		<i>Glyptemys muhlenbergii</i>
442		<i>Terrapene coahuila</i>

Geoemydidae

Box turtles, freshwater turtles

443	<i>Batagur affinis</i>
444	<i>Batagur baska</i>
445	<i>Cuora bourreti</i>
446	<i>Cuora picturata</i>
447	<i>Geoclemys hamiltonii</i>
448	<i>Mauremys annamensis</i>
449	<i>Melanochelys tricarinata</i>
450	<i>Morenia ocellata</i>
451	<i>Pangshura tecta</i>

Platysternidae

Big-headed turtles

452	Platysternidae spp.
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Testudinidae

Tortoises

453	<i>Astrochelys radiata</i>
454	<i>Astrochelys yniphora</i>
455	<i>Chelonoidis niger</i>
456	<i>Geochelone elegans</i>
457	<i>Geochelone platynota</i>
458	<i>Gopherus flavomarginatus</i>
459	<i>Malacochersus tornieri</i>
460	<i>Psammobates geometricus</i>
461	<i>Pyxis arachnoides</i>
462	<i>Pyxis planicauda</i>
463	<i>Testudo kleinmanni</i>

Trionychidae

Softshell turtles

464	<i>Apalone spinifera atra</i>
465	<i>Chitra chitra</i>
466	<i>Chitra vandijki</i>
467	<i>Nilssonia gangetica</i>
468	<i>Nilssonia hurum</i>
469	<i>Nilssonia nigricans</i>

CLASS AMPHIBIA**ANURA**

	Bufo	
	Bufonidae	
	Toads	
470		<i>Altiphrynoides</i> spp.
471		<i>Amietophrynus channingi</i>
472		<i>Amietophrynus superciliaris</i>
473		<i>Atelopus zeteki</i>
474		<i>Incilius periglenes</i>
475		<i>Nectophrynoides</i> spp.
476		<i>Nimbaphrynoides</i> spp.
	Telmatobiidae	
	Andean water frogs	
477		<i>Telmatobius culeus</i>
	CAUDATA	
	Cryptobranchidae	
	Giant salamanders	
478		<i>Andrias</i> spp.
	Salamandridae	
	Newts and salamanders	
479		<i>Neurergus kaiseri</i>
	CLASS	
	ELASMOBRANCHII	
	(SHARKS)	
	PRISTIFORMES	
	Pristidae	
	Sawfishes	
480		Pristidae spp.
	CLASS ACTINOPTERI	
	(FISHES)	
	ACIPENSERIFORMES	
	Acipenseridae	
	Sturgeons	
481		<i>Acipenser brevirostrum</i>
482		<i>Acipenser sturio</i>
	CYPRINIFORMES	
	Catostomidae	
	Cui-ui	
483		<i>Chasmistes cuius</i>

	Cyprinidae	
	Carps	
484		<i>Probarbus jullieni</i>
	OSTEOGLOSSIFORMES	
	Osteoglossidae	
	Bonytongue	
485		<i>Scleropages formosus</i>
486		<i>Scleropages inscriptus</i>
	PERCIFORMES	
	Sciaenidae	
	Totoaba	
487		<i>Totoaba macdonaldi</i>
	SILURIFORMES	
	Pangasiidae	
	Pangasid catfish	
488		<i>Pangasianodon gigas</i>
	CLASS COELACANTHI	
	(COELACANTHS)	
	COELACANTHIFORMES	
	Latimeriidae	
	Coelacanth	
489		<i>Latimeria</i> spp.
	PHYLUM	
	ARTHROPODA	
	CLASS INSECTA	
	(INSECTS)	
	LEPIDOPTERA	
	Papilionidae	
	Birdwing butterflies, swallowtail butterflies	
490		<i>Achillides chikae chikae</i>
491		<i>Achillides chikae hermeli</i>
492		<i>Ornithoptera alexandrae</i>
493		<i>Papilio homerus</i>
494		<i>Parides burchellanus</i>
	PHYLUM MOLLUSCA	

**CLASS BIVALVIA
(CLAMS AND MUSSELS)**

UNIONOIDA

Unionidae Freshwater
mussels, pearly mussels

495	<i>Conradilla caelata</i>
496	<i>Dromus dromas</i>
497	<i>Epioblasma curtisii</i>
498	<i>Epioblasma florentina</i>
499	<i>Epioblasma sampsonii</i>
500	<i>Epioblasma sulcata perobliqua</i>
501	<i>Epioblasma torulosa gubernaculum</i>
502	<i>Epioblasma torulosa torulosa</i>
503	<i>Epioblasma turgidula</i>
504	<i>Epioblasma walkeri</i>
505	<i>Fusconaia cuneolus</i>
506	<i>Fusconaia edgariana</i>
507	<i>Lampsilis higginsii</i>
508	<i>Lampsilis orbiculata orbiculata</i>
509	<i>Lampsilis satur</i>
510	<i>Lampsilis virescens</i>
511	<i>Plethobasus cicatricosus</i>
512	<i>Plethobasus cooperianus</i>
513	<i>Pleurobema plenum</i>
514	<i>Potamilus capax</i>
515	<i>Quadrula intermedia</i>
516	<i>Quadrula sparsa</i>
517	<i>Toxolasma cylindrella</i>
518	<i>Unio nickliniana</i>
519	<i>Unio tampicoensis tecomatensis</i>
520	<i>Villosa trabalis</i>

**CLASS GASTROPODA
(SNAILS AND CONCHES)**

STYLOMMATOPHORA

Achatinellidae

Agate snails, oahu tree snails

521	<i>Achatinella</i> spp.
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Cepolidae

Helicoid terrestrial snails

522

Polymita spp.**FLORA (PLANTS)****AGAVACEAE**

Agaves

523

*Agave parviflora***APOCYNACEAE**

Elephant trunks, hoodias

524

Pachypodium ambongense

525

Pachypodium baronii

526

*Pachypodium decaryi***ARAUCARIACEAE**

Monkey-puzzle trees

527

*Araucaria araucana***CACTACEAE**

Cacti

528

Ariocarpus spp.

529

Astrophytum asterias

530

Aztekium ritteri

531

Coryphantha werdermannii

532

Discocactus spp.

533

Echinocereus ferreiranus ssp. *lindsayorum*

534

Echinocereus schmollii

535

Escobaria minima

536

Escobaria sneedii

537

Mammillaria pectinifera
(Includes ssp. *solisioides*)

538

Melocactus conoideus

539

Melocactus deinacanthus

540

Melocactus glaucescens

541

Melocactus paucispinus

542

Obregonia denegrii

543

Pachycereus militaris

544

Pediocactus bradyi

545

Pediocactus knowltonii

546

Pediocactus paradinei

547

Pediocactus peeblesianus

548

Pediocactus sileri

549	<i>Pelecyphora</i> spp.
550	<i>Sclerocactus blainei</i>
551	<i>Sclerocactus brevihamatus</i> ssp. <i>tobuschii</i>
552	<i>Sclerocactus brevispinus</i>
553	<i>Sclerocactus cloverae</i>
554	<i>Sclerocactus erectocentrus</i>
555	<i>Sclerocactus glaucus</i>
556	<i>Sclerocactus mariposensis</i>
557	<i>Sclerocactus mesae-verdae</i>
558	<i>Sclerocactus nyensis</i>
559	<i>Sclerocactus papyracanthus</i>
560	<i>Sclerocactus pubispinus</i>
561	<i>Sclerocactus sileri</i>
562	<i>Sclerocactus wetlandicus</i>
563	<i>Sclerocactus wrightiae</i>
564	<i>Strombocactus</i> spp.
565	<i>Turbinicarpus</i> spp.
566	<i>Uebelmannia</i> spp.
	COMPOSITAE
	(Asteraceae) Kuth
567	<i>Saussurea costus</i>
	CUPRESSACEAE
	Alerce, cypresses
568	<i>Fitzroya cupressoides</i>
569	<i>Pilgerodendron uviferum</i>
	CYCADACEAE
	Cycads
570	<i>Cycas beddomei</i>
	EUPHORBIACEAE
	Spurges
571	<i>Euphorbia ambovombensis</i>
572	<i>Euphorbia capsaintemariensis</i>
573	<i>Euphorbia cremersii</i> (Includes the <i>forma viridifolia</i> and the variety <i>rakotozafyi</i> .)
574	<i>Euphorbia cylindrifolia</i> (Includes the subspecies <i>tuberifera</i> .)
575	<i>Euphorbia decaryi</i> (Includes the varieties <i>ampanihyensis</i> , <i>robinsonii</i> and <i>spirosticha</i> .)
576	<i>Euphorbia francoisii</i>

577	<i>Euphorbia moratii</i> (Includes the varieties <i>antsingiensis</i> , <i>bemarahensis</i> and <i>multiflora</i> .)
578	<i>Euphorbia parvicyathophora</i>
579	<i>Euphorbia quartziticola</i>
580	<i>Euphorbia tulearensis</i>
FOUQUIERIACEAE	
Ocotillos	
581	<i>Fouquieria fasciculata</i>
582	<i>Fouquieria purpusii</i>
LEGUMINOSAE	
(Fabaceae) Afrormosia, cristobal, palisander, rosewood, sandalwood	
583	<i>Dalbergia nigra</i>
LILIACEAE	
Aloes	
584	<i>Aloe albida</i>
585	<i>Aloe albiflora</i>
586	<i>Aloe alfredii</i>
587	<i>Aloe bakeri</i>
588	<i>Aloe bellatula</i>
589	<i>Aloe calcairophila</i>
590	<i>Aloe compressa</i> (Includes the varieties <i>paucituberculata</i> , <i>rugosquamosa</i> and <i>schistophila</i> .)
591	<i>Aloe delphinensis</i>
592	<i>Aloe descoingsii</i>
593	<i>Aloe fragilis</i>
594	<i>Aloe haworthioides</i> (Includes the variety <i>aurantiaca</i> .)
595	<i>Aloe helenae</i>
596	<i>Aloe laeta</i> (Includes the variety <i>maniaensis</i> .)
597	<i>Aloe parallelifolia</i>
598	<i>Aloe parvula</i>
599	<i>Aloe pillansii</i>
600	<i>Aloe polyphylla</i>
601	<i>Aloe rauhii</i>
602	<i>Aloe suzannae</i>
603	<i>Aloe versicolor</i>

604 *Aloe vossii*

NEPENTHACEAE

Pitcher-plants (Old World)

605 *Nepenthes khasiana*

606 *Nepenthes rajah*

ORCHIDACEAE

Orchids

For all of the following Appendix-I orchid species, seedling or tissue cultures obtained *in vitro*, in solid or liquid media, and transported in sterile containers are not subject to the provisions of the Convention only if the specimens meet the definition of 'artificially propagated' agreed by the Conference of the Parties

607 *Aerangis ellisii*

608 *Cattleya jongheana*

609 *Cattleya lobata*

610 *Dendrobium cruentum*

611 *Mexipedium xerophyticum*

612 *Paphiopedilum* spp.

613 *Peristeria elata*

614 *Phragmipedium* spp.

615 *Renanthera imschootiana*

PALMAE

(Arecaceae) Palms

616 *Dyopsis decipiens*

PINACEAE

Firs and pines

617 *Abies guatemalensis*

PODOCARPACEAE

Podocarps

618 *Podocarpus parlatorei*

RUBIACEAE

Ayugue

619 *Balmea stormiae*

SARRACENIACEAE

Pitcher-plants (New World)

620 *Sarracenia oreophila*

621 *Sarracenia rubra* ssp. *alabamensis*

622 *Sarracenia rubra* ssp. *jonesii*

STANGERIACEAE

Stangerias

623 *Stangeria eriopus*

ZAMIACEAE

Cycads

624 *Ceratozamia* spp.

625 *Encephalartos* spp.

626 *Microcycas calocoma*

627 *Zamia restrepoi*

APPENDIX II

FAUNA (ANIMALS)

PHYLUM CHORDATA

CLASS MAMMALIA

(MAMMALS)

Bovidae

Antelopes, cattle, duikers, gazelles,
goats, sheep, etc.

- | | |
|----|--|
| 1 | <i>Ammotragus lervia</i> |
| 2 | <i>Budorcas taxicolor</i> |
| 3 | <i>Capra caucasica</i> |
| 4 | <i>Cephalophus brookei</i> |
| 5 | <i>Cephalophus dorsalis</i> |
| 6 | <i>Cephalophus ogilbyi</i> |
| 7 | <i>Cephalophus silvicultor</i> |
| 8 | <i>Cephalophus zebra</i> |
| 9 | <i>Damaliscus pygargus pygargus</i> |
| 10 | <i>Kobus leche</i> |
| 11 | <i>Ovis ammon</i> |
| 12 | <i>Ovis arabica</i> |
| 13 | <i>Ovis bochariensis</i> |
| 14 | <i>Ovis canadensis</i> |
| | (Only the population of Mexico; no other population is included
in the Appendices.) |
| 15 | <i>Ovis collium</i> |
| 16 | <i>Ovis cycloceros</i> |
| 17 | <i>Ovis darwini</i> |
| 18 | <i>Ovis jubata</i> |
| 19 | <i>Ovis karelini</i> |
| 20 | <i>Ovis polii</i> |
| 21 | <i>Ovis punjabiensis</i> |

22		<i>Ovis severtzovi</i>
23		<i>Philantomba monticola</i>
24		<i>Rupicapra pyrenaica ornata</i>
25		<i>Saiga borealis</i> (A zero export quota for wild specimens traded for commercial purposes)
26		<i>Saiga tatarica</i> (A zero export quota for wild specimens traded for commercial purposes)
	Camelidae	
	Camels, guanacos, vicunas	
27		<i>Lama guanicoe</i>
28		<i>Vicugna vicugna</i> ¹ [Only the populations of Argentina (the populations of the Provinces of Jujuy, Catamarca and Salta, and the semi-captive populations of the Provinces of Jujuy, Salta, Catamarca, La Rioja and San Juan), Chile (populations of the region of Tarapacá and of the region of Arica and Parinacota), Ecuador (the whole population), Peru (the whole population) and the Plurinational State of Bolivia (the whole population); all other populations are included in Appendix I]
	Cervidae	
	Deer, huemuls, muntjacs, pudus	
31		<i>Cervus elaphus bactrianus</i>
32		<i>Pudu mephistophiles</i>
	Giraffidae	
	Giraffes	
33		<i>Giraffa camelopardalis</i>
	Hippopotamidae	
	Hippopotamuses	
34		<i>Hexaprotodon liberiensis</i>
35		<i>Hippopotamus amphibius</i>
	Moschidae	
	Musk deer	
36		<i>Moschus</i> spp. (Except the populations of Afghanistan, Bhutan, India, Myanmar, Nepal and Pakistan, which are included in Appendix I.)
	Tayassuidae	
	Peccaries	
37		Tayassuidae spp. (Except the species included in Appendix I and the populations of Pecari tajacu of Mexico and the United States of America, which are not included in the Appendices)

CARNIVORA**Canidae**

Dogs, foxes, wolves

38

Canis lupus

(Except the populations of Bhutan, India, Nepal and Pakistan, which are included in Appendix I. Excludes the domesticated form and the dingo which are referenced as *Canis lupus familiaris* and *Canis lupus dingo*, respectively, which are not subject to the provisions of the Convention)

39

Cerdocyon thous

40

Chrysocyon brachyurus

41

Cuon alpinus

42

Lycalopex culpaeus

43

Lycalopex fulvipes

44

Lycalopex griseus

45

Lycalopex gymnocercus

46

Vulpes cana

47

*Vulpes zerda***Eupleridae**

Fossa, falanouc, Malagasy civets

48

Cryptoprocta ferox

49

Eupleres goudotii

50

*Fossa fossana***Felidae**

Cats

51

Felidae spp.

[Except the species included in Appendix I. Excludes specimens of the domesticated form, which are not subject to the provisions of the Convention. For *Panthera leo* (African populations): a zero annual export quota is established for specimens of bones, bone pieces, bone products, claws, skeletons, skulls and teeth removed from the wild and traded for commercial purposes. Annual export quotas for trade in bones, bone pieces, bone products, claws, skeletons, skulls and teeth for commercial purposes, derived from captive breeding operations in South Africa, will be established and communicated annually to the CITES Secretariat.]

Mephitidae

Skunks

52

*Conepatus humboldtii***Lutrinae**

Otters

53

Lutrinae spp.

(Except the species included in Appendix I)

	Otariidae	
	Fur seals, sealions	
54		<i>Arctocephalus</i> spp. (Except the species included in Appendix I)
	Phocidae	
	Seals	
55		<i>Mirounga leonina</i>
	Ursidae	
	Bears, giant pandas	
56		Ursidae spp. (Except the species included in Appendix I)
	Viverridae	
	Binturong, civets, linsangs, otter-civet, palm civets	
57		<i>Cynogale bennettii</i>
58		<i>Hemigalus derbyanus</i>
59		<i>Prionodon linsang</i>
	CETACEA	
	Dolphins, porpoises, whales	
60		CETACEA SPP. (Except for the species included in Appendix I. A zero annual export quota has been established for live specimens from the Black Sea population of <i>Tursiops truncatus</i> removed from the wild and traded for primarily commercial purposes.)
	CHIROPTERA	
	Pteropodidae	
	Fruit bats, flying foxes	
61		<i>Acerodon</i> spp. (Except the species included in Appendix I)
62		<i>Pteropus</i> spp. (Except the species included in Appendix I)
	CINGULATA	
	Dasypodidae	
	Armadillos	
63		<i>Chaetophractus nationi</i> (A zero annual export quota has been established. All specimens shall be deemed to be specimens of species included in Appendix I and the trade in them shall be regulated accordingly.)
	DIPROTODONTIA	
	Macropodidae	
	Kangaroos, wallabies	

64		<i>Dendrolagus inustus</i>
65		<i>Dendrolagus ursinus</i>
	Phalangeridae	
	Cuscuses	
66		<i>Phalanger intercastellanus</i>
67		<i>Phalanger mimicus</i>
68		<i>Phalanger orientalis</i>
69		<i>Spilocuscus kraemeri</i>
70		<i>Spilocuscus maculatus</i>
71		<i>Spilocuscus papuensis</i>
	MONOTREMATA	
	Tachyglossidae	
	Echidnas, spiny anteaters	
72		<i>Zaglossus</i> spp.
	PERISSODACTYLA	
	Equidae	
	Horses, wild asses, zebras	
73		<i>Equus hemionus</i> (Except the species included in Appendix I)
74		<i>Equus kiang</i>
75		<i>Equus zebra hartmannae</i>
76		<i>Equus zebra zebra</i>
	Rhinocerotidae	
	Rhinoceroses	
77		<i>Ceratotherium simum simum</i> (Only the populations of Eswatini and South Africa; all other populations are included in Appendix I. For the exclusive purpose of allowing international trade in live animals to appropriate and acceptable destinations and hunting trophies. All other specimens shall be deemed to be specimens of species included in Appendix I and the trade in them shall be regulated accordingly.)
	Tapiridae	
	Tapirs	
78		<i>Tapirus terrestris</i>
	PHOLIDOTA	
	Manidae	
	Pangolins	
79		<i>Manis</i> spp. (Except the species included in Appendix I)
	PILOSA	
	Bradypodidae	
	Three-toed sloths	
80		<i>Bradypus pygmaeus</i>

81		<i>Bradypus variegatus</i>
	Myrmecophagidae	
	American anteaters	
82		<i>Myrmecophaga tridactyla</i>
	PRIMATES	
	Apes, monkeys	
83		PRIMATES SPP. (Except the species included in Appendix I)
	PROBOSCIDEA	
	Elephantidae	
	Elephants	
84		<i>Loxodonta africana</i> ² (Only the populations of Botswana, Namibia, South Africa and Zimbabwe; all other populations are included in Appendix I)
	RODENTIA	
	Muridae	
	Mice, rats	
85		<i>Leporillus conditor</i>
86		<i>Pseudomys fieldi</i>
87		<i>Xeromys myoides</i>
88		<i>Zygomys pedunculatus</i>
	Sciuridae	
	Ground squirrels, tree squirrels	
89		<i>Ratufa</i> spp.
	SCANDENTIA	
	Tree shrews	
90		SCANDENTIA SPP.
	CLASS AVES	
	ANSERIFORMES	
	Anatidae	
	Ducks, geese, swans, etc.	
91		<i>Anas bernieri</i>
92		<i>Anas formosa</i>
93		<i>Branta ruficollis</i>
94		<i>Coscoroba coscoroba</i>
95		<i>Cygnus melancoryphus</i>
96		<i>Dendrocygna arborea</i>
97		<i>Oxyura leucocephala</i>

98		<i>Sarkidiornis melanotos</i>
	APODIFORMES	
	Trochilidae	
	Hummingbirds	
99		Trochilidae spp. (Except the species included in Appendix I)
	CICONIIFORMES	
	Balaenicipitidae	
	Shoebills, whale-headed storks	
100		<i>Balaeniceps rex</i>
	Ciconiidae	
	Storks	
101		<i>Ciconia nigra</i>
	Phoenicopteridae	
	Flamingos	
102		Phoenicopteridae spp.
	Threskiornithidae	
	Ibises, spoonbills	
103		<i>Eudocimus ruber</i>
104		<i>Geronticus calvus</i>
105		<i>Platalea leucorodia</i>
	COLUMBIFORMES	
	Columbidae	
	Doves, pigeons	
106		<i>Gallicolumba luzonica</i>
107		<i>Goura</i> spp.
	CORACIIFORMES	
	Bucerotidae	
	Hornbills	
108		<i>Aceros</i> spp. (Except the species included in Appendix I)
109		<i>Anorrhinus</i> spp.
110		<i>Anthracoceros</i> spp.
111		<i>Berenicornis</i> spp.
112		<i>Buceros</i> spp. (Except the species included in Appendix I)
113		<i>Penelopides</i> spp.
114		<i>Rhyticeros</i> spp. (Except the species included in Appendix I)
	CUCULIFORMES	
	Musophagidae	

	Turacos	
115		<i>Tauraco</i> spp.
	FALCONIFORMES	
	Eagles, falcons, hawks, vultures	
116		FALCONIFORMES SPP. (Except <i>Caracara lutosa</i> and the species of the family Cathartidae, which are not included in the Appendices; and the species included in Appendices I and III)
	GALLIFORMES	
	Phasianidae	
	Grouse, guineafowl, partridges, peafowl, pheasants, tragopans	
117		<i>Argusianus argus</i>
118		<i>Gallus sonneratii</i>
119		<i>Ithaginis cruentus</i>
120		<i>Pavo muticus</i>
121		<i>Polyplectron bicalcaratum</i>
122		<i>Polyplectron germaini</i>
123		<i>Polyplectron malacense</i>
124		<i>Polyplectron schleiermachersi</i>
125		<i>Syrnaticus reevesii</i>
126		<i>Tympanuchus cupido attwateri</i>
	GRUIFORMES	
	Gruidae	
	Cranes	
127		Gruidae spp. (Except the species included in Appendix I)
	Otididae	
	Bustards	
128		Otididae spp. (Except the species included in Appendix I)
	PASSERIFORMES	
	Cotingidae	
	Cotingas	
129		<i>Rupicola</i> spp.
	Emberizidae	
	Cardinals, tanagers	
130		<i>Gubernatrix cristata</i>
131		<i>Paroaria capitata</i>
132		<i>Paroaria coronata</i>
133		<i>Tangara fastuosa</i>

	Estrildidae	
	Mannikins, waxbills	
134		<i>Amandava formosa</i>
135		<i>Lonchura oryzivora</i>
136		<i>Poephila cincta cincta</i>
	Fringillidae	
	Finches	
137		<i>Carduelis yarrellii</i>
	Meliphagidae	
	Honeyeaters	
138		<i>Lichenostomus melanops cassidix</i>
	Muscicapidae	
	Old-world flycatchers	
139		<i>Cyornis ruckii</i>
140		<i>Dasyornis broadbenti litoralis</i>
141		<i>Dasyornis longirostris</i>
142		<i>Garrulax canorus</i>
143		<i>Garrulax taewanus</i>
144		<i>Leiothrix argentauris</i>
145		<i>Leiothrix lutea</i>
146		<i>Liocichla omeiensis</i>
	Paradisaeidae	
	Birds of paradise	
147		Paradisaeidae spp.
	Pittidae	
	Pittas	
148		<i>Pitta guajana</i>
149		<i>Pitta nympha</i>
	Pycnonotidae	
	Bulbuls	
150		<i>Pycnonotus zeylanicus</i>
	Sturnidae	
	Mynas, starlings	
151		<i>Gracula religiosa</i>
	PICIFORMES	
	Ramphastidae	
	Toucans	
152		<i>Pteroglossus aracari</i>
153		<i>Pteroglossus viridis</i>
154		<i>Ramphastos sulfuratus</i>
155		<i>Ramphastos toco</i>
156		<i>Ramphastos tucanus</i>
157		<i>Ramphastos vitellinus</i>

	PSITTACIFORMES	
158		PSITTACIFORMES SPP. (Except for the species included in Appendix I and <i>Agapornis roseicollis</i> , <i>Melopsittacus undulatus</i> , <i>Nymphicus hollandicus</i> and <i>Psittacula krameri</i> , which are not included in the Appendices.)
	RHEIFORMES	
	Rheidae	
	Rheas	
159		<i>Pterocnemia pennata pennata</i>
160		<i>Rhea americana</i>
	SPHENISCIFORMES	
	Spheniscidae	
	Penguins	
161		<i>Spheniscus demersus</i>
	STRIGIFORMES	
	Owls	
162		STRIGIFORMES SPP. (Except <i>Sceloglaux albifacies</i> and the species included in Appendix I.)
	CLASS REPTILIA	
	CROCODYLIA	
	Alligators, caimans, crocodiles	
163		CROCODYLIA SPP. (Except the species included in Appendix I)
	SAURIA	
	Agamidae	
	Spiny-tailed lizards, agamas	
164		<i>Ceratophora aspera</i> (Zero export quota for wild specimens for commercial purposes)
165		<i>Ceratophora stoddartii</i> (Zero export quota for wild specimens for commercial purposes)
166		<i>Lyriocephalus scutatus</i> (Zero export quota for wild specimens for commercial purposes)
167		<i>Saara</i> spp.
168		<i>Uromastyx</i> spp.
	Anguidae	
	Alligator lizards	
169		<i>Abronia</i> spp. (Except the species included in Appendix I. Zero export quota for wild specimens for <i>Abronia aurita</i> , <i>A. gaiophasma</i> , <i>A. montecristoi</i> , <i>A. salvadorensis</i> and <i>A. vasconcelosii</i> .)

	Chamaeleonidae	
	Chameleons	
170		<i>Archaius</i> spp.
171		<i>Bradypodion</i> spp.
172		<i>Brookesia</i> spp.
		(Except the species included in Appendix I)
173		<i>Calumma</i> spp.
174		<i>Chamaeleo</i> spp.
175		<i>Furcifer</i> spp.
176		<i>Kinyongia</i> spp.
177		<i>Nadzikambia</i> spp.
178		<i>Palleon</i> spp.
179		<i>Rhampholeon</i> spp.
180		<i>Rieppeleon</i> spp.
181		<i>Trioceros</i> spp.
	Cordylidae	
	Spiny-tailed lizards	
182		<i>Cordylus</i> spp.
183		<i>Hemicordylus</i> spp.
184		<i>Karusaurus</i> spp.
185		<i>Namazonurus</i> spp.
186		<i>Ninurta</i> spp.
187		<i>Ouroborus</i> spp.
188		<i>Pseudocordylus</i> spp.
189		<i>Smaug</i> spp.
	Eublepharidae	
	Eyelid geckos	
190		<i>Goniurosaurus</i> spp.
		(Except the species native to Japan)
	Gekkonidae	
	Geckos	
191		<i>Gekko gecko</i>
192		<i>Nactus serpensinsula</i>
193		<i>Naultinus</i> spp.
194		<i>Paroedura androyensis</i>
195		<i>Paroedura masobe</i>
196		<i>Phelsuma</i> spp.
197		<i>Rhoptropella</i> spp.
198		<i>Uroplatus</i> spp.
	Helodermatidae	
	Beaded lizards, Gila monsters	

199		<i>Heloderma</i> spp. (Except the subspecies included in Appendix I)
	Iguanidae	
	Iguanas	
200		<i>Amblyrhynchus cristatus</i>
201		<i>Conolophus</i> spp.
202		<i>Ctenosaura</i> spp.
203		<i>Iguana</i> spp.
204		<i>Phrynosoma blainvillii</i>
205		<i>Phrynosoma cerroense</i>
206		<i>Phrynosoma coronatum</i>
207		<i>Phrynosoma wigginsi</i>
	Lacertidae	
	Lizards	
208		<i>Podarcis lilfordi</i>
209		<i>Podarcis pityusensis</i>
	Lanthanotidae	
	Earless monitor lizards	
210		Lanthanotidae spp. (Zero export quota for wild specimens for commercial purposes.)
	Polychrotidae	
	Scincidae	
	Skinks	
211		<i>Corucia zebrata</i>
	Teiidae	
	Caiman lizards, tegu lizards	
212		<i>Crocodilurus amazonicus</i>
213		<i>Dracaena</i> spp.
214		<i>Salvator</i> spp.
215		<i>Tupinambis</i> spp.
	Varanidae	
	Monitor lizards	
216		<i>Varanus</i> spp. (Except the species included in Appendix I)
	SERPENTES	
	Boidae	
	Boas	
217		Boidae spp. (Except the species included in Appendix I)
	Bolyeriidae	

	Round Island boas	
218		Bolyeriidae spp. (Except the species included in Appendix I)
	Colubridae Typical snakes, water snakes, whipsnakes	
219		<i>Clelia clelia</i>
220		<i>Cyclagras gigas</i>
221		<i>Elachistodon westermanni</i>
222		<i>Ptyas mucosus</i>
	Elapidae Cobras, coral snakes	
223		<i>Hoplocephalus bungaroides</i>
224		<i>Naja atra</i>
225		<i>Naja kaouthia</i>
226		<i>Naja mandalayensis</i>
227		<i>Naja naja</i>
228		<i>Naja oxiana</i>
229		<i>Naja philippinensis</i>
230		<i>Naja sagittifera</i>
231		<i>Naja samarensis</i>
232		<i>Naja siamensis</i>
233		<i>Naja sputatrix</i>
234		<i>Naja sumatrana</i>
235		<i>Ophiophagus hannah</i>
	Loxocemidae Mexican dwarf boas	
236		Loxocemidae spp.
	Pythonidae Pythons	
237		Pythonidae spp. (Except the species included in Appendix I)
	Tropidophiidae Wood boas	
238		Tropidophiidae spp.
	Viperidae Vipers	
239		<i>Atheris desaixi</i>
240		<i>Bitis worthingtoni</i>
241		<i>Pseudocerastes urarachnoides</i>
242		<i>Trimeresurus mangshanensis</i>
243		<i>Vipera wagneri</i>

TESTUDINES**Carettochelyidae**

Pig-nosed turtles

244 *Carettochelys insculpta***Chelidae**

Austro-American sideneck turtles

245 *Chelodina mccordi*
(Zero export quota for specimens from the wild.)**Dermatemydidae**

Central American river turtles

246 *Dermatemys mawii***Emydidae**

Box turtles, freshwater turtles

247 *Clemmys guttata*248 *Emydoidea blandingii*249 *Glyptemys insculpta*250 *Malaclemys terrapin*251 *Terrapene* spp.
(Except the species included in Appendix I)**Geoemydidae**

Box turtles, freshwater turtles

252 *Batagur borneoensis*
(Zero quota for wild specimens for commercial purposes.)253 *Batagur dhongoka*254 *Batagur kachuga*255 *Batagur trivittata*
(Zero quota for wild specimens for commercial purposes.)256 *Cuora* spp.
(Except the species included in Appendix I; zero quota for wild specimens for commercial purposes for *Cuora aurocapitata*, *C. flavomarginata*, *C. galbinifrons*, *C. mccordi*, *C. mouhotii*, *C. pani*, *C. trifasciata*, *C. yunnanensis* and *C. zhoui*.)257 *Cyclemys* spp.258 *Geoemyda japonica*259 *Geoemyda spengleri*260 *Hardella thurjii*261 *Heosemys annandalii*
(Zero quota for wild specimens for commercial purposes.)262 *Heosemys depressa*
(Zero quota for wild specimens for commercial purposes.)263 *Heosemys grandis*264 *Heosemys spinosa*

265	<i>Leucocephalon yuwonoi</i>
266	<i>Malayemys macrocephala</i>
267	<i>Malayemys subtrijuga</i>
268	<i>Mauremys japonica</i>
269	<i>Mauremys mutica</i>
270	<i>Mauremys nigricans</i>
271	<i>Melanochelys trijuga</i>
272	<i>Morenia petersi</i>
273	<i>Notochelys platynota</i>
274	<i>Orlitia borneensis</i> (Zero quota for wild specimens for commercial purposes.)
275	<i>Pangshura</i> spp. (Except the species included in Appendix I)
276	<i>Sacalia bealei</i>
277	<i>Sacalia quadriocellata</i>
278	<i>Siebenrockiella crassicollis</i>
279	<i>Siebenrockiella leytensis</i>
280	<i>Vijayachelys silvatica</i>
	Podocnemididae
	Afro-American sideneck turtles
281	<i>Erymnochelys madagascariensis</i>
282	<i>Peltocephalus dumerilianus</i>
283	<i>Podocnemis</i> spp.
	Testudinidae
	Tortoises
284	Testudinidae spp. (Except for the species included in Appendix I. A zero annual export quota has been established for <i>Centrochelys sulcata</i> for specimens removed from the wild and traded for primarily commercial purposes.)
	Trionychidae
	Softshell turtles
285	<i>Amyda cartilaginea</i>
286	<i>Chitra</i> spp. (Except the species included in Appendix I.)
287	<i>Cyclanorbis elegans</i>
288	<i>Cyclanorbis senegalensis</i>
289	<i>Cycloderma aubryi</i>
290	<i>Cycloderma frenatum</i>
291	<i>Dogania subplana</i>
292	<i>Lissemys ceylonensis</i>

293	<i>Lissemys punctata</i>
294	<i>Lissemys scutata</i>
295	<i>Nilssonina formosa</i>
296	<i>Nilssonina leithii</i>
297	<i>Palea steindachneri</i>
298	<i>Pelochelys</i> spp.
299	<i>Pelodiscus axenaria</i>
300	<i>Pelodiscus maackii</i>
301	<i>Pelodiscus parviformis</i>
302	<i>Rafetus euphraticus</i>
303	<i>Rafetus swinhoei</i>
304	<i>Trionyx triunguis</i>

CLASS AMPHIBIA

ANURA

Aromobatidae

Cryptic forest frogs

305	<i>Allobates femoralis</i>
306	<i>Allobates hodli</i>
307	<i>Allobates myersi</i>
308	<i>Allobates zaparo</i>
309	<i>Anomaloglossus rufulus</i>

Dendrobatidae

Poison frogs

310	<i>Adelphobates</i> spp.
311	<i>Ameerega</i> spp.
312	<i>Andinobates</i> spp.
313	<i>Dendrobates</i> spp.
314	<i>Epipedobates</i> spp.
315	<i>Excidobates</i> spp.
316	<i>Hyloxalus azureiventris</i>
317	<i>Minyobates</i> spp.
318	<i>Oophaga</i> spp.
319	<i>Phyllobates</i> spp.
320	<i>Ranitomeya</i> spp.

Dicroglossidae

Frogs

321	<i>Euphlyctis hexadactylus</i>
322	<i>Hoplobatrachus tigerinus</i>

Hylidae

Tree frogs

323		<i>Agalychnis</i> spp.
	Mantellidae	
	Mantella frogs	
324		<i>Mantella</i> spp.
	Microhylidae	
	Tomato frogs	
325		<i>Dyscophus antongilii</i>
326		<i>Dyscophus guineti</i>
327		<i>Dyscophus insularis</i>
328		<i>Scaphiophryne boribory</i>
329		<i>Scaphiophryne gottlebei</i>
330		<i>Scaphiophryne marmorata</i>
331		<i>Scaphiophryne spinosa</i>
	Myobatrachidae	
	Gastric-brooding frogs	
332		<i>Rheobatrachus</i> spp. (Except <i>Rheobatrachus silus</i> and <i>Rheobatrachus vitellinus</i> which are not included in the Appendices)
	CAUDATA	
	Ambystomatidae	
	Axolotls, mole salamanders	
333		<i>Ambystoma dumerilii</i>
334		<i>Ambystoma mexicanum</i>
	Salamandridae	
	Newts and salamanders	
335		<i>Echinotriton chinhaiensis</i>
336		<i>Echinotriton maxiquadratus</i>
337		<i>Paramesotriton</i> spp.
338		<i>Tylotriton</i> spp.
	CLASS ELASMOBRANCHII	
	(SHARKS)	
	CARCHARHINIFORMES	
	Carcharhinidae	
	Requiem sharks	
339		<i>Carcharhinus falciformis</i>
340		<i>Carcharhinus longimanus</i>
	Sphyrnidae	
	Hammerhead sharks	
341		<i>Sphyrna lewini</i>
342		<i>Sphyrna mokarran</i>
343		<i>Sphyrna zygaena</i>

	LAMNIFORMES	
	Alopiidae	
	Thresher sharks	
344		<i>Alopias</i> spp.
	Cetorhinidae	
	Basking sharks	
345		<i>Cetorhinus maximus</i>
	Lamnidae	
	Mackerel sharks	
346		<i>Carcharodon carcharias</i>
347		<i>Isurus oxyrinchus</i>
348		<i>Isurus paucus</i>
349		<i>Lamna nasus</i>
	MYLIOBATIFORMES	
	Myliobatidae	
	Eagle and mobulid rays	
350		<i>Manta</i> spp.
351		<i>Mobula</i> spp.
	ORECTOLOBIFORMES	
	Rhincodontidae	
	Whale sharks	
352		<i>Rhincodon typus</i>
	RHINOPRISTIFORMES	
	Glaucostegidae	
	Guitarfishes	
353		<i>Glaucostegus</i> spp.
	Rhinidae	
	Wedgefishes	
354		<i>Rhinidae</i> spp.
	CLASS ACTINOPTERI	
	(FISHES)	
	ACIPENSERIFORMES	
355		ACIPENSERIFORMES SPP. (Except the species included in Appendix I)
	ANGUILLIFORMES	
	Anguillidae	
	Freshwater eels	
356		<i>Anguilla anguilla</i>
	CYPRINIFORMES	
	Cyprinidae	
	Carp	
357		<i>Caecobarbus geertsii</i>

OSTEOGLOSSIFORMES**Arapaimidae**

Arapaimas

358

*Arapaima gigas***PERCIFORMES****Labridae**

Wrasses

359

*Cheilinus undulatus***Pomacanthidae**

Angelfishes

360

*Holacanthus clarionensis***SYNGNATHIFORMES****Syngnathidae**

Pipefishes, seahorses

361

Hippocampus spp.**CLASS DIPNEUSTI
(LUNGFISHES)****CERATODONTIFORMES****Neoceratodontidae**

Australian lungfishes

362

*Neoceratodus forsteri***PHYLUM ECHINODERMATA****CLASS HOLOTHUROIDEA
(SEA CUCUMBERS)****HOLOTHURIDA****Holothuriidae**

Teatfishes, Sea cucumbers

363

Holothuria fuscogilva

364

Holothuria nobilis

365

*Holothuria whitmaei***PHYLUM ARTHROPODA****CLASS ARACHNIDA
(SCORPIONS AND SPIDERS)****ARANEAE**

Theraphosidae

Red-kneed tarantulas, tarantulas

366	<i>Aphonopelma albiceps</i>
367	<i>Aphonopelma pallidum</i>
368	<i>Brachypelma</i> spp.
369	<i>Poecilotheria</i> spp.

SCORPIONES**Scorpionidae**

Scorpions

370	<i>Pandinus camerounensis</i>
371	<i>Pandinus dictator</i>
372	<i>Pandinus gambiensis</i>
373	<i>Pandinus imperator</i>
374	<i>Pandinus roeseli</i>

CLASS INSECTA (INSECTS)**COLEOPTERA****Scarabaeidae**

Scarab beetles

375	<i>Dynastes satanas</i>
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LEPIDOPTERA**Papilionidae**

Birdwing butterflies, swallowtail butterflies

376	<i>Atrophaneura jophon</i>
377	<i>Atrophaneura pandiyana</i>
378	<i>Bhutanitis</i> spp.
379	<i>Ornithoptera</i> spp. (Except the species included in Appendix I)
380	<i>Papilio hospiton</i>
381	<i>Parnassius apollo</i>
382	<i>Teinopalpus</i> spp.
383	<i>Trogonoptera</i> spp.
384	<i>Troides</i> spp.

PHYLUM ANNELIDA**CLASS HIRUDINOIDEA
(LEECHES)****ARHYNCHOBDELLIDA****Hirudinidae**

	Medicinal leeches	
385		<i>Hirudo medicinalis</i>
386		<i>Hirudo verbana</i>
	PHYLUM MOLLUSCA	
	CLASS BIVALVIA (CLAMS AND MUSSELS)	
	MYTILOIDA	
	Mytilidae	
	Marine mussels	
387		<i>Lithophaga lithophaga</i>
	UNIONOIDA	
	Unionidae	
	Freshwater mussels, pearly mussels	
388		<i>Cyprogenia aberti</i>
389		<i>Epioblasma torulosa rangiana</i>
390		<i>Pleurobema clava</i>
	VENEROIDA	
	Tridacnidae	
	Giant clams	
391		<i>Tridacnidae</i> spp.
	CLASS CEPHALOPODA (SQUIDS, OCTOPUSES, CUTTLEFISH)	
	NAUTILIDA	
	Nautilidae	
	Chambered nautilus	
392		<i>Nautilidae</i> spp.
	CLASS GASTROPODA (SNAILS AND CONCHES)	
	MESOGASTROPODA	
	Strombidae	
	True conchs	
393		<i>Strombus gigas</i>
	STYLOMMATOPHORA	
	Camaenidae	
	Green tree snails	

394

*Papustyla pulcherrima***PHYLUM CNIDARIA****CLASS ANTHOZOA (CORALS
AND SEA ANEMONES)****ANTIPATHARIA**

Black corals

395

ANTIPATHARIA SPP.

HELIOPORACEA**Helioporidae**

Blue corals

396

Helioporidae spp.(Includes only the species *Heliopora coerulea*. Fossils are not subject to the provisions of the Convention)**SCLERACTINIA**

Stony corals

397

SCLERACTINIA SPP.

(Fossils are not subject to the provisions of the Convention)

STOLONIFERA**Tubiporidae**

Organ-pipe corals

398

Tubiporidae spp.

(Fossils are not subject to the provisions of the Convention)

**CLASS HYDROZOA (SEA
FERNS, FIRE CORALS AND
STINGING MEDUSAE)****MILLEPORINA****Milleporidae**

Fire corals

399

Milleporidae spp.

(Fossils are not subject to the provisions of the Convention)

STYLASTERINA**Stylasteridae**

Lace corals

400

Stylasteridae spp.

(Fossils are not subject to the provisions of the Convention)

FLORA (PLANTS)

AGAVACEAE

Agaves

- 401 *Agave victoriae-reginae* #4
 402 *Nolina interrata*
 403 *Yucca queretaroensis*

AMARYLLIDACEAE

Snowdrops, sternbergias

- 404 *Galanthus* spp. #4
 405 *Sternbergia* spp. #4

ANACARDIACEAE

Cashews

- 406 *Operculicarya decaryi*
 407 *Operculicarya hyphaenoides*
 408 *Operculicarya pachypus*

APOCYNACEAE

Elephant trunks, hoodias

- 409 *Hoodia* spp. #9
 410 *Pachypodium* spp. #4
 (Except the species included in Appendix I)
 411 *Rauvolfia serpentina* #2

ARALIACEAE

Ginseng

- 412 *Panax ginseng* #3
 (Only the population of the Russian Federation; no other population is included in the Appendices.)
 413 *Panax quinquefolius* #3

ASPARAGACEAE

Includes ponytail palms

- 414 *Beaucarnea* spp.

BERBERIDACEAE

May-apple

- 415 *Podophyllum hexandrum* #2

BROMELIACEAE

Air plants, bromelias

- 416 *Tillandsia harrisii* #4
 417 *Tillandsia kammii* #4
 418 *Tillandsia xerographica* #4

CACTACEAE

Cacti

- 419 CACTACEAE SPP. 9. #4
 (Except the species included in Appendix I and except *Pereskia* spp., *Pereskopsis* spp. and *Quiabentia* spp.)

CARYOCARACEAE

	Ajo	
420		<i>Caryocar costaricense</i> #4
	CUCURBITACEAE	
	Melons, gourds, cucurbits	
421		<i>Zygosicyos pubescens</i>
422		<i>Zygosicyos tripartitus</i>
	CUPRESSACEAE	
	Alerce, cypresses	
423		<i>Widdringtonia whytei</i>
	CYATHEACEAE	
	Tree-ferns	
424		<i>Cyathea</i> spp. #4
	CYCADACEAE	
	Cycads	
425		CYCADACEAE SPP. #4 (Except the species included in Appendix I)
	DICKSONIACEAE	
	Tree-ferns	
426		<i>Cibotium barometz</i> #4
427		<i>Dicksonia</i> spp. #4 (Only the populations of the Americas; no other population is included in the Appendices)
	DIDIEREACEAE	
	Alluaudias, didiereas	
428		DIDIEREACEAE SPP. #4
	DIOSCOREACEAE	
	Elephant's foot, kniss	
429		<i>Dioscorea deltoidea</i> #4
	DROSERACEAE	
	Venus' flytrap	
430		<i>Dionaea muscipula</i> #4
	EBENACEAE	
	Ebonies	
431		<i>Diospyros</i> spp. #5 (Populations of Madagascar.)
	EUPHORBIACEAE	
	Spurges	

- 432 *Euphorbia* spp. #4
(Succulent species only except *Euphorbia misera* and the species included in Appendix I. Artificially propagated specimens of cultivars of *Euphorbia trigona*, artificially propagated specimens of crested, fanshaped or colour mutants of *Euphorbia lactea*, when grafted on artificially propagated root stock of *Euphorbia neriifolia*, and artificially propagated specimens of cultivars of *Euphorbia 'Mili'* when they are traded in shipments of 100 or more plants and readily recognizable as artificially propagated specimens, are not subject to the provisions of the Convention.)
- FOUQUIERIACEAE**
Ocotillos
- 433 *Fouquieria columnaris* #4
- JUGLANDACEAE**
Gavilan
- 434 *Oreomunnea pterocarpa* #4
- LAURACEAE**
Laurels
- 435 *Aniba rosaeodora* #12
- LEGUMINOSAE**
(Fabaceae) Afrormosia, cristobal, palisander, rosewood, sandalwood
- 436 *Dalbergia* spp. #15
(Except for the species listed in Appendix I and *Dalbergia sissoo* and *Dalbergia latifolia*)
- 437 *Guibourtia demeusei* #15
- 438 *Guibourtia pellegriniana* #15
- 439 *Guibourtia tessmannii* #15
- 440 *Paubrasilia echinata* #10
- 441 *Pericopsis elata* #17
- 442 *Platymiscium parviflorum* #4
- 443 *Pterocarpus erinaceus*
- 444 *Pterocarpus santalinus* #7
- 445 *Pterocarpus tinctorius* #6
- 446 *Senna meridionalis*
- LILIACEAE**
Aloes
- 447 *Aloe* spp. #4
(Except the species included in Appendix I. Also excludes *Aloe vera*, also referenced as *Aloe barbadensis* which is not included in the Appendices.)
- MALVACEAE**
Includes baobabs

448		<i>Adansonia grandidieri</i> #16
	MELIACEAE	
	Mahoganies, West Indian cedar	
449		<i>Cedrela</i> spp. #6 (Populations of the Neotropics)
450		<i>Swietenia humilis</i> #4
451		<i>Swietenia macrophylla</i> #6 (Populations of the Neotropics)
452		<i>Swietenia mahagoni</i> #5
	NEPENTHACEAE	
	Pitcher-plants (Old World)	
453		<i>Nepenthes</i> spp. #4 (Except the species included in Appendix I)
	ORCHIDACEAE	
	Orchids	
454		ORCHIDACEAE SPP. 10 #4 (Except for the species included in Appendix I)
	OROBANCHACEAE	
	Broomrapes	
455		<i>Cistanche deserticola</i> #4
	PALMAE	
	(Arecaceae) Palms	
456		<i>Beccariophoenix madagascariensis</i> #4
457		<i>Dypsis decaryi</i> #4
458		<i>Lemurophoenix halleuxii</i> #4
459		<i>Marojejya darianii</i>
460		<i>Ravenea louvelii</i>
461		<i>Ravenea rivularis</i>
462		<i>Satranala decussilvae</i>
463		<i>Voanioala gerardii</i>
	PASSIFLORACEAE	
	Passion-flowers	
464		<i>Adenia firingalavensis</i>
465		<i>Adenia olaboensis</i>
466		<i>Adenia subsessilifolia</i>
	PEDALIACEAE	
	Sesames	
467		<i>Uncarina grandidieri</i>
468		<i>Uncarina stellulifera</i>
	PORTULACACEAE	
	Lewisias, portulacas, purslanes	
469		<i>Anacampseros</i> spp. #4
470		<i>Avonia</i> spp. #4

- 471 *Lewisia serrata* #4
- PRIMULACEAE**
Cyclamens
- 472 *Cyclamen* spp. ^{11, #4}
- RANUNCULACEAE**
Golden seals, yellow adonis,
yellow root
- 473 *Adonis vernalis* #2
- 474 *Hydrastis canadensis* #8
- ROSACEAE**
African cherry, stinkwood
- 475 *Prunus africana* #4
- SANTALACEAE**
Sandalwoods
- 476 *Osyris lanceolata* #2
(Populations of Burundi, Ethiopia, Kenya, Rwanda, Uganda and
the United Republic of Tanzania.)
- SARRACENIACEAE**
Pitcher-plants (New World)
- 477 *Sarracenia* spp. #4
(Except the species included in Appendix I)
- SCROPHULARIACEAE**
Kutki
- 478 *Picrorhiza kurrooa* #2
(Excludes *Picrorhiza scrophulariiflora*)
- STANGERIACEAE**
Stangerias
- 479 *Bowenia* spp. #4
- TAXACEAE**
Himalayan yew
- 480 *Taxus chinensis* #2
(Includes infraspecific taxa of this species)
- 481 *Taxus cuspidata* ^{12, #2}
(Includes infraspecific taxa of this species)
- 482 *Taxus fuana* #2
(Includes infraspecific taxa of this species.)
- 483 *Taxus sumatrana* #2
(Includes infraspecific taxa of this species.)
- 484 *Taxus wallichiana* #2
- THYMELAEACEAE**
(Aquilariaceae) Agarwood, ramin
- 485 *Aquilaria* spp. #14

486	<i>Gonystylus</i> spp. #4
487	<i>Gyrinops</i> spp. #14
	VALERIANACEAE
	Himalayan spikenard
488	<i>Nardostachys grandiflora</i> #2
	VITACEAE
	Grapes
489	<i>Cyphostemma elephantopus</i>
490	<i>Cyphostemma laza</i>
491	<i>Cyphostemma montagnacii</i>
	WELWITSCHIAEAE
	Welwitschia
492	<i>Welwitschia mirabilis</i> #4
	ZAMIAEAE
	Cycads
493	ZAMIAEAE SPP. #4 (Except the species included in Appendix I)
	ZINGIBERACEAE
	Ginger lily, Natal ginger
494	<i>Hedychium philippinense</i> #4
495	<i>Siphonochilus aethiopicus</i> #4 (Populations of Mozambique, South Africa, Eswatini and Zimbabwe.)
	ZYGOPHYLLACEAE
	Lignum-vitae
496	<i>Bulnesia sarmientoi</i> #11
497	<i>Guaiacum</i> spp. #2

APPENDIX III

FAUNA (ANIMALS)

PHYLUM CHORDATA

CLASS MAMMALIA (MAMMALS)

ARTIODACTYLA

Bovidae

Antelopes, cattle, duikers,
gazelles, goats, sheep, etc.

- 1 *Antilope cervicapra* (Nepal, Pakistan)
 2 *Boselaphus tragocamelus* (Pakistan)
 3 *Bubalus arnee*
 (Excludes the domesticated form, which is referenced as *Bubalus bubalis* and is not subject to the provisions of the Convention.)
 (Nepal)
 4 *Capra hircus aegagrus*
 (Specimens of the domesticated form are not subject to the provisions of the Convention.) (Pakistan)
 5 *Capra sibirica* (Pakistan)
 6 *Gazella bennettii* (Pakistan)
 7 *Gazella dorcas* (Algeria, Tunisia)
 8 *Pseudois nayaur* (Pakistan)
 9 *Tetracerus quadricornis* (Nepal)

Cervidae

Deer, huemuls, muntjacs, pudus

- 10 *Axis porcinus* (Except the subspecies included in Appendix I)
 (Pakistan)
 11 *Cervus elaphus barbarus* (Algeria, Tunisia)
 12 *Mazama temama cerasina* (Guatemala)
 13 *Odocoileus virginianus mayensis* (Guatemala)

CARNIVORA**Canidae**

Dogs, foxes, wolves

- 14 *Canis aureus* (India)
 15 *Vulpes bengalensis* (India)
 16 *Vulpes vulpes griffithi* (India)
 17 *Vulpes vulpes montana* (India)
 18 *Vulpes vulpes pusilla* (India)

Herpestidae

Mongoose

- 19 *Herpestes edwardsi* (India, Pakistan)
 20 *Herpestes fuscus* (India)
 21 *Herpestes javanicus* (Pakistan)
 22 *Herpestes javanicus auropunctatus* (India)
 23 *Herpestes smithii* (India)
 24 *Herpestes urva* (India)
 25 *Herpestes vitticollis* (India)

Hyaenidae

Aardwolf, hyenas

- 26 *Hyaena hyaena* (Pakistan)

27		<i>Proteles cristata</i> (Botswana)
	Mustelinae	
	Grisons, honey badgers, martens, tayra, weasels	
28		<i>Eira barbara</i> (Honduras)
29		<i>Martes flavigula</i> (India)
30		<i>Martes foina intermedia</i> (India)
31		<i>Martes gwatkinsii</i> (India)
32		<i>Mellivora capensis</i> (Botswana)
33		<i>Mustela altaica</i> (India)
34		<i>Mustela erminea ferghanae</i> (India)
35		<i>Mustela kathiah</i> (India)
36		<i>Mustela sibirica</i> (India)
	Odobenidae	
	Walrus	
37		<i>Odobenus rosmarus</i> (Canada)
	Procyonidae	
	Coatis, kinkajous, olingos	
38		<i>Nasua narica</i> (Honduras)
39		<i>Nasua nasua solitaria</i> (Uruguay)
40		<i>Potos flavus</i> (Honduras)
	Viverridae	
	Binturong, civets, linsangs, otter- civet, palm civets	
41		<i>Arctictis binturong</i> (India)
42		<i>Civettictis civetta</i> (Botswana)
43		<i>Paguma larvata</i> (India)
44		<i>Paradoxurus hermaphroditus</i> (India)
45		<i>Paradoxurus jerdoni</i> (India)
46		<i>Viverra civettina</i> (India)
47		<i>Viverra zibetha</i> (India)
48		<i>Viverricula indica</i> (India)
	CHIROPTERA	
	Phyllostomidae	
	Broad-nosed bats	
49		<i>Platyrrhinus lineatus</i> (Uruguay)
	CINGULATA	
	Dasypodidae	
	Armadillos	
50		<i>Cabassous tatouay</i> (Uruguay)
	PILOSA	
	Myrmecophagidae	

	American anteaters	
51		<i>Tamandua mexicana</i> (Guatemala)
	RODENTIA	
	Cuniculidae	
	Pacas	
52		<i>Cuniculus paca</i> (Honduras)
	Dasyproctidae	
	Agoutis	
53		<i>Dasyprocta punctata</i> (Honduras)
	Erethizontidae	
	New-world porcupines	
54		<i>Sphiggurus mexicanus</i> (Honduras)
55		<i>Sphiggurus spinosus</i> (Uruguay)
	Sciuridae	
	Ground squirrels, tree squirrels	
56		<i>Marmota caudata</i> (India)
57		<i>Marmota himalayana</i> (India)
	CLASS AVES	
	ANSERIFORMES	
	Anatidae	
	Ducks, geese, swans, etc.	
58		<i>Dendrocygna autumnalis</i> (Honduras)
59		<i>Dendrocygna bicolor</i> (Honduras)
	CHARADRIIFORMES	
	Burhinidae	
	Thick-knees	
60		<i>Burhinus bistriatus</i> (Guatemala)
	COLUMBIFORMES	
	Columbidae	
	Doves, pigeons	
61		<i>Nesoenas mayeri</i> (Mauritius)
	FALCONIFORMES	
	Eagles, falcons, hawks, vultures	
	Cathartidae	
	New-world vultures	
62		<i>Sarcoramphus papa</i> (Honduras)
	GALLIFORMES	
	Cracidae	
	Chachalacas, curassows, guans	

63	<i>Crax alberti</i> (Colombia)
64	<i>Crax daubentoni</i> (Colombia)
65	<i>Crax globulosa</i> (Colombia)
66	<i>Crax rubra</i> (Colombia, Guatemala, Honduras)
67	<i>Ortalis vetula</i> (Guatemala, Honduras)
68	<i>Pauxi pauxi</i> (Colombia)
69	<i>Penelope purpurascens</i> (Honduras)
70	<i>Penelopina nigra</i> (Guatemala)
	Phasianidae
	Grouse, guineafowl, partridges, peafowl, pheasants, tragopans
71	<i>Lophura leucomelanos</i> (Pakistan)
72	<i>Meleagris ocellata</i> (Guatemala)
73	<i>Pavo cristatus</i> (Pakistan)
74	<i>Pucrasia macrolopha</i> (Pakistan)
75	<i>Tragopan satyra</i> (Nepal)
	PASSERIFORMES
	Alaudidae
	Larks
76	<i>Alauda arvensis</i> (Population of Ukraine) (Ukraine)
77	<i>Galerida cristata</i> (Population of Ukraine) (Ukraine)
78	<i>Lullula arborea</i> (Population of Ukraine) (Ukraine)
79	<i>Melanocorypha calandra</i> (Population of Ukraine) (Ukraine)
	Cotingidae
	Cotingas
80	<i>Cephalopterus ornatus</i> (Colombia)
81	<i>Cephalopterus penduliger</i> (Colombia)
	Emberizidae
	Cardinals, tanagers
82	<i>Emberiza citrinella</i> (Population of Ukraine) (Ukraine)
83	<i>Emberiza hortulana</i> (Population of Ukraine) (Ukraine)
	Fringillidae
	Finches
84	<i>Carduelis cannabina</i> (Population of Ukraine) (Ukraine)
85	<i>Carduelis carduelis</i> (Population of Ukraine) (Ukraine)
86	<i>Carduelis flammea</i> (Population of Ukraine) (Ukraine)
87	<i>Carduelis hornemanni</i> (Population of Ukraine) (Ukraine)

88	<i>Carduelis spinus</i> (Population of Ukraine) (Ukraine)
89	<i>Carpodacus erythrinus</i> (Population of Ukraine) (Ukraine)
90	<i>Loxia curvirostra</i> (Population of Ukraine) (Ukraine)
91	<i>Pyrrhula pyrrhula</i> (Population of Ukraine) (Ukraine)
92	<i>Serinus serinus</i> (Population of Ukraine) (Ukraine)
	Muscicapidae
	Old-world flycatchers
93	<i>Acrocephalus rodericanus</i> (Mauritius)
94	<i>Erithacus rubecula</i> (Population of Ukraine)(Ukraine)
95	<i>Ficedula parva</i> (Population of Ukraine)(Ukraine) (Ukraine)
96	<i>Hippolais icterina</i> (Population of Ukraine) (Ukraine)
97	<i>Luscinia luscinia</i> (Population of Ukraine) (Ukraine)
98	<i>Luscinia megarhynchos</i> (Population of Ukraine) (Ukraine)
99	<i>Luscinia svecica</i> (Population of Ukraine) (Ukraine)
100	<i>Monticola saxatilis</i> (Population of Ukraine) (Ukraine)
101	<i>Sylvia atricapilla</i> (Population of Ukraine) (Ukraine)
102	<i>Sylvia borin</i> (Population of Ukraine) (Ukraine)
103	<i>Sylvia curruca</i> (Population of Ukraine) (Ukraine)
104	<i>Sylvia nisoria</i> (Population of Ukraine) (Ukraine)
105	<i>Terpsiphone bourbonensis</i> (Mauritius)
106	<i>Turdus merula</i> (Population of Ukraine) (Ukraine)
107	<i>Turdus philomelos</i> (Population of Ukraine) (Ukraine)
	Oriolidae
	Orioles
108	<i>Oriolus oriolus</i> (Population of Ukraine) (Ukraine)
	Paridae
	Tits
109	<i>Parus ater</i> (Population of Ukraine) (Ukraine)
	Troglodytidae
	Wrens
110	<i>Troglodytes troglodytes</i> (Population of Ukraine) (Ukraine)
	PICIFORMES
	Capitonidae
	Barbets
111	<i>Semnornis ramphastinus</i> (Colombia)
	Ramphastidae
	Toucans
112	<i>Bailloniuss bailloni</i> (Argentina)
113	<i>Pteroglossus castanotis</i> (Argentina)
114	<i>Ramphastos dicolorus</i> (Argentina)
115	<i>Selenidera maculirostris</i> (Argentina)

SAURIA**Agamidae**

Spiny-tailed lizards, agamas

116	<i>Calotes ceylonensis</i> (Sri Lanka)
117	<i>Calotes desilvai</i> (Sri Lanka)
118	<i>Calotes liocephalus</i> (Sri Lanka)
119	<i>Calotes liolepis</i> (Sri Lanka)
120	<i>Calotes manamendrai</i> (Sri Lanka)
121	<i>Calotes nigrilabris</i> (Sri Lanka)
122	<i>Calotes pethiyagodai</i> (Sri Lanka)

Eublepharidae

Eyelid geckos

123	<i>Goniurosaurus kuroiwae</i> #18 (Japan)
124	<i>Goniurosaurus orientalis</i> #18 (Japan)
125	<i>Goniurosaurus sengokui</i> #18 (Japan)
126	<i>Goniurosaurus splendens</i> #18 (Japan)
127	<i>Goniurosaurus toyamai</i> #18 (Japan)
128	<i>Goniurosaurus yamashinae</i> #18 (Japan)

Gekkonidae

Geckos

129	<i>Dactylocnemis</i> spp. (New Zealand)
130	<i>Hoplodactylus</i> spp. (New Zealand)
131	<i>Mokopirirakau</i> spp. (New Zealand)
132	<i>Sphaerodactylus armasi</i> (Cuba)
133	<i>Sphaerodactylus celicara</i> (Cuba)
134	<i>Sphaerodactylus dimorphicus</i> (Cuba)
135	<i>Sphaerodactylus intermedius</i> (Cuba)
136	<i>Sphaerodactylus nigropunctatus alayoi</i> (Cuba)
137	<i>Sphaerodactylus nigropunctatus granti</i> (Cuba)
138	<i>Sphaerodactylus nigropunctatus lissodesmus</i> (Cuba)
139	<i>Sphaerodactylus nigropunctatus ocujal</i> (Cuba)
140	<i>Sphaerodactylus nigropunctatus strategus</i> (Cuba)
141	<i>Sphaerodactylus notatus atactus</i> (Cuba)
142	<i>Sphaerodactylus oliveri</i> (Cuba)
143	<i>Sphaerodactylus pimienta</i> (Cuba)
144	<i>Sphaerodactylus ruibali</i> (Cuba)
145	<i>Sphaerodactylus siboney</i> (Cuba)
146	<i>Sphaerodactylus torrei</i> (Cuba)
147	<i>Toropuku</i> spp. (New Zealand)
148	<i>Tukutuku</i> spp. (New Zealand)

149		<i>Woodworthia</i> spp. (New Zealand)
	Polychrotidae	
	Anoles	
150		<i>Anolis agueroi</i> (Cuba)
151		<i>Anolis baracoae</i> (Cuba)
152		<i>Anolis barbatus</i> (Cuba)
153		<i>Anolis chamaeleonides</i> (Cuba)
154		<i>Anolis equestris</i> (Cuba)
155		<i>Anolis guamuhaya</i> (Cuba)
156		<i>Anolis luteogularis</i> (Cuba)
157		<i>Anolis pigmaequestris</i> (Cuba)
158		<i>Anolis porcus</i> (Cuba)
	SERPENTES	
	Colubridae	
	Typical snakes, water snakes, whipsnakes	
159		<i>Atretium schistosum</i> (India)
160		<i>Cerberus rynchops</i> (India)
161		<i>Xenochrophis piscator</i> (India)
162		<i>Xenochrophis schnurrenbergeri</i> (India)
163		<i>Xenochrophis tyleri</i> (India)
	Elapidae	
	Cobras, coral snakes	
164		<i>Micrurus diastema</i> (Honduras)
165		<i>Micrurus nigrocinctus</i> (Honduras)
166		<i>Micrurus ruatanus</i> (Honduras)
	Viperidae	
	Vipers	
167		<i>Crotalus durissus</i> (Honduras)
168		<i>Daboia russelii</i> (India)
	TESTUDINES	
	Chelydridae	
	Snapping turtles	
169		<i>Chelydra serpentina</i> (United States of America)
170		<i>Macrochelys temminckii</i> (United States of America)
	Emydidae	
	Box turtles, freshwater turtles	
171		<i>Emys orbicularis</i> (Population of Ukraine)
172		<i>Graptemys</i> spp. (United States of America)
	Geoemydidae	
	Box turtles, freshwater turtles	
173		<i>Mauremys iversoni</i> (China)

174	<i>Mauremys megalcephala</i> (China)
175	<i>Mauremys pritchardi</i> (China)
176	<i>Mauremys reevesii</i> (China)
177	<i>Mauremys sinensis</i> (China)
178	<i>Ocadia glyphistoma</i> (China)
179	<i>Ocadia philippeni</i> (China)
180	<i>Sacalia pseudocellata</i> (China)

Trionychidae

Softshell turtles

181	<i>Apalone ferox</i> (United States of America)
182	<i>Apalone mutica</i> (United States of America)
183	<i>Apalone spinifera</i> (Except the subspecies included in Appendix I) (United States of America)

CLASS AMPHIBIA**ANURA****Calyptocephalellidae**

Chilean toads

184	<i>Calyptocephalella gayi</i> (Chile)
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CAUDATA**Cryptobranchidae**

Giant salamanders

185	<i>Cryptobranchus alleganiensis</i> (United States of America)
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Hynobiidae

Asiatic salamanders

186	<i>Hynobius amjiensis</i> (China)
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Salamandridae

Newts and salamanders

187	<i>Echinotriton andersoni</i> #18 (Japan)
188	<i>Salamandra algira</i> (Algeria)

**CLASS ELASMOBRANCHII
(SHARKS)****MYLIOBATIFORMES****Potamotrygonidae**

Freshwater stingrays

189	<i>Paratrygon aiereba</i> (Colombia)
190	<i>Potamotrygon</i> spp. (Population of Brazil) (Brazil)
191	<i>Potamotrygon constellata</i> (Colombia)

192	<i>Potamotrygon magdalenae</i> (Colombia)
193	<i>Potamotrygon motoro</i> (Colombia)
194	<i>Potamotrygon orbignyi</i> (Colombia)
195	<i>Potamotrygon schroederi</i> (Colombia)
196	<i>Potamotrygon scobina</i> (Colombia)
197	<i>Potamotrygon yepezi</i> (Colombia)

**CLASS ACTINOPTERI
(FISHES)**

SILURIFORMES

Loricariidae

Armoured catfishes

198	<i>Hypancistrus zebra</i> (Brazil)
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**PHYLUM
ECHINODERMATA**

**CLASS HOLOTHUROIDEA
(SEA CUCUMBERS)**

ASPIDOCHIROTIDA

Stichopodidae

Sea cucumbers

199	<i>Isostichopus fuscus</i> (Ecuador)
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PHYLUM ARTHROPODA

CLASS INSECTA (INSECTS)

COLEOPTERA

Lucanidae

Stag beetles

200	<i>Colophon</i> spp. (South Africa)
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LEPIDOPTERA

Nymphalidae

Brush-footed butterflies

201	<i>Agrias amydon boliviensis</i> (Plurinational State of Bolivia)
202	<i>Morpho godartii lachaumei</i> (Plurinational State of Bolivia)
203	<i>Prepona praeneste buckleyana</i> (Plurinational State of Bolivia)

	PHYLUM CNIDARIA	
	CLASS	
	ANTHOZOA (CORALS AND SEA ANEMONES)	
	GORGONACEA	
	Coralliidae	
	Red and pink corals	
204		<i>Corallium elatius</i> (China)
205		<i>Corallium japonicum</i> (China)
206		<i>Corallium konjoi</i> (China)
207		<i>Corallium secundum</i> (China)
	FLORA (PLANTS)	
	FAGACEAE	
	Beeches	
208		<i>Quercus mongolica</i> #5 (Russian Federation)
	GNETACEAE	
	Gnetums	
209		<i>Gnetum montanum</i> #1 (Nepal)
	LEGUMINOSAE	
	(Fabaceae) Afrormosia, cristobal, palisander, rosewood, sandalwood	
210		<i>Dipteryx panamensis</i> (Costa Rica, Nicaragua)
	MAGNOLIACEAE	
	Magnolias	
211		<i>Magnolia liliifera</i> var. <i>obovata</i> #1 (Nepal)
	OLEACEAE	
	Ashes, etc.	
212		<i>Fraxinus mandshurica</i> #5 (Russian Federation)
	PALMAE	
	(Arecaceae) Palms	
213		<i>Lodoicea maldivica</i> #13 (Seychelles)
	PAPAVERACEAE	
	Poppy	
214		<i>Meconopsis regia</i> #1 (Nepal)
	PINACEAE	
	Firs and pines	
215		<i>Pinus koraiensis</i> #5 (Russian Federation)
	PODOCARPACEAE	

	Podocarps	
216		<i>Podocarpus neriifolius</i> #1 (Nepal)
	TROCHODENDRACEAE (Tetracentraceae) Tetracentron	
217		<i>Tetracentron sinense</i> #1 (Nepal)

Annotations:**Footnotes**

¹ For the exclusive purpose of allowing international trade in fibre from vicuñas (*Vicugna vicugna*) and their derivative products, only if the fibre comes from the shearing of live vicuñas. Trade in products derived from the fibre may only take place in accordance with the following provisions:

(a). Any person or entity processing vicuña fibre to manufacture cloth and garments must request authorization from the relevant authorities of the country of origin (Countries of origin: The countries where the species occurs, that is, Argentina, Bolivia, Chile, Ecuador and Peru) to use the "vicuña country of origin" wording, mark or logo adopted by the range States of the species that are signatories to the Convention for the Conservation and Management of the Vicuña.

(b). Marketed cloth or garments must be marked or identified in accordance with the following provisions:

- i. For international trade in cloth made from live-sheared vicuña fibre, whether the cloth was produced within or outside of the range States of the species, the wording, mark or logo must be used so that the country of origin can be identified. The VICUÑA [COUNTRY OF ORIGIN] wording, mark or logo has the format as detailed below:



This wording, mark or logo must appear on the reverse side of the cloth. In addition, the selvages of the cloth must bear the words VICUÑA [COUNTRY OF ORIGIN].

- ii. For international trade in garments made from live-sheared vicuña fibre, whether the garments were produced within or outside of the range States of the species, the wording, mark or logo indicated in paragraph b) i) must be used. This wording, mark or logo must appear on a label on the garment itself. If the garments are produced outside of the country of origin, the name of the country where the garment was produced should also be indicated, in addition to the wording, mark or logo referred to in paragraph b) i).

- (c). For international trade in handicraft products made from live-sheared vicuña fibre produced within the range States of the species, the VICUÑA [COUNTRY OF ORIGIN] - ARTESANÍA wording, mark or logo must be used as detailed below:



VICUÑA [PAÍS DE ORIGEN] - ARTESANÍA

- (d). If live-sheared vicuña fibre from various countries of origin is used for the production of cloth and garments, the wording, mark or logo of each of the countries of origin of the fibre must be indicated, as detailed in paragraphs b) i) and ii).
- (e). All other specimens shall be deemed to be specimens of species listed in Appendix I and the trade in them shall be regulated accordingly

² Populations of Botswana, Namibia, South Africa and Zimbabwe (listed in Appendix II):

For the exclusive purpose of allowing:

- (a) trade in hunting trophies for non-commercial purposes;
- (b) trade in live animals to appropriate and acceptable destinations, as defined in Resolution Conf. 11.20 (Rev. CoP18), for Botswana and Zimbabwe and for *in situ* conservation programmes for Namibia and South Africa;
- (c) trade in hides;
- (d) trade in hair;
- (e) trade in leather goods for commercial or non-commercial purposes for Botswana, Namibia and South Africa and for non-commercial purposes for Zimbabwe;
- (f) trade in individually marked and certified ekipas incorporated in finished jewellery for non-commercial purposes for Namibia and ivory carvings for non-commercial purposes for Zimbabwe;
- (g) trade in registered raw ivory (for Botswana, Namibia, South Africa and Zimbabwe, whole tusks and pieces) subject to the following:
 - i. only registered government-owned stocks, originating in the State (excluding seized ivory and ivory of unknown origin);
 - ii. only to trading partners that have been verified by the Secretariat, in consultation with the Standing Committee, to have sufficient national legislation and domestic trade controls to ensure that the imported ivory will not be re-exported and will be managed in accordance with all requirements of Resolution Conf. 10.10 (Rev. CoP18) concerning domestic manufacturing and trade;
 - iii. not before the Secretariat has verified the prospective importing countries and the registered government-owned stocks;

	<p>iv. raw ivory pursuant to the conditional sale of registered government-owned ivory stocks agreed at CoP12, which are 20,000 kg (Botswana), 10,000 kg (Namibia) and 30,000 kg (South Africa);</p> <p>v. in addition to the quantities agreed at CoP12, government-owned ivory from Botswana, Namibia, South Africa and Zimbabwe registered by 31 January 2007 and verified by the Secretariat may be traded and despatched, with the ivory in paragraph g) iv) above, in a single sale per destination under strict supervision of the Secretariat;</p> <p>vi. the proceeds of the trade are used exclusively for elephant conservation and community conservation and development programmes within or adjacent to the elephant range; and</p> <p>vii. the additional quantities specified in paragraph g) v) above shall be traded only after the Standing Committee has agreed that the above conditions have been met; and</p> <p>viii. no further proposals to allow trade in elephant ivory from populations already in Appendix II shall be submitted to the Conference of the Parties for the period from CoP14 and ending nine years from the date of the single sale of ivory that is to take place in accordance with provisions in paragraphs g) i), g) ii), g) iii), g) vi) and g) vii). In addition such further proposals shall be dealt with in accordance with Decisions 16.55 and 14.78 (Rev. CoP16).</p> <p>On a proposal from the Secretariat, the Standing Committee can decide to cause this trade to cease partially or completely in the event of non-compliance by exporting or importing countries, or in the case of proven detrimental impacts of the trade on other elephant populations.</p> <p>All other specimens shall be deemed to be specimens of species included in Appendix I and the trade in them shall be regulated accordingly.</p>
9	<p>Artificially propagated specimens of the following hybrids and/or cultivars are not subject to the provisions of the Convention:</p> <ul style="list-style-type: none"> - <i>Hatiora x graeseri</i> - <i>Schlumbergera x buckleyi</i> - <i>Schlumbergera russelliana x Schlumbergera truncata</i> - <i>Schlumbergera orssichiana x Schlumbergera truncata</i> - <i>Schlumbergera opuntioides x Schlumbergera truncata</i> - <i>Schlumbergera truncata</i> (cultivars) - Cactaceae spp. colour mutants grafted on the following grafting stocks: <i>Harrisia 'Jusbertii'</i>, <i>Hylocereus trigonus</i> or <i>Hylocereus undatus</i> - <i>Opuntia microdasys</i> (cultivars).

10	<p>Artificially propagated hybrids of the following genera are not subject to the provisions of the Convention, if conditions, as indicated under a) and b), are met: <i>Cymbidium</i>, <i>Dendrobium</i>, <i>Phalaenopsis</i> and <i>Vanda</i>:</p> <p>(a) Specimens are readily recognizable as artificially propagated and do not show any signs of having been collected in the wild such as mechanical damage or strong dehydration resulting from collection, irregular growth and heterogeneous size and shape within a taxon and shipment, algae or other epiphyllous organisms adhering to leaves, or damage by insects or other pests; and</p> <p>(b) i) when shipped in non-flowering state, the specimens must be traded in shipments consisting of individual containers (such as cartons, boxes, crates or individual shelves of CC-containers) each containing 20 or more plants of the same hybrid; the plants within each container must exhibit a high degree of uniformity and healthiness; and the shipment must be accompanied by documentation, such as an invoice, which clearly states the number of plants of each hybrid; or</p> <p>(c) when shipped in flowering state, with at least one fully open flower per specimen, no minimum number of specimens per shipment is required but specimens must be professionally processed for commercial retail sale, e.g. labelled with printed labels or packaged with printed packages indicating the name of the hybrid and the country of final processing. This should be clearly visible and allow easy verification.</p> <p>Plants not clearly qualifying for the exemption must be accompanied by appropriate CITES documents.</p>
11	<p>Artificially propagated specimens of cultivars of <i>Cyclamen persicum</i> are not subject to the provisions of the Convention. However, the exemption does not apply to such specimens traded as dormant tubers.</p>
12	<p>Artificially propagated hybrids and cultivars of <i>Taxus cuspidata</i>, live, in pots or other small containers, each consignment being accompanied by a label or document stating the name of the taxon or taxa and the text 'artificially propagated', are not subject to the provisions of the Convention.</p>

Hash footnotes

#1	<p>All parts and derivatives, except:</p> <p>(a) seeds, spores and pollen (including pollinia);</p>
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	<p>(b) seedling or tissue cultures obtained <i>in vitro</i>, in solid or liquid media, transported in sterile containers;</p> <p>(c) cut flowers of artificially propagated plants; and</p> <p>(d) fruits, and parts and derivatives thereof, of artificially propagated plants of the genus <i>Vanilla</i>.</p>
#2	<p>All parts and derivatives except:</p> <p>(a) seeds and pollen; and</p> <p>(b) finished products packaged and ready for retail trade.</p>
#3	<p>Whole and sliced roots and parts of roots, excluding manufactured parts or derivatives, such as powders, pills, extracts, tonics, teas and confectionery.</p>
#4	<p>All parts and derivatives, except:</p> <p>(a) seeds (including seedpods of Orchidaceae), spores and pollen (including pollinia). The exemption does not apply to seeds from Cactaceae spp. exported from Mexico, and to seeds from <i>Beccariophoenix madagascariensis</i> and <i>Dypsis decaryi</i> exported from Madagascar;</p> <p>(b) seedling or tissue cultures obtained <i>in vitro</i>, in solid or liquid media, transported in sterile containers;</p> <p>(c) cut flowers of artificially propagated plants;</p> <p>(d) fruits, and parts and derivatives thereof, of naturalized or artificially propagated plants of the genus <i>Vanilla</i> (Orchidaceae) and of the family Cactaceae;</p> <p>(e) stems, flowers, and parts and derivatives thereof, of naturalized or artificially propagated plants of the genera <i>Opuntia</i> subgenus <i>Opuntia</i> and <i>Selenicereus</i> (Cactaceae); and</p> <p>(f) finished products of <i>Aloe ferox</i> and <i>Euphorbia antisyphilitica</i> packaged and ready for retail trade.</p>
#5	<p>Logs, sawn wood and veneer sheets.</p>
#6	<p>Logs, sawn wood, veneer sheets and plywood.</p>
#7	<p>Logs, woodchips, powder and extracts.</p>
#8	<p>Underground parts (i.e. roots, rhizomes): whole, parts and powdered.</p>
#9	<p>All parts and derivatives except those bearing a label:</p>

	“Produced from <i>Hoodia</i> spp. material obtained through controlled harvesting and production under the terms of an agreement with the relevant CITES Management Authority of [Botswana under agreement No. BW/xxxxxx] [Namibia under agreement No. NA/xxxxxx] [South Africa under agreement No. ZA/xxxxxx]”.
#10	Designates logs, sawn wood and veneer sheets, including unfinished wood articles used for the fabrication of bows for stringed musical instruments.
#11	Logs, sawn wood, veneer sheets, plywood, powder and extracts. Finished products containing such extracts as ingredients, including fragrances, are not considered to be covered by this annotation.
#12	Logs, sawn wood, veneer sheets, plywood and extracts. Finished products containing such extracts as ingredients, including fragrances, are not considered to be covered by this annotation.
#13	The kernel (also known as 'endosperm', 'pulp' or 'copra') and any derivative thereof, except finished products packaged and ready for retail trade.
#14	All parts and derivatives except: <ul style="list-style-type: none"> (a) seeds and pollen; (b) seedling or tissue cultures obtained <i>in vitro</i>, in solid or liquid media, transported in sterile containers; (c) fruits; (d) leaves; (e) exhausted agarwood powder, including compressed powder in all shapes; and (f) finished products packaged and ready for retail trade, this exemption does not apply to wood chips, beads, prayer beads and carvings.
#15	All parts and derivatives, except: <ul style="list-style-type: none"> (a) Leaves, flowers, pollen, fruits, and seeds; (b) Finished products to a maximum weight of wood of the listed species of up to 10 kg per shipment; (c) Finished musical instruments, finished musical instrument parts and finished musical instrument accessories; (d) Parts and derivatives of <i>Dalbergia cochinchinensis</i>, which are covered by Annotation #4;

	(e) Parts and derivatives of <i>Dalbergia spp</i> originating and exported from Mexico, which are covered by Annotation #6.
#16	Seeds, fruits and oils.
#17	Logs, sawn wood, veneer sheets, plywood and transformed wood.
#18	Excluding parts and derivatives, other than eggs.’

DR. REETA VASISHTA,
Secretary to the Govt. of India.



भारत का राजपत्र The Gazette of India

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असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)
PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 1341]

नई दिल्ली, बृहस्पतिवार, मार्च 23, 2023/चैत्र 2, 1945

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NEW DELHI, THURSDAY, MARCH 23, 2023/CHAITRA 2, 1945

पर्यावरण, वन और जलवायु परिवर्तन मंत्रालय

अधिसूचना

नई दिल्ली, 22 मार्च, 2023

का.आ. 1394(अ).—केन्द्रीय सरकार, वन्य जीव (संरक्षण) संशोधन अधिनियम, 2022 (2022 का 18) की धारा 1 की उपधारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, 1 अप्रैल, 2023 को, उस तारीख के रूप में नियत करती है, जिसको उक्त अधिनियम प्रवृत्त होगा।

[फा. सं. 1-25/2022 डबल्यूएल]

बिवाश रंजन, अपर वन महानिदेशक (डबल्यूएल) और निदेशक, वन्य जीव परीक्षण

MINISTRY OF ENVIRONMENT, FOREST AND CLIMATE CHANGE

NOTIFICATION

New Delhi, the 22nd March, 2023

S.O. 1394(E).—In exercise of the powers conferred by sub-section (2) of section 1 of the Wild Life (Protection) Amendment Act, 2022 (18 of 2022), the Central Government hereby appoints the 1st day of April, 2023 as the date on which the said Act shall come into force.

[F. No. 1-25/2022 WL]

BIVASH RANJAN, Additional Director General of Forests (WL) & Director, Wild Life Preservation



भारत का राजपत्र The Gazette of India

सी.जी.-डी.एल.-अ.-20122022-241246
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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 26] नई दिल्ली, मंगलवार, दिसम्बर 20, 2022/ अग्रहाण्य 29, 1944 (शक)
No. 26] NEW DELHI, TUESDAY, DECEMBER 20, 2022/AGRAHAYANA 29, 1944 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 20th December, 2022/Agrahayana 29, 1944 (Saka)

The following Act of Parliament received the assent of the President on the 19th December, 2022 and is hereby published for general information:—

THE ENERGY CONSERVATION (AMENDMENT) ACT, 2022

No. 19 OF 2022

[19th December, 2022.]

An Act further to amend the Energy Conservation Act, 2001.

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

1. (1) This Act may be called the Energy Conservation (Amendment) Act, 2022.

Short title and commencement.

(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 Energy Conservation Act, 2001 (hereinafter referred to as the principal Act),—

52 of 2001.

(i) for clause (c), the following clause shall be substituted, namely:—

‘(c) “building” means any structure or erection or part of structure or erection—

(i) constructed after the rules relating to energy conservation and sustainable building codes have been notified by the Central Government under clause (p) of section 14 and by the State Government under clause (a) of section 15;

(ii) which has a minimum connected load of 100 Kilowatt (kW) or contract demand of 120 Kilovolt Ampere (kVA); and

(iii) which is used or intended to be used for commercial purpose or as an office building or for residential purpose:

Provided that the State Government may specify a lower connected load or contract demand than the load or demand specified above;’;

(ii) after clause (d), the following clauses shall be inserted, namely:—

‘(da) “carbon credit certificate” means the certificate issued by the Central Government or any agency authorised by it under section 14AA;

(db) “carbon credit trading scheme” means the scheme for reduction of carbon emissions notified by the Central Government under clause (w) of section 14;’;

(iii) for clause (h), the following clause shall be substituted, namely:—

‘(h) “energy” means any form of energy derived from fossil fuels or non-fossil sources or renewable sources;’;

(iv) after clause (i), the following clause shall be inserted, namely:—

‘(ia) “energy auditor” means any individual possessing the qualifications prescribed under clause (m) of section 14;’;

(v) for clause (j), the following clause shall be substituted, namely:—

‘(j) “energy conservation and sustainable building code” means the code which provides norms and standards for energy efficiency and its conservation, use of renewable energy and other green building requirements for a building;’;

(vi) after clause (q), the following clause shall be inserted, namely:—

‘(qa) “registered entity” means any entity, including designated consumers, registered for carbon credit trading scheme specified under clause (w) of section 14;’;

(vii) after clause (t), the following clauses shall be inserted, namely:—

‘(ta) “vehicle” shall have the same meaning as assigned to it in clause (28) of section 2 of the Motor Vehicles Act, 1988;

59 of 1988.

(tb) “vessel” includes every description of water craft used or capable of being used in inland waters or in coastal waters, including any ship, boat, sailing vessel, tug, barge or other description of vessel including non-displacement craft, amphibious craft, wing-in-ground craft, ferry, roll-on-roll-off vessel, container vessel, tanker vessel, gas carrier or floating

unit or dumb vessel used for transportation, storage or accommodation within or through inland waters and coastal waters;’.

3. In section 4 of the principal Act,—

Amendment
of section 4.

(a) in sub-section (1), for the words “twenty, but not exceeding twenty-six”, the words “thirty-one, but not exceeding thirty-seven” shall be substituted;

(b) in sub-section (2),—

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

“(ga) the Secretary to the Government of India, in charge of the Ministry or Department of the Central Government dealing with the Environment, Forest and Climate Change—*ex officio* member;

(gb) the Secretary to the Government of India, in charge of the Ministry or Department of the Central Government dealing with the Housing and Urban Affairs—*ex officio* member;

(gc) the Secretary to the Government of India, in charge of the Ministry or Department of the Central Government dealing with the Road Transport and Highways—*ex officio* member;

(gd) the Secretary to the Government of India, in charge of the Ministry or Department of the Central Government dealing with the Steel—*ex officio* member;

(ge) the Secretary to the Government of India, in charge of the Ministry or Department of the Central Government dealing with the Civil Aviation—*ex officio* member;

(gf) the Secretary to the Government of India, in charge of the Ministry or Department of the Central Government dealing with the Ports, Shipping and Waterways—*ex officio* member;

(gg) Member of the Railway Board (in charge of Energy), Ministry of Railways—*ex officio* member;”;

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

“(ma) Director-General of the National Productivity Council, Department for Promotion of Industry and Internal Trade, Ministry of Commerce and Industry—*ex officio* member;”;

(iii) for clause (o), the following clause shall be substituted, namely:—

“(o) one official each from the energy or power department of the five States from the five power regions, not below the rank of Principal Secretary to the State Government, to be appointed by the Central Government—member;”;

(iv) for clause (p), the following clause shall be substituted, namely:—

“(p) such number of persons, not exceeding seven, as may be prescribed, to be appointed by the Central Government as members, from amongst persons who, in the opinion of the Central Government, are experts or capable of representing industry, equipment and appliance manufacturers, architects, institutes and consumers—members;”.

4. In section 13 of the principal Act, in sub-section (2),—

Amendment of
section 13.

(i) in clause (a), after the word and figures "section 14", the words “and other standards required to be prescribed under other provisions of this Act” shall be inserted;

(ii) in clause (d), for the words “energy conservation building codes”, the words “energy conservation and sustainable building codes” shall be substituted;

(iii) in clause (h), after the word “promote”, the words “or undertake” shall be inserted;

(iv) after clause (t), the following clauses shall be inserted, namely:—

“(ta) collaborate with any international institution or organisation or to obtain membership of bodies having similar objectives as that of the Bureau, in consultation with the Central Government;

(tb) authorise any agency in the country or outside the country to carry out any of the functions of the Bureau, for such purposes, and subject to such terms and conditions, as may be specified by regulations;

(tc) undertake, or authorise any other body which meets with such technical qualifications, as may be specified by regulations, to test samples for purposes other than those specified in section 14;

(td) empanel technical experts to promote energy efficiency and carbon credit trading activities undertaken to meet the objectives of the Act;

(te) recommend to the Central Government on the requirements to be specified in the carbon credit trading scheme to be notified under clause (w) of section 14;

(tf) recommend minimum share of consumption of non-fossil sources by designated consumers as energy or feedstock;”.

Insertion of new section 13A. Prohibition of use of deceptive name, etc.

5. After section 13 of the principal Act, the following section shall be inserted, namely:—

“13A. (1) No person shall, without previous permission of the Bureau, use any name which so nearly resembles the name of the Bureau as to deceive or likely to deceive the public.

(2) Notwithstanding anything contained in any other law for the time being in force, no registering authority shall register any company, firm or other body of persons which bears any name or mark resembling the name of the Bureau.”.

Amendment of section 14.

6. In section 14 of the principal Act,—

(i) in clause (a), for the word “appliance”, the words “appliance, vehicle, vessel, industrial unit, building or establishment” shall be substituted;

(ii) in clause (b), after the words “class of equipment or appliances,”, the words “or vehicle, vessel, industrial unit, building or establishment” shall be inserted;

(iii) for clause (c), the following clause shall be substituted, namely:—

“(c) prohibit manufacture or import of any equipment or appliance or vehicle or vessel specified under clause (b), unless it conforms to energy consumption standards specified under clause (a):

Provided that an industrial unit specified under clause (b) shall close its operations unless it conforms to the norms for processes or energy consumption standards specified under clause (a):

Provided further that from the date of notification of norms for processes and energy consumption standards under clause (a), no notification prohibiting such manufacture or import shall be issued—

(i) within a period of six months in the case of equipment or appliance or vehicle or vessel; and

(ii) within a period of two years for closure of industrial unit:

Provided also that the Central Government may, having regard to the market share and the technological development having impact on equipment or appliance or vehicle or vessel, and for reasons to be recorded in writing, extend the said period of six months referred to above, by a further period not exceeding six months;”;

(iv) in clause (f), after the words “Energy Intensive Industries”, the words “and other establishments” shall be inserted;

(v) in clause (h), after the words “Energy Intensive Industries”, the words “and other establishments” shall be inserted;

(vi) in clause (l), for the words “energy manager”, the words “energy auditor or energy manager” shall be substituted;

(vii) in clauses (p), (q) and (r), for the words “energy conservation building codes”, the words “energy conservation and sustainable building codes” shall be substituted;

(viii) after clause (v), the following clauses shall be inserted, namely:—

“(w) specify the carbon credit trading scheme;

(x) specify minimum share of consumption of non-fossil sources by designated consumers as energy or feedstock, provided different share of consumption may be specified for different types of non-fossil sources for different designated consumers:”.

7. In section 14A of the principal Act,—

Amendment of section 14A.

(a) for the marginal heading, the following shall be substituted, namely:—

“Issuance of energy savings certificate.”;

(b) in sub-section (1), after the words “Central Government”, the words “or any agency authorised by it” shall be inserted;

(c) in sub-section (2), the following proviso shall be inserted, namely:—

“Provided that any other person may also purchase energy saving certificate or carbon credit certificate on voluntary basis.”.

8. After section 14A of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 14AA.

“14AA. (1) The Central Government, or any agency authorised by it may issue carbon credit certificate to the registered entity which complies with the requirements of the carbon credit trading scheme.

Issuance of carbon credit certificate.

(2) The registered entity shall be entitled to purchase or sell the carbon credit certificate in accordance with carbon credit trading scheme specified under clause (w) of section 14.”.

9. In section 15 of the principal Act,—

Amendment of section 15.

(i) in clause (a),—

(I) for the words “energy conservation building codes”, at both the places where they occur, the words “energy conservation and sustainable building codes” shall be substituted;

(II) after the words “energy in the buildings”, the words “and implement the same through building bye-laws of the State” shall be substituted;

(ii) in clause (b), for the words “energy conservation building codes”, the words “energy conservation and sustainable building codes” shall be substituted;

(iii) after clause (h), the following clause shall be inserted, namely:—

“(ha) levy such fee as may be prescribed for the services rendered by the designated agency to promote efficient use of energy and its conservation under this Act;”.

Insertion of new section 15A. **10.** After section 15 of the principal Act, the following section shall be inserted, namely:—

Budget of designated agency. “15A. The designated agency shall prepare, in such form and at such time in each financial year as may be prescribed, its budget for the next financial year, showing the estimated receipts and expenditure and forward the same to the State Government, which shall include the same in the annual budget.”.

Substitution of new section for section 16. **11.** For section 16 of the principal Act, the following section shall be substituted, namely:—

Establishment of Fund by State Government. “16. (1) There shall be constituted a Fund for the purposes of promotion of efficient use of energy and its conservation within the State to be called the State Energy Conservation Fund and there shall be credited thereto—

(a) all grants and loans that may be made by the State Government or the Central Government or any other organisation or individual for the purposes of this Act;

(b) all fees received by the State Government or the designated agency under this Act;

(c) all sums received by the State Government or the designated agency from such other sources as may be decided by the State Government.

(2) The Fund shall be utilised for meeting the expenses—

(a) of the designated agency in the discharge of its functions;

(b) for the objects and purposes authorised by or under this Act.

(3) The Fund created under sub-section (1) shall be administered by such person or authority and in such manner as may be prescribed by the rules made by the State Government.”.

Substitution of new section for section 26. **12.** For section 26 of the principal Act, the following section shall be substituted, namely:—

Penalty. “26. (1) If any person fails to comply with the provisions of clause (h) or clause (i) or clause (k) or clause (l) of section 14 or clause (c) or clause (h) of section 15, he shall be liable to a penalty which shall not exceed ten lakh rupees:

Provided that in the case of continuing failures, the person shall be liable to an additional penalty which may extend to ten thousand rupees for every day during which such failures continue.

(2) Notwithstanding anything contained in this Act or any other Act for the time being in force, if any person fails to comply with the provisions of clauses (c) and (d) of section 14, he shall in addition to the penalty of ten lakh rupees, be also liable to pay additional penalty which shall not exceed five thousand rupees per appliance or equipment in relation to which the non-compliance has occurred, but shall not be lower than two thousand rupees:

Provided that where such non-compliance relates to any industrial unit or vessel, he shall also be liable to an additional penalty which shall not exceed twice the price of every metric ton of oil equivalent consumed in excess of the prescribed norms:

Provided further that if the manufacturer of a vehicle fails to comply with the fuel consumption norms, he shall also be liable to pay an additional penalty per unit of vehicles sold in the corresponding year, as follows, namely:—

(i) twenty-five thousand rupees per vehicle for non-compliance of norms up to 0.2 litres per 100 kms;

(ii) fifty thousand rupees per vehicle for non-compliance of norms above 0.2 litres per 100 kms.

(3) If any person fails to comply with the directions issued under clauses (n) and (x) of section 14, he shall be liable to a penalty which shall not exceed ten lakh rupees for each such failure:

Provided that he shall also be liable to an additional penalty which shall not exceed twice the price of every metric ton of oil equivalent prescribed under this Act, which is in excess of the prescribed norms.

(4) If a person fails to comply with the provisions of sub-section (1) of section 13A or fails to provide any information under section 52, he shall be liable to a penalty which may extend to fifty thousand rupees on first such non-compliance or failure:

Provided that for every subsequent non-compliance or failure, he shall be liable to pay an additional penalty which shall not exceed ten thousand rupees per day of such non-compliance or failure.

(5) Any amount payable under this section, if not paid, may be recovered as if it were an arrear of land revenue.”.

13. After section 27 of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 27A.

“27A. (1) The State Commission may, by notification, make regulations for discharging its functions under this Act.

Power of State Commission to make regulations.

(2) In particular, and without prejudice to the generality of the foregoing power, such regulations may provide for—

(a) the manner of making application before the State Commission and the fee payable;

(b) any other matter which is to be, or may be, provided by regulations by the State Commission for the purposes of its function:

Provided that every regulation made by the State Commission under this section shall be laid, as soon as may be after it is made, before each House of the State Legislature where it consists of two Houses, or where such Legislature consists of one House, before that House.”.

14. In section 28 of the principal Act, after clause (b), the following clause shall be inserted, namely:—

Amendment of section 28.

“(c) the loss caused to a consumer and amount of compensation thereof.”.

15. In section 52 of the principal Act, for the words, brackets, letter and figures “specified under clause (b) of section 14 shall supply the Bureau with such information, and with such samples”, the words “or any other person or entity covered under this Act shall furnish to the Bureau such information, documents or records relating to energy consumption, and such samples” shall be substituted.

Amendment of section 52.

- Amendment of section 56. **16.** In section 56 of the principal Act, in sub-section (2), in clause (l), for the words “energy conservation building codes”, the words “energy conservation and sustainable building codes” shall be substituted.
- Amendment of section 57. **17.** In section 57 of the principal Act, in sub-section (2),—
(i) in clause (a), for the words “energy conservation building codes”, the words “energy conservation and sustainable building codes” shall be substituted;
(ii) after clause (b), the following clauses shall be inserted, namely:—
“(ba) the fee to be levied for the services rendered by the designated agency for promoting efficient use of energy and its conservation under clause (ha) of section 15;
(bb) the form in which and the time at which, the budget of the designated agency shall be prepared under section 15A;”;
(iii) in clause (c), for the word, brackets and figure “section (4)”, the word, brackets and figure “section (3)” shall be substituted.
- Amendment of section 58. **18.** In section 58 of the principal Act, in sub-section (2), after clause (h), the following clauses shall be inserted, namely:—
“(ha) the purposes, and the terms and conditions subject to which, an agency may be authorised to carry out the functions of the Bureau under clause (tb) of sub-section (2) of section 13;
(hb) the technical qualification to test samples under clause (tc) of sub-section (2) of section 13;”.

DR. REETA VASISHTA,
Secretary to the Govt. of India.



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असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं. 5821]

नई दिल्ली, सोमवार, दिसम्बर 26, 2022/पौष 5, 1944

No. 5821]

NEW DELHI, MONDAY, DECEMBER 26, 2022/PAUSHA 5, 1944

विद्युत मंत्रालय

अधिसूचना

नई दिल्ली, 26 दिसम्बर, 2022

का.आ. 6064(अ).—केन्द्रीय सरकार, ऊर्जा संरक्षण (संशोधन) अधिनियम, 2022 (2022 का 19) की धारा 1 की उप-धारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, तारीख 1 जनवरी, 2023 को उस तारीख के रूप में नियत करती है जिसको उक्त अधिनियम के सभी उपबंध प्रवृत्त होंगे।

[फा. सं. 10/07/2018-ईसी]

अजय तिवारी, अपर सचिव

MINISTRY OF POWER

NOTIFICATION

New Delhi, the 26th December, 2022

S.O. 6064(E).—In exercise of the powers conferred by sub-section (2) of section 1 of the Energy Conservation (Amendment) Act, 2022 (19 of 2022), the Central Government hereby appoints the 1st day of January, 2023, as the date on which all the provisions of the said Act shall come into force.

[F. No. 10/07/2018-EC]

AJAY TEWARI, Addl. Secy.

8662 GI/2022



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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 29] नई दिल्ली, शनिवार, दिसम्बर 24, 2022/पौष 3, 1944 (शक)
No. 29] NEW DELHI, SATURDAY, DECEMBER 24, 2022/PAUSA 3, 1944 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 24th December, 2022/Pausa 3, 1944 (Saka)

The following Act of Parliament received the assent of the President on the 24th December, 2022 and is hereby published for general information:—

THE CONSTITUTION (SCHEDULED CASTES AND SCHEDULED TRIBES) ORDERS (SECOND AMENDMENT) ACT, 2022

No. 20 OF 2022

[24th December, 2022.]

An Act further to amend the Constitution (Scheduled Castes) Order, 1950 and the Constitution (Scheduled Tribes) (Uttar Pradesh) Order, 1967.

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

1. This Act may be called the Constitution (Scheduled Castes and Scheduled Tribes) Orders (Second Amendment) Act, 2022. Short title.

Definitions.

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

(a) "Scheduled Castes Order" means the Constitution (Scheduled Castes) Order, 1950;

C.O. 19.

(b) "Scheduled Tribes Order" means the Constitution (Scheduled Tribes) (Uttar Pradesh) Order, 1967.

C.O. 78.

Amendment
of Scheduled
Castes Order.

3. The Scheduled Castes Order is hereby amended in the manner and to the extent specified in the First Schedule.

Amendment
of Scheduled
Tribes Order.

4. The Scheduled Tribes Order is hereby amended in the manner and to the extent specified in the Second Schedule.

THE FIRST SCHEDULE

(See section 3)

In the Constitution (Scheduled Castes) Order, 1950 (C.O. 19), in the Schedule, in PART XVIII.—*Uttar Pradesh*, in entry 36, for the words "Mirzapur and Sonbhadra", the words "Mirzapur, Sonbhadra, Sant Kabir Nagar, Kushinagar, Chandauli and Bhadohi" shall be substituted.

THE SECOND SCHEDULE

(See section 4)

In the Constitution (Scheduled Tribes) (Uttar Pradesh) Order, 1967 (C.O. 78), in the Schedule, in entry 6, for the words "Mirzapur and Sonbhadra", the words "Mirzapur, Sonbhadra, Sant Kabir Nagar, Kushinagar, Chandauli and Bhadohi" shall be substituted.

DR. REETA VASISHTA,
Secretary to the Govt. of India.



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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 30] नई दिल्ली, शनिवार, दिसम्बर 24, 2022/पौष 3, 1944 (शक)
No. 30] NEW DELHI, SATURDAY, DECEMBER 24, 2022/PAUSA 3, 1944 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 24th December, 2022/Pausa 3, 1944 (Saka)

The following Act of Parliament received the assent of the President on the 24th December, 2022 and is hereby published for general information:—

THE APPROPRIATION (No. 4) ACT, 2022

No. 21 OF 2022

[24th December, 2022.]

An Act to provide for the authorisation of appropriation of moneys out of the Consolidated Fund of India to meet the amounts spent on certain services during the financial year ended on the 31st day of March, 2020, in excess of the amounts granted for those services and for that year.

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

1. This Act may be called the Appropriation (No. 4) Act, 2022. Short title.
2. From and out of the Consolidated Fund of India, the sums specified in column 3 of the Schedule, amounting in the aggregate to the sum of thirty-two thousand six hundred and thirty-seven crore seventy-eight lakh twenty-six thousand six hundred and fifty-three rupees shall be deemed to have been authorised to be paid and applied to meet the amounts spent for defraying the charges in respect of the services specified in column 2 of the Schedule during the financial year ended on the 31st day of March, 2020, in excess of the amounts granted for those services and for that year. Issue of Rs.32637,78,26,653 out of the Consolidated Fund of India to meet certain excess expenditure for the year ended on the 31st March, 2020.
3. The sums deemed to have been authorised to be paid and applied from and out of the Consolidated Fund of India under this Act shall be deemed to have been appropriated for the services and purposes expressed in the Schedule in relation to the financial year ended on the 31st day of March, 2020. Appropriation.

THE SCHEDULE
(See sections 2 and 3)

1 No. of Vote	2 Services and purposes	3		
		Voted portion	Excess Charged portion	Total
		Rs.	Rs.	Rs.
20	Capital Outlay on Defence Services Capital	701,30,92,169	..	701,30,92,169
21	Defence Pensions Revenue	..	1,99,73,484	1,99,73,484
31	Department of Revenue Revenue	31934,47,61,000	..	31934,47,61,000
	TOTAL :	32635,78,53,169	1,99,73,484	32637,78,26,653

DR. REETA VASISHTA,
Secretary to the Govt. of India.



भारत का राजपत्र The Gazette of India

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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 31] नई दिल्ली, शनिवार, दिसम्बर 24, 2022/पौष 3, 1944 (शक)
No. 31] NEW DELHI, SATURDAY, DECEMBER 24, 2022/PAUSA 3, 1944 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 24th December, 2022/Pausa 3, 1944 (Saka)

The following Act of Parliament received the assent of the President on the 24th December, 2022 and is hereby published for general information:—

THE APPROPRIATION (No. 5) ACT, 2022

No. 22 OF 2022

[24th December, 2022.]

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 2022-23.

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

1. This Act may be called the Appropriation (No. 5) Act, 2022. 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 four lakh thirty-five thousand nine hundred thirty-eight crore and eighty-seven lakh rupees towards defraying the several charges which will come in course of payment during the financial year 2022-23 in respect of the services specified in column 2 of the Schedule. Issue of Rs. 435938,87,00,000 out of the Consolidated Fund of India for the financial year 2022-23.
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 No. of Vote	2 Services and purposes	3		
		Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Department of Agriculture and Farmers' Welfare Revenue	3,00,000	..	3,00,000
	Capital	1,00,000	..	1,00,000
3	Atomic Energy Revenue	3146,24,00,000	..	3146,24,00,000
	Capital	2,00,000	..	2,00,000
4	Ministry of AYUSH Revenue	1,00,000	..	1,00,000
6	Department of Fertilizers Revenue	109288,95,00,000	..	109288,95,00,000
7	Department of Pharmaceuticals Revenue	24,39,00,000	1,80,00,000	26,19,00,000
8	Ministry of Civil Aviation Revenue	1,00,000	..	1,00,000
9	Ministry of Coal Revenue	154,64,00,000	..	154,64,00,000
10	Department of Commerce Revenue	383,00,00,000	..	383,00,00,000
	Capital	1,00,000	..	1,00,000
11	Department for Promotion of Industry and Internal Trade Revenue	4,00,000	1,00,000	5,00,000
	Capital	62,45,00,000	..	62,45,00,000
12	Department of Posts Revenue	..	1,60,00,000	1,60,00,000
	Capital	87,00,00,000	..	87,00,00,000
13	Department of Telecommunications Revenue	13668,84,00,000	..	13668,84,00,000
	Capital	1,00,000	..	1,00,000
15	Department of Food and Public Distribution Revenue	80348,28,00,000	..	80348,28,00,000
	Capital	3,00,000	..	3,00,000
16	Ministry of Cooperation Capital	154,00,00,000	..	154,00,00,000
17	Ministry of Corporate Affairs Revenue	1,00,000	..	1,00,000
18	Ministry of Culture Revenue	354,02,00,000	..	354,02,00,000
	Capital	1,00,000	..	1,00,000
19	Ministry of Defence (Civil) Revenue	2750,00,00,000	50,00,000	2750,50,00,000
	Capital	500,01,00,000	..	500,01,00,000
20	Defence Services (Revenue) Revenue	19999,30,00,000	70,00,000	20000,00,00,000
21	Capital Outlay on Defence Services Capital	1,00,000	..	1,00,000
23	Ministry of Development of North Eastern Region Revenue	2,00,000	..	2,00,000
	Capital	80,00,00,000	..	80,00,00,000
24	Ministry of Earth Sciences Revenue	2,00,000	..	2,00,000
25	Department of School Education and Literacy Revenue	2,00,000	..	2,00,000
26	Department of Higher Education Revenue	3,00,000	..	3,00,000
27	Ministry of Electronics and Information Technology Revenue	320,01,00,000	..	320,01,00,000
28	Ministry of Environment, Forests and Climate Change Revenue	3,00,000	..	3,00,000
	Capital	2,00,000	..	2,00,000
29	Ministry of External Affairs Revenue	3,00,000	..	3,00,000
	Capital	1,00,000	..	1,00,000
30	Department of Economic Affairs Revenue	575,43,00,000	..	575,43,00,000
	Capital	1,00,000	..	1,00,000
32	Department of Financial Services Revenue	261,48,00,000	65,00,000	262,13,00,000
	Capital	1,00,000	..	1,00,000
33	Department of Public Enterprises Revenue	3,00,00,000	..	3,00,00,000
	Capital	150,00,00,000	..	150,00,00,000
35	Department of Revenue Revenue	19698,49,00,000	..	19698,49,00,000
	Capital	30,00,00,000	..	30,00,00,000
36	Direct Taxes Capital	229,72,00,000	..	229,72,00,000
37	Indirect Taxes Revenue	1,00,000	..	1,00,000
43	Department of Fisheries Revenue	2,00,000	..	2,00,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
44	Department of Animal Husbandry and Dairying Revenue	1,00,000	..	1,00,000
45	Ministry of Food Processing Industries Revenue	2,00,000	..	2,00,000
46	Department of Health and Family Welfare Revenue	6,00,000	..	6,00,000
	..... Capital	2,00,000	..	2,00,000
47	Department of Health Research Revenue	2,00,000	..	2,00,000
48	Ministry of Heavy Industries Revenue	2,00,000	..	2,00,000
	..... Capital	1,00,000	..	1,00,000
49	Ministry of Home Affairs Revenue	4,00,000	..	4,00,000
	..... Capital	2,00,000	..	2,00,000
50	Cabinet Revenue	1,00,000	..	1,00,000
51	Police Revenue	2982,36,00,000	..	2982,36,00,000
	..... Capital	1,00,000	..	1,00,000
52	Andaman and Nicobar Islands Revenue	3,00,000	..	3,00,000
53	Chandigarh Revenue	461,72,00,000	1,49,00,000	463,21,00,000
	..... Capital	7,00,000	..	7,00,000
54	Dadra and Nagar Haveli and Daman and Diu Revenue	46,96,00,000	..	46,96,00,000
	..... Capital	54,06,00,000	..	54,06,00,000
55	Ladakh Revenue	4,00,000	..	4,00,000
	..... Capital	14,00,000	..	14,00,000
56	Lakshadweep Capital	1,00,000	..	1,00,000
58	Transfers to Jammu and Kashmir Revenue	8956,69,00,000	..	8956,69,00,000
59	Transfers to Puducherry Revenue	1400,00,00,000	..	1400,00,00,000
60	Ministry of Housing and Urban Affairs Revenue	2283,95,00,000	8,66,00,000	2292,61,00,000
	..... Capital	3,00,000	1,91,00,000	1,94,00,000
61	Ministry of Information and Broadcasting Revenue	201,23,00,000	..	201,23,00,000
62	Department of Water Resources, River Development and Ganga Rejuvenation Revenue	4,00,000	..	4,00,000
63	Department of Drinking Water and Sanitation Revenue	2,00,000	..	2,00,000
65	Law and Justice Revenue	29,65,00,000	..	29,65,00,000
66	Election Commission Revenue	67,24,00,000	..	67,24,00,000
	CHARGED.— <i>Supreme Court of India</i> Revenue	..	4,01,00,000	4,01,00,000
68	Ministry of Micro, Small and Medium Enterprises Revenue	2,00,000	..	2,00,000
71	Ministry of New and Renewable Energy Revenue	132,33,00,000	..	132,33,00,000
	..... Capital	2,00,00,000	..	2,00,00,000
72	Ministry of Panchayati Raj Revenue	37,21,00,000	..	37,21,00,000
74	Ministry of Personnel, Public Grievances and Pensions Revenue	3,00,000	..	3,00,000
	..... Capital	1,00,000	165,46,00,000	165,47,00,000
	CHARGED.— <i>Central Vigilance Commission</i> Revenue	..	1,50,00,000	1,50,00,000
76	Ministry of Petroleum and Natural Gas Revenue	25503,68,00,000	..	25503,68,00,000
77	Ministry of Planning Revenue	612,44,00,000	..	612,44,00,000
	..... Capital	10,00,00,000	..	10,00,00,000
78	Ministry of Ports, Shipping and Waterways Revenue	13,09,00,000	..	13,09,00,000
	..... Capital	70,80,00,000	..	70,80,00,000
79	Ministry of Power Revenue	2,00,000	..	2,00,000
	..... Capital	10,00,00,000	..	10,00,00,000
	CHARGED.— <i>Staff, Household and Allowances of the President</i> Revenue	..	5,35,00,000	5,35,00,000
81	Lok Sabha Revenue	..	2,00,000	2,00,000
82	Rajya Sabha Revenue	..	75,00,000	75,00,000
	CHARGED.— <i>Union Public Service Commission</i> Revenue	..	20,67,00,000	20,67,00,000

1		3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
85	Ministry of Railways Capital	12000,00,00,000	..	12000,00,00,000
86	Ministry of Road Transport and Highways Revenue	10,00,00,00,000	..	10,00,00,00,000
	..... Capital	37117,64,00,000	..	37117,64,00,000
87	Department of Rural Development Revenue	89999,50,00,000	..	89999,50,00,000
88	Department of Land Resources Revenue	2,00,000	10,25,00,000	10,27,00,000
89	Department of Science and Technology Revenue	1,00,000	..	1,00,000
91	Department of Scientific and Industrial Research Revenue	313,65,00,000	..	313,65,00,000
	..... Capital	1,00,000	..	1,00,000
93	Department of Social Justice and Empowerment Revenue	1100,00,00,000	..	1100,00,00,000
95	Department of Space Revenue	1,00,000	60,00,000	61,00,000
	..... Capital	1,00,000	..	1,00,000
96	Ministry of Statistics and Programme Implementation Revenue	1,00,000	..	1,00,000
97	Ministry of Steel Revenue	10,72,00,00,000	..	10,72,00,00,000
98	Ministry of Textiles Revenue	3,00,000	..	3,00,000
	..... Capital	6,50,00,000	..	6,50,00,000
100	Ministry of Tribal Affairs Revenue	9,00,00,000	..	9,00,00,000
101	Ministry of Women and Child Development Revenue	2,00,000	..	2,00,000
102	Ministry of Youth Affairs and Sports Revenue	2,00,000	..	2,00,000
	TOTAL :	435712,94,00,000	225,93,00,000	435938,87,00,000

DR. REETA VASISHTA,
Secretary to the Govt. of India.



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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 32] नई दिल्ली, शनिवार, दिसम्बर 31, 2022/ पौष 10, 1944 (शक)
No. 32] NEW DELHI, SATURDAY, DECEMBER 31, 2022/PAUSA 10, 1944 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 31st December, 2022/Pausa 10, 1944 (Saka)

The following Act of Parliament received the assent of the President on the 30th December, 2022 and is hereby published for general information:—

THE NEW DELHI INTERNATIONAL ARBITRATION CENTRE (AMENDMENT) ACT, 2022

No. 23 OF 2022

[30th December, 2022.]

An Act to amend the New Delhi International Arbitration Centre Act, 2019.

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

1. (1) This Act may be called the New Delhi International Arbitration Centre (Amendment) Act, 2022. Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

17 of 2019.

2. In the New Delhi International Arbitration Centre Act, 2019 (hereinafter referred to as the principal Act), in the long title, for the words “New Delhi International Arbitration Centre”, wherever they occur, the words “India International Arbitration Centre” shall be substituted. Amendment of long title.

- Amendment of Preamble. **3.** In the principal Act, in the Preamble, for the words “New Delhi International Arbitration Centre” at both the places where they occur, the words “India International Arbitration Centre” shall be substituted.
- Amendment of section 1. **4.** In section 1 of the principal Act, in sub-section (1), for the words “New Delhi International Arbitration Centre”, the words “India International Arbitration Centre” shall be substituted.
- Amendment of section 2. **5.** In section 2 of the principal Act, in sub-section (1), in clause (a), for the words “New Delhi International Arbitration Centre”, the words “India International Arbitration Centre” shall be substituted.
- Amendment of chapter heading. **6.** In the principal Act, in Chapter II, in the chapter heading, for the words “NEW DELHI INTERNATIONAL ARBITRATION CENTRE”, the words “INDIA INTERNATIONAL ARBITRATION CENTRE” shall be substituted.
- Amendment of section 3. **7.** In section 3 of the principal Act,—
 (i) in the marginal heading, for the words “New Delhi International Arbitration Centre”, the words “India International Arbitration Centre” shall be substituted;
 (ii) in sub-section (1), for the words “New Delhi International Arbitration Centre”, the words “India International Arbitration Centre” shall be substituted.
- Amendment of section 4. **8.** In section 4 of the principal Act,—
 (i) in the marginal heading, for the words “New Delhi International Arbitration Centre”, the words “India International Arbitration Centre” shall be substituted;
 (ii) in sub-section (1), for the words “New Delhi International Arbitration Centre” at both the places where they occur, the words “India International Arbitration Centre” shall be substituted.
- Amendment of section 15. **9.** In section 15 of the principal Act, for clause (a), the following clause shall be substituted, namely:—
 “(a) to facilitate the conduct of arbitration and other forms of alternative dispute resolution mechanism, both international and domestic, in the manner as may be specified by the regulations;”.
- Amendment of section 20. **10.** In section 20 of the principal Act, in sub-section (5), in the proviso, for the word "application" at both the places where they occur, the word "question" shall be substituted.
- Amendment of section 23. **11.** In section 23 of the principal Act, in sub-section (1), in clause (a), for the word "Centre", the word "Secretariat" shall be substituted.
- Amendment of section 25. **12.** In section 25 of the principal Act, in sub-section (3), after the words “allowances of Members”, the words “, Registrar, Counsel and other officers and employees of the Centre” shall be inserted.
- Amendment of section 28. **13.** In section 28 of the principal Act, in sub-section (1), for the words “which shall”, the word “to” shall be substituted.
- Amendment of section 31. **14.** In section 31 of the principal Act, in sub-section (2), for clause (a), the following clauses shall be substituted, namely:—
 “(a) the manner of the conduct of arbitration and other forms of alternative dispute resolution mechanism under clause (a) of section 15;
 (aa) the time and place and the rules of procedure to be observed in regard to the transaction of business of the Committee at the meetings including the quorum under sub-section (3) of section 19;”.

15. In section 34 of the principal Act, in sub-section (1), in the proviso, for the words “two years”, the words “five years” shall be substituted. Amendment of section 34.

K. BISWAL,
Additional Secretary to the Govt. of India.



भारत का राजपत्र The Gazette of India

सी.जी.-डी.एल.-अ.-27012023-243255
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असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)
PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 427]
No. 427]

नई दिल्ली, शुक्रवार, जनवरी 27, 2023/माघ 7, 1944
NEW DELHI, FRIDAY, JANUARY 27, 2023/MAGHA 7, 1944

विधि और न्याय मंत्रालय
(विधि कार्य विभाग)
अधिसूचना

नई दिल्ली, 27 जनवरी, 2023

का.आ. 441(अ).—नई दिल्ली अंतरराष्ट्रीय माध्यस्थता (संशोधन) अधिनियम, 2022 (2022 का 23) की धारा 1 की उप-धारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केंद्र सरकार एतद्वारा 27 जनवरी, 2023 को उक्त अधिनियम के लागू होने की तारीख के रूप में निर्धारित करती है।

[फा. सं. ए-60011/31/2022-एनडीआईएसी (एलए)]

डॉ. राजीव मणि, अपर सचिव

MINISTRY OF LAW AND JUSTICE
(Department of Legal Affairs)
NOTIFICATION

New Delhi, the 27th January, 2023

S.O. 441(E).—In exercise of the powers conferred by sub-section (2) of section 1 of the New Delhi International Arbitration Centre (Amendment) Act, 2022 (23 of 2022), the Central Government hereby appoints the 27th day of January, 2023 as the date on which the said Act shall come into force.

[F. No. A-60011/31/2022-NDIAC (LA)]
Dr. RAJIV MANI, Addl. Secy.

633 GI/2023



भारत का राजपत्र The Gazette of India

सी.जी.-डी.एल.-अ.-20092022-238921
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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 20] नई दिल्ली, सोमवार, सितम्बर 19, 2022/ भाद्रपद 28, 1944 (शक)

No. 20] NEW DELHI, MONDAY, SEPTEMBER 19, 2022/BHADRA 28, 1944 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 19th September, 2022/Bhadra 28, 1944 (Saka)

THE LAKSHADWEEP VALUE ADDED TAX REGULATION, 2022

No. 1 OF 2022

Promulgated by the President in the Seventy-third Year of the Republic of India.

A Regulation to provide for a tax system on the goods excluded from the Union Territory Goods and Services Tax Act, 2017 and to widen the tax base by levying tax on sale of the said goods at every point of sale, making the levy of tax transparent and for matters connected therewith or incidental thereto.

In exercise of the powers conferred by article 240 of the Constitution, the President is pleased to promulgate the following Regulation made by her:—

CHAPTER I

PRELIMINARY

1. (1) This Regulation may be called the Lakshadweep Value Added Tax Regulation, 2022.

(2) It extends to the whole of the Union territory of Lakshadweep.

(3) The provisions of this Regulation shall come into force on such date as the Administrator may, by notification in the Official Gazette, appoint.

Short title,
extent and
commencement.

Definitions.

2. (1) In this Regulation, unless the context otherwise requires,—

(a) "accountant" means—

(i) a chartered accountant as defined in clause (b) of sub-section (1) of section 2 of the Chartered Accountant's Act, 1949; 38 of 1949.

(ii) a cost accountant as defined in the Cost and Works Accountants Act, 1959; 23 of 1959.

(iii) an auditor appointed under section 139 of the Companies Act, 2013; 18 of 2013.

(b) "adequate proof" means such documents, testimony or other evidence as may be prescribed;

(c) "Appellate Tribunal" means the Appellate Tribunal constituted under section 73;

(d) "business" includes—

(i) the provision of any services, but excluding the services provided by an employee;

(ii) any trade, commerce or manufacture;

(iii) any adventure or concern in the nature of trade, commerce or manufacture;

(iv) any transaction in connection with, or incidental or ancillary to, such trade, commerce, manufacture, adventure or concern; and

(v) any occasional transaction in the nature of such service, trade, commerce, manufacture, adventure or concern,

whether or not—

(A) there is volume, frequency, continuity or regularity of such transaction;

(B) service, trade, commerce, manufacture, adventure or concern is carried on with a motive to make gain or profit; and

(C) any gain or profit accrues from such service, trade, commerce, manufacture, adventure or concern;

(e) "business premises" includes—

(i) the address of a dealer, registered with the Commissioner;

(ii) any building or place used by a person for the conduct of his business, except for those parts of the building or place used principally as a residence;

(iii) any place from where a dealer carries on business through an agent (by whatever name called), the place of business of such agent and a warehouse, godown or such other place where a dealer stores his goods;

(f) "capital goods" means plant, machinery and equipment used, directly or indirectly, in the process of trade or manufacturing or for execution of works contract in Lakshadweep;

(g) "casual trader" means a person who, whether as principal, agent or in any other capacity undertakes occasional transactions in the nature of business involving buying, selling, supply or distribution of goods or conducting any exhibition-cum-sale in Lakshadweep whether for cash, deferred payment, commission, remuneration or other valuable consideration;

(h) "Commissioner" means the Commissioner of Value Added Tax appointed under sub-section (1) of section 66;

(i) "dealer" means any person who, for the purposes of or consequential to his engagement in or in connection with or incidental to or in the course of his business, buys or sells goods in Lakshadweep directly or otherwise, whether for cash or for deferred payment or for commission, remuneration or other valuable consideration and includes,—

(i) a factor, commission agent, broker, *del credere* agent or any other mercantile agent by whatever name called, who for the purposes of or consequential to his engagement in or in connection with or incidental to or in the course of the business, buys or sells or supplies or distributes any goods on behalf of any principal or principals whether disclosed or not;

(ii) a non-resident dealer or as the case may be, an agent, residing in the State of a non-resident dealer, who buys or sells goods in Lakshadweep for the purposes of or consequential to his engagement in or in connection with or incidental to or in the course of the business;

(iii) a local branch of a firm or company or an association of persons, outside Lakshadweep where such firm, company, association of persons is a dealer under any other sub-clause of this definition;

(iv) a club, association, society, trust, or co-operative society, whether incorporated or unincorporated, which buys goods from or sells goods to its members for price, fee or subscription, whether or not in the course of business;

(v) an auctioneer, who sells or auctions goods whether acting as an agent or otherwise or, who organises the sale of goods or conducts the auction of goods whether or not he has the authority to sell the goods belonging to any principal, whether disclosed or not and whether the offer of the intending purchaser is accepted by him or by the principal or a nominee of the principal;

(vi) a casual trader;

(vii) any person who, for the purposes of or consequential to his engagement in or in connection with or incidental to or in the course of his business disposes of any goods as unclaimed or confiscated, or as unserviceable or scrap, surplus, old, obsolete or as discarded material or waste products by way of sale;

(viii) Customs Department of the Government of India administering Customs Act, 1962;

(ix) Departments of the Central Government, the State Governments and the Union territory Administrations;

(x) local authorities, Panchayats, Municipalities, Development Authorities and Cantonment Boards;

(xi) Public Charitable Trusts;

(xii) incorporated or unincorporated societies, clubs or other associations of persons;

(xiii) each autonomous or statutory body or corporation or company or society or any industrial, commercial, banking, insurance or trading undertaking, corporation, institution or company whether or not of the Union Government or any of the State Governments or of a local authority;

(xiv) shipping and construction companies, air transport companies, airlines and advertising agencies;

(j) "fair market value" means the value at which goods of like kind and quality are sold or would be sold in the same quantities between unrelated parties in the open market in Lakshadweep;

(k) "goods" means goods specified in the First Schedule, as amended from time to time;

(l) "goods vehicle" means a motor vehicle, vessel, boat, animal and any other form of conveyance used for carrying goods;

(m) "Government" means the Administration of Union territory of Lakshadweep headed by the Administrator appointed by the President under article 239 of the Constitution;

(n) "import" means sale or purchase in the course of the import of goods into the territory of India if the sale or purchase either occasions such import or is effected by transfer of document of title to the goods before the goods have crossed the customs frontiers of India and includes procurement of goods from outside the Lakshadweep either as a result of purchase or otherwise.

Explanation.—In the case of goods arriving in Lakshadweep from a foreign country through customs, the "import of the goods in Lakshadweep" shall occur at the place where the goods are cleared by Customs for home consumption;

(o) "importer" shall include—

(i) a person who brings his own goods into Lakshadweep;

(ii) a person on whose behalf another person brings goods into Lakshadweep;

(iii) in the case of a sale occurring in the circumstances referred to in sub-section (2) of section 6 of the Central Sales Tax Act, 1956, the person in Lakshadweep to whom the goods are delivered; 74 of 1956.

(p) "input tax", in relation to the purchase of goods, means the proportion of the price paid by the buyer for the goods which represents tax for which the selling dealer is liable under this Regulation;

(q) "Lakshadweep" means the Union territory of Lakshadweep;

(r) "manufacture" with its grammatical variations and cognate expressions, means producing, making, extracting, altering, ornamenting, finishing or otherwise processing, treating or adapting any goods, but does not include any such process or mode of manufacture as may be prescribed;

(s) "net tax" means the amount calculated for a tax period under section 11;

(t) "non-resident" means a person who has no fixed place of business or residence in Lakshadweep;

(u) "notification" means the notification published in the Official Gazette and the expressions "notify" and "notified" shall be construed accordingly;

(v) "Official Gazette" means the Lakshadweep Gazette;

(w) "prescribed" means prescribed by rules made by the Government under this Regulation;

(x) "registered dealer" means a dealer registered under this Regulation;

(y) "related person" means a person who is related to another person (referred to in this definition as a "dealer") if the person—

(i) is a relative of the dealer;

(ii) is a partnership of which the dealer is a partner;

(iii) is a company in which the dealer [either alone or in conjunction with another person who is, or persons who are, related to the dealer under sub-clauses (i), (ii), (iv), (v) and (vi)].—directly or indirectly holds forty per cent. or more of outstanding voting stock or shares;

(iv) is a person who [either alone or in conjunction with another person who is, or other persons who are, related to the person under sub-clauses (i), (ii), (iii), (v) and (vi)].—directly or indirectly owns forty per cent. or more of outstanding voting stock or shares of the dealer;

(v) is a company in which forty per cent. or more of outstanding voting stock is held directly or indirectly by a person [either alone or in conjunction with another person who is, or other persons who are, related to the person under sub-clauses (i), (ii), (iii), (iv) and (vi)] who also holds forty per cent. or more of the outstanding voting stock or shares of the dealer; or

(vi) is controlled by the dealer or a person whom the dealer controls, or is a person who is controlled by the same person who controls the dealer;

(z) "relative" means a relative as defined in clause (77) of section 2 of the Companies Act, 2013;

18 of 2013.

(za) "sale" with its grammatical variations and cognate expression, means any transfer of property in goods by one person to another for cash or for deferred payment or for other valuable consideration (not including a grant or subvention payment made by one Government agency or department, whether of the Central Government or of any State Government, to another) and includes—

(i) a transfer of goods on hire purchase or other system of payment by instalments, but does not include a mortgage or hypothecation of, or a charge or pledge on goods;

(ii) supply of goods by a society (including a co-operative society), club, firm, or any association to its members for cash or for deferred payment or for commission, remuneration or other valuable consideration, whether or not in the course of business;

(iii) transfer of property in goods by an auctioneer referred to in sub-clause (v) of clause (i), or sale of goods in the course of any other activity in the nature of banking, insurance who in the course of their main activity also sell goods repossessed or re-claimed;

(iv) transfer, otherwise than in pursuance of a contract, of property in any goods for cash, deferred payment or other valuable consideration;

(v) transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration;

(vi) supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (whether or not intoxicating), where such supply or service is for cash, deferred payment or other valuable consideration;

(vii) every disposal of goods referred to in sub-clause (vii) of clause (i) of this sub-section and the words "sell", "buy" and "purchase" wherever appearing with all their grammatical variations and cognate expressions, shall be construed accordingly;

(zb) "sale price" means the amount paid or payable as valuable consideration for any sale, including—

(i) the amount of tax, if any, for which the dealer is liable under section 3;

(ii) in relation to the delivery of goods on hire purchase or any system of payment by instalments, the amount of valuable consideration payable to a person for such delivery including hire charges, interest and other charges incidental to such transaction;

(iii) in relation to transfer of the right to use any goods for any purpose (whether or not for a specified period), the valuable consideration or hiring charges received or receivable for such transfer;

(iv) any sum charged for anything done by the dealer in respect of goods at the time of, or before, the delivery thereof;

(v) amount of duties levied or leviable on the goods under the Central Excise Act, 1944 or the Customs Act, 1962, or the Lakshadweep excise regulation whether such duties are payable by the seller or any other person;

1 of 1944.
52 of 1962.

(vi) amount received or receivable by the seller by way of deposit (whether refundable or not) which has been received or is receivable whether by way of separate agreement or not, in connection with, or incidental to or ancillary to the sale of goods; and

(vii) in relation to works contract means, the amount of valuable consideration paid or payable to a dealer for the execution of the works contract, less—

(a) any sum allowed as discount which goes to reduce the sale price according to the practice, normally, prevailing in trade;

(b) the cost of freight or delivery or the cost of installation in cases where such cost is separately charged and the words "purchase price" with all their grammatical variations and cognate expressions, shall be construed accordingly;

Provided that where the dealer makes sale of goods imported into the territory of India, the sale price shall be higher of the following—

(a) the valuable consideration received or receivable by the dealer;

(b) value determined by the Custom authorities for payment of custom duty at the time of the import of such goods;

(zc) "Schedule" means the Schedules appended to this Regulation;

(zd) "tax" means tax payable under this Regulation;

(ze) "taxable quantum" means the quantum of amount referred to in sub-section (2) of section 18;

(zf) "tax invoice" means the invoice referred to in section 50;

(zg) "tax period" means the period prescribed in the rules made under this Regulation;

(zh) "tax fraction" means the fraction calculated in accordance with formula, $r / (r+100)$ where 'r' is the percentage rate of tax applicable to the sale under this Regulation;

(zi) the expression, "in the course of " includes activities done for the purposes in connection with or incidental to, and activities done as part of the preparation for the activity and the termination of the activity;

(zj) "transporter" means any person who, for the purposes of or in connection with or incidental to or in the course of his business transports or causes to transport goods, and includes any person whose business consists of or includes operating a

railway, shipping company, air cargo terminal, inland container depot, container freight station, courier service or airline;

(zk) "turnover" means the aggregate of the amounts of sale price received or receivable by the person in any tax period, reduced by any tax for which the person is liable under section 3;

(zl) "turnover of purchases" means the aggregate of the amounts of purchase price paid or payable by a person in any tax period, excluding any input tax;

(zm) "value of goods" means the fair market value of the goods at that time including insurance charges, excise duties, countervailing duties, tax paid or payable under the Central Sales Tax Act, 1956 in respect of the sale, transport charges, freight charges and all other charges incidental to the transaction of the goods;

(zn) "works contract" includes any agreement for carrying out for cash or for deferred payment or for valuable consideration, the building construction, manufacture, processing, fabrication, erection, installation, fitting out, improvement, repair or commissioning of any movable or immovable property;

(zo) "year" means the financial year from the first day of April to the last day of March.

(2) Unless otherwise specified in this Regulation—

(a) expressions referring to "writing" shall include printing, typing, lithography, photography and other methods of representing or reproducing words in a visible form; and

(b) with reference to a person who is unable to sign his name, the word "signature" shall include his thumb impression or other mark duly attested to signify his signature.

(3) The words and expressions not defined in this Regulation but defined in the Indian Contract Act, 1872 shall have the meanings respectively assigned to them in that Act.

CHAPTER II

LEVY OF TAX

3. (1) Subject to the other provisions of this Regulation, every dealer who is—

(a) registered under this Regulation; or

(b) required to be registered under this Regulation,

shall be liable to pay tax calculated in accordance with this Regulation, at the time and in the manner provided in this Regulation.

(2) Every dealer who has become liable to pay tax under this Regulation on the sale of goods shall continue to be so liable unless his taxable turnover during the preceding twelve months, or such further period as may be prescribed, has remained below the taxable quantum and on the expiry of the twelve months or such further period his liability to pay tax shall cease:

Provided that any dealer whose liability to pay tax under this Regulation ceases for any other reason may apply earlier for the cancellation of his registration, and on such cancellation, his liability to pay tax shall cease:

Provided further that a dealer shall remain liable to pay tax until the date on which his registration is cancelled.

(3) Every dealer whose liability to pay tax under this Regulation has ceased or whose registration has been cancelled, shall, if his turnover calculated from the commencement of any year, including the year in which the registration has been cancelled, again exceeds the taxable quantum on any day within such year be liable to pay such tax on and from the date

74 of 1956.

9 of 1972.

Levy of tax.

on which his turnover again exceeds the taxable quantum, on all sales effected by him on and after that day.

(4) Where it is found that any person registered as a dealer ought not to have been so registered, then notwithstanding anything contained in this Regulation, such person shall be liable to pay tax for the period during which he was registered.

(5) If any person who transports goods or holds goods in custody for delivery to or on behalf of any person, on being required by the Commissioner so to do, fails—

(a) to furnish any information in his possession in respect of the goods; or

(b) to permit inspection thereof,

then without prejudice to any other action which may be taken against such person, a presumption may be raised that the goods in respect of which he has failed to furnish information or permit inspection, are owned by him and are held by him for sale in Lakshadweep and the provisions of this Regulation shall apply.

(6) If any person who, whether as principal, agent or in any other capacity organises any exhibition-cum-sale in Lakshadweep and fails—

(a) to furnish any information in respect of the goods brought or kept in stock or sold by any participant before or during or after the exhibition-cum-sale; or

(b) to ensure that all the participants in the exhibition-cum-sale have obtained registration under this Regulation and paid due tax; or

(c) to permit inspection of the business premises or goods or account and records of the participants; or

(d) to permit inspection of the accounts and records of the organiser in respect of the exhibition-cum-sale,

then, without prejudice to any other action which may be taken against such participant, a presumption may be raised that the goods of the participant who fails to obtain registration under this Regulation or the goods in respect of which the participant has failed to furnish information or failed to permit inspection, are owned by the organiser and are held by him for sale in Lakshadweep and the provisions of this Regulation shall apply.

Rates of tax.

4. (1) The rates of tax as specified in the First Schedule shall be payable on the taxable turnover of a dealer in respect of goods description of which have been given in that Schedule.

(2) The Government may, by notification, if it deems necessary, amend the rates of tax as specified in the First Schedule.

Taxable turnover.

5. For the purposes of this Regulation, "taxable turnover" means the turnover of a dealer during the tax period which remains after deducting therefrom—

(a) the turnover of sales not subject to tax under section 7; and

(b) the turnover of sales of goods declared exempt under section 6.

Sale exempt from tax.

6. The goods to be listed in the Second Schedule shall be exempted from tax subject to the conditions and exceptions set out in the said Schedule.

Certain sales not liable to tax.

7. Nothing contained in this Regulation or the rules made thereunder shall be deemed to impose or authorise the imposition of tax on any sale of goods when such sale takes place—

(a) in the course of inter-State trade or commerce; or

(b) outside Lakshadweep; or

(c) in the course of import of the goods into or export of the goods out of, the territory of India; or

(d) in accordance with the notification issued by the Central Government in exercise of its powers under section 3 of the Foreign Aircraft (Exemption from Taxes and Duties on Fuel) Act, 2002, no tax shall be levied on sales of the fuel and lubricants which are filled into receptacles forming part of any aircraft registered in a country other than India, if—

(i) the said country is a party to the Convention on International and Civil Aviation, 1944;

(ii) the said country has entered into an Air Services agreement with India; and

(iii) the aircraft is operating on a scheduled or non-scheduled service to or from India.

8. (1) Subject to such conditions as may be prescribed, this section shall apply where, in relation to the sale of goods by any dealer,— Adjustments of tax.

(a) that sale has been cancelled;

(b) the nature of that sale has been fundamentally varied or altered;

(c) the previously agreed consideration for that sale has been altered by agreement with the recipient, whether due to the offer of a discount or for any other reason;

(d) the goods or part of the goods sold have been returned to the dealer within six months of the date of sale; or

(e) the whole or part of the price owed by the buyer for the purchase of the goods has been written-off by the dealer as a bad debt,

and the dealer has—

(i) provided a tax invoice in relation to that sale and the amount shown therein as tax charged on that sale is not the tax properly chargeable on that sale; or

(ii) furnished a return in relation to a tax period in respect of which tax on that sale is attributable, and has accounted for an amount of tax on that sale that is not the amount properly chargeable on that sale.

(2) Where a dealer has accounted for an incorrect amount of tax as contemplated in sub-section (1), that dealer shall make an adjustment in calculating the tax payable by that dealer in the return for the tax period during which it has become apparent that the tax is incorrect, and if—

(a) the tax payable in relation to that sale exceeds the tax actually accounted for by the dealer, the amount of that excess shall be deemed to arise in the tax period in which the adjustment is made, and shall not be attributable to any prior tax period; or

(b) the tax actually accounted for exceeds the tax payable in relation to the sale, the amount of that deficiency shall be subtracted from the tax payable by the dealer in the tax period in which the adjustment is made, and shall not be attributable to any prior tax period.

(3) Where a dealer sells goods that have been used in part for making—

(a) sales that are subject to tax under this Regulation or sales that are not liable to tax under section 7; and

(b) partly for other purposes, the amount of tax on the sale of the goods shall be the greater of—

(i) $A - (A \times B / C)$; or

(ii) $A - B$;

where—

A = the tax for which the dealer would be liable in respect of the sale apart from this section;

B = the amount by which the tax credit of the dealer in respect of the goods was reduced under sub-section (4) of section 9;

C = the amount of the tax credit before reduction under sub-section (4) of section 9.

Tax credit.

9. (1) No tax credit shall be allowed—

(a) in the case of the purchase of goods for goods purchased from a person who is not a registered dealer;

(b) for the purchase of non-creditable goods as listed in the Third Schedule;

(c) for the purchase of goods which are to be incorporated into the structure of a building owned or occupied by the person;

(d) for goods purchased from a dealer who has elected to pay tax under section 16;

(e) for goods purchased from a casual trader;

(f) to the dealers or class of dealers unless the tax paid by the purchasing dealer has actually been deposited by the selling dealer with the Government or has been lawfully adjusted against output tax liability and correctly reflected in the return filed for the respective tax period.

(2) The amount of the tax credit to which a dealer is entitled in respect of the purchase of goods shall be the amount of input tax arising in the tax period reduced in the manner described in sub-sections (3), (5) and (7).

(3) Where a dealer has purchased goods and the goods are to be used partly for the purpose of making the sales referred to in sub-section (1) and partly for other purposes, the amount of the tax credit shall be reduced proportionately.

(4) The method used by a dealer to determine the extent to which the goods are used in the manner specified in sub-section (4) of section 10, shall be fair and reasonable in the circumstances:

Provided that the Commissioner may—

(a) after giving reasons in writing, reject the method adopted by the dealer and calculate the amount of tax credit; and

(b) prescribe methods for calculating the amount of tax credit or the amount of any adjustment or reduction of a tax credit in certain instances.

(5) Notwithstanding anything to the contrary contained in sub-section (1), where—

(a) a dealer has purchased goods (other than capital goods) for which a tax credit arises under sub-section (1);

(b) the goods or goods manufactured out of such goods are to be exported from Lakshadweep by way of transfer to a—

(i) non-resident consignment agent; or

(ii) non-resident branch of the dealer; and

(c) the transfer shall not be by way of a sale made in Lakshadweep; the amount of the tax credit shall be reduced by the prescribed percentage.

Explanation.—For the removal of doubts, it is hereby clarified that no tax credit shall be allowed for the purchase of goods from an unregistered dealer.

(6) The tax credit may be claimed by a dealer only if he holds a tax invoice at the time the prescribed return for the tax period is furnished.

(7) Notwithstanding anything to the contrary contained in sub-section (1), where—

(a) a dealer has purchased goods (other than capital goods) for which a tax credit arises under sub-section (1); and

(b) the goods or goods manufactured out of such goods are to be exported from Lakshadweep by way of sale made under sub-section (1) of section 8 of the Central Sales Tax Act, 1956, the amount of the tax credit shall be reduced by the prescribed percentage.

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(8) Subject to the provisions of sub-sections (1) and (2), the tax credit of goods to be used for sale, as defined in sub-clause (v) of clause (zb) of sub-section (1) of section 2, shall be allowed as follows:—

(a) 1/4th of the input tax on such goods arising in the tax period, in the same tax period;

(b) balance 3/4th of such input tax, in equal proportions, in corresponding tax periods, in three immediately successive financial years.

10. (1) Where any purchaser has been issued with a credit note or debit note in terms of section 51 or if he returns or rejects goods purchased, as a consequence of which the tax credit claimed by him in any tax period in respect of which the purchase of goods relates, becomes short or excess, he shall compensate such short or excess by adjusting the amount of the tax credit allowed to him in respect of the tax period in which the credit note or debit note has been issued or goods are returned.

Adjustment of
tax credit.

(2) If goods which have been purchased were—

(a) intended to be used for the purposes specified under sub-section (1) of section 9 and are subsequently used, fully or partly, for purposes other than those specified under the said sub-section; or

(b) intended for purposes other than those specified under sub-section (1) of said section 9, and are subsequently used, fully or partly, for the purposes specified in the said sub-section,

the tax credit claimed in respect of such purchase shall be reduced or increased (as the case may be) for the tax period during which the said utilisation otherwise has taken place.

(3) Where—

(a) goods were purchased by a dealer;

(b) the dealer claimed a tax credit in respect of the goods, and did not reduce the tax credit by the prescribed percentage; and

(c) the goods are exported from Lakshadweep,—

(i) by way of a sale made as per the provisions of sub-section (1) of section 8 of the Central Sales Tax Act, 1956; or

(ii) other than by way of a sale, to a branch of the registered dealer or to a consignment agent,

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the dealer shall reduce the amount of tax credit originally claimed by the prescribed proportion.

(4) If goods which have been purchased by a dealer were—

(a) intended to be used for the purposes specified under sub-section (1) of section 9; and

(b) are subsequently incorporated into the structure of a building owned or occupied by the person,

the tax credit claimed in respect of such purchase shall be reduced in the tax period during which such incorporation takes place.

(5) Where the goods which have been purchased by a dealer are sold at a price lower than the price at which it was purchased by the dealer, the tax credit on such purchases shall be reduced proportionately in the tax period during which the goods are sold.

Net tax.

11. (1) The net tax payable by a dealer for a tax period shall be determined by the formula: $\text{Net tax} = O - I - C$

Where—

O = the amount of tax payable by the person at the rates stipulated in section 4 in respect of the taxable turnover arising in the tax period, adjusted to take into account any adjustments to the tax payable required by section 8.

I = the amount of the tax credit arising in the tax period to which the person is entitled under section 9, adjusted to take into account any adjustments to the tax credit required by section 10.

C = the amount, if any, brought forward from the previous tax period under sub-section (2).

(2) Where the net tax of a dealer calculated under sub-section (1) amounts to a negative value, the dealer shall—

(a) adjust the said amount in the same tax period against the tax payable by him under the Central Sales Tax Act, 1956 if any; and

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(b) be entitled to carry forward the amount remaining after application under clause (a) of sub-section (2) to next calendar month or tax period, as the case may be, of the same year, or claim a refund of the amount remaining after application under clause (a) of sub-section (2) at the end of a tax period of the same year and the Commissioner shall deal with the refund claim in the manner described in section 38 and section 39.

(3) No tax shall be payable under this Regulation by a contractor on the amount representing the value of the goods supplied by the contractee to the contractor in the execution of works contract in which the ownership of such goods remains with the contractee under the terms of the contract and the amount representing the value of the goods supplied by the contractee to the contractor does not form part of the contract and is not deductible from the amount payable to the contractor by the contractee for the execution of the works contract.

Time at which amount of turnover, turnover of purchases and adjustments arise.

12. (1) Subject to the provisions of sub-sections (2), (3) and (4), the amount of the turnover and the turnover of purchases of a dealer which arises during any tax period shall be the amount recorded in the accounts of the dealer where those accounts are regularly and systematically prepared and maintained, give a true and fair view of his dealings, and are employed by the dealer in determining the turnover of the dealer's business for commercial or income-tax purposes.

(2) The Commissioner may by notification—

(a) permit certain classes of dealer to record turnover based on amounts paid or received; and

(b) require certain classes of dealer to record turnover based on amounts payable or receivable.

(3) Where a dealer wishes to change the method of determining the turnover and turnover of purchases, he may only make the change with the consent of the Commissioner and on such terms and conditions as the Commissioner may impose.

(4) The Government may prescribe the time at which a dealer shall treat the—

(a) turnover;

- (b) turnover of purchases; and
 - (c) adjustment of tax or adjustment to a tax credit,
- as arising for a class of transactions.

CHAPTER III

SPECIAL REGIMES

13. Where a provision in this Chapter is inconsistent with a provision in Chapter II, the provision in this Chapter shall, to the extent of the inconsistency, prevail. Priority.

14. (1) Within a period of four months of the commencement of this Regulation, all registered dealers wishing to claim the credit referred to in sub-section (2), shall furnish to the Commissioner a statement of their trading stock, raw materials and packaging materials for trading stock (in this section referred to as "opening stock"). Treatment of stock brought forward during transition.

(2) For the avoidance of doubt, no tax credit under sub-section (2) can be claimed—

- (a) for finished goods manufactured out of tax paid on raw material or capital goods;
- (b) in a statement furnished more than four months after the commencement; or
- (c) for opening stock which is held outside Lakshadweep.

(3) Every dealer wishing to claim a tax credit in excess of one lakh rupees on opening stock shall furnish with the statement a certificate signed by an accountant in the prescribed form certifying that the net credit claim made is true and correct.

15. (1) The provisions of this section shall apply where—

- (a) a registered dealer sells second hand goods; Second hand goods.
- (b) the registered dealer has purchased goods from a resident seller who was not registered under this Regulation;
- (c) the goods were purchased either as trading stock for re-sale in an unmodified form or otherwise or as raw material for incorporation or division into trading stock;
- (d) the registered dealer shall be liable to pay tax under section 3 on the sale of the goods or the goods into which they were incorporated, as the case may be; and
- (e) the registered dealer has adequate proof of the amount paid for the goods.

(2) In the circumstances mentioned in sub-section (1), the registered dealer shall be entitled to a tax credit for the purposes of section 9 of the least of—

- (a) the input tax borne by the resident seller when he purchased the goods;
- (b) the tax fraction of the original cost of the goods to the resident seller;
- (c) the tax fraction of the fair market value of the goods at the time of their purchase by the registered dealer; or
- (d) the tax fraction of the consideration paid by the registered dealer for the goods.

(3) Where the amount paid by the registered dealer for the goods exceeds two thousand rupees, the tax credit shall be allowed in the tax period when the goods are sold by the registered dealer or the goods into which they have been incorporated are sold by the registered dealer.

16. (1) Notwithstanding anything contrary to this Regulation, every dealer whose— Composition of scheme for specified dealers.

- (a) turnover in the year preceding the commencement; or

(b) turnover in the current year, does not exceed five lakh rupees or such other amount as may be specified by the Government by notification in the Official Gazette, shall have an option to pay tax under this section:

Provided that this sub-section shall not apply to dealers procuring goods from any place outside Lakshadweep or selling or supplying goods to any place outside Lakshadweep at any time during the year in which he opts to pay tax under this sub-section or if he is a registered dealer in the Lakshadweep under the Central Sales Tax Act, 1956:

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Provided further that in case the Government has notified a composition scheme for a class of dealers under sub-section (12), such dealers shall not have an option to pay tax under this sub-section.

(2) At the time of making application for registration under section 19 of this Act, the dealer covered under sub-section (1) shall be required to specify if he intends to pay tax under this section:

Provided that once the dealer chooses to pay tax under this section, the option may be reversed only after the end of the year for which the option is made, by application to the Commissioner within such time and in such manner as may be prescribed:

Provided further that where a dealer chooses to reverse his option to pay tax under this section, he shall be eligible to claim credit of the tax paid under this Regulation on the trading stock, raw material and packaging material held by him in Lakshadweep on the date when such reversal takes effect subject to the conditions contained in section 20 in so far as they are applicable.

(3) In case a person who elects to pay tax under this section whose turnover in the year preceding the commencement of this Regulation does not exceed five lakh rupees or such other amount as may be specified by the Government by notification in the Official Gazette, he shall be required to specify the election to pay tax under this section within such time and in such manner as may be prescribed.

(4) Where a dealer elects to pay tax under this section, the dealer's net tax shall be the amount determined at the rate of one paisa in the rupee of the turnover of the dealer.

(5) A dealer who elects to pay tax under this section shall—

(a) not purchase goods from a person who is not registered under this Regulation;

(b) not compute his net tax under section 11;

(c) not be allowed to claim credit under section 9, section 14 and section 15;

(d) not be entitled to issue tax invoice;

(e) not be allowed to collect any amount by way of tax under this Regulation; and

(f) continue to retain tax invoices and retail invoices for all of his purchases as required under section 48.

(6) In case a person—

(a) whose turnover in the year preceding the commencement of this Regulation does not exceed five lakh rupees or such other amount as may be specified by the Government by notification in the Official Gazette; and

(b) who has opted to pay tax under this section in terms of sub-section (3) of this section,

he shall be required to pay tax on the goods held on the date of the commencement of this Regulation at the rates specified in section 4 on the fair market value of goods where such goods have not borne any tax under the Lakshadweep.

(7) The tax due under sub-section (6) shall be paid at any time before the person specifies his intention to pay tax under this section.

(8) The proof of payment of tax referred to in sub-section (6) along with a statement of opening stock and finished goods in such form as may be prescribed shall be furnished to the Commissioner at the time the person specifies his intention to pay tax under this section.

(9) Subject to the other provisions, where a registered dealer pays tax at the rates specified in section 4, he may choose to pay tax under this section only from the beginning of the following year:

Provided that such registered dealer shall be required to pay tax at the rates specified in section 4 on the goods held by him on the first day of the said following year.

(10) If the turnover of a dealer who elects to pay tax under this section exceeds five lakh rupees or such other amount as may be specified by the Government by notification in the Official Gazette, he shall be liable to pay tax under section 3 on and from the day his taxable turnover exceeds five lakh rupees or such other amount as may be specified by the Government by notification in the Official Gazette and shall be entitled to claim credit of the input tax paid under this Regulation on goods held by him in Lakshadweep on such day:

Provided that such dealer has intimated the Commissioner within seven days of his becoming liable to pay tax under section 3 in the prescribed form and has furnished such other information to the Commissioner as may be prescribed.

(11) The Commissioner may notify a dealer or a class of dealers who shall not be entitled to opt for payment of tax under this section.

(12) Notwithstanding anything to the contrary contained in this Regulation, the Government may—

(a) by notification in the Official Gazette, notify schemes of composition, subject to such conditions and restrictions as may be specified therein, of tax payable by a class of dealers or classes of dealers and different types of schemes may be notified for different classes of dealers;

(b) specify, in any scheme of composition of tax payable by the class of dealers or classes of dealers, different rates of taxes for different class or classes of dealers but, in such scheme, the net tax liability of the dealer opting to pay tax thereunder shall not exceed eight paise in the rupee of the turnover of the dealer.

(13) (a) Notwithstanding anything to the contrary contained in this Regulation, a casual trader shall—

(i) at least three days before commencing business in Lakshadweep, inform the Commissioner of such particulars of his business in such form and manner as may be prescribed;

(ii) deposit security in cash or in the form of bank draft as may be fixed by the Commissioner which shall not exceed estimated liability to pay tax for seven days or such lesser period for which the casual trader is conducting the business in Lakshadweep;

(iii) pay tax daily on the sales made during the previous day;

(iv) furnish to the Commissioner, immediately after conclusion of his business in Lakshadweep, a return in the prescribed form and manner; and

(v) not issue any tax invoice.

(b) The Commissioner shall, after verification of information furnished to him under clause (a) of sub-section (1) and after getting security under clause (b) of that sub-section, shall register the casual trader.

(c) Upon registration of casual trader, the Commissioner may issue the required forms to him for use as the declaration referred to in sub-section (4) of section 61 for bringing goods for sale in Lakshadweep and for taking the unsold goods out of Lakshadweep and the casual trader shall render complete account of the used forms and surrender the unused forms along with the return referred to in section 26.

(d) The Commissioner shall, after examination of the return furnished by the casual trader, the forms and the accounts maintained by him including the retail invoices issued, assess him to tax within five days and shall serve upon him a notice of assessment and after adjusting any tax and any other dues payable under this Regulation, refund the balance amount of security to him in case security is deposited in the form of cash deposit.

(e) The casual trader shall pay immediately the amount mentioned in the notice of assessment.

(f) On being satisfied that the amount due has been paid, the Commissioner shall release the security or balance security, as the case may be.

(g) Notwithstanding anything contained in this Regulation, the taxable quantum in respect of a casual trader shall be *nil*.

Transactions
between
related parties.

17. If—

(a) a registered dealer sells or gives goods to a related person;

(b) the terms or conditions of the transaction have been influenced by the relationship; and

(c) the related person had purchased the goods, the related person would not be entitled to a tax credit for the purchase, or the amount of the tax credit would be reduced under sub-section (3) of section 9,

the transaction shall be deemed to be a sale made by the registered dealer and the sale price of the goods shall be deemed to be their fair market value.

CHAPTER IV

REGISTRATION AND SECURITY

Mandatory and
voluntary
registration.

18. (1) Every dealer is required to apply for registration under this Regulation if—

(a) the dealer's turnover in the year preceding the commencement exceeded the taxable quantum; or

(b) the dealer's turnover in the current year exceeds the taxable quantum; or

(c) the dealer is liable to pay tax, or is registered or required to be registered under the Central Sales Tax Act, 1956:

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Provided that a dealer dealing exclusively in goods mentioned in the First Schedule shall not be required to register.

(2) For the purposes of this Regulation, "taxable quantum" of a dealer shall be two lakh rupees, or such other amount as may be notified by the Government by notification in the Official Gazette:

Provided that a dealer who imports for sale any goods into Lakshadweep, the taxable quantum shall be "*Nil*" or such other amount as may be notified by the Government.

(3) The taxable quantum of a dealer shall not include turnover from—

(a) the sales of capital assets;

(b) the sales made in the course of winding up the dealer's activities; and

(c) sales made as part of the permanent diminution of the dealer's activities.

(4) Any person who is not required by sub-section (1) to be registered but who—

(a) is a dealer; or

(b) intends from a particular date to undertake activities which would make him a dealer,

may apply for registration.

19. (1) An application for registration shall be made in such form, within such time, containing such particulars and information and accompanied by such fee, security and other documents as may be prescribed. Registration.

(2) Where—

(a) an applicant furnishes a security in the prescribed form and for the prescribed amount; and

(b) all other forms and evidence required by and prescribed under this Regulation are complete and in order,

the Commissioner shall register the applicant.

(3) Where the Commissioner has not registered the person within fifteen days from the date on which the application is made, the Commissioner shall, after conducting such inquiries as he deems fit, either—

(a) register the person forthwith as a registered dealer; or

(b) issue a notice to the applicant, clearly stating the grounds on which his application is proposed to be rejected and permitting him to show cause in writing, within fifteen further days, why his application should not be rejected:

Provided that where the Commissioner has not registered the person or issued a notice by the required date, the applicant shall be deemed to be registered for the purposes, and the Commissioner shall issue a certificate of registration to such person.

(4) Where, pursuant to clause (b) of sub-section (3), the applicant furnishes a reply to the notice, the Commissioner may, either accept the application and register the person, or reject the application for reasons to be recorded in writing.

(5) If the applicant fails to respond to the notice issued under clause (b) of sub-section (3) within the stipulated time, the application for registration shall stand rejected.

(6) Where a registered dealer has furnished a security as a condition of registration, such security shall be required for the continuance in effect of registration, unless otherwise provided by the Commissioner.

20. (1) If at the time at which an unregistered dealer's registration takes effect after the commencement and— Effect of registration.

(a) the dealer holds trading stock for the purpose of sale, or for use as raw materials for the production of finished goods;

(b) the dealer has borne input tax on the purchase of the trading stock or raw materials;

(c) the dealer furnishes a statement of its trading stock and raw materials in the prescribed form to the Commissioner; and

(d) the dealer holds adequate proof of the amount of input tax in respect of the purchases,

the dealer shall be entitled to a tax credit for the trading stock or raw materials held by the dealer on the date that the dealer's registration takes effect:

Provided that the dealer must claim the entire amount of tax credit to which he is entitled in a single claim, which accompanies the first return furnished by the dealer under this Regulation.

(2) For the purposes of sub-section (3) of section 9, the amount of the tax credit shall be the least of—

- (a) the amount of input tax disclosed in the proof referred to in clause (d) of sub-section (1);
- (b) the tax fraction of the cost of the goods; or
- (c) the tax fraction of the fair market value of the goods at the time of registration; or
- (d) such amount as may be prescribed.

(3) Where the registered dealer accounts for turnover on the basis of amounts received and amounts paid, he shall exclude from his turnover—

- (a) any amount received after he is registered in respect of sales made while he was unregistered; and
- (b) any amount paid after he is registered in respect of purchases made while he was unregistered.

Amendment of
registration.

21. (1) A registered dealer shall inform the Commissioner in the prescribed manner within one month, if he—

- (a) sells or otherwise disposes of his business or any part of his business or any place of business, or effects or comes to know of any other change in the ownership of the business; or
- (b) discontinues his business or changes his place of business or warehouse, or opens a new place of business, or closes the business for a period of more than one month; or
- (c) changes the name, style, constitution or nature of his business; or
- (d) enters into partnership or other association in regard to his business or adds, deletes or changes the particulars of the persons having interest in business; and if any such registered dealer dies, his legal representative shall, in like manner, inform the said authority.

(2) The Commissioner may, after considering any information furnished under this Regulation or otherwise received and after making such inquiry as he may deem fit, amend from time to time any registration.

(3) An amendment of the registration made under sub-section (2) shall take effect from the date of contingency which necessitates the amendment whether or not information in that behalf is furnished within the time prescribed under sub-section (1).

(4) Any amendment of a registration under this section shall be without prejudice to any liability for tax or penalty imposable or for any prosecution for an offence under this Regulation.

(5) For the removal of doubts, it is hereby clarified that where a registered dealer—

- (a) effects a change to the nature of the goods ordinarily sold;
- (b) is a firm and there is a change in the constitution of the firm without dissolution thereof; or
- (c) is a trustee of a trust and there is a change in the trustees thereof; or
- (d) is a firm or a company or a trust or other organisation, and a change occurs in the management of the organisation,

then, merely by reason of the circumstances aforesaid, it shall not be necessary for the registered dealer to apply for a fresh certificate of registration and on information being furnished the registration shall be amended.

22. (1) Where—Cancellation
of registration.

(a) a registered dealer who is required to furnish security under the provisions has failed to furnish or maintain such security;

(b) a registered dealer has ceased to carry on any activity which would entitle him to be registered as a dealer under the provisions of this Regulation;

(c) an incorporated body is closed down or otherwise ceases to exist;

(d) the owner of a proprietorship business dies leaving no successor to carry on the business;

(e) in the case of a firm or association of persons, it is dissolved;

(f) a registered dealer has ceased to be liable to pay tax under this Regulation;

(g) a registered dealer knowingly furnishes a return which is misleading or deceptive in a material particular; or

(h) a registered dealer has committed one or more offences or contravened the provisions of this Regulation and the offence or contravention is, in the opinion of the Commissioner, of such magnitude that it is necessary to do so,

the Commissioner may, after conducting proper inquiries and after service of a notice in the prescribed form and after providing the dealer an opportunity of being heard, cancel the registration of the dealer with effect from the date specified by him in the notice.

(2) Where—

(a) a registered dealer has ceased to carry on any activity which would entitle him to be registered as a dealer under this Regulation;

(b) an incorporated body is closed down or otherwise ceases to exist;

(c) the owner of a proprietorship business dies leaving no successor to carry on business;

(d) in the case of a firm or association of persons, it is dissolved; or

(e) a registered dealer has ceased to be liable to pay tax under this Regulation,

the registered dealer or the dealer's legal representative in case of clause (c), shall apply for cancellation of his registration to the Commissioner in the manner and within the time prescribed.

(3) On receipt of such application, if the Commissioner is satisfied that the dealer has ceased to be entitled to be registered, he may cancel the registration with effect from a specified date.

(4) If a dealer's registration which has been cancelled under this section is reinstated as a result of an appeal or other proceeding under this Regulation, the registration of the dealer shall be restored and he shall be liable to pay tax as if his registration had never been cancelled.

(5) If any registered dealer whose registration has been restored under sub-section (4) satisfies the Commissioner that excess tax has been paid by him during the period his registration was inoperative which but for the cancellation of his registration he would not have paid, then the amount of such tax shall be adjusted or refunded to the dealer in such manner as may be prescribed.

(6) Every registered dealer who applies for cancellation of his registration shall surrender with his application the certificate of registration granted to him and every registered dealer whose registration is cancelled otherwise than on the basis of his application shall surrender the certificate of registration within seven days of the date of communication to him of the cancellation.

(7) The Commissioner shall, at intervals not exceeding three months, host on the departmental website, such particulars as may be prescribed, of registered dealers whose registration has been cancelled.

(8) The cancellation of registration shall not affect the liability of any person to pay tax due for any period and unpaid as on the date of such cancellation or which is assessed thereafter notwithstanding that he is not otherwise liable to pay tax under this Regulation.

Effect of
de-registration.

23. (1) Every registered dealer whose registration is cancelled shall pay in respect of all goods held on the date of cancellation an amount equal to the higher of—

(a) the tax that would be payable in respect of those goods if the goods were sold at their fair market value on that date; or

(b) the tax credit previously claimed in respect of those goods.

(2) Where the dealer has accounted for turnover on the basis of amounts received and amounts paid, he shall include in the turnover of his final return—

(a) any amount not yet received in respect of sales made while he was registered; and

(b) any amount not yet paid in respect of purchases made while he was registered.

Regisatration
during
transition.

24. Every dealer who is dealing in goods listed in the First Schedule shall register under the provisions of the Central Sales Tax Act, 1975 and the rate of tax with respect to such goods shall be such as mentioned in the third column of the First Schedule. 43 of 1975.

Security from
certain classes
of dealers and
other persons.

25. (1) The Commissioner may, if it appears to him to be necessary so to do, for the continuance of the certificate of registration, or for the proper realisation of tax, composition money or other dues payable under this Regulation or as a condition of registering a person as a dealer or as a condition of making a refund under section 38, or as a condition of de-sealing or release under sub-section (4) of section 60, require a person or such class of persons as may be prescribed to furnish security for the proper performance of their responsibilities under this Regulation or under the Central Sales Tax Act, 1956 on payment of such amount in such manner and in such time as may be prescribed. 74 of 1956.

(2) Notwithstanding anything contained in sub-section (1), the Commissioner may increase, vary, reduce or waive the amount of the security, having regard to—

(a) the nature and size of the business activities of the person;

(b) the amount of any tax, interest or penalty for which the person may be or is likely to become liable at any time under this Regulation;

(c) the credit worthiness of the person;

(d) the nature of the security; and

(e) any other matter which the Commissioner considers relevant.

(3) Where the security furnished by a person is in the form of a surety bond and the surety dies or becomes insolvent, the person shall within one month of the occurrence of such event, inform the Commissioner and shall within three months of such occurrence, execute a fresh surety bond.

(4) Where the surety bond has been executed by another registered dealer and the dealer's registration is either cancelled or he has closed down his business, the person shall furnish a fresh security as may be prescribed and in the manner as stated in sub-section (3).

(5) The Commissioner may, for good and sufficient cause, order the forfeiture of the whole or any part of the security furnished by a person.

(6) Where the security furnished by any person is forfeited in whole or is rendered insufficient, he shall furnish a fresh security of the requisite amount or, as the case may be, shall make up the deficiency in such manner and within such period as may be specified.

CHAPTER V

RETURNS

26. Every registered dealer who is liable to pay tax under this Regulation shall furnish to the Commissioner such returns for each tax period and by such dates and in such form and manner as may be prescribed.

Periodical payment of tax and furnishing of returns.

27. In addition to the returns specified in section 26, the Commissioner may require any person, whether a registered dealer or not, to furnish (whether on that person's own behalf or as an agent or trustee) him with such other returns in such form as may be prescribed.

Power to require other returns.

28. If a person discovers a discrepancy in a return furnished by him for a tax period under this Regulation, he shall remove such discrepancy and furnish a revised return within the year following the year of such tax period:

Correction of deficiencies.

Provided that if, as a result of the discrepancy, the person has paid less tax than was due under this Regulation, he shall, pay the tax owed and interest thereon.

29. Every return under this Chapter shall be signed and verified—

Signing returns.

(a) in the case of an individual, by the individual himself, and where the individual is absent from India, by some person duly authorised by him in this behalf and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;

(b) in the case of a company or local authority, by the principal officer thereof;

(c) in the case of a firm, by any partner thereof, not being a minor;

(d) in the case of any other association, by any member of the association or persons;

(e) in the case of a trust, by the trustee or any trustee; and

(f) in the case of any other person, by some person competent to act on his behalf.

CHAPTER VI

ASSESSMENT AND PAYMENT OF TAX, INTEREST AND PENALTIES AND MAKING REFUNDS

30. No payment may be made by the Commissioner for the claim by a person of an amount of tax, interest or penalty or other amount in the nature of tax, interest or penalty due under this Regulation except by making an assessment for the amount.

Assessment of tax, interest or penalty.

31. (1) Where a return is furnished by a person as required under section 26 or section 27 and contains such information as may be prescribed and complies with the requirements of this Regulation and the rules—

Self assessment.

(a) the Commissioner is taken to have made, on the day on which the return is furnished, an assessment of the tax payable of the amount specified in the return;

(b) the return is deemed to be a notice of the assessment and to be under the hand of the Commissioner; and

(c) the notice referred to in clause (b) is deemed to have been served on the person on the day on which the Commissioner is deemed to have made the assessment.

(2) No assessment shall arise under sub-section (1), if the Commissioner has already made an assessment of tax in respect of the same tax period under any other provision of this Regulation.

Default assessment of tax payable.

32. (1) If any person—

(a) has not furnished returns by the date required under section 26 of this Regulation;

(b) has furnished incomplete or incorrect returns;

(c) has furnished a return which does not comply with the requirements of this Regulation; or

(d) for any other reason the Commissioner is not satisfied with the return furnished by a person,

the Commissioner may, for reasons to be recorded in writing, assess or re-assess the amount of net tax due for a tax period or more than one tax period by a single order so long as all such tax periods are comprised in one year.

(2) If the Commissioner, upon the information which has come into his possession, is satisfied that any person who has been liable to pay tax under this Regulation in respect of any period, has failed to get himself registered, the Commissioner may, for reasons to be recorded in writing, assess the amount of net tax due for such period and all subsequent periods and serve on that person a notice of assessment of the amount of any additional tax due for that tax period.

(3) Where the Commissioner has made an assessment under this section and further tax is assessed as owed, the amount of further tax assessed is due and payable on the same date as the date on which the net tax for the tax period was due.

Assessment of penalty.

33. (1) Where the Commissioner has reason to believe that a person is liable to pay a penalty under this Regulation, he, after recording the reason in writing, shall make and serve on such person a notice of assessment of the penalty that is due under this Regulation.

(2) The amount of any penalty assessed under this section is due and payable on the date on which the notice of assessment is served by the Commissioner.

(3) Any assessment made under this section shall be without prejudice to prosecution for any offence under this Regulation.

Limitation on assessment and re-assessment.

34. (1) No assessment or re-assessment shall be made by the Commissioner after the expiry of four years from—

(a) the end of the year comprising of one or more tax periods for which the person furnished a return under section 26 or section 27; or

(b) the date on which the Commissioner made an assessment of tax for the tax period, whichever is the earlier:

Provided that where the Commissioner has reason to believe that tax was not paid by reason of concealment, omission or failure to disclose fully material particulars on the part of the person, the said period shall stand extended to six years.

(2) Notwithstanding anything contained in sub-section (1), the Commissioner may make an assessment of tax within one year after the date of any decision of the Appellate Tribunal or court where the assessment is required to be made in consequence of, or to give effect to, the decision of the Appellate Tribunal or court which requires the re-assessment of the person.

Collection of assessed tax and penalties.

35. (1) Subject to provisions of sub-sections (2) and (4), where an amount of tax or penalty has been assessed under section 32 or section 33, the Commissioner may not proceed to enforce payment of the amount assessed until two months after the date of service of the notice of assessment.

(2) Where a person has made an objection to an assessment or part of an assessment and has complied with the condition, if any, to entertain such objection in the manner provided in section 74, the Commissioner may not enforce the payment of balance amount in dispute under that assessment until the objection is resolved by the Commissioner.

(3) Nothing contained in this section shall stay any proceedings by the Commissioner or before a court for the recovery of—

(a) any amounts due under this Regulation that are not the subject of a dispute before the Commissioner; or

(b) any amounts due under this Regulation where the person has made an appeal to the Appellate Tribunal.

(4) Notwithstanding anything contained in sub-section (1), where an amount of tax or penalty has been assessed by the Commissioner and he is satisfied that there is a likelihood that it may not be possible to recover the amount assessed if collection is delayed, the Commissioner may specify a date in the notice of assessment as the date on which collection of the amounts due and payable may commence which is earlier than two months after the date of service of the notice of assessment.

36. Every person liable to pay tax, interest, penalty or any other amount under this Regulation shall pay the amount to a branch in Lakshadweep of a bank prescribed under the rules, or at such other place or in such other manner as may be prescribed.

Manner of payment of tax, penalties and interest.

37. Where a person owes to the Commissioner tax, interest, or penalty and the person pays to the Commissioner or the Commissioner recovers some but not all of the amounts owed by the person, the amounts shall be treated as reducing the person's obligations to pay—

Order of application of payments.

(a) interest, penalty and tax owed under this Regulation; and

74 of 1956.

(b) interest, penalty and tax owed under the Central Sales Tax Act, 1956, in the above order.

38. (1) Subject to the other provisions of this Regulation and the rules, the Commissioner shall refund to a person the amount of tax, penalty and interest, if any, paid by such person in excess of the amount due from him.

Refunds.

(2) Before making any refund, the Commissioner shall first apply such excess towards the recovery of any other amount due under this Regulation, or under the Central Sales Tax Act, 1956.

74 of 1956.

(3) Subject to the provisions of sub-section (4) and sub-section (5), any amount remaining after the application referred to in sub-section (2) shall be at the election of the dealer, either—

(a) refunded to the person,—

(i) within one month after the date on which the return was furnished or claim for the refund was made, if the tax period for the person claiming refund is one month; or

(ii) within two months after the date on which the return was furnished or claim for the refund was made, if the tax period for the person claiming refund is a quarter; or

(b) carried forward to the next tax period as a tax credit in that period.

(4) Where the Commissioner has issued a notice to the person under section 58 advising him that an audit, investigation or inquiry into his business affairs shall be undertaken or sought additional information under section 59 of this Regulation, the amount shall be carried forward to the next tax period as a tax credit in that period.

(5) The Commissioner may, as a condition of the payment of a refund, demand security from the person pursuant to the powers conferred in section 25 within fifteen days from the date on which the return was furnished or claim for the refund was made.

(6) The Commissioner shall grant refund within fifteen days from the date the dealer furnishes the security to his satisfaction under sub-section (5).

(7) For calculating the period prescribed in clause (a) of sub-section (3), the time taken to—

(a) furnish the security under sub-section (5) to the satisfaction of the Commissioner; or

(b) furnish the additional information sought under section 59; or

(c) furnish returns under section 26 and section 27; or

(d) furnish the declaration or certificate forms as required under the Central Sales Tax Act, 1956, shall be excluded.

74 of 1956.

(8) Notwithstanding anything contained in this section, where—

(a) a registered dealer has sold goods to an unregistered person;

(b) the price charged for the goods includes an amount of tax payable under this Regulation; and

(c) the dealer is seeking the refund of this amount or to apply this amount under clause (b) of sub-section (3),

no amount shall be refunded to the dealer or may be applied by the dealer under clause (b) of sub-section (3) unless the Commissioner is satisfied that the dealer has refunded the amount to the purchaser.

(9) Where—

(a) a registered dealer has sold goods to another registered dealer; and

(b) the price charged for the goods expressly includes an amount of tax payable under this Regulation,

the amount may be refunded to the seller or may be applied by the seller under clause (b) of sub-section (3) and the Commissioner may reassess the buyer to deny the amount of the corresponding tax credit claimed by such buyer, whether or not the seller refunds the amount to the buyer.

(10) Where a registered dealer sells goods and the price charged for the goods is expressed not to include an amount of tax payable under this Regulation the amount may be refunded to the seller or may be applied by the seller under clause (b) of sub-section (3) without the seller being required to refund an amount to the purchaser.

(11) Notwithstanding anything to the contrary contained in sub-section (3), no refund shall be allowed to a dealer who has not filed any return due under this Regulation.

Power to withhold refund in certain cases.

39. (1) Where a person is entitled to a refund and any proceeding under this Regulation, including an audit under section 58, is pending against him, and the Commissioner is of the opinion that payment of such refund is likely to adversely affect the revenue and that it may not be possible to recover the amount later, the Commissioner may for reasons to be recorded in writing, either obtain a security equal to the amount to be refunded to the person or withhold the refund till such time the proceeding or the audit has been concluded.

(2) Where a refund is withheld under sub-section (1), the person shall be entitled to interest as provided under sub-section (1) of section 42 if as a result of the appeal or further proceeding, or any other proceeding he becomes entitled to the refund.

40. (1) No person who is not a registered dealer shall collect in respect of any sale of goods by him in Lakshadweep any amount by way of tax under this Regulation and no registered dealer shall make any such collection except in accordance with this Regulation and the rules made thereunder and at the rates specified under this Regulation.

Collection of tax only by registered dealers.

(2) The tax collected by a person who is not a registered dealer shall not be refunded and shall stand forfeited.

41. (1) The bodies listed in the Fourth Schedule shall be entitled to claim a refund of tax paid on goods purchased in Lakshadweep, subject to such restrictions and conditions as may be prescribed.

Refund of tax for embassies, officials, international and public organisations.

(2) Any person entitled to a refund under sub-section (1) may apply to the Commissioner in the manner and within the time prescribed.

42. (1) A person entitled to a refund under this Regulation, shall be entitled to receive, in addition to the refund, simple interest at the annual rate notified by the Government from time to time, computed on a daily basis from—

Interest.

(a) the date that the refund was due to be paid to the person; or

(b) the date that the overpaid amount was paid by the person,

whichever is later, and such interest shall be calculated upon the date on which the refund is given:

Provided that the interest shall be calculated on the amount of refund due after deducting therefrom any tax, interest, penalty or any other dues under this Regulation:

Provided further that if the amount of such refund is enhanced or reduced, as the case may be, such interest shall be enhanced or reduced accordingly.

(2) When a person is in default in making the payment of any tax, penalty or other amount due under this Regulation, he shall, in addition to the amount assessed, be liable to pay simple interest on such amount at the annual rate notified by the Government from time to time, computed on a daily basis, from the date of such default for so long as he continues to make default in the payment of the said amount.

(3) Where the amount of tax including any penalty due is wholly reduced, the amount of interest, if any, paid shall be refunded, or if such amount is varied, the interest due shall be calculated accordingly.

(4) Where the collection of any amount is stayed by the order of the Appellate Tribunal or any court or any other authority and the order is subsequently vacated, interest shall be payable for any period during which such order remained in operation.

(5) The interest payable by a person under this Regulation may be collected as tax due under this Regulation and shall be due and payable once the obligation to pay interest has arisen.

CHAPTER VII

RECOVERY OF TAX, INTEREST AND PENALTIES

43. (1) The amount of any tax, interest, penalty or other amount due under this Regulation shall be paid in the manner specified in section 36 and a notice of assessment served on the person for such an amount shall constitute a demand for payment of the amount stated in the assessment by the time stipulated in the notice of assessment.

Recovery of tax.

(2) On an application made before the expiry of the due date specified under section 35, the Commissioner may, in respect of any dealer or person and for reasons to be recorded in writing, extend the time for payment or allow payment by instalments, subject to such conditions as he may think fit to impose in the circumstances of the case.

(3) Any amount of tax, interest or penalty, composition money or other amount due under this Regulation which remains unpaid, shall be recoverable—

(a) as arrears of land revenue, or

(b) by the Commissioner in accordance with the provisions of sub-section (6) and the rules regulating the procedure of recovery of tax, interest or penalty, composition money or other amount due as may be prescribed.

(4) Where security, other than in the form of surety bond, has been furnished under the Regulation, the Commissioner may, for reasons to be recorded in writing, recover any amount of tax, interest, penalty, composition money or other amount due or part thereof by ordering the forfeiture of the whole or any part of the security.

(5) Where any security tendered for the purposes is to be sold, it shall be sold in the manner stipulated in section 63.

(6) Where any amount of tax, interest or penalty, composition money or other amount due under this Regulation is recoverable in accordance with the provisions of clause (b) of sub-section (3), the Commissioner may prepare a recovery certificate (hereafter in this Chapter referred to as "certificate") under his signature specifying the amount of such tax, interest or penalty, composition money or other amount due from the dealer, casual dealer, transporter, carrier or transporting agent, owner or lessee or occupier of warehouse, owner of any goods or any other person (hereafter in this Chapter referred to as the "certificate-debtor") and he shall cause the said certificate to be served upon the certificate-debtor, in such manner and form as may be prescribed and proceed to recover from the certificate-debtor the amount specified in the certificate by one or more of the following modes in accordance with the rules as may be prescribed—

(a) attachment and sale of movable property of the certificate-debtor;

(b) attachment and sale of immovable property of the certificate-debtor;

(c) arrest of the certificate-debtor and his detention in prison for a period of fifteen days;

(d) appointing a receiver for the management of the movable and immovable properties of the certificate-debtor.

(7) The Commissioner may serve upon the defaulter the recovery certificate under sub-section (6), notwithstanding that proceedings for recovery of such tax, interest or penalty, composition money or other amount due have been initiated or continuing by any other mode.

(8) On the service of the certificate under sub-section (6) upon a certificate-debtor—

(a) any private transfer or delivery of any of his immovable property or of any interest in any such property, shall be void against any claim enforceable in the execution of the certificate; and

(b) the amount due from time to time in respect of the certificate shall be a charge upon the immovable property of the certificate-debtor, to which every other charge created subsequently to the service of the said certificate shall be postponed.

(9) The certificate-debtor may, within thirty days from the service of the certificate, present to the Commissioner a petition denying his liability in whole or in part.

(10) The Commissioner shall hear the petition, take evidence, if necessary, and determine whether the certificate-debtor is liable for the whole or any part of the amount for which certificate was signed.

(11) Where any proceedings for the recovery of any tax, interest or penalty, composition money or other amount due remaining unpaid have been commenced under this section and

the tax, interest or penalty, composition money or other amount due is subsequently modified, enhanced or reduced in consequence of any assessment made, or order passed on objection, appeal, revision or review under this Regulation, the Commissioner may inform the certificate-debtor and thereupon such proceedings may be continued as if the tax, interest or penalty, composition money or other amount due as so modified, enhanced or reduced has been substituted for the tax, interest or penalty, composition money or other amount due which was to be recovered under sub-section (3).

Reg. 6 of
1965.

1 of 1890.

44. (1) For the purposes of recovery of any amount recoverable as arrears of land revenue under this Regulation, the provisions of the Lacadive, Minicoy and Amindivi Islands Land Revenue and Tenancy Regulation, 1965, as to the recovery of arrears of land revenue shall, notwithstanding anything contained in that Regulation or in any other enactment, be deemed to be in force throughout the Lakshadweep and the provisions of the Revenue Recovery Act, 1890 shall have effect accordingly.

Application of
Lacadive,
Minicoy and
Amindivi
Islands Land
Revenue and
Tenancy
Regulation,
1965 for
purposes of
recovery.

(2) For the purposes of sub-section (1)—

Reg. 6 of
1965.

(a) the Additional Commissioner of Value Added Tax and the Joint Commissioner of Value Added Tax shall have and exercise all the powers and perform all the duties of the Deputy Commissioner under the Lacadive, Minicoy and Amindivi Islands Land Revenue and Tenancy Regulation, 1965;

(b) the Deputy Commissioner of Value Added Tax and the Assistant Commissioner of Value Added Tax shall have and exercise all the powers and perform all the duties of Assistant Commissioner or Assistant Commissioner (Settlement) under the said Regulation;

(c) the Value Added Tax Officers and the Assistant Value Added Tax Officers shall have and exercise all the powers and perform all the duties of Tehsildar under the said Regulation.

45. Where an assessment or notice of demand in respect of any tax, penalty or other amount payable under this Regulation (hereafter in this section referred to as "Government dues") is served upon any person and any objection or appeal is initiated by the person against the assessment or demand for such Government dues then—

Continuation
of certain
recovery
proceedings.

(a) if the objection or appeal is disallowed in whole or in part, any recovery proceedings taken for the recovery of such Government dues before the making of the objection or appeal, may, without the service of any fresh assessment or notice of demand, be continued from the stage at which such recovery proceedings stood immediately before the person who made the objection or appeal;

(b) where such Government dues are reduced in any objection or appeal—

(i) it shall not be necessary for the Commissioner to serve upon the person a fresh assessment or notice of demand;

(ii) the Commissioner shall give intimation of such reduction to him and to the person with whom recovery proceedings are pending; and

(iii) any recovery proceedings initiated on the basis of an assessment or notice of demand served upon a person before the disposal of such objection or appeal, may be continued in relation to the amount so reduced from the stage at which such proceedings stood immediately before the person who made the objection or appeal; and

(c) no recovery proceedings in relation to such Government dues shall be invalid by reason only that no fresh notice of demand was served upon the dealer or person after the disposal of such objection or appeal or such Government dues have been enhanced or reduced in such objection or appeal.

Special mode
of recovery.

46. (1) Notwithstanding anything contained in any law for the time being in force or contract to the contrary, the Commissioner may, at any time or from time to time, by notice in writing, a copy of which shall be forwarded to the person at his last known address, require,—

(a) any person from whom any amount of money is due, or may become due, to the person (in this section called "the taxpayer") liable to pay tax, interest or penalties under section 45; or

(b) any person who holds or may subsequently hold money for or on account of the taxpayer, to pay to the Commissioner, either forthwith upon the money becoming due or being held or within the time specified in the first mentioned notice (but not before the money becomes due or is held as aforesaid) so much of the money as is sufficient to pay the amount due by the taxpayer in respect of the arrears of tax, interest and penalty under this Regulation, or the whole of the money when it is equal to or less than that amount.

(2) The Commissioner may amend or revoke any such notice or extend the time for making any payment in pursuance of the notice.

(3) Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the taxpayer, and the receipt thereof by the Commissioner shall constitute a good and sufficient discharge of the liability of such person to the extent of the amount specified in the receipt.

(4) Any person discharging any liability to the taxpayer after receipt of the notice referred to in this section, shall be personally liable to the Commissioner to the extent of the liability discharged or to the extent of the liability of the dealer for tax and penalty, whichever is less.

(5) Where a person to whom a notice under this section is sent, proves to the satisfaction of the Commissioner that the sum demanded or any part thereof is not due to the taxpayer or that he does not hold any money for or on account of the taxpayer, then, nothing contained in this section shall be deemed to require such person to pay any such sum or part thereof, as the case may be, to the Commissioner.

(6) Any amount of money which the aforesaid person is required to pay to the Commissioner, or for which he is personally liable to the Commissioner under this section shall, if it remains unpaid, be recoverable as if arrears of land revenue.

(7) The Commissioner may apply to the court in whose custody there is money belonging to the taxpayer for payment to him of the entire amount of such money or if it is more than the tax, interest and penalty, if any, due, an amount sufficient to discharge such tax and the penalty.

(8) Where, during the course of inquiry of any proceeding including any proceeding for recovery of any amount due in respect of any person or dealer or during any inspection or search in relation to the business of any person or dealer under this Regulation, the Commissioner is of the opinion that for the purpose of protecting the interest of the revenue it is necessary so to do, he may, notwithstanding anything contained in any law for the time being in force or any contract to the contrary, by order in writing, attach provisionally any property movable or immovable, belonging to such person or dealer.

(9) Every provisional attachment referred to in sub-section (8) shall cease to have effect after the expiry of a period of six months from the date of the order made under sub-section (1):

Provided that the Commissioner may, for reasons to be recorded in writing, extend the aforesaid period by such further period or periods as he thinks fit, so, however, that the total period of extension shall not in any case exceed two years:

Provided further that the Commissioner may, by an order, revoke such order if the person or the dealer furnishes to the Commissioner, a Bank Guarantee in such time, for such period as may be specified by the Commissioner in this behalf:

Provided also that the power under this section shall be exercised by the Commissioner himself or by the Additional Commissioner to whom the Commissioner has delegated such power.

47. Where, during the pendency of any proceedings for the recovery of an amount owed by a person under this Regulation, that person creates a charge on or parts with the possession by way of sale, mortgage, gift or exchange or any other mode of transfer whatsoever, any of his assets in favour of any other person, such charge or transfer shall be void against any claim by the Commissioner in respect of the amount which is the subject of proceedings, unless the other person—

Transfer of assets during pendency of proceedings void.

- (a) acted *bona fide* and without notice of the recovery proceedings; and
- (b) has paid the fair market value for the assets.

CHAPTER VIII

ACCOUNTS AND RECORDS

48. (1) Every dealer or person, on whom a notice has been served to furnish returns under section 27, shall prepare, maintain and retain sufficient records at the principal place of business as recorded in his certificate of registration to allow the Commissioner to readily ascertain the amount of tax due under this Regulation, and to explain all transactions, events and other acts engaged in by the person that are relevant for any purpose:

Records and accounts.

Provided that the dealer maintaining computerised books of account using a software should be able to readily provide soft or hard copy of the records at the principal place of business as recorded in his certificate of registration, as and when required by the Commissioner.

(2) Notwithstanding anything contained in sub-section (1)—

- (a) every registered dealer shall preserve a copy of all tax invoices issued by him;
- (b) every dealer shall preserve the original of all tax invoices received by him; and
- (c) every person who has paid an amount of tax, interest, penalty or other amount owed under this Regulation, shall preserve a copy of the challan which shall be a documentary evidence that the amount has been paid.

(3) The Commissioner may prescribe the manner and form in which accounts and records are to be prepared.

(4) If the Commissioner considers that such records are not sufficiently clear and intelligible to enable him to make a proper check of the obligations required of the person under this Regulation, he may require such person by notice in writing to keep such accounts (including records of purchase and sales) as may be specified therein.

(5) The Commissioner may, by notification in the Official Gazette, direct any class of dealers, transporters or operators of warehouses to keep such accounts (including records of purchases and sales) as may be specified in the notification.

(6) Every person required to prepare or preserve records and accounts shall retain the required records and accounts for, at least, seven years after the conclusion of the events or transactions which they record unless any proceedings in respect of that year are pending in which case they shall be preserved till the final decision in those proceedings. Any loss thereof shall be reported to the Police and the Commissioner within a period of fifteen days from the date of occurrence.

Accounts to be audited in certain cases.

49. If, in respect of any particular year, the gross turnover of a dealer exceeds sixty lakh rupees or such other amount as may be prescribed, then, such dealer shall submit a report in such manner, form and period as may be notified by the Commissioner.

Tax invoices.

50. (1) A registered dealer making a sale liable to tax under this Regulation shall, at the request of the purchaser, provide the purchaser at the time of sale with a tax invoice containing the particulars specified in sub-section (2) and retain a copy thereof:

Provided that a tax invoice shall not be issued by a dealer who—

(a) elects to pay tax under section 16; or

(b) is making the sale in the course of inter-State trade or commerce or export:

Provided further that not more than one tax invoice shall be issued for each sale:

Provided also that if an invoice has been issued under the provisions of the Central Excise Act, 1944, it shall be deemed to be a tax invoice if it contains the particulars specified in sub-section (2). 1 of 1944.

(2) The tax invoice issued under sub-section (1) shall contain the following particulars on the original as well as copies thereof—

(a) the words "tax invoice" in a prominent place;

(b) the name, address and registration number of the selling registered dealer;

(c) the name and address of the purchaser and his registration number, where the purchaser is a registered dealer;

(d) an individual pre-printed serialised number and the date on which the tax invoice is issued:

Provided that a dealer may maintain separate numerical series, with distinct codes either, as a prefix or suffix, for each place of business in case the dealer has more than one place of business in Lakshadweep or for each product in case he deals in more than one product or both:

Provided further that such numerical series may be granted by the Commissioner, in such manner and from such date as may be notified by him;

(e) description, quantity, volume and value of goods sold and services provided and the amount of tax charged thereon indicated separately;

(f) the signature of the selling dealer or his servant, manager or agent, duly authorised by him; and

(g) the name and address of the printer and first and last serial number of tax invoices printed and supplied by him to the dealer.

(3) A tax invoice in respect of a sale shall be issued in duplicate, the original shall be issued to the purchaser (or the person taking the delivery, as the case may be) and the duplicate shall be retained by the selling dealer.

(4) Except when a tax invoice is issued under sub-section (1), if a dealer sells any goods exceeding such amount in value as may be prescribed, in any one transaction to any person, he shall issue to the purchaser a retail invoice containing the particulars specified in sub-section (5) and retain a copy thereof.

(5) The retail invoice issued under sub-section (4) shall contain the following particulars on the original as well as copies thereof—

(a) the words "retail invoice" or "cash memorandum" or "bill" in a prominent place;

(b) the name, address and registration number of the selling dealer, if registered;

(c) in case the sale is in the course of inter-State trade or commerce, the name, registration number and address of the purchasing dealer and type of statutory form, if any, against which the sale has been made;

(d) an individual pre-printed serialised number and the date on which the retail invoice is issued:

Provided that a dealer may maintain separate numerical series with distinct codes, either as prefix or suffix, for each place of business, in case the dealer has more than one place of business in Lakshadweep or for each product in case he deals in more than one product or both:

Provided further that such numerical series may be granted by the Commissioner, in such manner and from such date as may be notified by him;

(e) description, quantity, volume and value of goods sold and services provided and the amount of tax charged thereon indicated separately; and

(f) the signature of the selling dealer or his servant, manager or agent, duly authorised by him.

(6) Retail invoice shall be issued in duplicate, the original shall be issued to the purchaser and the copy shall be retained by the selling dealer.

(7) The Commissioner may, by notification in the Official Gazette, specify the manner and form in which the particulars on a tax invoice or retail invoice are to be recorded.

(8) If a purchaser claims to have lost the original tax invoice, the selling dealer may, subject to such conditions and restrictions as may be prescribed, provide a copy clearly marked as a duplicate.

51. Where a tax invoice has been issued in respect of a sale and—

Credit and
debit notes.

(a) the amount shown as tax in that tax invoice exceeds the tax payable in respect of the sale, the dealer shall provide the purchaser with a credit note, containing such particulars as may be prescribed; or

(b) the tax payable in respect of the sale exceeds the amount shown as tax on the tax invoice,

the dealer shall provide the purchaser with a debit note, containing such particulars as may be prescribed.

CHAPTER IX

LIABILITY IN SPECIAL CASES

52. (1) Where a dealer liable to pay tax under this Regulation transfers his business in whole or in part, by sale, gift, lease, leave or license, hire or in any other manner whatsoever, the dealer and the person to whom the business is so transferred shall jointly and severally be liable to pay the tax, interest or penalty due from the dealer up to the time of such transfer, whether such amount has been assessed before such transfer, but has remained unpaid or is assessed thereafter.

Liability in
case of
transfer of
business.

(2) Where the transferee or the lessee of a business referred to in sub-section (1) carries on such business either in his own name or in some other name, he shall be liable to pay tax on the sale of goods effected by him with effect from the date of such transfer and shall, if he is registered as a dealer, apply within the time specified in section 21 for the amendment of his registration.

53. (1) Every person—

(a) who is a liquidator of any company which is being wound up, whether under the orders of a court or otherwise; or

Liability in
case of
company in
liquidation.

(b) who has been appointed the receiver of any assets of a company (hereafter in this section referred to as the "liquidator"),

shall, within one month after he has become such liquidator, give notice of his appointment as such to the Commissioner.

(2) The Commissioner shall, after making such inquiries or calling for such information as he may deem fit, notify the liquidator within three months from the date on which he received notice of the appointment of the liquidator, the amount which, in the opinion of the Commissioner, would be sufficient to provide for any tax, interest or penalty which is then, or is likely thereafter, to become payable by the company.

(3) The liquidator shall not part with any of the assets of the company or the properties in his hand until he has been notified by the Commissioner under sub-section (2) and on being so notified, the liquidator shall set aside an amount equal to the amount notified and, until he so sets aside such amount, he shall not part with any of the assets of the company or the properties in his hand:

Provided that nothing contained in this sub-section shall debar the liquidator from parting with such assets or properties in compliance with any order of a court or for the purpose of the payment of the tax and penalty, if any, payable by the company under this Regulation or for making any payment to secured creditors whose debts are entitled under law to priority of payments over debts due to Government on the date of liquidation or for meeting such costs and expenses of the winding up of the company as are in the opinion of the Commissioner reasonable.

(4) If the liquidator fails to give notice in accordance with sub-section (1) or fails to set aside the amount as required by sub-section (3) or parts with any assets of the company or the properties in his hand in contravention of the provisions of that sub-section, he shall be personally liable for the payment of tax and penalty, if any, which the company would be liable to pay under this Regulation:

Provided that if the amount of tax and penalty, if any, payable by the company is notified under sub-section (2) the personal liability of the liquidator under this sub-section shall be to the extent of such amount.

(5) Where there is more than one liquidator, the obligations and liabilities attached to a liquidator under this section shall attach to all the liquidators jointly and severally.

(6) When any private company is wound up and any tax and penalty, if any, assessed under this Regulation on the company for any period, whether before or in the course of or after its liquidation, cannot be recovered, then every person who was a director of the private company at any time during the period for which the tax is due, shall be jointly and severally liable for the payment of such tax and penalty, if any, unless he proves to the satisfaction of the Commissioner that non-recovery cannot be attributed to any gross neglect, misfeasance or breach of duty on his part in relation to the affairs of the company.

(7) The provisions of this Regulation shall have effect notwithstanding anything to the contrary contained in any other law for the time being in force.

(8) For the purposes of this section, the expressions "company" and "private company" shall have the meanings respectively assigned to them under clauses (20) and (68) of section 2 of the Companies Act, 2013.

18 of 2013.

Liability of partners of firm to pay tax.

54. Notwithstanding any contract to the contrary, where any firm is liable to pay any tax, interest or penalty under this Regulation, the firm and each of the partners of the firm shall be jointly and severally liable for such payment:

Provided that where any such partner retires from the firm, he shall intimate the date of his retirement to the Commissioner by a notice to that effect in writing and he shall be liable

to pay tax, interest or penalty remaining unpaid at the time of his retirement and any tax, interest or penalty due up to the date of his retirement though unassessed on that date:

Provided further that if no such intimation is given within fifteen days from the date of retirement, the liability of the partner under the first proviso shall continue until the date on which such intimation is received by the Commissioner.

55. Where the business in respect of which tax is payable under this Regulation is carried on by, or is in the charge of any guardian, trustee or agent of a minor or other incapacitated person on his behalf and for the benefit of such minor or other incapacitated person, the tax, interest or penalty shall be levied upon and recoverable from such guardian, trustee or agent, as the case may be, in like manner and to the same extent as it would be assessed upon and recoverable from any such minor or other incapacitated person, if he were of full age and of sound mind and if he were conducting the business himself, and all the provisions shall, so far as may be, apply accordingly.

Liability of guardians, trustees, etc.

56. Where the estate or any portion of the estate of a dealer owning a business in respect of which tax is payable under this Regulation is under the control of the Court of Wards, the Administrator-General, the Official Trustee or any receiver or manager (including any person, whatever be his designation, who in fact manages the business) appointed by or under any order of a court, the tax, interest or penalty shall be levied upon and be recoverable from such Court of Wards, Administrator-General, Official Trustee, receiver or manager in like manner and to the same extent as it would be assessable upon and be recoverable from the dealer if he were conducting the business himself, and all the provisions shall, so far as may be, apply accordingly.

Liability of Court of Wards, etc.

57. (1) Where a dealer is a firm or an association of persons or a Hindu Undivided Family, and such firm, association or family has discontinued business—

Liability in other cases.

(a) the tax payable under this Regulation, by such firm, association or family up to the date of such discontinuance may be assessed as if no such discontinuance had taken place; and

(b) every person who was at the time of such discontinuance a partner of such firm, or a member of such association or family, shall, notwithstanding such discontinuance be liable jointly and severally for the payment of tax assessed and penalty imposed and payable by such firm, association or family, whether such tax, interest or penalty has been assessed prior to or after such discontinuance, and subject as aforesaid, the provisions shall, so far as may be, apply as if every such person or partner or member were himself a dealer:

Provided that where the partner of a firm liable to pay such tax, interest or penalty dies, the provisions of sub-section (4) shall, so far as may be, apply.

(2) Where a change has occurred in the constitution of a firm or an association of persons, the partners of the firm or members of the association as it existed before and as it exists after its reconstitution shall, without prejudice to the provisions of section 54, jointly and severally be liable to pay tax, interest or penalty due from such firm or association for any period before its reconstitution.

(3) The provisions of sub-section (1) shall, so far as may be, apply where the dealer, being a firm or association of persons is dissolved or, being a Hindu Undivided Family, has effected partition with respect to the business carried on by it and accordingly references in that sub-section to discontinuance shall be construed as references to dissolution or, as the case may be, to partition.

(4) Where a dealer liable to pay tax under this Regulation dies, then—

(a) if a business carried on by the dealer is continued after his death by his legal representative or any other person, such legal representative or other person, shall be liable to pay the tax, interest or penalty due from the dealer under this Regulation,

whether such tax, interest or penalty had been assessed before his death but has remained unpaid, or is assessed after his death;

(b) if the business carried on by the dealer is discontinued after his death, his legal representative shall be liable to pay out of the estate of the deceased, to the extent the estate is capable of meeting the charge, the tax, interest or penalty due from the dealer under this Regulation, whether such tax, interest or penalty had been assessed before his death, but has remained unpaid, or is assessed after his death,

and the provisions shall, so far as may be, apply to such legal representative or other person as if he were the dealer himself.

CHAPTER X

AUDIT, INVESTIGATION AND ENFORCEMENT

Audit,
investigation
and
enforcement.

58. (1) The Commissioner may serve on any person in the prescribed manner a notice informing him that an audit of his business affairs shall be performed and where applicable, that an assessment already concluded under this Regulation may be reopened.

(2) A notice served under sub-section (1) may require the person on whom it is served, to appear on a date and place specified therein, which may be at his business premises or at a place specified in the notice, to either attend and produce or cause to be produced the books of account and all evidence on which the dealer relies in support of his returns (including tax invoices, if any), or to produce such evidence as is specified in the notice.

(3) The person on whom a notice is served under sub-section (1) shall provide all co-operation and reasonable assistance to the Commissioner as may be required to conduct the proceedings under this section at his business premises.

(4) The Commissioner shall, after considering the return, the evidence furnished with the returns, if any, the evidence acquired in the course of the audit, if any, or any information otherwise available to him, either—

(a) confirm the assessment under review; or

(b) serve a notice of the assessment or re-assessment of the amount of tax, interest and penalty if any pursuant to sections 32 and 33.

(5) Any assessment pursuant to an audit of the person's business affairs shall be without prejudice to prosecution for any offence under this Regulation.

(6) (i) If the Commissioner, having regard to,—

(a) the nature and complexity of the business of a dealer; or

(b) the interest of the revenue; or

(c) volume of accounts; or

(d) doubts about the correctness of the accounts; or

(e) multiplicity of transactions in the accounts; or

(f) specialised nature of business activity; or

(g) non-production of all records and accounts; or

(h) non-filing of audit report under this Regulation; or

(i) any other reason, is of the opinion that it is necessary so to do,

he may direct the dealer by a notice in writing to get his records including books of account, examined and audited by an accountant or a panel of accountants or any other professional or panel of professionals nominated by the Commissioner in this behalf and to furnish a report of such examination and audit in the format that he may specify, duly signed and

verified by such accountant or panel of accountants or professional or panel of professionals and setting forth such particulars as may be specified;

(ii) The provision of sub-section (1) shall have effect notwithstanding that the accounts of the dealer have been audited under any other provision or any other law for the time being in force or otherwise;

(iii) Every report under sub-section (1) shall be furnished by the dealer to the Commissioner within such period as may be specified by the Commissioner:

Provided that the Commissioner may, on an application made in this behalf by the dealer and for any good and sufficient reason, extend the said period by such further period or periods as he thinks fit:

Provided further that the aggregate of the period originally fixed and the period or periods so extended shall not, in any case, exceed one hundred eighty days from the date on which the direction under sub-section (1) is received by the dealer;

(iv) The expenses of, and incidental to, the examination and audit of records under sub-section (1), (including the remuneration of the accountant or a panel of accountants or professional or panel of professionals) shall be determined and paid by the Commissioner and that determination shall be final.

59. (1) All records, books of account, registers and other documents, maintained by a dealer, transporter or operator of a warehouse shall, at all reasonable times, be open to inspection by the Commissioner. Inspection of records.

(2) The Commissioner may, for the proper administration and subject to such conditions as may be prescribed, require—

(a) any dealer; or

(b) any other person, including a banking company, post office, a person who transports goods or holds goods in custody for delivery to, or on behalf of any dealer, who maintains or has in his possession any books of account, registers or documents relating to the business of a dealer, and, in the case of a person which is an organisation, any officer thereof, to—

(i) produce before him such records, books of account, registers and other documents;

(ii) answer such questions; and

(iii) prepare and furnish such additional information,

relating to his activities or to the activities of any other person as the Commissioner may deem necessary.

(3) The Commissioner may require a person referred to in sub-section (2), to—

(a) prepare and provide any documents; and

(b) verify the answer to any question,

in the manner specified by him.

(4) The Commissioner may retain, remove, take copies or extracts, or cause copies or extracts to be made of the said records, books of account, registers and documents without fee by the person in whose custody the records, books of account, registers and documents are held.

60. (1) All goods kept at any business premises by a dealer, transporter or operator of a warehouse shall at all reasonable times be open to inspection by the Commissioner.

(2) Where the Commissioner, upon information in his possession or otherwise has reasonable grounds to believe that any person or dealer is attempting to avoid or evade tax

Power to enter premises and seize records and goods.

or is concealing his tax liability in any manner and for the purposes of administration, it is necessary so to do, the Commissioner may—

(a) enter and search any business premises or any other place or building;

(b) break open the lock of any door, box, locker, safe, almirah or other receptacle for exercising the powers conferred by clause (a) where the keys thereof are not readily available;

(c) seize and remove any records, books of account, registers, other documents or goods;

(d) place marks of identification on any records, books of account, registers and other documents or make or cause to be made extracts or copies thereof without charge;

(e) make a note or any inventory of any such money or goods found as a result of such search or place marks of identification on such goods; and

(f) seal the premises including the office, shop, godown, box, locker, safe, almirah or other receptacle.

(3) Where it is not feasible to remove any records, books of account, registers, other documents or goods, the Commissioner may serve on the owner and any person who is in immediate possession or control thereof, an order that he shall not remove or part with or otherwise deal with them except with the previous permission of the Commissioner.

(4) Where any premises have been sealed under clause (f) of sub-section (2), or an order made under sub-section (3), the Commissioner may, on an application made by the owner or the person in occupation or in-charge of such shop, godown, box, locker, safe, almirah or other receptacle, permit the de-sealing or release thereof, as the case may be, on such terms and conditions including furnishing of security for such sum in such form and manners as may be prescribed.

(5) The Commissioner may requisition the services of any police officer or any public servant, or of both, to assist him for all or any of the purposes specified in sub-section (2).

(6) Save as otherwise provided in this section, every search or seizure made under this section shall as far as possible be carried out in accordance with the provisions of the Code of Criminal Procedure, 1973 relating to searches or seizures made under that Code.

2 of 1974.

Power to stop, search and detain goods vehicles.

61. (1) The Commissioner may at any check-post or barrier or any other place to enable proper administration of this Regulation, require the owner, driver or person in-charge of a goods vehicle to stop the vehicle and keep it stationary so long as may be required to search the vehicle, examine the contents therein and inspect all records relating to the goods carried, which are in the possession of such owner, driver or person in-charge.

(2) The owner, driver or person in-charge of a goods entering or leaving Lakshadweep shall carry such records and also file a declaration containing such particulars in the prescribed form obtainable from the Commissioner and in such manner as may be prescribed, before the officer in-charge of a check-post or barrier or before any other officer of agent empowered as aforesaid:

Provided that where the owner, driver or person in-charge of a goods vehicle, after filing a declaration at the time of entering Lakshadweep that the goods are meant to be carried to a place outside Lakshadweep fails, without reasonable cause, to carry such goods outside Lakshadweep within the prescribed period, he shall, in addition to the payment of tax, if any, be liable to a penalty not exceeding two and a half times the tax that would have been payable had the goods been sold inside Lakshadweep or one thousand rupees, whichever is more.

(3) The owner, driver or person in-charge of a goods vehicles entering or leaving Lakshadweep Islands shall also file a declaration containing such particulars in prescribed form obtainable from the Commissioner and such manner as may be prescribed, before the officer in-charge of a check-post or barrier or before any other officer or agent empowered as aforesaid:

Provided that where the owner, driver or person in-charge of a goods vehicles after filling a declaration at the time of entering Lakshadweep Islands that goods are meant to be carried to a place outside Lakshadweep Islands fails, without reasonable cause, to carry such goods outside Lakshadweep Islands within the prescribed period, he shall, in addition to the payment of tax, if any, be liable to a penalty not exceeding two and a half times the tax that, would have been payable had the goods been sold inside Lakshadweep Islands or one thousand rupees, whichever is more.

(4) The owner, driver or person in-charge of the goods vehicle shall, if required, inform the Commissioner of—

- (a) his name and address;
- (b) the name and address of the owner of the vehicle;
- (c) the name and address of the consignor of the goods;
- (d) the name and address of the consignee of the goods; and
- (e) the name and address of the transporter.

(5) If, on an examination of the contents of a goods vehicle or the inspection of documents relating to the goods carried, the Commissioner has reason to believe that the owner or driver or person in-charge of such goods vehicle is not carrying the documents as required by sub-section (2) or is not carrying proper and genuine documents or is attempting to evade payment of tax due under this Regulation, he may, for reasons to be recorded in writing, do any one or more of the following, namely:—

- (a) refuse to allow the goods or the goods vehicle to enter or leave Lakshadweep;
- (b) seize the goods and any documents relating to the goods; and
- (c) seize the goods vehicle and any documents relating to the goods vehicle.

(6) Where the owner, driver or person in-charge of the goods vehicle—

- (a) requests time to adduce evidence of payment of tax in respect of the goods to be detained or impounded; and
- (b) furnishes security to the satisfaction of the Commissioner in such form, manner and for such amount as may be prescribed,

the goods vehicle, the goods and the documents so seized may be released:

Provided that where the owner or his agent, driver or person in-charge of the goods vehicle exercises the option of paying a penalty of an amount equal to three and a half times the tax, which in the opinion of the Commissioner, would be leviable on such goods, if such goods were sold in Lakshadweep, the Commissioner instead of detaining or impounding the goods or the goods vehicle or the documents relating to the goods and goods vehicle shall release the same.

(7) The Commissioner may permit the owner, driver or person in-charge of goods vehicle to remove any goods or goods vehicle seized under sub-section (6) subject to an undertaking—

- (a) that the goods and goods vehicle shall be kept in the office, godown or other place within Lakshadweep, belonging to the owner of the goods vehicle and in the custody of such owner; and

(b) that the goods shall not be delivered to the consignor, consignee or any other person without the approval in writing of the Commissioner, and for this purpose the person in-charge of the goods vehicle shall furnish an authorisation from the owner of the goods vehicle authorising him to give such undertaking on his behalf.

(8) Save as otherwise provided in this section, every search or seizure made under this section shall as far as possible be carried out in accordance with the provisions of the Code of Criminal Procedure, 1973 relating to searches or seizures made under that Code. 2 of 1974.

(9) Nothing contained in this section shall apply to the rolling stock as defined in the Railways Act, 1989. 24 of 1989.

Custody and
release of
records.

62. (1) Where the Commissioner seizes any books of account or other documents, he shall give the dealer or the person present on his behalf, as the case may be, a receipt for the same and obtain acknowledgement of the receipt so given to him:

Provided that if the dealer or person from whose custody the books of account or other documents are seized refuses to give an acknowledgement, the Commissioner may leave the receipt at the premises and record this fact.

(2) The Commissioner shall keep in his custody the books of account, registers, other documents seized under section 60 for a period not exceeding one year, and thereafter shall return the same to the dealer or person from whose custody or power they were seized:

Provided that the Commissioner may, before returning the books of account, registers and other documents, require the dealer or the person, as the case may be, to give a written undertaking that the books of account, registers and other documents shall be presented whenever required by the Commissioner for any proceedings under this Regulation:

Provided further that the Commissioner shall, when requested, allow the person whose books of account, registers and documents have been seized, reasonable access to the books of account, registers and documents for the purpose of inspection and shall allow the person the opportunity to make copies thereof at the person's own expense:

Provided also that the period of custody of the books of account, registers and other documents seized under section 60 may be extended beyond one year if any proceedings under this Regulation are pending or for reasons to be recorded by the Commissioner in writing.

Custody,
return and
disposal of
goods, goods
vehicle and
security.

63. (1) Where the Commissioner seizes any goods or goods vehicle, he shall give the dealer or person in-charge of the goods vehicle or a person present on his behalf, as the case may be, a receipt for the same and obtain acknowledgement of the receipt so given to him:

Provided that if the person from whose custody the goods or goods vehicle are seized refuses to give an acknowledgement, the Commissioner may leave the receipt in his presence and record this fact.

(2) The Commissioner—

(a) shall keep any goods or goods vehicle seized under section 61 in his custody;

(b) may retain them for such time as he considers reasonable; and

(c) subject to the provisions of sub-section (3), shall return the goods or goods vehicle to the dealer or other person from whose custody or power they were seized.

(3) Where the Commissioner—

(a) has seized any goods;

(b) has seized a goods vehicle; or

(c) holds any goods as security for the performance of an obligation under this Regulation,

he may, not sooner than one month after the service of notice on—

(i) the person from whom the goods were seized;

(ii) the person from whom the goods vehicle was seized;

(iii) the person for whom the security was given; and

(iv) any person against whom the security is to be enforced,

of his intention to sell the goods, direct the auction of such goods or goods vehicle to meet any arrears of tax, interest or penalty owed under this Regulation.

(4) An auction of goods or a goods vehicle shall be carried out in the manner prescribed for the sale of property held by the Commissioner.

64. (1) If any person on being required by the Commissioner, fails to give any information in respect of any goods in his possession or fails to permit the inspection thereof, the Commissioner may seize any goods in his custody or possession in respect of which the default is committed.

Detention of goods pending disclosure.

(2) The seizure shall remain in force until it is revoked or the person concerned furnishes the information required or makes proper arrangements for the inspection of the goods, whichever occurs first.

65. Every person shall provide co-operation and reasonable assistance to the Commissioner as may be required to conduct the Commissioner's activities under the Regulation.

Obligation to provide reasonable assistance.

CHAPTER XI

VALUE ADDED TAX AUTHORITIES AND APPELLATE TRIBUNAL

66. (1) The Government shall appoint a person to be known as the Commissioner of Value Added Tax.

Value Added Tax Authorities.

(2) The Government may, to assist the Commissioner in the administration of this Regulation, appoint as many Special Commissioners of Value Added Tax, Value Added Tax Officers and such other persons with such designations as the Government thinks necessary (hereafter in this Chapter referred to as "Value Added Tax Authority").

(3) The Commissioner and the Value Added Tax Authorities shall exercise such powers as may be conferred and perform such duties under this Regulation.

(4) The powers exercised by the Value Added Tax Authorities for the making of assessments of tax, the computation and imposition of penalties, the computation of interest due or owed, the computation of the entitlement and the amount of any refund, the determination of specific questions under section 84, the making of general rulings under section 85, and the conduct of audit or investigations shall, for the purposes of this Regulation, be the administrative functions.

67. (1) The Commissioner shall have responsibility for the due and proper administration and shall have jurisdiction over the whole of the Union territory of Lakshadweep.

Powers and responsibilities of Commissioner.

(2) Subject to the provisions of sub-section (3) the Commissioner may, from time to time, issue such orders, instructions and directions to any Value Added Tax Authority as he thinks fit for the due and proper administration and all such persons engaged in the administration shall observe and follow such orders, instructions and directions of the Commissioner.

(3) No orders, instructions or directions may be issued by the Commissioner to a person exercising the power to determine—

(a) a particular objection made or to be made under section 74; or

(b) a particular question made under section 84,

so as to require the person to determine the objection or answer the question of a particular person in a particular manner.

(4) Nothing in sub-section (3) shall prevent the Commissioner from issuing general orders, instructions and directions to any person who determines objections made under section 74 or answers questions made under section 84 about the manner of determining classes of objections or answering classes of questions.

Delegation of
Commissioner's
powers.

68. (1) Subject to such restrictions and conditions as may be prescribed, the Commissioner may delegate any of his powers under this Regulation to any Value Added Tax Authority.

(2) Where the Commissioner delegates his powers under Chapter X, the delegate shall carry and produce on demand evidence in the prescribed form of the delegation of these powers when exercising the powers.

(3) Where the Commissioner has delegated a power to a Value Added Tax Authority, the Commissioner may supervise, review and rectify any decision made or action taken by that Authority.

(4) Notwithstanding anything to the contrary contained in any law for the time being in force, the power delegated by the Commissioner to a person to determine an objection under section 74 may be exercised by that person, even though the person determining the objection is equal in rank to the person whose decision is under objection.

Change of
incumbent of
office.

69. Whenever in respect of any proceeding under this Regulation the Commissioner or any Value Added Tax Authority is succeeded by another person—

(a) no delegation of power made by the former incumbent shall be revoked by virtue of the succession; and

(b) the person so succeeding may continue the proceeding from the stage at which the proceeding was left by his predecessor.

Powers of
Commissioner
to notify
forms.

70. (1) The Commissioner may notify such forms which may be necessary for the reporting of information to the Value Added Tax Authorities.

(2) Where the Commissioner has notified a form for a particular purpose, all persons shall be required to report the information using the form, in such manner as may be notified by him.

(3) Where in his opinion it is necessary or convenient to do so, the Commissioner may issue notifications for carrying out the purposes:

Provided that any notification shall not be inconsistent with this Regulation or any rules or Regulations made pursuant to it.

(4) In particular and without prejudice to the generality of the foregoing power, a notification issued by the Commissioner may stipulate all or any of the matters which in the opinion of the Commissioner are necessary or convenient for the proper administration.

(5) Every notification issued by the Commissioner under this Regulation shall be published in the Official Gazette, and shall not have any effect prior to such publication.

71. The Commissioner, Value Added Tax Authorities and all members of the Appellate Tribunal shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

Persons to be public servants.

45 of 1860.

72. No suit or proceeding shall be brought in any civil court against the Government, the Commissioner, any Value Added Tax Authority, or member of the Appellate Tribunal for anything done or intended to be done in good faith under this Regulation or the rules made thereunder.

Immunity from civil suit.

73. (1) The Government shall, as soon as may be after the commencement of this Regulation, constitute an Appellate Tribunal consisting of one or more members, as it thinks fit, to exercise the powers and discharge the functions conferred on the Appellate Tribunal by or under this Regulation or may request the Central Government to designate any Tribunal of the nearby State to function as Appellate Tribunal for the purpose:

Appellate Tribunal.

Provided that where the Appellate Tribunal consists of one member, that member shall be a person who has held a civil judicial post for at least five years or who has been a member of the Indian Legal Service (not below Grade III) for at least three years or who has been in practice as an advocate for at least ten years, and where the Appellate Tribunal consists of more than one member, one such member shall be a person qualified as aforesaid.

(2) Where the number of members of the Appellate Tribunal is more than one, the Government shall appoint one of those members to be the Chairperson of the Appellate Tribunal.

(3) Subject to the provisions of sub-section (1), the qualifications and other conditions of service of the member or members constituting the Appellate Tribunal and the period for which such member or members shall hold office, shall be such as may be determined by the Government.

(4) Any vacancy in the Appellate Tribunal shall be filled up by the Government as soon as practicable.

(5) Where the number of members of the Appellate Tribunal is more than one and if the members differ in opinion on any point, the point shall be decided according to the opinion of the majority, if there is a majority, but if the members are equally divided, the decision of the Chairperson of the Appellate Tribunal thereon shall be final.

(6) Subject to the previous sanction of the Government, the Appellate Tribunal shall, for the purpose of regulating its procedure and disposal of its business, make regulations consistent with the provisions and the rules made thereunder.

(7) The regulations made under sub-section (6) shall be published in the Official Gazette.

(8) The Appellate Tribunal shall, for the purpose of discharging its functions, have all the powers which are vested in the Commissioner under section 75 and any proceeding before the Appellate Tribunal shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228, and for the purposes of section 196 of the Indian Penal Code and the Appellate Tribunal shall be deemed to be a Civil Court for all the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973.

45 of 1860.
2 of 1974.

(9) Notwithstanding anything to the contrary contained in this section, the Government, may, by a notification in the Official Gazette, constitute benches comprising of one or more members, subject to such conditions and regulations as may be laid down in the notification.

CHAPTER XII

OBJECTIONS, APPEALS, DISPUTES AND QUESTIONS

Objections.

74. (1) Any person who is dissatisfied with—

- (a) an assessment made under this Regulation; or
- (b) any other order or decision made under this Regulation,

may make an objection against such assessment or order or decision, as the case may be, to the Commissioner:

Provided that no objection may be made against a non-appealable order as defined in section 79:

Provided further that no objection against an assessment shall be entertained unless the amount of tax, interest or penalty assessed that is not in dispute has been paid failing which the objection shall be deemed to have not been filed:

Provided also that the Commissioner may, after giving to the dealer an opportunity of being heard, may direct the dealer to deposit an amount deemed reasonable, out of the amount under dispute, before such objection is entertained:

Provided also that only one objection may be made by the person against any assessment, decision or order:

Provided also that in the case of an objection to an amended assessment, order, or decision, an objection may be made only to the portion amended:

Provided also that no objection shall be made to the Commissioner against an order made under section 84 or section 85 if the Commissioner has not delegated his power under the said sections to other Value Added Tax Authorities.

(2) A person who is aggrieved by the failure of the Commissioner to reach a decision or issue any assessment or order, or undertake any other procedure under this Regulation, within six months after a request in writing was served by such person, may make an objection against such failure in such form and in such manner as may be prescribed.

(3) The objection shall be made—

(a) in the case of an objection made under sub-section (1), within two months of the date of service of the assessment, or order or decision, as the case may be; or

(b) in the case of an objection made under sub-section (2), not earlier than six months and not later than eight months after the written request was served by the person:

Provided that where the Commissioner is satisfied that the person was prevented for sufficient cause from lodging the objection within the time specified, he may accept such objection within a further period not exceeding two months.

(4) The Commissioner shall conduct its proceedings by an examination of the assessment, or order or decision, as the case may be, the objection and any other document or information as may be relevant:

Provided that where the person aggrieved, requests a hearing in person, such person shall be given an opportunity to be heard in person.

(5) Where a person has requested a hearing under sub-section (4) and the person fails to attend the hearing at the time and place stipulated, the Commissioner shall proceed and determine the objection in the absence of the person.

(6) Within three months after the receipt of the objection, the Commissioner shall either—

(a) accept the objection in whole or in part and take appropriate action to give effect to the acceptance (including the remission of any penalty assessed either in whole or in part); or

(b) refuse the objection or the remainder of the objection, as the case may be; and in either case, serve on the person objecting, a notice in writing of the decision and the reasons for it, including a statement of the evidence on which it is based:

Provided that where the Commissioner within three months of the making of the objection notifies the person in writing, he may continue to consider the objection for a further period not exceeding two months:

Provided further that the person may, in writing, request the Commissioner to delay considering the objection for a period of three months for the proper preparation of its position, in which case the period of the adjournment shall not be counted towards the period by which the Commissioner shall reach his decision.

(7) Where the Commissioner has not notified the person of his decision within the time specified under sub-section (6), the person may serve a written notice requiring him to make a decision within fifteen days.

(8) If the decision has not been made by the end of the period of fifteen days after being given the notice referred to in sub-section (7), then, at the end of that period, the Commissioner shall be deemed to have allowed the objection.

(9) (a) In case of revision of any order under this section or any decision in objection is passed under this Regulation, rules or notifications made thereunder, by any officer or person sub-ordinate to him, the Commissioner may, of his own motion or upon information received by him, call for the record of such order and examine whether—

(i) any turnover of sales has not been brought to tax or has been brought to tax at lower rate, or has been incorrectly classified, or any claim is incorrectly granted or that the liability to tax is understated; or

(ii) any case, the order is erroneous, in so far as it is prejudicial to the interest of revenue, and after examination, the Commissioner may pass an order to the best of his judgment, where necessary.

(b) (i) For the purpose of the examination and passing of the order, the Commissioner may require, by service of notice, the dealer to produce or cause to be produced before him such books of account and other documents or evidence as he thinks necessary for the purposes aforesaid.

(ii) Notwithstanding anything to the contrary contained in section 34, no order under this section shall be passed after the expiry of four years from the end of the year in which the order passed by the sub-ordinate officer has been served on the dealer.

(iii) Notwithstanding anything to the contrary contained in section 34, where in respect of any order or part of the said order passed by the sub-ordinate officer, an order has been passed by any authority hearing the objection or any appellate authority including the Tribunal or such order is pending for decision in objection or in appeal, or an objection or an appeal is filed, then, whether or not the issues involved in the examination have been decided or raised in the objection or the appeal, the Commissioner may, within five years of the end of the year in which the said order passed by the sub-ordinate officer has been served on the dealer, make a report to the said objection hearing authority or the appellate authority including the Tribunal regarding his examination or the report or the information received by him and the said appellate authority including the Tribunal shall thereupon, after giving the

dealer a reasonable opportunity of being heard, pass an order to the best of its judgment, where necessary.

(c) If the Commissioner has initiated any proceeding before an appropriate forum against an issue which is decided against the revenue by an order of the Tribunal, then the Commissioner may, in respect of any order, other than the order which is the subject-matter of the order of the Tribunal, call for the record, conduct an examination as aforesaid, record his findings, call for the said books of account and other evidence and pass an order as provided for under this section as if the issue was not so decided against the revenue, but shall stay the recovery of the dues including the interest or penalty, in so far as they relate to such issue until the decision by the appropriate forum and after such decision, may modify the order of revision, if necessary.

(d) No proceedings under this section shall be entertained on any application made by a dealer or a person.

(e) Notwithstanding anything contained in any judgment, decree or order of any court, the provisions of this Regulation, shall be deemed to have come into force on the date of the publication of this Regulation in the Official Gazette.

(10) (a) Notwithstanding anything to the contrary contained in section 34, the Commissioner may, at any time within four years from the end of the year in which any order passed by him has been served, on his own motion, rectify any mistake apparent on record and shall within the said period or thereafter rectify any such mistake which has been brought to his notice within the said period, by any person affected by such order.

(b) The provisions of sub-section (1) shall apply to the rectification of a mistake by the appellate authority or an objection hearing authority as they apply to the rectification of mistake by the Commissioner:

Provided that where any matter has been considered and decided in any proceedings by way of objection or appeal or review in relation to any order or part of an order, the authority passing the order on objection, appeal or review, may, notwithstanding anything contained in this Regulation, rectify the order or part of the order on any matter other than the matter which has been so considered and decided.

(c) Where any such rectification has the effect of reducing the amount of the tax or penalty or interest, the Commissioner shall refund any amount due to such person in accordance with the provisions.

(d) Where any such rectification has the effect of enhancing the amount of the tax or penalty or interest or reducing the amount of refund, the Commissioner shall recover the amount due from such person in accordance with the provisions.

(e) Save as provided in the foregoing sub-sections, and subject to such rules as may be prescribed, any assessment or re-assessment made or order passed under this Regulation or the rules made thereunder by any person appointed under section 66 may be reviewed by such person *suo motu* or upon an application made in that behalf.

75. (1) The Commissioner or any person determining objections under section 74, for the purposes of this Regulation, have the same powers as are vested in a court under the Code of Civil Procedure, 1908 when trying a suit, in respect of the following matters, namely:— 5 of 1908.

(a) enforcing the attendance of any person and examining him on oath or affirmation;

(b) compelling the production of accounts and documents; and

(c) issuing commissions for the examination of witnesses and any proceeding under this Regulation before the Commissioner or person determining objections under section 74 shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 and for the purposes of section 196 of the Indian Penal Code.

45 of 1860.

Power of
Commissioner
and other
authorities to
take evidence
on oath, etc.

(2) Subject to any rules made in this behalf, the Commissioner or any person determining objections under section 74 may impound and retain in his custody, any books of account or other documents produced before him in any proceedings under this Regulation until such proceedings are concluded:

Provided that the Commissioner or the person determining an objection under section 74 shall not impound any books of account or other documents without recording in writing his reasons for so doing.

76. (1) Any person aggrieved by a decision made by the Commissioner under sections 74, 84 and 85 may appeal to the Appellate Tribunal against such decision.

Appeals to
Appellate
Tribunal.

(2) Subject to the provisions of section 77, no appeal shall be entertained unless it is made within two months from the date of service of the decision appealed against.

(3) Every appeal made under this section shall be in form, verified in such manner and shall be accompanied by such fee as may be prescribed.

(4) No appeal against an assessment shall be entertained by the Appellate Tribunal unless the appeal is accompanied by satisfactory proof of the payment of the amount in dispute and any other amount assessed as due from the person:

Provided that the Appellate Tribunal may, if it thinks fit, for reasons to be recorded in writing, entertain an appeal against such order without payment of some or all of the amount in dispute, on the appellant furnishing in the prescribed manner security for such amount as it may direct:

Provided further that no appeal shall be entertained by the Appellate Tribunal unless it is satisfied that such amount as the appellant admits to be due from him has been paid.

(5) In proceedings before the Appellate Tribunal—

(a) the person aggrieved shall be limited to disputing only those matters stated in the objection;

(b) the person aggrieved shall be limited to arguing only those grounds stated in the objection; and

(c) the person aggrieved may be permitted to adduce evidence not presented to the Commissioner for good and sufficient reasons.

(6) The Appellate Tribunal shall—

(a) in the case of an assessment, confirm, reduce, or annul the assessment (including any penalty and interest imposed);

(b) in the case of any other decision of the Commissioner, affirm or reject the decision; or

(c) pass such other order for the determination of the issue as it thinks fit:

Provided that the Appellate Tribunal shall give reasons in writing for its decision which shall include its findings on material questions of fact and the evidence or other material on which those findings were based.

(7) The Appellate Tribunal shall use its best endeavors to make a final resolution of the matter before it and for this purpose may make a decision in substitution for the order in dispute, including the exercise or re-exercise of any discretion or power vested in the Commissioner.

(8) The Appellate Tribunal shall not set aside an assessment and remit the matter to the Commissioner for a further assessment, unless it has first—

(a) advised the aggrieved person of the proposed order;

(b) offered the person the opportunity to adduce such further evidence before it as might assist the Appellate Tribunal to reach a final determination.

(9) Where the Appellate Tribunal sets aside an assessment and remits the matter to the Commissioner for a further assessment, the Appellate Tribunal shall at the same time order the Commissioner to refund to the person some or all of the amount in dispute:

Provided that where no order is made, it shall be presumed that the Appellate Tribunal has ordered the refund of the amount in dispute.

(10) Where a person has failed to attend the hearing at the time and place stipulated, the Appellate Tribunal may adjourn the proceedings, strike out the appeal or proceed to make an order determining the objection in the absence of the person.

(11) Save as provided in section 81 and sub-section (12), an order passed by the Appellate Tribunal on an appeal shall be final.

(12) The Appellate Tribunal may rectify any mistake or error apparent from the record of its proceedings.

(13) Any order passed by the Appellate Tribunal may be reviewed *suo motu* or upon an application made in that behalf:

Provided that before any order which is likely to affect any person adversely is passed, such person shall be given a reasonable opportunity of being heard.

Extension of period of limitation in certain cases.

77. (1) The Appellate Tribunal may admit an appeal under section 76 after the period of limitation laid down in that section, if the appellant satisfies the Appellate Tribunal that he had sufficient cause for not preferring the appeal within such period.

(2) In computing the period laid down under sections 76 and 81, the provisions of sections 4 and 12 of the Limitation Act, 1963, shall, so far as may be, apply.

36 of 1963.

(3) In computing the period of limitation prescribed by or under any provision, or the rules made thereunder, other than section 76 or section 81, any period during which any proceeding is stayed by an order or injunction of any court shall be excluded.

Burden of proof.

78. The burden of proving any matter in issue in proceedings under section 74, or before the Appellate Tribunal which relates to the liability to pay tax or any other amount under this Regulation shall lie on the person alleged to be liable to pay the amount.

Bar on appeal or objection against certain orders.

79. (1) No objection or appeal shall lie against—

(a) a decision of the Commissioner to make an assessment of tax or penalty;

(b) a notice requiring a person to furnish a return;

(c) a notice issued under section 58 or section 59;

(d) a decision of the Commissioner to notify any matter;

(e) a notice asking a dealer to show cause why he should not be prosecuted for an offence under this Regulation;

(f) a decision relating to the seizure or retention of books of account, registers and other documents;

(g) a decision sanctioning a prosecution under this Regulation;

(h) an interim decision made in the course of any proceedings;

(i) a decision of the Commissioner touching on the internal administration of the Value Added Tax Authorities;

(j) an assessment issued by the Commissioner to give effect to an order of the Appellate Tribunal or a court; or

(k) a notice served on the person under sub-section (10) of section 84 referred to as "non-appealable orders".

(2) Save as provided in clause (j) of sub-section (1), nothing contained in sub-section (1) shall prevent the person from objecting to the amount or the obligation to pay any amount assessed by the Commissioner under section 74.

80. (1) No assessment, notice, summons or other proceedings made or issued or taken or purported to have been made or issued or taken in pursuance of any of the provisions or under the earlier law shall be invalid or shall be deemed to be invalid merely by reason of any mistake, defect or omission in such assessment, notice, summons or other proceedings, if such assessment, notice, summons or other proceedings are in substance and effect in conformity with or according to the intent and purposes or any earlier law.

Assessment proceedings, etc., not to be invalid on certain grounds.

(2) The service of any notice, order or communication shall not be called in question if the said notice, order or communication, as the case may be, has already been acted upon by the dealer or person to whom it is issued or which service has not been called in question at or in the earliest proceedings commenced, continued or finalised pursuant to such notice, order or communication.

(3) No assessment made under this Regulation shall be invalid merely on the ground that the action could also have been taken by any other authority under any other provisions.

81. (1) An appeal shall lie to the High Court from every order passed by the Appellate Tribunal in appeal under this Regulation, if the High Court is satisfied that the case involves a substantial question of law.

Appeal to High Court.

(2) The Commissioner or the other party aggrieved by any order passed by the Appellate Tribunal may file an appeal to the High Court and such appeal under this sub-section shall be—

(a) filed within sixty days from the date on which the order appealed against is received by the Commissioner or served upon the other party:

Provided that the High Court may entertain an appeal after the expiry of the period of sixty days, if it is satisfied that there was sufficient cause for not filing it within that period:

Provided further that the above proviso shall be deemed to have come into force on the date of the publication of this Regulation in the Official Gazette;

(b) in the form of a memorandum of appeal precisely stating therein the substantial question of law involved.

(3) Where the High Court is satisfied that a substantial question of law is involved in any case, it shall formulate that question.

(4) The appeal shall be heard only on the question so formulated, and the respondents shall, at the hearing of the appeal, be allowed to argue that the case does not involve such question:

Provided that nothing in this sub-section shall be deemed to take away or abridge the power of the court to hear, for reasons to be recorded, the appeal on any other substantial question of law not formulated by it, if it is satisfied that the case involves such question.

(5) The High Court shall decide the question of law so formulated and deliver such judgment thereon containing the grounds on which such decision is founded and may award such cost as it deems fit.

(6) The High Court may determine any issue which—

(a) has not been determined by the Appellate Tribunal;

(b) has been wrongly determined by the Appellate Tribunal, by reason of a decision on such question of law as is referred to in sub-section (1).

(7) Where an appeal has been filed before the High Court, it shall be heard by a bench of not less than two judges of the High Court, and shall be decided in accordance with the opinion of such judges or of the majority, if any, of such judges.

(8) Where there is no such majority, the judges shall state the point of law upon which they differ and the case shall, then, be heard upon that point only by one or more of the other judges of the High Court and such point shall be decided according to the opinion of the majority of the judges who have heard the case including those who first heard it.

(9) Save as otherwise provided in this Regulation, the provisions of the Code of Civil Procedure, 1908, relating to appeals to the High Court shall, as far as may be, apply in the case of appeals under this section. 5 of 1908.

Appearances
before any
authority in
proceedings.

82. (1) Any person, who is entitled or required to attend before any authority in connection with any proceedings under this Regulation, may attend—

(a) by a person authorised by him in writing in this behalf, being a relative or a person regularly employed by him; or

(b) by a legal practitioner or chartered accountant or cost accountant or company secretary who is not disqualified by or under sub-section (2); or

(c) by a Value Added Tax practitioner who possesses the prescribed qualifications and is entered in the list, which the Commissioner shall maintain in that behalf, and who is not disqualified by or under sub-section (2).

(2) The Commissioner may, for reasons to be recorded in writing, disqualify for a period from appearing before any such authority, any legal practitioner, chartered accountant, cost accountant, company secretary or Value Added Tax practitioner—

(a) who has been dismissed from government service; or

(b) who, being a legal practitioner or chartered accountant or cost accountant or company secretary is found guilty of misconduct in connection with any proceedings under this Regulation by an authority empowered to take disciplinary action against the members of the profession to which he belongs; or

(c) who, being a Value Added Tax practitioner, is found guilty of such misconduct by the Commissioner.

(3) Any person who is disqualified under this section may, within one month of the date of disqualification, appeal to the Government to have the disqualification cancelled.

(4) The decision of the Commissioner shall not take effect until one month of the making thereof or when an appeal is preferred, until the appeal is decided.

(5) The Commissioner may, at any time, *suo motu* or on an application made to him in this behalf, revoke any decision made against any person under sub-section (2) and thereupon such person shall cease to be disqualified.

Bar of suits in
civil courts.

83. No suit or proceeding shall be brought in any civil court to set aside or modify any assessment made or any order passed under this Regulation or the rules made thereunder.

Determination
of specific
questions.

84. (1) If any determinable question arises, otherwise than in proceedings before a court, a person may apply in the prescribed manner to the Commissioner for the determination of that question.

(2) Subject to sub-section (3), an application for the determination of a determinable question may be made in respect of a proposed transaction, a transaction that is being undertaken, or a transaction has been concluded.

(3) An application for the determination of a determinable question may not be made after—

(a) the Commissioner has commenced the audit of the person pursuant to section 58; or

(b) the Commissioner has issued an assessment for the tax period in which the transaction that is the subject of the determinable question occurred.

(4) For the purposes of this section, the following shall be determinable questions—

(a) whether any person, society, club or association or any firm or any branch or department of any firm is or would be a dealer;

(b) whether any dealer is or would be required to be registered under this Regulation;

(c) the amount of the taxable quantum of a dealer for a period;

(d) whether a transaction is or would be a sale, or requires an adjustment to be made under section 8 arising out of a sale;

(e) whether a transaction is or would be in the nature of works contract, or transfer of right to use any goods;

(f) whether a sale is not liable to tax under section 7;

(g) whether a sale is exempted from tax under section 6;

(h) the sale price of a transaction;

(i) the proportion of the turnover or turnover of purchases of a dealer which arises in a tax period, and the time at which an adjustment to tax or tax credit arises;

(j) whether any transaction is or would be the import of goods;

(k) the value of any goods imported into Lakshadweep;

(l) the rate of tax that is payable on a sale or import of goods and the classification of the goods under the Schedules;

(m) whether a transaction is the purchase of goods, or requires an adjustment to be made under section 10 arising out of a purchase;

(n) the amount of any tax credit to which the dealer is entitled in respect of a purchase or import of goods;

(o) the amount of any tax credit in respect of any used goods purchased by a dealer;

(p) the location of any sale or purchase;

(q) the application of a composition scheme in the circumstances of a dealer; or

(r) the tax period of a dealer.

(5) The Commissioner shall make the determination within such period as may be prescribed.

(6) Where—

(a) the Commissioner fails to make a determination under this section within the time prescribed under sub-section (5);

(b) the person thereafter implements the transaction which is the subject of the application and in the manner described in the application; and

(c) the person has, in the application for the determination of the determinable question, indicated the answer to the determinable question which the person believes to be correct (in this section called the "proposed determination"),

the Commissioner shall be deemed for the purposes to have made and issued to the person on the day after the expiry of the prescribed period, a determination of the determinable question in the terms of the proposed determination.

(7) The Commissioner may—

(a) direct that the determination shall not affect the liability of any person under this Regulation with respect to any transaction effected prior to the determination;

(b) limit the period for which the determination will apply;

(c) limit the transactions to which the determination will apply; and

(d) impose such other limitations or restrictions on the determination as seem appropriate.

(8) If any such question arises from any order already passed under this Regulation, no such question shall be entertained for determination under this section but such question may be raised in an objection or appeal against such order.

(9) Where—

(a) the Commissioner has issued to a person a determination in respect of a particular transaction; and

(b) the person implements the transaction based on the determination issued to him under this section and in the manner described in the application,

no assessment may be raised by the Commissioner against that person which is inconsistent with the determination and no penalty may be imposed on the person if the determination is later held incorrect.

(10) The Commissioner may, by notice served on the person, withdraw or qualify a determination issued under this section but such withdrawal or qualification shall not affect the entitlement of any person to rely on the determination with respect to any transaction or action which he has commenced or which he has completed prior to the withdrawal or qualification.

85. (1) The Commissioner may, by notification in the Official Gazette, publish his ruling on the answer to any question involving the interpretation or application to a class of persons or class of transactions.

(2) A ruling issued by the Commissioner under this section may be issued subject to such restrictions and conditions as the Commissioner may deem fit.

(3) The ruling shall be treated as coming into effect on the date stated in the ruling (which may be a date prior to the publication of the ruling) or, if no date is stated in the ruling, on the date of publication of the Official Gazette.

(4) Where—

(a) the Commissioner has published a ruling in respect of a class of persons or transactions;

(b) a person implements a transaction or undertakes any action based on the ruling;

(c) the ruling has, at the time of implementing the transaction or undertaking the action, not been withdrawn by the Commissioner; and

(d) according to the terms of the ruling, the ruling purports to apply to the transaction or action undertaken by the person,

no assessment which is inconsistent with the ruling, may be raised by the Commissioner against that person and no penalty may be imposed on the person if the ruling is later held incorrect.

(5) The Commissioner may, by notification published in the Official Gazette, withdraw or qualify a ruling already issued under this section but such withdrawal or qualification

shall not affect the entitlement of any person to rely on the ruling with respect to any transaction or action commenced or completed by him prior to such withdrawal or qualification.

CHAPTER XIII

PENALTIES AND OFFENCES

86. (1) In this Chapter "tax deficiency" means the difference between the tax properly payable by the person in accordance with the provisions of this Regulation and the amount of tax paid by the person in respect of a calendar month. Interpretation.

(2) Where two or more penalties arise under this Regulation in respect of the same person, such person shall be liable to pay only the higher penalty.

87. Where a person who is required to be registered under this Regulation has failed to apply for registration within one month from the day on which the requirement arose, such person shall be liable to pay a penalty of an amount equal to five hundred rupees per day from the day immediately following the expiry of the said period until such person makes an application for registration in such form, containing such particulars and information and accompanied by such fee, security and other documents as may be prescribed: Penalty for non-registration.

Provided that the amount of penalty payable under this sub-section shall not exceed an amount of fifty thousand rupees.

88. If, a registered dealer fails to comply with the provisions of sub-section (1) of section 21, he shall be liable to pay a penalty of an amount of two hundred and fifty rupees per day of default subject to a maximum of five thousand rupees. Penalty for contravention of section 21.

89. If a registered dealer—

(a) fails to comply with the provisions of sub-section (2) of section 22; or

(b) fails to surrender his certificate of registration as provided in sub-section (7) of section 22,

Penalty for contravention of section 22.

the registered dealer shall be liable to pay a penalty of an amount equal to five hundred rupees for every day of default subject to a maximum of fifteen thousand rupees.

90. If any person falsely represents that he is registered as a dealer under this Regulation, he shall be liable to pay a penalty equal to the amount of tax wrongly collected or fifty thousand rupees, whichever is higher. Penalty for false representation.

91. Where a person—

(a) has applied for registration under sub-section (4) of section 18;

(b) has been registered; and either—

(i) has failed to undertake activities which would make the person a dealer within the period specified in his application; or

(ii) has failed to comply with any of the restrictions or conditions subject to which such registration was granted,

Penalty for non-compliance of certain conditions.

such person shall be liable to pay a penalty of five thousand rupees.

92. If a person required to furnish a return under Chapter V—

(a) fails to furnish any return by the due date; or

(b) fails to furnish with a return any other document that is required to be furnished with the return; or

(c) being required to revise a return already furnished, fails to furnish the revised return by the due date; or

Penalty for failure to furnish return.

(d) fails to comply with a requirement in a notification issued under section 70, such person shall be liable to pay a penalty of an amount two hundred and fifty rupees per day from the day immediately following the due date until the failure is rectified:

Provided that the total amount of penalty payable under this sub-section shall not exceed twenty-five thousand rupees.

Penalty for
filing false
returns.

93. Any person who—

(a) furnishes a return under this Regulation which is false, misleading or deceptive in a material particular; or

(b) omits from a return furnished under this Regulation any matter or thing without which the return is false, misleading or deceptive in a material particular,

shall be liable to pay a penalty of an amount of five thousand rupees or the amount of the tax deficiency, whichever is higher.

Other
penalties.

94. (1) Any dealer who—

(a) has claimed tax credit under section 14 to which he is not entitled; or

(b) has claimed a greater tax credit under section 14 than is allowed,

shall be liable to pay a penalty of an amount equal to the amount of tax credit so claimed or five thousand rupees, whichever is higher.

(2) Where a tax deficiency arises in relation to a person, the person shall be liable to pay a penalty of an amount equal to one per cent. of the tax deficiency per week or an amount equal to rupees fifty per week, whichever is higher, for the period of default.

(3) Where a person is required under this Regulation to—

(a) prepare records or accounts; or

(b) prepare records or accounts in a prescribed manner; or

(c) retain prescribed or notified records or accounts,

and such person—

(i) fails to prepare the prescribed or notified records and accounts; or

(ii) fails to prepare prescribed or notified records and accounts in the prescribed manner; or

(iii) fails to retain the prescribed or notified records and accounts for the prescribed period; or

(iv) fails to retain or produce the prescribed or notified records at the principal place of business as recorded in his certificate of registration; or

(v) fails to comply with a direction issued or fails to produce prescribed or notified records and accounts, or cause them to be produced, on or before the date specified in any notice served on him by the Commissioner or by an accountant or a panel of accountants or any other professional or panel of professionals nominated by the Commissioner in this behalf under clause (a) of sub-section (6) of section 58,

such person shall be liable to pay a penalty of an amount of twenty-five thousand rupees or twenty per cent. of the tax deficiency, if any, whichever is higher.

(4) If, any dealer fails to comply with the provisions of section 49, the dealer shall be liable to pay a penalty of an amount equal to one per cent. of his turnover or a sum of fifty thousand rupees, whichever is less.

(5) Where a person who is required to prepare records and accounts under this Regulation, prepares records and accounts in a manner that is false, misleading or deceptive,

the person shall be liable to pay a penalty of an amount of fifty thousand rupees or the amount of the tax deficiency, if any, whichever is higher.

(6) Where a person—

(a) has issued a tax invoice or retail invoice with incomplete or incorrect particulars; or

(b) having issued a tax invoice or retail invoice, has failed to account it correctly in his books of account,

such person shall be liable to pay a penalty of an amount of three thousand rupees or twenty per cent. of the tax deficiency, if any, whichever is higher.

(7) Where a person who is not authorised under this Regulation to issue a tax invoice has issued a tax invoice for a sale, such person shall be liable to pay a penalty of an amount of fifty thousand rupees or the tax deficiency, if any, whichever is higher.

(8) Any person who fails to comply with the requirement under sub-section(2) or sub-section (3) of section 59 shall be liable to pay a penalty of an amount of twenty-five thousand rupees.

(9) Where goods are being carried by a transporter without the documents or without proper and genuine documents or without being properly accounted for in the documents referred to in sub-section (2) of section 61, the transporter shall be liable to a penalty equal to twenty paise in a rupee for the value of such goods.

(10) Any person who—

(a) makes a statement to the Commissioner which is false, misleading or deceptive in a material particular; or

(b) omits from a statement made to the Commissioner any matter or thing without which the statement is false, misleading or deceptive in a material particular,

such person shall be liable to pay a penalty of an amount of twenty-five thousand rupees, or the amount of the tax deficiency, whichever is higher.

95. (1) Where a casual trader who is required to be registered under this Regulation has failed to apply for registration within stipulated period, the casual trader shall be liable to pay a penalty of an amount equal to three thousand rupees per day, from the day immediately following the expiry of the due date until the person makes an application for registration under this Regulation:

Penalties on certain persons.

Provided that the amount of penalty payable under this sub-section shall not exceed fifty thousand rupees.

(2) If a casual trader required to furnish a return under this Regulation—

(a) fails to furnish any return by the due date; or

(b) fails to furnish with a return any other document that is required to be furnished with the return,

such person shall be liable to pay a penalty of an amount of five hundred rupees per day from the day immediately following the due date until the failure is rectified:

Provided that the amount of penalty payable under this sub-section shall not exceed fifteen thousand rupees.

(3) Where any person who, whether as principal, agent or in any other capacity organises any exhibition-cum-sale in Lakshadweep and fails—

(a) to furnish any information in respect of the goods brought or kept in stock or sold by any participant before or during or after the exhibition-cum-sale; or

(b) to ensure that all such participants in the exhibition-cum-sale have obtained registration under this Regulation and paid due tax; or

(c) to permit inspection of the business premises or goods or account and records of the participants; or

(d) to permit inspection of the accounts and records of the organiser in respect of the exhibition-cum-sale,

such person shall be liable to pay a penalty of an amount equal to twenty-five thousand rupees or an amount equal to the amount of tax payable on such goods if such goods were sold in Lakshadweep, whichever is higher.

General
penalty.

96. Any person, who contravenes any of the provisions of this Regulation or any rules made thereunder for which no penalty is separately provided under the Act, shall be liable to pay a penalty of five thousand rupees.

Automatic
mitigation
and increase
of penalties.

97. (1) Where as a result of any proceedings, the amount of tax with respect to which a penalty was levied has been wholly reduced, the penalty levied shall be cancelled and if the penalty has been paid, it shall be refunded.

(2) If—

(a) a person is liable to pay a penalty under sub-section (2) of section 94; and

(b) the person voluntarily discloses to the Commissioner in writing the existence of the tax deficiency before the Commissioner informs the person that an audit of the person's tax obligations is to be carried out,

the amount of the penalty otherwise due shall be reduced by eighty per cent. of the penalty.

(3) If—

(a) a person is liable to pay a penalty under sub-section (2) of section 94; and

(b) the person voluntarily discloses to the Commissioner in writing the existence of the tax deficiency after the Commissioner informs the person that an audit of the person's tax obligations is to be carried out,

the amount of the penalty due shall be reduced by fifty per cent. of the penalty.

(4) If—

(a) a person is liable to pay a penalty under sub-section (2) of section 94;

(b) the tax deficiency arose because the person treated this Regulation as applying to the person in a particular way; and

(c) the decision to adopt that treatment was made by the person relying on a determination given to the person by the Commissioner under section 84 or a ruling issued by the Commissioner under section 85,

the amount of the penalty otherwise due, shall be reduced to nil.

(5) Where—

(a) the penalty under this Regulation has been assessed;

(b) the penalty has not been remitted in full after objection; and

(c) the person is subsequently assessed to a further penalty in respect of the same or a substantially similar failure occurring on another occasion (hereafter in this section called the "subsequent offence"),

the penalty otherwise due under this Regulation shall be increased by—

(i) in the case of the first subsequent offence, fifty per cent. of the specified penalty; and

(ii) in the case of the second and any further subsequent offence, one hundred per cent. of the specified penalty.

(6) If—

(a) a person is liable to pay penalty under section 86;

(b) the person voluntarily discloses to the Commissioner, in writing, the existence of the tax deficiency, during the course of proceedings under section 60; and

(c) makes payment of such tax deficiency within three working days of the conclusion of the said proceedings,

the amount of the penalty otherwise due, against the admitted and paid tax, shall be reduced by eighty per cent.

98. (1) The penalties specified under this Regulation are owed notwithstanding that no assessment of tax owed under this Regulation has been made.

Relationship to assessment and impact on criminal penalties.

(2) Any penalty imposed under this Regulation shall be without prejudice to any prosecution for any offence under this Chapter.

99. (1) Whoever—

Imprisonment and fine for certain acts.

(a) not being a registered dealer, falsely represents that he is or was a registered dealer at the time when he sells or buys goods;

(b) knowingly keeps false account or does not keep the account of the value of the goods bought or sold by him in contravention of section 48; or

(c) issues to any person a false invoice, bill, cash memorandum, voucher or other document which he knows or has reason to believe to be false,

shall, on conviction, be punishable with rigorous imprisonment for a term which may extend to six months, and with a fine which may extend to three thousand rupees.

(2) Whoever knowingly—

(a) furnishes a false return;

(b) produces before the Commissioner, false bill, cash memorandum, voucher, declaration, certificate, tax invoice or other document for claiming deduction on tax credit; or

(c) produces false accounts, registers or documents or knowingly furnishes false information,

he shall—

(i) in case where the amount of tax which could have been evaded if the false return, bill, cash memorandum, voucher, declaration, certificate, tax invoice or other document for claiming deduction on tax credit, accounts, registers or documents or false information, as the case may be, had been accepted as true exceeds fifty thousand rupees, on conviction, be punished with rigorous imprisonment for a term which may extend to six months; and

(ii) in any other case, with rigorous imprisonment for a term which may extend to six months, and with fine which may extend to three thousand rupees.

(3) Whoever, willfully attempts, in any manner whatsoever, to evade payment of tax, penalty or interest or all of them under this Regulation, shall, on conviction, be punished—

(a) in any case where the amount involved exceeds fifty thousand rupees during the period of a year, with rigorous imprisonment for a term which may extend to six months, and with a fine which may extend to three thousand rupees; and

(b) in any other case, with rigorous imprisonment for a term which may extend to three months and with fine which may extend to three thousand rupees.

(4) Whoever—

(a) carries on business as a dealer without being registered in willful contravention of sub-section (1) of section 18;

(b) fails without sufficient cause to furnish any information required under section 21;

(c) fails to surrender his certificate of registration as provided in sub-section (7) of section 22;

(d) fails without sufficient cause to furnish any returns as required under section 27 by the date or in the manner prescribed;

(e) without reasonable cause, contravenes any of the provisions of section 40;

(f) without sufficient cause fails to issue invoice as required under section 50;

(g) fails without sufficient cause, when directed so to do under section 48 to keep any accounts or record, in accordance with the directions;

(h) fails without sufficient cause, to comply with any requirements made of him under section 58 or section 59, or obstructs any officer making inspection or search or seizure under sections 60 and 61;

(i) obstructs or prevents any officer performing any function under Chapter X;

(j) being owner in-charge of a goods vehicle fails, neglects or refuses to comply with any of the requirements contained in section 61; or

(k) interferes with or obstructs the Commissioner or any officer exercising any other power conferred under this Regulation,

shall, on conviction, be punishable with imprisonment for a term which may extend to six months, and with a fine which may extend to five thousand rupees.

(5) Whoever aids or abets any person in the commission of any act specified in sub-sections (1) to (3) shall, on conviction, be punishable with rigorous imprisonment which may extend to six months, and with a fine which may extend to five thousand rupees.

(6) Whoever commits any of the acts specified in sub-sections (1) to (5) and the offence is a continuing one under any of the provisions of these sub-sections, shall, on conviction, be punishable with a fine of not less than one hundred rupees per day during the period of the continuance of the offence, in addition to the punishments provided under this section.

(7) Notwithstanding anything contained in sub-sections (1) to (5) of this section, no person shall be proceeded under these sub-sections, if—

(a) the total amount involved is less than two hundred rupees during the period of a year; or

(b) the person has voluntarily disclosed existence of tax deficiency under the provisions of the Act.

(8) Where a dealer is accused of an offence specified in sub-section (1), (2) or (3) or in clauses (a), (b), (c), (d), (e), (f), (g), (h) and (i) of sub-section (4), or sub section (6), the person deemed to be the manager of the business of such dealer under section 95 shall also

be deemed to be guilty of such offence, unless he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission thereof.

100. (1) Where an offence under this Regulation or the rules 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:

Offences by companies, etc.

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Regulation if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Regulation 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 also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

101. (1) No court shall take cognizance of any offence under this Regulation or rules made thereunder except with the previous sanction of the Commissioner, and no court inferior to that of a Judicial Magistrate of first class shall try any such offence.

Cognizance of offences.

2 of 1974.

(2) Notwithstanding anything contained in the Code of Criminal Procedure, 1973 all offences punishable under this Regulation or the rules made there under shall be cognizable and bailable.

102. (1) Subject to such conditions as may be prescribed, the Commissioner may authorise either generally or in respect of a particular case or class of cases any officer or person subordinate to him to investigate all or any of the offences punishable under this Regulation.

Investigation of offences.

2 of 1974.

(2) Every officer or person so authorised shall, in the conduct of such investigation, exercise the powers conferred by the Code of Criminal Procedure, 1973 upon an officer in-charge of a police station for the investigation of a cognizable offence.

103. (1) The Commissioner may, before the institution of proceedings for any offence punishable under sub-section (4) of section 89 or under any rules made under this Regulation, accept from any person charged with such offence by way of composition of offence, an amount not exceeding fifty thousand rupees or a sum not exceeding three times the amount of tax which would thereby have been avoided, whichever is higher.

Compounding of offences.

(2) On payment of such sum as may be determined by the Commissioner under sub-section (1), no further proceedings shall be taken against such person in respect of the same offence.

2 of 1974.

104. Nothing contained in Chapter XXXVI of the Code of Criminal Procedure, 1973, shall apply to—

Chapter XXXVI of the Code of Criminal Procedure, 1973, not to apply in certain case.

(a) any offence punishable under this Regulation; or

(b) any other offence which under the provisions of that Code may be tried along with such offence,

and every offence referred to in clause (a) or clause (b) may be taken cognizance of by the court having jurisdiction under this Regulation as if the provisions of that Chapter were not enacted.

CHAPTER XIV

MISCELLANEOUS

Dealer to declare the name of manager of business, Permanent Account Number and Importer Exporter Code.

105. (1) Every dealer being an association of persons or club or society or firm or company or any person or body who is engaged in business as the guardian or trustee or otherwise on behalf of another person, and who is liable to pay tax under this Regulation, shall, within the period prescribed, furnish a declaration in the manner prescribed, stating the name of the person or persons who shall be deemed to be the manager or managers of such person's business for the purposes.

(2) The declaration furnished under sub-section (1) may be revised from time to time as required.

(3) Every dealer at the time of applying for registration under this Regulation shall mention the Permanent Account Number obtained under the Income-tax Act, 1961: 43 of 1961.

Provided that the dealers already registered under this Act shall intimate their Permanent Account Number obtained under the Income-tax Act, 1961 in the prescribed form, within a period of two months from the date of issuance of notification of this amendment. 43 of 1961.

(4) Every dealer liable to pay tax under this Regulation and having an Importer Exporter Code under the provisions of the Foreign Trade (Development and Regulation) Act, 1992, shall mention the Importer Exporter Code, at the time of applying for registration under this Regulation: 22 of 1992.

Provided that the dealers already registered under the Act and having Importer Exporter Code under the provisions of the Foreign Trade (Development and Regulation) Act, 1992, shall intimate the details in the prescribed form, within a period of two months from the date of issuance of notification of this amendment: 22 of 1992.

Provided further that every dealer registered under the Act, who obtains an Importer Exporter Code under the provisions of the Foreign Trade (Development and Regulation) Act, 1992, subsequently shall provide the Code details in the prescribed form, within a period of fifteen days from the date of obtaining such Code. 22 of 1992.

(5) Any person who fails to furnish a declaration or, as the case may be, a revised declaration as provided in sub-section (1) and sub-section (2) or fails to provide details of the Permanent Account Number obtained under the Income-tax Act, 1961, as provided in sub-section (3) or fails to provide the Importer Exporter Code under the provisions of the Foreign Trade (Development and Regulation) Act, 1992 as provided in sub-section (4), shall be liable to pay a penalty of an amount equal to one thousand rupees per week of default subject to a maximum of fifty thousand rupees. 43 of 1961. 22 of 1992.

Service of notice when family is disrupted or firm is dissolved.

106. (1) Where a Hindu Undivided Family has been partitioned, notices under this Regulation shall be served on the person who was the last manager of the Hindu Undivided Family, or if such person cannot be found, then, on all adults who were members of the Hindu Undivided Family, immediately before the partition.

(2) Where a firm or an association of persons is dissolved, notices under this Regulation may be served on any person who was a partner (not being a minor) of the firm, or member of association, as the case may be immediately before its dissolution.

Service of notice in the case of discontinued business.

107. Where an assessment is to be made in respect of business which has been discontinued, a notice under this Regulation shall be served in the case of a firm or an association of persons or any person who was a member of such firm or association at the time of its discontinuance or in the case of a company on the principal officer thereof.

Return, etc., to be confidential.

108. (1) All the particulars contained in any statement made, return furnished or accounts or documents produced in accordance with this Regulation, or in any record of evidence given in the course of any proceedings under this Regulation, other than proceedings before a criminal court, shall, save as provided in sub-section (3), be treated as confidential,

1 of 1872. and notwithstanding anything contained in the Indian Evidence Act, 1872, no court shall, save as aforesaid, be entitled to require any servant of the Government to produce before it any such statement, return, account, document or record or any part thereof, or to give evidence before it in respect thereof.

(2) If, save as provided in sub-section (3), any servant of the Government discloses any of the particulars referred to in sub-section (1), he shall be punishable with imprisonment for a term which may extend to six months, and shall also be liable to a fine.

(3) Nothing contained in this section shall apply to the disclosure—

45 of 1860. (a) of any of the particulars referred to in sub-section (1) for the purposes of investigation or prosecution under this Regulation or the Indian Penal Code or any other enactment for the time being in force;

(b) of such facts to an officer of the Central Government or any State Government as may be necessary for the verification of such facts or for the purposes of enabling that Government to levy or realise any tax imposed by it;

(c) of any such particulars where such disclosure is occasioned by the lawful employment under this Regulation of any process for the service of any notice or the recovery of any demand;

(d) of any such particulars to a civil court in any suit or proceeding to which the Government or any Value Added Tax authority is a party and which relates to any matter arising out of any proceeding under this Regulation or under any other law for the time being in force authorising any Value Added Tax authority to exercise any powers thereunder;

2 of 1899. (e) of any such particulars by any public servant where the disclosure is occasioned by the lawful exercise by him of his powers under the Indian Stamp Act, 1899 to impound an insufficiently stamped document;

(f) of any such particulars to the Reserve Bank of India as are required by that Bank to enable it to compile financial statistics of international investment and balance of payment;

(g) of any such particulars to any officer appointed by the Comptroller and Auditor-General of India for the purpose of audit of tax receipts or refunds;

(h) of any such particulars relevant to any inquiry into a charge of misconduct in connection with income-tax proceedings against a legal practitioner or chartered accountant, to the authority empowered to take disciplinary action against members of the profession to which he belongs;

(i) of such particulars to the officers of the Central Government or any State Government for such other purposes, as the Government may, by general or special order, direct; or

(j) of any information relating to a class of dealers or class of transactions, if, in the opinion of the Commissioner it is desirable in the public interest to publish such information.

109. (1) The tax imposed by section 3 applies to every—

(a) sale, including an instalment sale and hire purchase of goods, made on and after the date of commencement of this Regulation;

(b) sale in the form of the transfer of a right to use goods, to the extent that the right to use goods is exercised after the date of commencement of this Regulation.

(2) Tax credits arising under section 9 shall be allowed for—

(a) a purchase, including a purchase under an installment sale and hire purchase of goods, made on and after the date of commencement of this Regulation; and

Application to sales and purchases.

(b) a purchase occurring in the form of the acquisition of a right to use goods, to the extent that the right to use goods is exercised after the date of commencement of this Regulation.

(c) where an amount is paid or received prior to the date of the commencement of this Regulation, in respect of a sale or purchase occurring on or after the date of the commencement of this Regulation and the person calculates his turnover or turnover of purchases based on amounts paid and received, such amount shall be treated as forming part of the person's turnover or turnover of purchases in the tax period in which the sale occurs.

Publication and disclosure of information in respect of dealers and other persons in public interests.

110. (1) Notwithstanding anything contained in this Regulation, if the Government is of the opinion that it is necessary or expedient in the public interest to publish or disclose the names of any dealers or other persons and any other particulars relating to any proceedings under this Regulation in respect of such dealers and persons, it may publish or disclose or cause to be published or disclosed such names and particulars in such manner as it thinks fit.

(2) No publication or disclosure under this section shall be made in relation to any tax levied or penalty imposed or interest levied or any conviction for any offence connected with any proceeding under this Regulation, until the time for presenting an appeal to the appropriate appellate body has been expired without an appeal having been presented or the appeal, if presented has been disposed of.

Power to collect statistics.

111. (1) If the Commissioner considers that for the purposes of the better administration it is necessary so to do, he may, by notification in the Official Gazette, direct that statistics be collected relating to any matter dealt with, by or in connection with this Regulation.

(2) Upon such direction being made, the Commissioner or any person or persons authorised by him in this behalf may call upon all dealers or any class of dealers or persons to furnish such information or statements as may be stated therein relating to any matter in respect of which statistics are to be collected and the form in which the persons to whom or, the authorities to which, such information or returns should be furnished, the particulars which they should contain, and the intervals in which such information or returns should be furnished, shall be such as may be prescribed:

Provided that the call for information may be made by notification in the Official Gazette, by notice in newspapers or in such other manner as, in the opinion of the Commissioner or the said person, is best calculated to bring to the attention of the dealers and other persons.

(3) Without prejudice to the generality of the foregoing provisions, the Government may by rules provide that every dealer or, as the case may be, any class of dealer shall furnish such statements as may be prescribed, with the self assessment, and different provisions may be made for different classes of dealers.

(4) (a) The Government may, by notification in the Official Gazette, provide that the provisions contained in the Information Technology Act, 2000, as amended from time to time, and the rules made and directions given under that Act, including the provisions relating to digital signatures, electronic governance, attribution, acknowledgement and dispatch of electronic records, secure electronic records and secure digital signatures and digital signature certificates as are specified in the said notification, shall, in so far as they may, as far as feasible, apply to the procedures under this Regulation.

21 of 2000.

(b) Where a notice or communication is prepared on any automated data processing system and is properly served on any dealer or person, then, the said notice or communication shall not be required to be personally signed by the Commissioner or any other officer subordinate to him, and the said notice or communication shall not be deemed to be invalid only on the ground that it is not personally signed by the Commissioner.

Setting up of check-posts and barriers.

112. The Government may, by notification in the Official Gazette, set up check-posts or barriers, or both, at any place in Lakshadweep with a view to prevent evasion of tax and other dues payable under this Regulation.

113. If the Government is of opinion that it is expedient in the interest of general public so to do, it may, by notification in the Official Gazette, add to, or omit from, or otherwise amend, the First, the Second, the Third and the Fourth Schedules, prospectively, and thereupon the said Schedules shall be deemed to have been amended accordingly:

Power to amend Schedules.

Provided that no such amendment shall be made retrospectively if it would have the effect of prejudicially affecting the interests of a dealer.

114. (1) The Government may, by notification in the Official Gazette and subject to the condition of previous publication hereby makes the rules not inconsistent with the provisions of this Regulation to carry out the provisions and purposes of this Regulation.

Power to make rules.

(2) Every rule made under this Regulation 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 or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, 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.

115. (1) If any difficulty arises in giving effect to the provisions, the Government may, by general or special order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Regulation as may 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 under this section after the expiry of two years from the date of commencement of this Regulation.

(2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

THE FIRST SCHEDULE

(See section 4)

LIST OF GOODS TO BE TAXED

Sl. No.	Description of Goods	Rate of Tax
(1)	(2)	(3)
1.	Petroleum Crude	10 per cent.
2.	High Speed Diesel	10 per cent.
3.	High Speed Diesel (Ship)	10 per cent.
4.	Motor Spirit (Commonly known as petrol)	10 per cent.
5.	Natural Gas	10 per cent.
6.	Aviation Turbine Fuel	10 per cent.
7.	Indian Made Foreign Liquor	10 per cent.
8.	Beer	10 per cent.

THE SECOND SCHEDULE

(See section 6)

LIST OF GOODS TO BE EXEMPTED

Sl. No.	Description of Goods	Rate of Tax
(1)	(2)	(3)
	Nil	

THE THIRD SCHEDULE

[See section 9(1)(b)]

NON CREDITABLE GOODS

Sl. No.	Description of Goods	Rate of Tax
(1)	(2)	(3)
	Nil	

THE FOURTH SCHEDULE

[See section 41(1)]

BODIES ENTITLED TO CLAIM A REFUND OF TAX PAID ON GOODS PURCHASE

Sl. No.	Name of Organisation	Conditions
(1)	(2)	(3)
		Nil

—————
DROUPADI MURMU,
President.

—————
K. BISWAL,
Additional Secretary to the Govt. of India.



भारत का राजपत्र The Gazette of India

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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

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No. 21] NEW DELHI, MONDAY, SEPTEMBER 19, 2022/BHADRA 28, 1944 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 19th September, 2022/Bhadra 28, 1944 (Saka)

THE LAKSHADWEEP (RIGHT TO PUBLIC SERVICES) REGULATION, 2022

No. 2 OF 2022

Promulgated by the President in the Seventy-third Year of the Republic of India.

A Regulation to lay down an obligation upon every public authority in the Union territory of Lakshadweep to provide for timely delivery of public services to the eligible persons and for grievance redressal mechanism in case of default and for matters connected therewith or incidental thereto.

In exercise of the powers conferred by article 240 of the Constitution, the President is pleased to promulgate the following Regulation made by her:—

CHAPTER I

PRELIMINARY

1. (1) This Regulation may be called the Lakshadweep (Right to Public Services) Regulation, 2022. Short title and commencement.

(2) It shall come into force on such date as the Administrator may, by notification in the Official Gazette, appoint; and different dates may be appointed for different provisions of this Regulation.

Definitions.

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

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

(b) "Appellate Authority" means a Union territory Appellate Authority constituted under sub-section (1) of section 12;

(c) "complaint" means a complaint filed by an eligible person regarding any grievance relating to, or arising out of, any failure in rendering of services as notified in section 4 or in the functioning of a public authority, but does not include grievance relating to the service matters of a public servant whether serving or retired;

(d) "Designated Authority" means the officers designated by the public authority under sub-section (1) of section 9;

(e) "Designated Officer" means an officer whose name is published under sub-section (1) of section 5 for rendering of services;

(f) "eligible person" means a person who is eligible for obtaining the services notified under section 4;

(g) "Grievance Redressal Officer" means a Grievance Redressal Officer designated as such under sub-section (1) of section 6;

(h) "member" means a person appointed as a member of the Union territory Appellate Authority under sub-section (2) of section 12;

(i) "notification" means a notification published in the Official Gazette and the term "notify" or "notified" shall be construed accordingly;

(j) "prescribed" means prescribed by rules made by the Administrator under section 29;

(k) "public authority" means any authority or body or institution of Government established or constituted,—

(i) by or under the Constitution in the Union territory of Lakshadweep;

(ii) by any other law made by Parliament;

(iii) by notification issued or order made by the Administrator, and includes any,—

(a) body owned, controlled or substantially financed by funds provided by the Administrator;

(b) non-Government organisation substantially financed directly or indirectly by funds provided by the Administrator;

(c) an organisation or body corporate in its capacity as an instrumentality of "State" as defined under article 12 of the Constitution and rendering services of public utility in the Union territory of Lakshadweep;

(d) a Government company as defined under clause (45) of section 2 of the Companies Act, 2013, which is a State Public Sector Undertaking; 18 of 2013.

(e) any other company which supplies goods or renders services to the Union territory in pursuance of an obligation imposed under any Central Act or State Act or under licence or authorisation under any law for the time being in force;

(iv) by an agreement or memorandum of understanding between the Union territory and any private entity as Public Private Partnership or otherwise;

(l) "service" means all the goods and services, including functions, obligations, responsibility or duty, to be provided or rendered by a public authority;

(m) "Union territory" means the Union territory of Lakshadweep.

CHAPTER II

RIGHT TO DELIVERY OF SERVICES

3. Subject to the provisions of this Regulation, every eligible person shall have the right to time bound delivery of services and redressal of grievances. Right to services.

4. The Administrator may, from time to time, notify the services to which this Regulation shall apply and the stipulated time limits within which the services shall be provided. Notification of services by Administrator.

5. (1) A public authority shall, within two months of the notification issued under section 4, publish the names and addresses of Designated Officers responsible for rendering of services notified under section 4. Obligation of public authority to publish names of Designated Officers responsible for rendering services.

(2) It shall be the duty of the Designated Officer to provide public services to the eligible persons within the time limit as specified in the notification issued under section 4.

CHAPTER III

GRIEVANCE REDRESSAL OFFICERS

6. (1) Every public authority shall designate as many officers as may be necessary as Grievance Redressal Officers in all departments, administrative units or offices in the Union territory, notified areas, panchayats and such other offices where services are rendered to receive, enquire into and redress any complaints from eligible persons in such manner as may be prescribed: Grievance Redressal Officers.

Provided that the Grievance Redressal Officer so designated shall be an officer of the level as may be prescribed.

(2) Every public authority shall display at its office or its website or customer care centre or help desk or *Jan Seva Kendra* and at the sales outlet, if any, and at the office of the Grievance Redressal Officer, the name of the Grievance Redressal Officer, his address and telephone number, E-mail address, facsimile number and other means, if any, of contacting him.

(3) Every public authority shall designate such number of Grievance Redressal Officers under sub-section (1) for such areas, as it may consider necessary, for the Grievance Redressal Officer to be easily accessible and available for redressal of grievance of the public.

(4) Where a complainant is unable to make a complaint in writing, the Grievance Redressal Officer shall render all reasonable assistance to the person making the request orally to reduce the same in writing.

7. The Grievance Redressal Officer shall, within three working days of receipt of the complaint, acknowledge such receipt, in writing or through electronic means or through text message or through any other means as may be prescribed, specifying the date, time, place, unique complaint number and particulars of receiver of complaint along with the stipulated time frame within which the complaint shall be redressed. Acknowledgement of complaint by receipt thereof.

8. (1) Upon receipt of a complaint under section 6, it shall be the duty of the concerned Grievance Redressal Officer to ensure that,— Duties of Grievance Redressal Officer.

(a) the grievance is remedied within such time as may be prescribed;

(b) the reason for the grievance is identified, the grievance is redressed satisfactorily and the responsibility, if any, of the defaulting person is fixed;

(c) where the grievance has occurred as a result of a deficiency, negligence or malfeasance on the part of an individual, action is taken in accordance with the applicable rules; and

(d) where the Grievance Redressal Officer is convinced that the Designated Officer responsible for the rendering of the services has wilfully neglected to render the service or there exists *prima facie* grounds for a case under the Prevention of Corruption Act, 1988, the Grievance Redressal Officer shall make an observation to that effect and refer the same to the appropriate authority in writing. 49 of 1988.

(2) The Grievance Redressal Officer shall ensure that the complainant is informed in writing the manner in which his grievance is redressed.

(3) The Grievance Redressal Officer shall, within such time as may be prescribed, report every complaint which has not been redressed along with the details of the complainant, nature of complaint, and reasons for non-redressal of the complaint to the Designated Authority referred to in section 9.

CHAPTER IV

DESIGNATED AUTHORITY

Designated
Authority.

9. (1) Every public authority shall designate such officers as Designated Authorities in all its administrative units and offices as it may deem necessary who shall hear complaints referred to it under sub-section (3) of section 8.

(2) Every complaint received by the Designated Authority under sub-section (3) of section 8 shall be deemed to be an appeal before such authority.

(3) Any person aggrieved by a decision of the concerned Grievance Redressal Officer or who has not been informed in writing the manner in which his grievance has been redressed in respect of a complaint filed by him may, within thirty days from the expiry of such decision or from the receipt of such decision, prefer an appeal to the Designated Authority:

Provided that the Designated Authority may admit the appeal after the expiry of thirty days if it is satisfied that the complainant was prevented by sufficient cause from filing the appeal in time.

(4) The receipt of an appeal under sub-section (3) shall be acknowledged by the Designated Authority in writing or through electronic means or through text message or through any other means as may be prescribed, within three working days.

(5) Every appeal filed under sub-section (3) or deemed appeal under sub-section (2) shall be disposed of by the Designated Authority within such time as may be prescribed.

(6) The Designated Authority shall arrange to deliver copies of the decision to the parties concerned within such time as may be prescribed.

Other powers
of Designated
Authority.

10. (1) Where it appears to the Designated Authority that the grievance complained of is *prima facie* indicative or representative of a corrupt act or practice in terms of the Prevention of Corruption Act, 1988 on the part of the officer complained against, then it shall record in writing such evidence as may be found in support of such conclusion and shall in writing refer the same to the appropriate authority. 49 of 1988.

(2) The Designated Authority shall upon adjudication of a complaint have the powers to issue directions requiring the concerned officers of the public authority to take such steps as may be necessary to render the services in compliance of the notification issued under section 4.

CHAPTER V

UNION TERRITORY APPELLATE AUTHORITY

11. (1) Any person who does not receive a decision within such time as may be prescribed or is aggrieved by a decision of the Designated Authority may, within thirty days from the expiry of such period or from the receipt of such a decision, prefer an appeal to the Union territory Appellate Authority:

Appellate Authority.

Provided that the Appellate Authority may admit the appeal after the expiry of thirty days if it is satisfied that the complainant was prevented by sufficient cause from filing the appeal in time.

(2) The decision of the Appellate Authority under this section shall be binding.

12. (1) The Administrator shall, by notification in the Official Gazette, constitute one or more Union territory Appellate Authority to exercise the powers conferred on or imposed upon and to perform the functions assigned to it under this Regulation.

Constitution of Union territory Appellate Authority.

(2) A Union territory Appellate Authority shall consist of such number of members, not exceeding three, as may be prescribed.

13. A person shall not be qualified for appointment as a member of Appellate Authority unless he is or has been an officer holding or has held a post in the rank of, or equivalent to, a Secretary or Principal Secretary or Additional Chief Secretary or Chief Secretary to the Union territory Administration.

Qualifications for appointment as member of Appellate Authority.

14. (1) A person appointed as member of Appellate Authority shall hold the office for a term of three years from the date on which he enters upon office or until he attains the age of sixty-five years, whichever is earlier.

Term and other conditions of service of member of Appellate Authority.

(2) The salary and allowances payable to and the other terms and conditions of service of a member of the Appellate Authority shall be such as may be prescribed:

Provided that if a member at the time of his appointment is in receipt of a pension, other than a disability or widow pension in respect of any previous service under the Union territory, his salary in respect of the service as member of Appellate Authority shall be reduced by the amount of that pension, including any portion of pension which was commuted and pension equivalent of other forms of retirement benefits excluding pension equivalent or retirement gratuity:

Provided further that where a member, if at the time of his appointment, is in receipt of retirement benefits in respect of any previous service rendered in a Corporation established by or under any State Act or a Government company owned or controlled by the Union territory Administration, his salary in respect of the service as a member shall be reduced by the amount of pension equivalent to the retirement benefit:

Provided also that neither the salary and allowances nor the other terms and conditions of service of a member of Appellate Authority shall be varied to his disadvantage after the appointment.

15. (1) Any member of the Appellate Authority, may, by notice in writing under his hand addressed to the Administrator, resign his office.

Resignation and removal.

(2) Notwithstanding anything contained in sub-section (1), the Administrator may by order remove from office a member if the member,—

(i) is adjudged an insolvent; or

(ii) has been convicted of an offence which, in the opinion of the Administrator involves moral turpitude; or

(iii) engages during his term of office in any paid employment outside the duties of his office; or

(iv) is, in the opinion of the Administrator, unfit to continue in office by reason of infirmity of mind or body; or

(v) has acquired such financial or other interest as is likely to affect prejudicially his functions as a member.

Powers of Appellate Authority.

16. (1) The Appellate Authority shall, for the purposes of its functions under this Regulation, have the same powers as are vested in a civil court 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) discovery and production of any document or other material object producible as evidence;

(iii) receiving evidence on affidavits;

(iv) requisitioning of any public record;

(v) issuing commission for the examination of witnesses; and

(vi) such other matter which may be prescribed.

(2) The Appellate Authority shall not be bound by the procedure laid down in the Code of Civil Procedure, 1908, but shall be guided by the principles of natural justice and subject to the other provisions of this Regulation and of any rules made thereunder, the Appellate Authority shall have the power to regulate its own procedure.

5 of 1908.

Delivery of copies of decision.

17. The Appellate Authority shall arrange to deliver copies of its decision to the parties concerned within such time as may be prescribed.

Other powers of Appellate Authority.

18. (1) The Appellate Authority shall, upon adjudication of a complaint, have the power to issue directions requiring the public authority to take such steps as may be necessary to render the services in compliance of the notification issued under section 4.

(2) It shall be the duty of the Appellate Authority to receive and inquire into a complaint from any person—

(a) who has been unable to submit an appeal to the Designated Authority;

(b) who has been refused redress of grievance under this Regulation;

(c) whose complaint has not been disposed of within the specified time limit; and

(d) in respect of any other matter relating to registering and redressing of a complaint or appeal under this Regulation.

Burden of proof to be on Grievance Redressal Officer.

19. In any appeal proceedings, the burden of proof to establish the non-redressal of complaint, shall be on the Grievance Redressal Officer who denied the request.

Where grievance complained of is a result of corrupt practices.

20. Where it appears to the Appellate Authority that the grievance complained of is *prima facie* indicative of a corrupt act or practice in terms of the Prevention of Corruption Act, 1988 on the part of the responsible officer of the public authority complained against, then it shall record such evidence as may be found in support of such conclusion and shall refer the same to the appropriate authority.

49 of 1988.

CHAPTER VI

PENALTIES AND COMPENSATION

21. (1) The Appellate Authority or the Designated Authority may impose a penalty on the Designated Officer responsible for rendering of service to the eligible person or Grievance Redressal Officer for failing to discharge his duties without any sufficient and reasonable cause. Penalty and compensation.

(2) The penalty to be imposed on the Designated Officer or Grievance Redressal Officer under sub-section (1) shall not be less than one thousand rupees but may extend to ten thousand rupees, which shall be recovered from the salary of the officer against whom penalty has been imposed:

Provided that the concerned Designated Officer or Grievance Redressal Officer, as the case may be, shall be given a reasonable opportunity of being heard before any penalty is imposed on him under this section.

(3) On imposition of the penalty under sub-section (1), the Appellate Authority or the Designated Authority, as the case may be, may by order, direct that such portion of the penalty imposed under sub-section (1) shall be awarded to the appellant as compensation, as it may deem fit:

Provided that the amount of such compensation awarded shall not exceed the amount of penalty imposed under this section.

CHAPTER VII

MISCELLANEOUS

22. (1) Every public authority shall ensure that every Grievance Redressal Officer keeps a record of complaints made to it or appeal therein and the decisions on such complaints and appeals under this Regulation. Reporting requirements.

(2) Every public authority shall publish, in such manner and within such time as may be prescribed, a report mentioning therein—

(a) the number of appeals and complaints received;

(b) the number of appeals and complaints disposed of;

(c) the number of appeals and complaints pending; and

(d) such other particulars, as may be prescribed, for discharge of its functions under this Regulation.

23. (1) The Administrator shall provide to the Appellate Authority with such officers and employees as may be necessary for efficient performance of its functions under this Regulation. Officers and employees of Appellate Authority.

(2) The officers and employees so appointed under sub-section (1) shall discharge their functions under the general superintendence of the Appellate Authority.

24. The officers and employees of the Appellate Authority shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code. Officers and employees of Appellate Authority to be public servants.

25. No civil court shall have jurisdiction to settle, decide or deal with any question or to determine any matter which is by or under this Regulation required to be settled, decided or dealt with or to be determined by the Grievance Redressal Officer or the Designated Authority or the Appellate Authority. Bar of Jurisdiction of court.

Enforcement of orders by Appellate Authority.

26. Every order made by the Appellate Authority may be enforced by it in the same manner as if it were a decree or order made by a court in a suit pending therein and it shall be lawful for the Appellate Authority to send, in the event of its inability to execute it, such order to the court within the local limits of whose jurisdiction,—

(a) in the case of public authority not falling under clauses (b) and (c), the place at which the main office of such public authority is situated; or

(b) in the case of an order against a public authority being a company, the registered office of the company is situated; or

(c) in the case of an order against any other person, the place where the person concerned voluntarily resides or carries on business or personally works for gain is situated, and thereupon, the court to which the order is so sent, shall execute the order as if it were a decree or order sent to it for execution.

Protection of action taken in good faith.

27. No suit, prosecution or other legal proceedings shall lie against any person for—

(a) anything which is in good faith done or intended to be done, in pursuance of this Regulation or any rule made thereunder; or

(b) delay in rendering of service or not being able to render service where such delay or inability is on account of reasonable cause beyond the control of the person responsible for delivery of the service.

Provisions to be in addition to existing laws.

28. The provisions of this Regulation shall be in addition to and not in derogation of any other law for the time being in force.

Power to make rules.

29. (1) The Administrator may, by notification in the Official Gazette, make rules, not inconsistent with this Regulation, for carrying out the purposes of this Regulation.

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

(i) the manner of receipt, enquiry, redressal of complaints and the level of officer to be designated as Grievance Redressal Officer under sub-section (1) of section 6;

(ii) the manner of acknowledgement of complaints received, particulars of receiver of complaint and time frame for redressal of complaint under section 7;

(iii) the time within which grievances shall be redressed by the Grievance Redressal Officer under sub-section (1) and time within which report shall be made by him to the Designated Authority of complaints which are not redressed under sub-section (3), of section 8;

(iv) the other means of acknowledgement under sub-section (4), the time within which an appeal may be disposed of under sub-section (5) and the time within which copies of the decision shall be delivered under sub-section (6), of section 9;

(v) the time within which the Designated Authority shall deliver copies of the decision to the parties concerned under sub-section (1) of section 11;

(vi) the number of members of the Union territory Appellate Authority under sub-section (2) of section 12;

(vii) the salary and allowances payable to and the other terms and conditions of service of a member of the Union territory Appellate Authority under sub-section (2) of section 14;

(viii) the other matters for which the Union territory Appellate Authority shall have power of civil court under clause (vi) of sub-section (1) of section 16;

(ix) the time within which the Appellate Authority shall arrange to deliver copies of its decision to the parties concerned under section 17;

(x) the manner and the time within which the public authority shall publish a report and other particulars for discharge of functions of the public authority under sub-section (2) of section 22;

(xi) any other matter which is or may be provided by rules under this Regulation.

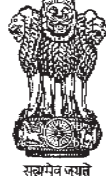
(3) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, 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.

30. If any difficulty arises in giving effect to the provisions of this Regulation, the Administrator may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Regulation as may appear to be necessary for removing the difficulty: Power to
remove
difficulties.

Provided that no order shall be made under this section after expiry of two years from the commencement of this Regulation.

DROUPADI MURMU,
President.

K. BISWAL,
Additional Secretary to the Govt. of India.



भारत का राजपत्र The Gazette of India

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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 22] नई दिल्ली, सोमवार, सितम्बर 19, 2022/ भाद्रपद 28, 1944 (शक)

No. 22] NEW DELHI, MONDAY, SEPTEMBER 19, 2022/BHADRA 28, 1944 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 19th September, 2022/Bhadra 28, 1944 (Saka)

THE LAKSHADWEEP BUILDING DEVELOPMENT BOARD (REPEAL) REGULATION, 2022

No. 3 OF 2022

Promulgated by the President in the Seventy-third Year of the Republic of India.

A Regulation to repeal the Lakshadweep Building Development Board Regulation, 1997 in force in the Union territory of Lakshadweep.

In exercise of the powers conferred by article 240 of the Constitution, the President is pleased to promulgate the following Regulation made by her:—

1. (1) This Regulation may be called the Lakshadweep Building Development Board (Repeal) Regulation, 2022.

Short title and commencement.

(2) It shall come into force at once.

Repeal of
Regulation and
savings.

2. (1) The Lakshadweep Building Development Board Regulation, 1997 is hereby repealed. 1 of 1997.

(2) The repeal of the Regulation shall not—

(a) affect any other enactment or Regulation in which the repealed Regulation has been applied, incorporated or referred to;

(b) affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed or recognised or derived by, in or from any Regulation hereby repealed;

(c) revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force;

(d) affect the previous operation of any law so repealed or anything duly done or suffered thereunder;

(e) affect any right, privilege, obligation or liability acquired, accrued or incurred under this Regulation so repealed;

(f) affect any penalty, forfeiture or punishment incurred in respect of any offence committed against this Regulation so repealed;

(g) affect 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 Regulation had not been made;

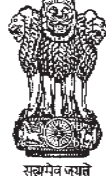
(h) affect any duty, or fee levied, assessed or collected or purported to have been levied, assessed or collected under this Regulation under repeal, before the commencement of the Regulation, shall be deemed to have been validly levied, assessed or collected in accordance with law:

Provided that anything done or any action taken (including any appointment or delegation made, notification, instruction or direction issued, form, bye-law or scheme framed, certificate obtained, patent permit or licence granted, or registration effected) under this Regulation under repeal, shall be deemed to have been done or taken under the corresponding provision of this Regulation and shall continue to be in force accordingly unless and until superseded by anything done or any action taken under the said Regulation.

(3) The mention of particular matters referred to in sub-section (2) shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897 with regard to the effect of repeal. 10 of 1897.

DROUPADI MURMU,
President.

K. BISWAL,
Additional Secretary to the Govt. of India.



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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

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MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 19th September, 2022/Bhadra 28, 1944 (Saka)

THE LAKSHADWEEP CO-OPERATIVE SOCIETIES REGULATION, 2022

No. 4 OF 2022

Promulgated by the President in the Seventy-third Year of the Republic of India.

A Regulation for registration, incorporation and management of Co-operative Societies in the Union territory of Lakshadweep and to repeal the Laccadive, Minicoy and Amindivi Islands Co-operative Societies Regulation, 1960 and for matters connected therewith or incidental thereto.

In exercise of the powers conferred by article 240 of the Constitution, the President is pleased to promulgate the following Regulation made by her:—

CHAPTER I

PRELIMINARY

1. (1) This Regulation may be called the Lakshadweep Co-operative Societies Regulation, 2022.

(2) It extends to the whole of the Union territory of Lakshadweep.

(3) It shall come into force on such date as the Administrator may, by notification in the Official Gazette, appoint.

Short title,
extent and
commencement.

Definitions.

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

(1) “Administration” means the Administration of the Union territory of Lakshadweep;

(2) “Administrator” means the Administrator of the Union territory of Lakshadweep, appointed by the President under article 239 of the Constitution;

(3) “auditor” means a certified auditor, who is authorised and appointed by the Registrar to audit the accounts of the society.

Explanation.—For the purposes of this clause, the expression “certified auditor” means a person who possesses the prescribed qualifications and is authorised by the Registrar as an auditor under section 84;

(4) “authorised person” means any person duly authorised by the Registrar to take action under the provisions of this Regulation;

(5) “Board” means the Board of Directors or the governing body of a co-operative society, by whatever name called, to which the direction and control of the management of the affairs of a society is entrusted;

(6) “bye-laws” means the registered bye-laws for the time being in force, and includes a registered amendment of such bye-laws;

(7) “central bank” means a co-operative bank, the objects of which include the creation of funds to be loaned to other societies, but does not include the urban co-operative bank;

(8) “Committee” means the Managing Committee or other governing body of a society to which the direction and control of the management of the affairs of a society is entrusted;

(9) “company” means a company as defined in the Companies Act, 2013 and includes a banking company, any board, corporation or other corporate body, constituted or established by any Central, State or Provincial Act for the purpose of the development of any organisation; 18 of 2013.

(10) “co-operative bank” means a society registered under this Regulation and carrying the business of banking as defined in clause (b) of sub-section (1) of section 5 of the Banking Regulation Act, 1949; 10 of 1949.

(11) “co-operative election authority” means an authority constituted by the Administrator under section 68;

(12) “co-operative society” means a society registered or deemed to be registered under the regulations and rules or any other law relating to co-operative societies for the time being in force in Union territory of Lakshadweep;

(13) “Deposit Insurance Corporation” means the Deposit Insurance and Credit Guarantee Corporation established under section 3 of the Deposit Insurance and Credit Guarantee Corporation Act, 1961; 47 of 1961.

(14) “dividend” means the amount paid, out of the profit of a society, to a member in proportion to the shares held by such member;

(15) “federal society” means a society—

(a) not less than five members of which are themselves societies; and

(b) in which the voting rights are so regulated that the members which are societies have not less than four-fifths of the total number of votes in the general meeting of such society;

(16) “firm” means a firm registered under the Indian Partnership Act, 1932; 9 of 1932.

(17) "General Body" means the individuals or institutions obtaining membership of respective societies;

(18) "Islands" means the Islands of the Union territory of Lakshadweep;

(19) "Liquidator" means a person appointed under section 108;

(20) "member" means a person joining in an application for the registration of a co-operative society which is subsequently registered or a person duly admitted to membership of a society after registration and includes a nominal, associate or sympathiser member;

(21) "National Bank" means the National Bank for Agriculture and Rural Development established under section 3 of the National Bank for Agriculture and Rural Development Act, 1981;

61 of 1981.

(22) "officer" means a person elected or appointed by a society to any office of such society according to its bye-laws and includes a Chairperson, Vice-Chairperson, President, Vice-President, Managing Director, General Manager, Manager, Secretary, Treasurer, Member of the Committee, and any other person elected or appointed under this Regulation, the rules or the bye-laws, to give directions in regard to the business of such society;

(23) "office bearer" means a President, Vice-President, Secretary or Treasurer of a co-operative society and includes any other person to be elected by the board of any co-operative society;

(24) "official assignee" means a person or body of persons appointed under sub-section (2) of section 22;

(25) "Official Gazette" means the Official Gazette of the Union territory of Lakshadweep;

(26) "prescribed" means prescribed by rules made under this Regulation;

(27) "rebate" means any payment made in cash or kind, out of the profits of a society, to a member or any other person, on the basis of his contribution to the business of the society;

(28) "Registrar" means a person appointed to be the Registrar of co-operative societies under this Regulation and includes an Additional Registrar, Joint Registrar, Deputy Registrar and Assistant Registrar;

(29) "Reserve Bank" means the Reserve Bank of India constituted under sub-section (1) of section 3 of the Reserve Bank of India Act, 1934;

2 of 1934.

(30) "rules" means rules made under this Regulation;

(31) "society" means a co-operative society registered, or deemed to be registered, under this Regulation;

(32) "society with limited liability" means a society having the liability of its members limited by its bye-laws;

(33) "Tribunal" means the Union territory Co-operative Tribunal constituted under section 123;

(34) "Union territory" means the Union territory of Lakshadweep.

CHAPTER II

REGISTRAR AND REGISTRATION

3. (1) For carrying out the purposes of this Regulation, the Administrator shall appoint a person to be called the Registrar of co-operative societies for the Union territory.

Registrar and officers and their powers.

(2) To assist the Registrar in his functions under this Regulation, the Administrator may appoint such number of Additional Registrars, Joint Registrars, Deputy Registrars, Assistant Registrars and other persons with such designations as it may think fit.

(3) The Administrator may, by general or special order, confer on a person or persons appointed under sub-section (2) all or any of the powers of the Registrar under this Regulation.

(4) Every person appointed under sub-section (2) shall work under the general guidance, and the superintendence and control of the Registrar.

Societies
which may be
registered.

4. A society established for,—

(i) promotion of the economic interests or general welfare of its members, or of the public, in accordance with the co-operative principles; or

(ii) facilitating the operations of any such society,

may be registered under this Regulation:

Provided that no society shall be registered if it is likely to be economically unsound, or the registration of which may have an adverse effect upon any other society, or it is opposed to, or its working is likely to be in contravention of public policy or which may have an adverse effect on development of the co-operative movement, or the registration of which may be contrary to the policy directives which the Union territory Administration may, from time to time, issue.

Registration
with limited or
unlimited
liability.

5. A society may be registered with limited or unlimited liability.

Conditions of
registration.

6. (1) No society, other than a federal society, shall be registered under this Regulation, unless it consists of at least ten persons or such higher number of persons as the Registrar may, having regard to the objects and economic liability of a society and development of the co-operative movement, determine from time to time for a class of societies (each of such persons being a member of a different family), who are qualified to be members under this Regulation, and who reside in the area of operation of such society:

Provided that the Registrar may specify the norms and conditions for registration of societies or class of societies.

(2) No society with unlimited liability shall be registered, unless all persons forming the society reside in the same Island, or in the same group of Islands.

Explanation.—For the purposes of this sub-section, the expression “society with unlimited liability” means a society, the members of which are, in the event of its being wound up, jointly and severally liable for and in respect of its obligations and to contribute to any deficiency in the assets of the society.

(3) No federal society shall be registered, unless it has at least five societies as its members.

(4) Nothing in this Regulation shall be deemed to affect the registration of any society made before the commencement of this Regulation.

(5) The word “limited” or “unlimited” shall be the last word in the name of every society with limited or unlimited liability, as the case may be, which is registered or deemed to be registered under this Regulation.

Explanation.—For the purposes of this section the expression “member of a family” means a wife, husband, father, mother, grand-father, grand-mother, step-father, step-mother, son, daughter, step-son, step-daughter, grand-son, grand-daughter, brother, sister, half-brother, half-sister and wife of brother or half-brother.

7. Notwithstanding anything contained in this Regulation, the Administrator may, by special order in each case and for the reasons to be recorded in writing, exempt subject to such conditions, if any, as it may impose, any society from any of the requirements of this Regulation as to registration.

Power to exempt societies from conditions as to registration.

8. (1) For the purposes of registration, an application shall be made to the Registrar in the prescribed form and shall be accompanied by four copies of the proposed bye-laws of the society and the person by whom, or on whose behalf, such application is made, shall furnish such information in regard to the society, as the Registrar may require.

Application for registration.

(2) The application shall be signed—

(a) in the case of a society other than a federal society, by at least ten persons (each of such persons being a member of a different family) who are qualified under this Regulation; and

(b) in the case of a federal society, by at least five societies.

(3) No signature to an application on behalf of a society shall be valid unless the person signing it is a member of the Committee of such society, and is authorised by such Committee by resolution to sign on its behalf the application for registration of the society and its bye-laws; and a copy of such resolution is appended to the application.

9. (1) On receipt of an application for registration from a society,—

Provisional registration.

(a) if the Registrar is satisfied that the society has complied with the provisions of this Regulation and the rules as to registration and that its bye-laws are not contrary to this Regulation and the rules, he shall register the society and its bye-laws; and

(b) if the Registrar is of the opinion that the application complies with the requirements of section 8, but that its bye-laws are not in conformity with the provisions of this Regulation and the rules made thereunder, he may provisionally register the society and by an order in writing permit the society to perform such functions subject to such conditions as he may specify in the order and may also by an order in writing direct the society to amend, within the period prescribed in this behalf, its bye-laws so as to bring them in conformity with this Regulation and the rules made thereunder.

(2) When a society has been provisionally registered, the Registrar shall, on its compliance with the order made under clause (b) of sub-section (1) finally register it and its bye-laws; and on its failure to comply with the order shall cancel its provisional registration:

Provided that the provisional registration of a society shall not be cancelled unless such society has been given an opportunity of being heard in the matter.

(3) A provisionally registered society shall not be deemed to be a society registered under this Regulation.

(4) On the registration of a society, the Registrar shall issue to it a certificate of registration signed by him within a period of fifteen days from the date of registration.

(5) A certificate of registration issued under sub-section (4) shall be conclusive evidence that the society therein mentioned is duly registered, unless it is proved that the registration has been cancelled.

(6) If the Registrar refuses to register the society, he shall forthwith communicate his decision with reasons therefor, to the person who has signed first on the application.

10. The Registrar shall maintain a register in the prescribed form of all societies registered or deemed to be registered under this Regulation.

Register of societies.

11. When any question arises whether, for the purpose of the formation or registration or continuance of a society or the admission of a person as a member of a society under this Regulation, a person is an agriculturist or non-agriculturist, or whether any person is a

Power of Registrar to decide certain questions.

resident in an Island or group of Islands, or whether two or more Islands shall be considered to form a group, or whether any person belongs to any particular tribe, class or occupation, the question shall be decided by the Registrar.

Classification of societies.

12. The Registrar may classify all societies in such manner, and into such classes, as he thinks fit; and the classification of a society under any head of classification by the Registrar shall be final and binding on the societies.

Amendment of bye-laws of society.

13. (1) No amendment of the bye-laws of a society shall be valid until registered under this Regulation.

(2) For the purpose of registration of an amendment of the bye-laws, a copy of the amendment passed, in the manner prescribed, at a general meeting of the society, shall be forwarded to the Registrar.

(3) If the Registrar is satisfied that the amendment so forwarded is not contrary to this Regulation or the rules, he may register the amendment:

Provided that no order refusing to register the amendment shall be passed except after giving the society an opportunity of being heard:

Provided further that the application for registration of amendment of bye-laws of a society shall be disposed of within two months from the date of its receipt.

(4) When the Registrar registers an amendment of the bye-laws of a society, he shall issue to the society, the copy of the amendment certified by him within a period of fifteen days from the date of registration of the amendment, which shall be conclusive evidence of its registration.

(5) Where the Registrar refuses to register an amendment of the bye-laws of a society, he shall communicate the order of refusal, together with his reasons therefor within a period of fifteen days, to the society.

Power to direct amendment of bye-laws.

14. (1) If it appears to the Registrar that an amendment of the bye-laws of a society is necessary or desirable in the interest of such society or any bye-laws of the society are inconsistent with the provisions of this Regulation or rules made thereunder and that amendment is necessary in such bye-laws, he may call upon the society, in the manner prescribed, to make the amendment within such time as he may specify.

(2) If the society fails to make the amendment within the time so specified, the Registrar after giving the society an opportunity of being heard and with the prior approval of the Administrator, may register the amendment, and shall thereupon issue to the society a copy thereof certified by him.

(3) With effect from the date of the registration of the amendment in the manner aforesaid, the bye-laws shall be deemed to have been duly amended accordingly and the bye-laws as amended shall be binding on the society and its members.

Change of name.

15. (1) Subject to the provisions of the rules made under this Regulation, a society may, by resolution passed at a general meeting, and with the approval of the Registrar, change its name but such change shall not affect any right or obligation of the society, or of any of its members, or of any of the persons who have ceased to be members; and any legal proceedings pending before any person, authority or court may be continued by or against the society, under its new name.

(2) When a society changes its name, the Registrar shall enter the new name in its place in the register of societies, and shall also amend the certificate of registration accordingly.

Change of liability.

16. (1) Subject to the provisions of this Regulation and the rules made thereunder, a society may, by passing a resolution and by amending its bye-laws, change the form or extent of its liability.

(2) When a society has passed a resolution to change the form or extent of its liability, it shall give notice thereof in writing to all its members and creditors and, notwithstanding anything in any bye-laws or contract to the contrary, any member or creditor shall, during a period of thirty days from the date of service of such notice upon him, have the option of withdrawing his investment in its shares, and his deposits and loans, and of demanding the payment of his other dues, if any.

(3) Any member or creditor who does not exercise his option within the period specified in sub-section (2), shall be deemed to have assented to the change.

(4) An amendment of the bye-laws of a society, changing the form or extent of its liability, shall not be registered or take effect until, either—

(a) all members and creditors have assented, or deemed to have assented, thereto as aforesaid; or

(b) all claims of members and creditors exercising the option, under sub-section (2) have been complied *in toto*.

17. (1) Subject to the provisions of the rules made under this Regulation and the previous sanction of the Registrar, a society may, by resolution passed by two-thirds majority of the members present and voting at a special general meeting held for the purpose, decide—

(a) to amalgamate with another society or a society registered under the Multi-State Co-operative Societies Act 2002;

(b) to transfer its assets and liabilities, in whole or in part, to any other society;

(c) to divide itself into two or more societies;

(d) to convert itself into another class of society; or

(e) to change its objects.

(2) Where the amalgamation, transfer, division or conversion referred to in sub-section (1) involves a transfer of the liabilities of a society to any other society, the Registrar shall not sanction the resolution of the society unless he is satisfied that—

(i) the society, after passing such resolution, has given notice thereof in writing to all its members, creditors and other persons whose interests are likely to be affected (hereafter, in this section referred to as “other interested persons”), giving them the option to exercise within one month from the date of the receipt of such notice, of becoming members of any of the new societies, or continuing their membership in the amalgamated or converted society, or of withdrawing their investments in its shares, their deposits and loans and demanding payment of their other dues, if any;

(ii) all the members and creditors and other interested persons have assented to the decision, or are deemed to have assented thereto by having failed to exercise the option within the period specified in clause (i); and

(iii) all claims of members and creditors and other interested persons, who exercise the option within the period specified, have been complied *in toto*.

(3) Notwithstanding anything contained in the Transfer of Property Act, 1882, or the Indian Registration Act, 1908, in the event of division or conversion, the registration of the new societies or, as the case may be, of the converted society, and in the event of amalgamation, on the amalgamation the resolution of the societies concerned with amalgamation, shall in each case be sufficient conveyance to vest the assets and liabilities of the original society or amalgamating societies in the new societies or converted or amalgamated society, as the case may be.

(4) The amalgamation, transfer, division or conversion made under this section shall not affect any right or obligation of the societies so amalgamated, or of the society so

Amalgamation,
transfer,
division or
conversion of
societies.

39 of 2002.

4 of 1882.

16 of 1908.

divided or converted, or of the transfer, or render defective, any legal proceedings which might have been continued or commenced by or against the societies which have been amalgamated, or divided or converted; and accordingly such legal proceedings may be continued or commenced by or against the amalgamated society, the converted society, the new societies or the transferee, as the case may be.

Power to direct amalgamation and re-organisation of societies in public interest, etc.

18. (1) Where the Registrar is satisfied that it is essential in the public interest or in the interest of co-operative movement, or for the purpose of securing proper management of any society that two or more societies should be amalgamated or that any society should be re-organised, then, notwithstanding anything contained in section 17 but subject to the provisions of this section, the Registrar may, after consulting such federal society as may be notified in this behalf by the Administrator by order published in the Official Gazette, provide for the amalgamation of these societies into a single society or, as the case may be, for the re-organisation of that society, with such constitution, property rights, interests and authorities, and such liabilities, duties and obligations as may be specified in the order.

(2) The order referred to in sub-section (1) may also provide for the constitution of the Committee of management or any other Committees of the new amalgamated or re-organised society, the persons who shall be, or continue to be, the officers of such society and the period after which such Committee or Committees may be re-constituted.

(3) No order shall be made under this section unless,—

(a) a copy of the draft of the proposed order has been sent to the society or each of the societies concerned; and

(b) the Registrar has considered suggestions and objections if any received either from the society or from any member or class of members thereof or from any creditor or class of creditors within such period (not being less than one month from the date on which the copy of the order as aforesaid was received by the society) as the Registrar may fix in that behalf, and has, if necessary, modified the same in the light of such suggestions and objections.

(4) The order referred to in sub-section (1) may contain such incidental, consequential and supplemental provisions as may, in the opinion of the Registrar, be necessary to give effect to the amalgamation or re-organisation.

(5) Every member of each of the societies so amalgamated, shall be deemed to be a member of the new amalgamated society, and every member of the society so re-organised shall be deemed to be a member of the new re-organised society and all such members shall have all rights, privileges and liabilities of the members of the concerned new societies:

Provided that any member of the new society so amalgamated or re-organised may, within such period and in such manner as may be prescribed, resign his membership of the new society and on such resignation, he shall be entitled to withdraw his share and any other dues and interest in the society.

(6) On the issue of an order under sub-section (1) in respect of any societies or society, notwithstanding anything contained in any law for the time being in force, all the assets, rights and liabilities of the amalgamating societies, or, as the case may be, the original society which is re-organised shall stand transferred to, and vest in, the new amalgamated society, or, as the case may be, the new re-organised society;

(7) The provisions of sub-sections (3) and (4) of section 17 and the provisions of section 19 shall apply in relation to the amalgamation or re-organisation of the societies under this section as if—

(a) the order of amalgamation were a resolution of societies concerned with amalgamation; and

(b) the original society was re-organised under section 17.

19. Where two or more societies have been amalgamated, or a society has been divided or converted, the registration of such societies or society, as the case may be, shall be cancelled on the date of registration of the new society or societies so formed.

Cancellation of registration of amalgamated, divided or converted societies.

20. Where a compromise or arrangement is proposed—

(a) between a society and its creditors; or

(b) between a society and its members,

Reconstruction of societies.

the Registrar may, on the application of the society or of any member or of any creditor of the society, or in the case of a society which is being wound up, of the Liquidator, order reconstruction in the prescribed manner, of the society.

21. (1) The Registrar shall make an order cancelling the registration of a society if it transfers the whole of its assets and liabilities to another society, or amalgamates with another society, or divides itself into two or more societies, or if its affairs are wound up or it has not commenced business within a reasonable time of its registration or has ceased to function:

Cancellation of registration.

Provided that the registration of a society shall not be cancelled unless such society has been given an opportunity of being heard in the matter.

(2) An order made under sub-section (1) shall be published in the Official Gazette.

(3) The society shall, from the date of such order of cancellation, be deemed to be dissolved and shall cease to exist as a corporate body.

22. (1) If the Registrar is satisfied that any society is registered on mis-representation made by applicants, or where the work of the society is completed or exhausted or the purposes for which the society has been registered are not served, or any primary agricultural co-operative credit society using the word “bank”, “banking”, “banker” or any other derivative of the word “bank” in its name, he may, after giving an opportunity of being heard to the society, de-register the society.

De-registration of societies.

(2) When a society is de-registered under the provisions of sub-section (1), the Registrar may, notwithstanding anything contained in this Regulation or any other law for the time being in force, make such incidental and consequential orders including appointment of official assignee as the circumstances may require.

(3) Subject to the rules made under this Regulation, the official assignee shall realise the assets and liquidate the liabilities within a period of one year from the date he takes over the charge of property, assets, books, records and other documents, which period may, at the discretion of the Registrar, be extended from time to time, so however, that the total period does not exceed three years in the aggregate.

(4) The official assignee shall be paid such remuneration and allowances as may be prescribed; and he shall not be entitled to any remuneration whatever beyond the prescribed remuneration or allowances.

23. (1) Any two or more societies may, with the prior approval of the Registrar, by resolution passed by three-fourths majority of the members present and voting at a general meeting of each such society, enter into partnership for carrying out any specific business or businesses, provided that each member of each society has had clear ten days written notice of the resolution, and the date of the meeting.

Partnership of societies.

(2) Nothing in the Indian Partnership Act, 1932 and the Companies Act, 2013 shall apply to such partnership.

Collaboration
by societies.

24. (1) Any society or societies may, with the prior approval of the Administrator and subject to such terms and conditions as the Administrator may impose and in such manner as may be prescribed, enter into collaboration with any undertaking or any undertaking approved by the Administrator for carrying on any specific business or businesses, including industrial investment, financial aid or marketing and management expertise.

(2) Before approving any such scheme of collaboration by any society or societies under sub-section (1), the Administrator shall have due regard to the following matters, namely:—

(a) that the scheme is economically viable;

(b) that it can be implemented without, in any way, eroding the co-operative character of the society or the societies concerned; and

(c) that the scheme is in furtherance of the interests of the members of the society or societies concerned, or is in the public interest, and in the interest of the co-operative movement in general.

CHAPTER III

MEMBERS AND THEIR RIGHTS AND LIABILITIES

Person who
may become
member.

25. (1) Subject to the provisions of section 28, no person shall be admitted as a member of a society unless such person is,—

(a) an individual, who is competent to contract under the provisions of the Indian Contract Act, 1872;

(b) a firm, company or any other body corporate constituted under any law for the time being in force;

(c) a society registered, or deemed to be registered, under this Regulation;

(d) the Central Government;

(e) the Administrator;

(f) a local authority;

(g) a public trust registered or deemed to have been registered under any law for the time being in force;

(h) the depositor or the financial service user; or

(i) a group of the individuals eligible under clause (a), whether incorporated or not and whether established or not by or under any law:

Provided that the provisions of clause (a) shall not apply to an individual seeking admission to a society exclusively formed for the benefit of students of a school or a college:

Provided further that subject to such terms and conditions as may be laid down by the Administrator by general or special order, a firm or company may be admitted as a member only of a society which is a federal or urban society or which conducts or intends to conduct an industrial undertaking:

Provided also that any firm or company, which is immediately before the commencement of this Regulation a member of a society deemed to be registered under this Regulation, shall have, subject to the other provisions of this Regulation, the right to continue to be such member on and after such commencement.

(2) Every person seeking admission as a member of a society, if duly qualified for membership of such society under the provisions of this Regulation, the rules and the bye-laws of the society may make an application to the society for membership and the society shall take decision on the application and shall communicate the decision within a period of three months from the date of the receipt of the application.

(3) If the society does not communicate any decision to the applicant within three months from the date of receipt of such application, the applicant shall be deemed to have been admitted as a member of the society.

(4) If any question arises whether a person has become a deemed member or otherwise, the same shall be decided by the Registrar after giving a reasonable opportunity of being heard to all the concerned parties.

(5) Notwithstanding anything contained in sub-section (1), the Administrator may, having regard to the fact that the interest of any person or class of persons engaged in or carrying on any profession, business or employment conflicts or is likely to conflict with the objects of any society or class of societies, by general or special order published in the Official Gazette, declare that such person or such class of persons shall be disqualified from being admitted, or for continuing, as member or members or shall be eligible for membership only to a limited extent, of any society or class of societies, so long as such person or persons are engaged in or carry on that profession, business or employment, and the question whether a person is or is not so engaged in or carrying on any profession, business or employment or whether a person belongs or does not belong to such class of persons as declared under this sub-section and has or has not incurred a disqualification under this sub-section shall be decided by the Registrar under section 11.

(6) Where the Registrar has decided under section 11 that a person has incurred a disqualification under section 11, the Registrar may, after conducting enquiry, by order, remove such person from the membership of the society; and such person shall cease to be a member of the society.

26. (1) Where a person becomes a member of any society on his making a declaration as required by the bye-laws of the society or otherwise and such declaration is found to be false, then such person shall be disqualified to continue as a member of the society.

Removal from membership in certain circumstances.

(2) Where a person continues as a member of the society notwithstanding the disqualification incurred by him under sub-section (5) of section 25 or under sub-section (1), he shall be removed from the society by the Registrar:

Provided that the Registrar shall, before making an order of removal give the person an opportunity of being heard.

27. (1) No society shall without a sufficient cause, refuse admission to membership to any person duly qualified under the provisions of this Regulation and its bye-laws.

Open membership.

(2) Where a society refuses to issue or accept the application for membership from an eligible person for admission as a member, or the payment made by him in respect of membership, such person may tender an application in such form as may be prescribed together with payment in respect of membership, if any, to the Registrar, who shall forward the application and the amount, if any, so paid, to the society concerned within thirty days from the date of receipt of such application and the amount; and thereupon, if the society fails to communicate any decision to the applicant within three months from the date of receipt of such application and the amount by the society, the applicant shall be deemed to have become a member of such society.

(3) If any question arises whether a person has become a deemed member or otherwise, the same shall be decided by the Registrar after giving a reasonable opportunity of being heard to all the concerned parties.

(4) Any person aggrieved by the decision of a society, refusing him admission to its membership, within a period of two months from the date of the decision of the society may appeal to the Registrar and every such appeal, as far as possible, be disposed of by the Registrar within a period of three months from, the date of its receipt.

(5) The decision of the Registrar in appeal shall be final and binding on the parties.

Nominal, associate and sympathiser member.

28. (1) Notwithstanding anything contained in section 25, a society of such class as may be prescribed may admit any person as a nominal, associate or sympathiser member:

Provided that the total number of associate and sympathiser members in a society shall not exceed ten per cent. of the total number of members thereof.

(2) A nominal, associate or sympathiser member shall not be entitled to any share, in any form whatsoever, in the assets or profits of the society:

Provided that subject to the provisions of sub-section (7) of section 32 a nominal, associate or sympathiser member shall have such rights and privileges of a member and be subject to such liabilities of a member, as may be specified in the bye-laws of the society.

Cessation of membership.

29. A person shall cease to be a member of a society on his resignation from the membership thereof being tendered in writing to the society and accepted by the society or on the transfer of the whole of his share or interest in the society to another member, or on his death, or removal or expulsion from the society:

Provided that the resignation of a person from the membership of a society, if such member is not in debt to the society or is not a surety for an unpaid debt due to the society, shall unless it is accepted earlier be deemed to have been accepted on the expiry of one month from the date of tendering his resignation in writing to the society.

No rights of membership to be exercised till due payments are made.

30. A member shall be entitled to exercise such rights as provided in this Regulation and rules made thereunder and bye-laws:

Provided that no member shall exercise the rights, until he has made such payment to the society in respect of membership, or acquired such interest in the society, as may be prescribed and specified under the bye-laws of the society, from time to time:

Provided further that in case of increase in minimum contribution of member in share capital to exercise right of membership, the society shall give a due notice of demand to the members and give reasonable period to comply with.

Duties of member.

31. It shall be the duty of every member of a society,—

(a) to attend at least, one general body meeting within a consecutive period of five years:

Provided that nothing in this clause shall apply to the member whose absence has been condoned by the general body of the society;

(b) to utilise minimum level of services at least once in a period of five consecutive years as specified in the bye-laws of the society:

Provided that a member who does not attend at least one meeting of the general body and does not utilise minimum level of services at least once in a period of five consecutive years, as specified in the bye-laws of such society shall be classified as non-active member:

Provided further that when a society classifies a member as a non-active member, the society shall, in the prescribed manner communicate such classification, to the concerned member within a period of thirty days from the date of closing of the financial year:

Provided also that a non-active member who does not attend at least one meeting of the general body and does not utilise minimum level of services as specified in the bye-laws, in next five years from the date of classification as a non-active member, shall have no right to vote:

Provided also that a member classified as a non-active member shall, on fulfilment of the eligibility criteria as provided in this section be entitled to be re-classified as an active member:

Provided also that if a question of a member being active or non-active member arises, an appeal shall lie to the Registrar within a period of sixty days from the date of communication of classification.

32. (1) No member of any society shall have more than one vote in its affairs and every powers of right to vote shall be exercised personally, and not by proxy:

Voting powers
of member.

Provided that in the case of an equality of votes, the Chairperson shall have a casting vote.

(2) Where a share of a society is held jointly by more than one person, each such person shall have, in the absence of preceding person or persons, a right to vote:

Provided that such person shall be present and not be a minor:

Provided further that where the manner of voting is by ballot, all the joint holders of the share may appoint one of them to vote on their behalf in the affairs of the society.

(3) A society which has invested any part of its funds in the shares of another society, may appoint one of its members to vote on its behalf in the affairs of that other society, and accordingly such member shall have the right to vote on behalf of the first society:

Provided that the first society shall not appoint any of its members who is also its paid employee.

(4) A company or any other body corporate constituted under any law for the time being in force which has invested any part of its funds in the shares of a society may appoint any one of its directors or officers to vote on its behalf in the affairs of such society and accordingly such director or officer shall have the right to vote on behalf of the company or the body corporate, as the case may be.

(5) Where a firm has invested any part of its funds in the shares of a society, any one of its partners appointed by the firm shall be entitled to vote in the affairs of the society on behalf of the firm.

(6) A local authority or public trust which has invested any part of its funds in the shares of a society may appoint any of its members or trustees to vote on its behalf in the affairs of that society; and accordingly, such person shall have the right to vote on behalf of the local authority or the public trust, as the case may be.

(7) No nominal or sympathiser member shall have the right to vote and no such member shall be eligible to be a member of a Committee or for appointment as a representative of the society on any other society.

(8) The person who has committed a default and remains as such defaulter in making repayment of loan or interest thereon for a period of one year from the due date of repayment of such loan or interest or instalment shall not be entitled to exercise voting rights of a member of a society till all such repayments are made.

(9) No person shall exercise the right to vote at an election of a member of a Committee in a financial year unless he is a member of the society for the whole of the financial year preceding the financial year in which the election is being held:

Provided that no member society of a federal society shall exercise the right to vote at an election of a member of a Committee unless such society has its last accounts audited in class A, B or C.

(10) Nothing in sub-section (9) shall apply to the first election of a Committee to be held immediately after the registration of a society.

(11) The voting rights of individual members of a federal society shall be such as may be regulated by the rules and bye-laws of the society.

33. In any society, no member other than the Administrator or a society, shall hold more than such portion not exceeding one-fifth of the total share capital of the society as may be prescribed:

Restrictions
on holding of
shares.

Provided that the Administrator may, by notification in the Official Gazette, specify in respect of any class of societies a higher maximum than one-fifth of the share capital.

Restrictions
on transfer of
shares or
interest.

34. (1) Subject to the provisions of section 33 and sub-section (2) a transfer of, or charge on, the share or interest of a member in the capital of a society shall be subject to such conditions as may be prescribed.

(2) A member shall not transfer any share held by him, or his interest in the capital or property of any society, or any part thereof, unless,—

(a) he has held such share or interest for not less than one year;

(b) the transfer or charge is made to the society, or to a member of the society, or to a person whose application for membership has been accepted by the society; and

(c) the Committee has approved such transfer.

(3) Notwithstanding anything contained in sub-sections (1) and (2), where a member is allowed to resign, or is expelled, or ceases to be a member on account of his being disqualified by this Regulation or by the rules made thereunder or by the bye-laws of the society, the society may acquire the share or interest of such member in the share capital by paying for it at the value determined in the manner prescribed:

Provided that the total payment of share capital of a society in any financial year for such purposes does not exceed ten per cent. of the paid-up share capital of the society on the last day of the financial year immediately preceding.

Explanation.—For the purposes of this section, the expression “financial year” means the year ending on the 31st day of March or, in the case of any society or class of societies the accounts of which are with the previous sanction of the Registrar balanced on any other day, the year ending on such day.

(4) Where the Administrator is a member of a society, the restrictions contained in this section shall not apply and that Administrator may, notwithstanding anything contained in this Regulation, withdraw from the society its share capital at any time, after giving to the society notice thereof of not less than three months.

Transfer of
interest on
death of
member.

35. (1) On the death of a member of a society, the society shall subject to the provisions of sub-section (2), transfer his share or interest in the society to a person or persons nominated by such member in accordance with the rules or, in the absence of such nomination to such person as may appear to the Committee to be the heir or legal representative of such member.

(2) No such transfer shall be made unless such nominee, heir or legal representative, as the case may be, is duly admitted as a member of the society.

(3) Notwithstanding anything contained in sub-section (2), any such nominee, heir or legal representative, as the case may be, may require the society to pay to him the amount equivalent to the value of the share or interest of the deceased member, in such manner as may be prescribed.

(4) A society may pay all other moneys due to the deceased member from the society to such nominee, heir or legal representative, as the case may be.

(5) All transfers and payments duly made by a society in accordance with the provisions of this section, shall be valid and effectual against any demand made upon the society by any other person.

(6) Nothing in the foregoing provisions of this section or section 25 shall be construed to prevent a minor or a person of unsound mind from acquiring by inheritance or otherwise, any share or interest of a deceased member of a society, but his liability in consequence of such acquisition shall be limited to his interest in the shares of the society and the unpaid dividends as also the loan, stock, bonds, if any, and the interest earned on them which is unpaid and he shall not have the right of voting.

(7) A person under any such disability as is referred to in section 6 shall, on his disability ceasing, furnish to the society a declaration of his willingness to become a member and on receipt of such declaration the society, notwithstanding anything contained in this section may, and if it is a co-operative housing society such society shall admit him as a member if he is not otherwise disqualified and a person so admitted shall become entitled to all the rights and privileges of a member and become subject to liabilities like any other member of the society.

36. The share or interest of a member in the capital of a society, or in the loan stock issued by a housing society, or in the funds raised by a society from its members by way of savings deposits shall not be liable to attachment or sale under any decree or order of a court for or in respect of any debt or liability incurred by the member and accordingly, neither a receiver under the Provincial Insolvency Act, 1920, nor any such person or authority under any corresponding law for the time being in force, shall be entitled to or have any claim on, such share or interest.

Share or interest not liable to attachment.

5 of 1920.

37. (1) Every member of a society shall be entitled to inspect, free of cost, at the society's office during office hours, or any time fixed for the purpose by the society, the Regulation, the rules, and the bye-laws, the last audited annual balance-sheet, annual audit report, the profit and loss account, a list of the members of the Committee, a register of members, the minutes of general meetings, and those portions of the books and records in which his transactions with the society have been recorded.

Rights of members to see books, etc.

(2) A society shall furnish to a member, on request in writing and on payment of such fees as may be prescribed therefore, a copy of any of the documents mentioned in sub-section (1).

(3) A society shall authorise any officer or officers as it deems necessary, for the purpose of discharging the functions as provided under sub-sections (1) and (2).

38. (1) Where a person has ceased to be a member of a society under section 29,—

Liability of person who has ceased to be member.

(a) his liability in respect of any debt due by him to the society and in respect of any outstanding demand owing to the society by him shall continue as if he had not ceased to be a member; and

(b) his liability for the debts of the society as they stood immediately before the date of such cessation shall, save as otherwise provided in sub-section (2), continue for a period of three years from such date as if he had not ceased to be a member:

Provided that the liability shall attach to the estate of such person, if such cessation was due to his death or such person dies after his ceasing to be a member.

(2) Where a society is ordered to be wound up under any provisions of this Regulation, then the liability under clause (b) of sub-section (1) of a person, who has ceased to be a member thereof within three years immediately preceding the date of winding up, shall continue, until the entire liquidation proceedings are completed.

5 of 1920.

39. Notwithstanding anything contained in the Provincial Insolvency Act, 1920, or any corresponding law for the time being in force, the dues of a society from a member, in insolvency proceedings against him, shall rank in order of priority next to his dues to the Union territory Administration or to a local authority.

Insolvency of members.

40. (1) A society may, by resolution passed by three-fourths majority of all the members present and voting at a general meeting of members held for the purpose, expel a member for acts which are detrimental to the proper working of the society:

Expulsion of members.

Provided that, no resolution shall be,—

(i) valid, unless the member concerned is given an opportunity of representing his case to the general body; and

(ii) effective unless it is submitted to the Registrar for his approval and approved by him:

Provided further that the approval or disapproval of the Registrar shall be communicated to the society within a period of three months from the date of such submission.

(2) No member of a society who has been expelled under sub-section (1) shall be eligible for re-admission as a member of that society, or for admission as a member of any other society, for a period of two years from the date of such expulsion:

Provided that the Registrar may, in special circumstances, sanction the re-admission or admission, within the said period, of any such member as a member of the said society or of any other society, as the case may be.

CHAPTER IV

INCORPORATION, DUTIES AND PRIVILEGES OF SOCIETIES

Societies to be
bodies
corporate.

41. A society on its registration shall be a body corporate by the name under which it is registered, with perpetual succession and a common seal, and with power to acquire, hold and dispose of property, to enter into contracts, to institute and defend suits and other legal proceedings, and to do all such things as are necessary for the purpose for which it is incorporated.

Address of
societies.

42. Every society shall have an address, registered in accordance with the rules, to which all notices and communications may be sent; and the society shall send notice in writing to the Registrar of any change in the said address, within thirty days thereof.

Register of
members.

43. (1) Every society shall keep a register of its members, and enter therein the following particulars, namely:—

- (a) the name, address and occupation of each member;
- (b) in the case of a society having share capital, the share held by each member;
- (c) the date on which each person was admitted as a member;
- (d) the date on which any person ceased to be a member; and
- (e) such other particulars as may be prescribed:

Provided that where a society has by or under this Regulation, permitted a member to transfer his share or interest on death to any person, the register shall also show against the member concerned the name of the person entitled to the share or interest of the member, and the date on which the nomination was recorded.

(2) The register shall be *prima facie* evidence of the date on which any person was admitted to membership, and of the date on which he ceased to be a member.

Admissibility
of copy of
entry as
evidence.

44. (1) A copy of any entry in any book, register or list, regularly kept in the course of business and in the possession of a society shall, if duly certified in such manner as may be prescribed, be admissible in evidence of the existence of the entry, and shall be admitted as evidence of the matters and transactions therein recorded in every case where, and to the same extent to which, the original entry would, if produced, have been admissible to prove such matter.

(2) In the case of such societies, as the Administrator may by general or special order direct, no officer of a society shall in any legal proceedings to which the society is not a party, be compelled to produce any of the society's books, the contents of which can be proved under sub-section (1) or to appear as a witness to prove the matters, transactions and accounts therein recorded, except by order of the court or a Judge made for special cause.

- 16 of 1908.
- 45.** Nothing in clauses (b) and (c) of sub-section (1) of section 17 of the Indian Registration Act, 1908 shall, apply—
- (a) to any instrument relating to shares in a society not being a housing society notwithstanding that the assets of the society consist in whole or in part of immovable property; or
- (b) to any debenture issued by any society and not creating, declaring, assigning, limiting or extinguishing any right, title or interest to or in immovable property, except in so far as it entitles the holder to the security afforded by a registered instrument whereby the society has mortgaged, conveyed or otherwise transferred the whole or part of its immovable property, or any interest therein to trustees upon trust for the benefit of the holders of such debentures; or
- (c) to any endorsement upon, or transfer of, any debenture issued by any society.
- 46.** The Administrator may, in the case of any society or class of societies, by notification in the Official Gazette, exempt—
- (a) the stamp duty with which, under any law relating to stamp duty for the time being in force, instruments executed by or on behalf of a society or by an officer or member thereof, and relating to the business of the society, or any class of such instruments, or awards of the Registrar or his nominee or board of nominees under this Regulation, are respectively chargeable;
- (b) any fee payable by or on behalf of a society under the law relating to the registration of documents and to court-fees, for the time being in force; and
- (c) any other tax or fee or duty (or any portion thereof) payable by or on behalf of a society under any law for the time being in force, which the Administrator is competent to levy.
- 47.** (1) A society shall receive deposits and loans from members and other persons, only to such extent, and under such conditions, as may be prescribed, or specified by the bye-laws of the society.
- (2) If in the opinion of the Registrar it is necessary so to do for ensuring safety of the funds obtained under sub-section (1), for proper utilisation of such funds in furtherance of the objects of the society or societies concerned and for keeping them within the borrowing limits as laid down in the rules and bye-laws, the Registrar may, by general or special order, impose additional conditions on any society or class of societies, subject to which and the extent up to which such society or such class of societies may receive deposits, issue debentures or raise loans from any creditor other than a Central Bank.
- 48.** (1) No society shall make a loan to any person other than a member, or on the security of its own shares, or on the security of any person who is not a member:
- Provided that subject to such rules as may be determined, a society may make loans to another society.
- (2) Notwithstanding anything contained in sub-section (1), a society may make a loan to a depositor on the security of his deposit.
- (3) Notwithstanding anything contained in this Regulation, no person or group of persons other than a member or members shall be eligible to borrow from or make deposit in a Primary Agricultural Credit Co-operative Society.
- (4) If in the opinion of the Administrator, it is necessary or expedient in the interest of the society or societies concerned to do so, the Administrator may, by general or special order, prohibit, restrict or regulate the lending of money by any society or class of societies on the security of any property:

Exemption from compulsory registration of instruments relating to shares and debentures of society.

Power to exempt from taxation.

Restrictions on borrowing.

Restrictions on making loans.

Provided that the Registrar may, for ensuring safety of the funds of the society or societies concerned, for proper utilisation of such funds in furtherance of their objects and for keeping them within the loan making limits laid down in the rules and bye-laws, by general or special order, regulate further the extent, conditions and manner of making loans by any society or class of societies to its members or other societies.

Restrictions on other transactions with non-members.

49. Save as provided in this Regulation, the transactions of a society with persons other than members, shall be subject to such restrictions, if any, as may be prescribed.

Charge and set off in respect of share or interest of member.

50. In respect of any debt due to a society by any member thereof, the society shall have a charge upon the share or interest of such member in the capital of the society, upon the deposits of such member with the society and upon any dividend, rebate or profits payable to such member; and the society may set off any sum credited or payable to such member in or towards the payment of any such debt:

Provided that no co-operative bank shall have a charge upon any sum invested with it by a society out of the provident fund referred to in section 62, and no co-operative bank shall be entitled to set off any such sum towards any debts due from the society.

Prior claim of society.

51. (1) Notwithstanding anything contained in any other law for the time being in force, but subject to any prior claim of the Union territory Administration in respect of land revenue or any money recoverable as land revenue and to the provisions of sections 60 and 61 of the Code of Civil Procedure, 1908,—

5 of 1908.

(a) any debt or outstanding demand, owing to a society by any member or a person who has ceased to be a member shall be a first charge upon—

(i) the crops or other agricultural produce raised in whole or in part whether with or without a loan taken from the society by him;

(ii) cattle, fodder for cattle, agricultural or industrial implements or machinery, or raw materials for manufacture, or workshop, godown or place of business, supplied to, or purchased by him in whole or in part, from any loan whether in money or goods made to him by the society; and

(iii) any movable property which may have been hypothecated, pledged or otherwise mortgaged by him with the society, and remaining in his custody;

(b) any outstanding demands or dues payable to a society by any member or a person who has ceased to be a member, in respect of rent, shares, loans or purchase money or any other rights or amounts payable to such society, shall be a first charge upon his interest in the immovable property of the society:

Provided that the prior claim of the Union territory Administration in respect of dues other than land revenue, shall be restricted for the purpose of this sub-section to the assets created by a member out of the funds in respect of which the Union territory Administration has a claim.

(2) No property or interest in property, which is subject to a charge under sub-section (1) shall be transferred in any manner without the previous permission of the society; and such transfer shall be subject to such conditions, if any, as the society may determine.

(3) Any transfer made in contravention of sub-section (2) shall be void.

(4) Notwithstanding anything contained in sub-sections (2) and (3), a society, which has as one of its objects the disposal of the produce of its members, may provide in its bye-laws, or may otherwise contract with its members,—

(a) that every such member shall dispose of his produce through the society; and

(b) that any member, who is found guilty of a breach of the bye-laws or of any such contract, shall reimburse the society for any resultant loss, determined in such manner as may be provided in the bye-laws.

52. (1) Notwithstanding anything contained in this Regulation or in any other law for the time being in force,—

Charge on immovable property of members borrowing from certain societies.

(a) any person who makes an application to a society of which he is a member, for a loan shall, if he owns any land or has interest in any land as a tenant, make a declaration in the prescribed form, such declaration shall state that the applicant thereby creates a charge on such land or interest specified in the declaration for the payment of the amount of the loan which the society may make to the member in pursuance of the application, and for all future advances, if any, required by him which the society may make to him as such member, subject to such maximum as may be determined by the society, together with interest on such amount of the loan and advances;

(b) any person who has taken a loan from a society of which he is a member, before the date of the coming into force of this Regulation, and who owns any land or has interest in land as a tenant, and who has not already made such a declaration before the aforesaid date shall, as soon as possible thereafter, make a declaration in the form and to the effect referred to in clause (a); and no such person shall, unless and until he has made such declaration, be entitled to exercise any right as a member of the society;

(c) a declaration made under clause (a) or clause (b) may be varied at any time by a member, with the consent of the society in favour of which such charge is created;

(d) no member shall alienate the whole or any part of the land or interest therein, specified in the declaration made under clause (a) or clause (b) until the whole amount borrowed by the member together with interest thereon, is repaid in full:

Provided that it shall be lawful for a member to execute a mortgage bond in favour of the Union territory Administration in respect of such land or any part thereof, under the law for the time being in force, for the supply of water from a canal to such land:

Provided further that if a part of the amount borrowed by a member is paid, the society may, on an application from the member, release from the charge created under the declaration made under clause (a) or clause (b) such part of the movable or immovable property specified in the declaration as it may deem proper, with due regard to the adequacy, of the security for the balance of the amount remaining due from or outstanding against the member;

(e) any alienation made in contravention of the provisions of clause (d) shall be void;

(f) subject to the prior claims of the Union territory Administration in respect of land revenue or any money recoverable as land revenue, and to the charge, if any, created under an award made under the law for the time being in force in any part of the Union territory:

Provided that notwithstanding anything contained in the Land Revenue Code or any law for the time being in force, the Record of Rights maintained thereunder shall also include the particulars of every charge on land or interest created under a declaration under clause (a) or clause (b).

(2) For the purposes of this section, the expression “society” means—

(i) any society, the majority of the members of which are agriculturists and the primary object of which is to obtain credit for its members, or

(ii) any society, or any society of the class of societies, specified in this behalf by the Union territory Administration by a general or special order.

Deduction from salary to meet society's claim in certain cases.

53. (1) A member of a society may execute an agreement in favour of the society, providing that his employer shall be competent to deduct from the salary or wages payable to him by the employer, such amount as may be specified in the agreement, and to pay to the society the amount so deducted in satisfaction of any debt or other demand of the society against the member.

(2) On the execution of such agreement, the employer shall, if by a requisition in writing so required by the society and so long as the society does not intimate that the whole of such debt or demand has been paid, make the deduction in accordance with the agreement notwithstanding anything to the contrary contained in the Payment of Wages Act, 1936 or any corresponding law for the time being in force and pay the amount so deducted to the society, within a period of fourteen days from the date on which such deduction is made as if it were a part of the wages payable by him as required under the said Act on the day on which he makes payment and in making such deduction and payment, it shall not be open to the employer to question the validity or otherwise of such debt or demand.

4 of 1936.

(3) If after receipt of a requisition made under sub-section (2), the employer at any time fails to deduct the amount specified in the requisition from the salary or wages payable to the member concerned, or makes default in remitting the amount deducted to the society, the employer shall be personally liable for the payment thereof; and the amount shall be recoverable on behalf of the society from him as an arrear of land revenue on a certificate being issued by the Registrar after holding such inquiry as he deems fit, and the amount so due shall rank in priority in respect of such liability of the employer as wages in arrears and a certificate so issued by the Registrar shall not be questioned in any court.

(4) Nothing contained in this section shall apply to persons employed in any railway within the meaning of the Constitution, and in mines and oil fields.

CHAPTER V

AID TO SOCIETIES

Direct partnership of Union territory Administration in societies.

54. (1) The Union territory Administration may subscribe directly to the share capital of a society with limited liability.

(2) The share capital subscribed by the Union territory Administration under sub-section (1) shall not be returned to the Union territory Administration by a society except with the previous approval of the Union territory Administration.

Other forms of aid to societies.

55. Notwithstanding anything contained in any law for the time being in force, but subject to such conditions as the Union territory Administration may, by general or special order, specify in this behalf, it may,—

(a) give loans to a society;

(b) guarantee the payment of the principal of debentures issued by a society, or of interest thereon, or both, or the repayment of the share capital of a society to its members, or the payment of dividends thereon at such rates as may be specified by the Union territory Administration;

(c) guarantee the repayment of the principal of and the payment of interest on, means given by a co-operative bank to a society;

(d) guarantee the repayment of the principal of and payment of interest on, loans and advances given by the Reserve Bank of India, or the Industrial Finance Corporation of India, or any other authority constituted under any law for the time being in force; or

(e) provide financial assistance, in any other form including subsidies, to a society.

CHAPTER VI

PROPERTY AND FUNDS OF SOCIETIES

56. (1) No part of the funds or assets of a society, other than the dividend equalisation fund, if any, and the net profits thereof, shall be paid by way of rebate or dividend or otherwise distributed, to its members: Fund not to be divided.

Provided that in the case of a member, who is also a salaried employee of the society payment on such scale as may be laid down by the bye-laws may be made to him for work done as such employee.

(2) No honorarium shall be paid out of the funds and assets of a society other than the net profits and such honorarium shall not exceed the prescribed limit.

57. (1) A society earning profit, shall calculate its annual net profits by deducting from the gross profits for the year, all accrued interest which is overdue for more than three months, establishment charges, contributions, if any, towards the provident fund and gratuity fund of its employees, interest payable on loan and deposits, audit fees, working expenses including repairs, rents, taxes and depreciation, and after providing for or writing off bad debts and losses not adjusted against any fund created out of profits. Appropriation of profits.

(2) A society may, however, add to the net profits for the year, interest accrued in the preceding years, but actually recovered during the year and the net profits thus arrived at together with the amount of profits brought forwarded from the previous year shall be available for appropriation.

(3) A society may appropriate its profits to its reserve fund or any other fund created by it to payment of dividends to members on their shares, to contribution to the educational fund as the Administrator may, by notification in the Official Gazette, specify to the payment of rebate on the basis of support received from members and persons who are not members to its business and subject to the prescribed conditions to payment of honorarium, and to any other purpose which may be specified in the rules or bye-laws:

Provided that no part of the profits shall be appropriated except with the approval of the annual general meeting and in conformity with this Regulation, rules and bye-laws.

58. (1) Every society which does, or can, derive a profit from its transactions, shall maintain a reserve fund. Reserve fund.

(2) At least one-fourth of the net profits of the society each year, shall be carried to, the reserve fund; and such reserve fund may be used in the business of the society or may, subject to the provisions of section 63, be invested, as the Administrator may by general or special order direct, or may, with the previous sanction of the Administrator, be used in part for some public purpose likely to promote the objects of this Regulation, or for some such purpose of the Union territory or of local interest:

Provided that if the Registrar is satisfied that financial condition of the society is such that it is unable to carry to its reserve fund an amount up to the aforesaid limit of one-fourth of its net profits, he may by order in writing, for such period as he may specify in the order, fix for the society a limit lower than the aforesaid limit but not lower than one-tenth of its net profits.

(3) Where the reserve fund of a society exceeds its authorised share capital, then, notwithstanding anything contained in sub-section (1), the society may, with the previous permission of the Registrar carry to its reserve fund each year an amount which may be less than one-fourth but not less than one-tenth of its net profit.

59. No society shall pay dividend to its members at a rate exceeding fifteen per cent. except with the prior sanction of the Registrar. Restrictions on dividend.

60. (1) Every society which declares, out of the current year's profit, a dividend to its members, shall contribute towards the education fund at such rate as may be prescribed. Contribution to education fund.

(2) No society, liable to contribute towards the education fund, shall pay a dividend to its members, unless the said contribution is made to the Registrar within two months from the date on which its accounts are adopted by the general body of members at its annual general meeting.

(3) An officer who wilfully fails to comply with the requirements of this section, shall be personally liable for making good the amount to the Registrar.

Contribution to public purpose.

61. After providing for the reserve fund as provided in section 58, for the educational fund as provided in section 60, a society may set aside a sum not exceeding twenty per cent. of its net profits, and utilise from time to time, with the approval of the Registrar, whole or part of such sum in contributing to any prescribed co-operative purpose, or to any charitable purpose within the meaning of section 2 of the Charitable Endowments Act, 1890, or to any other public purpose. 6 of 1890.

Investments of funds.

62. A society may invest, or deposit its fund,—

(a) in a Central Bank, or the State Co-operative Bank;

(b) in the State Bank of India or in any nationalised bank;

(c) in the Postal Savings Bank;

(d) in any of the securities specified in section 20 of the Indian Trusts Act, 1882; 2 of 1882.

(e) in shares, or security bonds, or debentures, issued by any other society with limited liability;

(f) in any land or building;

(g) in Employee's provident fund; or

(h) in any corporation owned or controlled by the Union territory Administration,

with the prior approval of the Administrator subject to such terms and conditions as may be prescribed in this behalf.

Explanation.—For the purposes of this section, the expression “nationalised bank” means a corresponding new bank constituted under sub-section (1) of section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 and the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980. 5 of 1970. 40 of 1980.

Funds not to be utilised for certain proceedings filed or taken by or against officers in personal capacities.

63. (1) No expenditure from the funds of a society shall be incurred for the purpose of defraying the costs of any proceedings filed or taken by or against any officer of the society in his personal capacity under any section of this Regulation.

(2) If any question arises whether any expenditure can be so incurred or not, such question shall be referred to and decided by the Registrar, and his decision shall be final.

(3) If any person incurs expenditure in violation of sub-section (1), the Registrar shall direct the person to repay the amount to the society within one month and where such person fails to repay the amount as directed, such amount shall, on a certificate issued by the Registrar, be recoverable as arrears of land revenue.

(4) The person against whom action is taken by the Registrar under sub-section (3) shall be disqualified to continue to be the officer of any society or to be officer of any society at any next election including any next bye-election held immediately after the expiration of a period of one month during which such person has failed to pay the amount referred to in sub-section (3).

CHAPTER VII

MANAGEMENT OF SOCIETIES

Final authority of society.

64. Subject to the provisions in this Regulation and the rules made thereunder, the final authority of every society shall vest in the general body of members in general meeting, summoned in such a manner as may be specified in the bye-laws:

Provided that, where the bye-laws of a society provide for the election of delegates of such members, the final authority may vest in the delegates of such members elected in the prescribed manner, and assembled in the general meeting.

65. (1) The management of every society shall vest in a Committee, constituted in accordance with this Regulation, the rules and bye-laws, which shall exercise such powers and perform such duties as may be conferred or imposed on it respectively by this Regulation, the rules and the bye-laws.

Committee, qualifications, dis-qualifications to become member of Committee, powers and functions of Committee.

(2) Except as otherwise provided herein, the Managing Committee of a society, which is not an apex society, shall consist of, among others, such number of elected members not exceeding twenty-one.

Explanation.—For the purposes of this sub-section, the expression “apex society” means a society,—

(a) the area of operation of which extends to the whole of the Union territory of Lakshadweep;

(b) the main object of which is to promote the principal objects of the societies affiliated to it as members and to provide for the facilities and services to them; and

(c) which has been classified as an apex society by the Registrar.

(3) There shall be reserved two seats for women in the Managing Committee of every society consisting of individuals as members and having members from such class or category of persons as may be prescribed:

Provided that one seat shall be reserved for the persons who are small farmers and marginal farmers.

(4) Every member of a society who is entitled to vote shall be eligible for appointment as a member of a Committee thereof if—

(a) he is continuously a member of the society for a period not less than three years and continues to be such member and not in default in respect of any loan taken by him from any co-operative society, co-operative bank or any other financial institution;

(b) he has any interest directly or indirectly in any subsisting contract made with the society or in any property sold or purchased by the society or any other transaction of the society except in any investment made in or any loan taken from the society;

(c) he is not otherwise disqualified for appointment as such member;

(d) he is not held responsible under section 80;

(e) no order for recovery of costs is made against him by a magistrate under section 90;

(f) no order is made against him under section 92;

(g) he is not found guilty of any of the offences under section 120 of this Regulation or any offence section 403 of the Indian Penal Code in respect of the property of any society.

45 of 1860.

(5) A member of the Committee who incurs any of the disqualifications specified above shall vacate the office and if he does not vacate such office, he shall be removed by the Registrar as such member:

Provided that the Registrar shall before making such order of removal, give the person concerned an opportunity of being heard.

(6) Notwithstanding anything contained in sub-section (4),—

(a) in case of societies dispensing with credit, no person who does money lending business shall be eligible for appointment as a member of the Managing Committee of the society; and

(b) a member of a society, who carries on business of the kind carried on by the societies of which he is the member, shall not be eligible to be the member of any Committee of that society without the sanction of the Registrar.

(7) Where any person becomes a member of a Committee of a society in contravention of sub-section (6) he shall be removed from office as a member of such Committee by the Registrar:

Provided that the Registrar shall, before making order of removal, give the person concerned an opportunity of being heard.

(8) The term of the elected members of the Managing Committee and its office bearers shall be five years from the date of election:

Provided that the term of office bearers shall be two and a half years from the date of election of Managing Committee for the co-operative banks and federal societies:

Provided further that the Managing Committee shall fill up a casual vacancy in the Committee by nomination out of the same class or categories of members in respect of which the casual vacancy has arisen within sixty days from the date of such vacancy, if the remaining term of office of the Managing Committee is less than half of its original term.

(9) The elected members of the Managing Committee and its office bearers shall cease to hold the office on the date of expiry of their term.

(10) The office bearers of the Managing Committee of the co-operative banks and federal societies shall be eligible for re-election.

(11) The society shall co-opt persons having experience in the field of banking, management, finance or specialisation in any other field relating to the objects and activities undertaken by the society as the members of the Managing Committee:

Provided that the number of such co-opted members shall not exceed two in addition to the twenty-one members as specified in sub-section (2).

(12) The co-opted members as aforesaid shall not have the right to vote in any election of the society in their capacity as such members or to be eligible to be elected as office bearers of the Managing Committee.

(13) In case, where there are functional directors of a society, they shall also be members of the Managing Committee and such members shall be excluded for the purpose of counting the total number of members of such Managing Committee.

Explanation.—For the purposes of this sub-section, the expression “functional director” means and includes a Managing Director or a Chief Executive Officer, by whatever designation called, or any *ex officio* member or any of the Head of the Department of the concerned society, nominated by the Committee.

66. (1) Where in respect of any society—

(i) a new Committee of Management is, for any reason whatsoever, not elected before the expiry of the term of office of members of a Committee of Management of such society;

(ii) a new Committee has been elected and not functioning within a period of fifteen days (not being a Committee referred to in section 79);

(iii) there is a stalemate in the constitution of the Committee and if such Committee has ceased to function and a vacuum is created in the Management;

Appointment
of custodian in
certain
circumstances.

(iv) any Committee is prevented from entering upon office;

(v) a new Committee has failed to enter upon office on the date on which the term of office of the existing Committee expired; or

(vi) where more than one group of persons in a society is claiming to be elected as the Committee members and proceedings in respect thereof have been filed,

the Registrar shall, by an order in writing, appoint a person or a Committee of persons to be the custodian of the society to manage the affairs of the society for a period of one year or until a new Committee of Management is elected or, as the case may be, starts functioning:

Provided that before making such order, the Registrar shall publish a notice on the notice board at the head office of the society, inviting objections and suggestions with respect to the proposed order within a period specified in the notice and consider all objections and suggestions received by him within that period:

Provided further that it shall not be necessary to publish such notice in any case where Registrar is satisfied that immediate action is required to be taken or that it is not reasonably practical to publish such notice.

(2) The custodian shall arrange to hold election of such society within a period of one year and the Committee shall be constituted before the expiration of that period.

(3) The custodian so appointed shall, subject to the control of the Registrar and to such instructions as he may from time to time give, have powers to exercise all or any of the functions of the Committee and take all such action as may be required in the interest of the society.

(4) All acts done or purported to be done by the custodian during the period when the affairs of the society are carried on by such custodian, shall be binding on the new Committee of Management.

67. (1) A President, Vice-President, Chairperson, Vice-Chairperson, Secretary, Treasurer or any other officer by whatever designation called, who holds office by virtue of his election to that office, shall cease to be the President, Vice-President, Chairperson, Vice-Chairperson, Secretary, Treasurer or such officer, as the case may be, if a motion of no-confidence is carried at a meeting of the Committee by the majority of not less than two-thirds of the total number of members present at the meeting and voting, and such office shall thereupon be deemed to be vacant.

Motion of
no-confidence.

(2) The requisition for such special meeting shall be signed by not less than one-third of the total number of members of the Committee who are entitled to vote, shall be delivered to the Registrar in respect of a Committee of a society which has the Registrar as its member and also in any other cases to the Registrar:

Provided that no such requisition for a special meeting shall be made within a period of six months from the date on which any of the officers referred to in sub-section (1) has entered upon his office.

(3) The Registrar upon whom the requisition has been made under sub-section (2) shall convene a special meeting of the Committee within a period of thirty days from the date of receipt of such requisition.

(4) The meeting shall be presided over by such officer as authorised by the Registrar and the officer shall, when presiding over such meeting, have the same powers as the President or Chairperson when presiding over such meeting, but shall not have the right to vote:

Provided that the voting shall be by secret ballot of votes.

(5) The meeting called under this section shall not, for any reason, be adjourned.

(6) If such motion of no-confidence is rejected, no fresh motion of no-confidence shall be brought within a period of six months from the date of such rejection of the motion.

Co-operative
Election
Authority.

68. (1) The superintendence, direction and control of the preparation of the electoral rolls for, and the conduct of, all elections to a society shall vest in the authority called as the “Co-operative Election Authority”, as may be constituted by the Administrator in that behalf.

(2) Every general election of the members of the Committee and election of the office-bearers of a society including any casual vacancy, to the extent applicable, shall be held as per the procedure prescribed.

(3) The Co-operative Election Authority shall consist of a Co-operative Election Officer, appointed by the Administrator from officers of the Union territory who fulfills such qualification and experience as may be prescribed.

(4) The Administrator may appoint any employee of the Union territory, as a Secretary to the Co-operative Election Authority.

(5) The Administrator, after consultation with the Co-operative Election Officer, may provide the officers and employees for his office, to assist him in performing his functions under this Regulation.

(6) The Administrator may, when so requested by the Co-operative Election Officer, make available to the Co-operative Election Authority such staff as may be necessary for discharge of the functions conferred on the Co-operative Election Authority by sub-section (1).

(7) Notwithstanding anything contained in any law for the time being in force, the election of the Committee of each society shall be conducted by the Co-operative Election Authority one month before the expiry of the term of the existing Committee so as to ensure that the newly elected members of the Committee assume office immediately on the expiry of the office of the members of the outgoing Committee.

(8) The Co-operative Election Authority shall hold the elections of the society or class of societies as per the procedure, guidelines and the manner, including using the latest technology and expertise, as may be prescribed:

Provided that the Administrator may, considering the objects of the society, class of societies, area of operation and norms of business and for proper management and interest of members, may by general or special order, classify the societies in such manner as may be prescribed.

(9) The Co-operative Election Authority shall conduct elections to the Committee and also to the office of President or Chairperson, Vice-President or Vice-Chairperson and such other office bearers as are required to be elected as per the bye-laws of the society, within fifteen days from the date of constitution of the Committee after a general election.

(10) There shall be an Election Fund maintained at level of the Co-operative Election Authority and every society shall deposit in advance, the estimated amount of expenditure on its election, as may be prescribed and required by the Co-operative Election Authority towards the Election Fund. The Co-operative Election Authority shall incur the necessary expenses, for the conduct of the elections of the societies, including the election of the office bearers, from the said Fund contributed by the concerned society.

(11) The expenses of the holding of any election, including the payment of travelling allowances, daily allowances and remuneration, if any, to the persons appointed to exercise the powers and perform the duties in respect of the election, shall be incurred from the said Fund and the expenditure shall be made in the manner prescribed and the Registrar, on requisition by the Co-operative Election Authority, shall recover expenses of holding election from any such society or class of societies as may be prescribed in the rules:

Provided that if any society fails to pay the election expenses, the Registrar may issue the recovery certificate for recovery of the amount due and such amount shall be recovered as arrears of land revenue.

(12) The Committee of every co-operative society shall,—

(a) inform the Registrar of co-operative societies about the expiry of its term of office at least six months before the date of expiry of such term;

(b) inform any casual vacancy occurred in the Committee or its office bearers, within fifteen days of the occurrence of such vacancy;

(c) furnish such books, records and information as the Co-operative Election Authority may require as per the calendar specified by it; and

(d) provide all necessary help, assistance and co-operation for the smooth preparation of electoral rolls for the conduct of elections.

69. Where due to scarcity, drought, flood, fire or any other natural calamity or rainy season or any election programme, of the Council or House of the People or a local authority, coinciding with the election programme of any society or class of societies, in the opinion of the Administrator, it is not in the public interest to hold elections to any society or class of societies, the Administrator may, notwithstanding anything contained in this Regulation or the rules or bye-laws made thereunder, or any other law for the time being in force, for reasons to be recorded in writing, by general or special order, postpone the election of any society or class of societies, for a period not exceeding six months at a time, which period may further be extended so, however, that, the total period shall not exceed one year in the aggregate.

Power of Administrator to postpone election.

70. If a person is elected to more than one seat on the Committee then, unless within a period of seven days from the date of declaration of the result of the election he resigns all but one of the seats by writing under his hand addressed to the Election Officer, or as the case may be, the officer authorised by the Co-operative Election Authority in this regard, all the seats shall become vacant and on receipt of such resignation or on the seats becoming so vacant, the Election Officer, or as the case may be, the officer authorised by the Co-operative Election Authority in this regard shall cause to hold the election for filling the vacancy.

Election to more than one seat on Committee of society.

71. (1) It shall be the duty of the Committee to intimate to the Co-operative Election Authority, for holding of its election, before expiry of its term.

Responsibility of Committee or Special Officer or Custodian to intimate and assist to arrange for election, before expiry of term.

(2) Where there is a wilful failure on the part of the Committee to intimate to the Co-operative Election Authority as required under sub-section (1) for holding of its election, and for any reason whatsoever, election of the members of the Committee could not be held before the expiry of its term then the members thereof shall cease to hold their office and in such a situation the Registrar shall take action as contemplated under section 66.

(3) On taking such action under sub-section (2), the custodian so appointed shall intimate to the Co-operative Election Authority for holding of the election with immediate effect and assist to make necessary arrangement for holding such election within the period specified.

72. (1) On the election of a new Committee and its Chairperson, the retiring Chairperson in whose place the new Chairperson is elected shall hand over charge of the office of the Committee and all papers and property, if any, of the society in possession of the Committee or any officer thereof, to the new Chairperson of the Committee.

Handing over records and property to new Chairperson on election.

(2) If the retiring Chairperson fails or refuses to hand over charge or to hand over the papers and property of the society as aforesaid, the Registrar, or any person empowered by him in this behalf, may by order in writing direct him to forthwith hand over such charge and property and the Registrar may, on the retiring Chairperson's failure to comply with such

direction, make order for seizing the records and property and handing them over to the new Chairperson, in the manner provided in section 83.

Restriction on rates of sitting fees and travelling and daily allowances of members of Committee.

73. Notwithstanding anything contained in the bye-laws of a society—

(1) no society shall prescribe nor a member of a Committee thereof shall be entitled to sitting fees, and travelling and daily allowances while touring on public business, at rates exceeding such rates as may be prescribed, and

(2) a member of a Committee of a society shall, in relation to touring on public business be subject to such conditions and limitations as may be prescribed and different rates, conditions and limitations may be prescribed in relation to members of Committees of different societies or class of societies.

Explanation.—For the purposes of this section, the expression “touring on public business” includes—

(a) a journey for attending any meeting of the Committee;

(b) a journey in connection with the performance of any other functions of the Committee;

(c) a journey for attending any conference sponsored by—

(i) the Central Government;

(ii) the State Government;

(iii) the Union territory Administration;

(iv) any co-operative institution; or

(v) such other institutions recognised by the Union territory Administration in this behalf.

Removal of officer.

74. (1) If, in the opinion of the Registrar, any officer makes persistent default or is negligent in performance of the duties imposed on him by this Regulation or the rules or the bye-laws made thereunder or does anything which is prejudicial to the interests of the society or where he stands disqualified by or under this Regulation, the Registrar may, after giving the officer an opportunity of being heard, by order remove such officer and direct the society to elect or appoint a person or a qualified member in the vacancy caused by such removal and the officer so elected or appointed shall hold office so long only as the officer in whose place he is elected or appointed would have held if the vacancy had not occurred.

(2) The Registrar may, by order, direct that the officer so removed shall be disqualified to hold or to contest election for any office in the society from which he is removed and in any other society for a period not exceeding six years from the date of the order and such officer shall stand disqualified accordingly.

Annual general meeting.

75. (1) Every society shall convene the general meeting of its members within a period of six months of closure of the financial year to transact the business as provided under this Regulation:

Provided that if such meeting is not called by the society within such period, the Registrar or any person authorised by him in that behalf may in the prescribed manner, call such meeting which shall be deemed to be a general meeting duly called by the society.

(2) At every annual general meeting of a society, the Committee shall lay before the society a balance-sheet and profit and loss account for the year in the manner prescribed by the Registrar by general or special order for any class or classes of societies.

Explanation.—For the purposes of this section, it is hereby clarified that in the case of a society not carrying on business for profit, an income and expenditure account shall be placed before the society at the annual general meeting instead of profit and loss account;

and all references to profit and loss account, and to “profit” or loss in this Regulation, shall be construed in relation to such society as references respectively to the “excess of income over expenditure” and “excess of expenditure over income”.

(3) There shall be attached to every balance sheet laid before the society in general meeting, a report by its Committee, with respect to—

(a) the state of the society’s affairs;

(b) the amounts, if any, which it proposes to carry to any reserve either in such balance sheet, or any specific balance sheet; and

(c) the amounts, if any, which it recommends for payment by way of dividend, bonus, or honoraria to honorary workers.

(4) The Committee’s report shall also deal in any changes in the nature of the society’s business which have occurred during the year for which the accounts are drawn up and such report shall be signed by its Chairperson, or any other member authorised to sign on behalf of the Committee.

(5) At every annual general meeting, the balance sheet, the profit and loss account, the auditor’s report and the Committee’s report, shall be placed for adoption, and such other business shall be transacted as may be laid down in the bye-laws and of which due notice has been given.

(6) Where any officer of the society, whose duty was to call a general meeting within the period specified in sub-section (1) or to comply with sub-section (2), (3) or (4) fails without reasonable excuse to call such meeting or to comply with such sub-sections, then—

(i) if such officer is a servant of the society, the Registrar may by an order in writing impose on him a penalty of an amount not exceeding ten thousand rupees; and

(ii) if such officer is not a servant of the society, the Registrar may by an order in writing declare such officer to be disqualified for being an officer or a member of the Committee of the society or for being elected or appointed to any office of the society, for such period not exceeding six years as he may specify in the order:

Provided that before making an order under this sub-section, the Registrar shall give or cause to be given, a reasonable opportunity to the officer to show cause against the act proposed to be taken in regard to him.

76. (1) A special general meeting may be called at any time by a majority of the Committee, and shall be called by the Committee within one month—

Special general meeting.

(i) on a requisition in writing of one-fifths of the members of the society or of members the number of which is specified in the bye-laws for the purpose, whichever is lower;

(ii) on a requisition from the Registrar; or

(iii) in the case of a society, which is a member of a federal society, on a requisition from the Committee of such federal society.

(2) Where any officer or a member of the Committee, whose duty was to call such meeting, without reasonable excuse, fails to call such meeting, the Registrar may by order declare such officer or member disqualified for being a member of the Committee for such period not exceeding six years, as he may specify in such order and if the officer is an employee of the society, he may impose on him a penalty not exceeding ten thousand rupees:

Provided that before making an order under this sub-section, the Registrar shall give, or cause to be given, a reasonable opportunity to the person concerned of showing cause against the action proposed to be taken in regard to him.

(3) If a special general meeting of a society is not called in accordance with the requisition referred to in sub-section (1), the Registrar or any person authorised by him in that behalf, shall have power to call such meeting, which shall be deemed to be a meeting duly called by the Committee.

(4) The Registrar shall have power to order that the expenditure incurred in calling a meeting under sub-section (3) shall be paid out of the funds of the society or by such person or persons who, in the opinion of the Registrar, were responsible for refusal or failure to convene the meeting.

Acts of societies, etc., not to be invalidated by certain defects.

77. (1) No act of a society or a Committee or any officer, done in good faith in pursuance of the business of the society shall be deemed to be invalid by reason only of some defect subsequently discovered in the organisation of the society, or in the constitution of the Committee, or in the appointment, or election of an officer, or on the ground that such officer was disqualified for his office.

(2) No act done in good faith by any person appointed under this Regulation, the rules or bye-laws made thereunder shall be invalid merely by reason of the fact that his appointment has been cancelled by or in consequence of any order subsequently passed thereunder.

(3) The Registrar shall decide whether any act was done in good faith in pursuance of the business of the society and his decision thereon shall be final.

Power to appoint nominee of Union territory Administration.

78. (1) Where the Union territory Administration has subscribed to the share capital of a society, directly or through another society, or has guaranteed the repayment of the principal and payment of interest on, debentures issued or loans raised by a society, the Union territory Administration shall, notwithstanding anything contained in the bye-laws of such society, have the right to nominate three representatives on the Committee of such society, in such manner as may be determined by the Union territory Administration from time to time.

(2) The members so nominated shall hold office during the pleasure of the Union territory Administration, or for such period as may be specified in the order by which they are appointed, and any such member on assuming office shall have all rights, duties, responsibilities and liabilities as if he were a member of the Committee duly elected.

Explanation.— For the purposes of this clause, it is hereby clarified that a nomination of the Registrar or his nominee on the Committee of a society under the bye-laws of such society shall not be construed as nomination of the representative on that Committee in exercise of the right of the Union territory Administration under this sub-section.

(3) Where the Union territory Administration is of the opinion that having regard to the public interest involved in the operation of a society it is necessary or expedient so to do, it may nominate its representatives on the Committee of such society as if the Union territory Administration had subscribed to the share capital of the society and the provisions of sub-sections (1) and (2) shall, so far as may be apply to such nomination.

Extension of term of nominated Committee or appointment of custodian.

79. (1) Where on the expiry of the term of office of the members of any Committee of Management nominated by the Administrator, or the Registrar, the Administrator or, as the case may be, the Registrar is of the opinion that it is necessary or expedient so to do, it or he may, by an order published in the Official Gazette,—

(a) extend the term of office of the members of the said Committee of the Management; or

(b) appoint a person or a Committee of persons to be the custodian of the society for such period not exceeding two years in the aggregate or until a new Committee of Management is elected, whichever is earlier.

(2) The custodian so appointed shall, subject to the control of the Registrar and to such instructions as he may, from time to time, give, have powers to exercise all or any of the

functions of the Committee, and take all such actions as may be required in the interests of the society.

(3) All acts done or purported to be done by the custodian during the period when the affairs of the society are carried on by the custodian appointed under sub-section (1) shall be binding on the new Committee of Management.

80. (1) If, in respect of a Committee of a society having the Registrar as its member, the Administrator and in respect of a Committee of a society which does not have the Registrar as its member, the Registrar, is of the opinion that—

(i) the Committee persistently makes default;

(ii) the Committee is negligent in the performance of its duties imposed on it by or under this Regulation or the rules made thereunder or bye-laws; or

(iii) the Committee has committed any act prejudicial to the interest of the society or its members,

the Administrator or, as the case may be, the Registrar, after giving the Committee an opportunity of being heard, within fifteen days from the date of issue of notice, by an order in writing, supersede the Committee and appoint—

(a) a Committee, consisting of one or more members of the society, not being the members of the Committee superseded under this sub-section; or

(b) a special officer from amongst the officers of the Union territory Administration,

to manage the affairs of the society for a period not exceeding one year as may be specified in the order, which period may, at the discretion of the Administrator or the Registrar, as the case may be, be extended from time to time, so, however, the term of the Committee or the special officer shall be, two years in aggregate.

(2) Before passing an order under sub-section (1), the Administrator or the Registrar, as the case may be, shall consult the co-operative financing institution if such society is indebted to it.

(3) The Committee or special officer so appointed shall, subject to such instructions and control of the Administrator or the Registrar, as the case may be, have power to exercise all or any of the functions of the Committee or of any officer of the society, and take all such action as may be required in the interests of the society.

(4) The Committee or special officer appointed under sub-section (1) shall arrange to hold the election of the Committee of the society at such time as directed by the Administrator or the Registrar, as the case may be, but not later than the period as specified in sub-section (1).

(5) All acts done or purported to be done by the Committee or special officer during the period during which the affairs of the society are carried on by the Committee or special officer appointed under sub-section (1), shall be binding on the new Committee.

(6) The remuneration of members of the Committee or special officer appointed under sub-section (1) shall be such as may be prescribed and the same shall be paid from the fund of the society.

(7) The members of the Committee which has been superseded under sub-section (1), shall not be eligible to become a member of the Committee of any society for a period of six years from the date of supersession of such Committee.

81. (1) It shall be the duty of every society to keep the prescribed books of accounts with respect to all sums of money received and expended by the society, and the matters in respect of which the receipt and expenditure take place, all sales and purchases of goods by the society, and the assets and liabilities of the society, and to furnish such statements and

Supersession of a Committee and appointment of a Committee or special officer.

Registrar's power to enforce performance of obligation.

returns and such records to the Registrar as the Registrar may by order direct from time to time and the officer or officers of the society shall be bound to comply with the order within the period specified therein.

(2) Where any society is required to take any action under this Regulation, the rules or the bye-laws made thereunder, or in compliance with an order made under sub-section (1) and such action is not taken—

(a) within the time provided in this Regulation, the rules or the bye-laws, or the order, as the case may be; or

(b) where no time is so provided, within such time, having regard to the nature and extent of the action to be taken, as the Registrar may specify by notice in writing,

the Registrar may himself, or through a person authorised by him, take such action, at the expense of the society and such expense shall be recoverable from the society as if it were an arrear of land revenue.

(3) Where the Registrar takes action under sub-section (2), he may call upon any officer of the society whom he considers to be responsible for not complying with the provisions of this Regulation, the rules or the bye-laws made thereunder, or the order made under sub-section (1), and, after giving him an opportunity of being heard, may require him to pay to the society the expenses paid or payable by it to the Union territory Administration as a result of his failure to take action, and to pay to the assets of the society such sum not exceeding one hundred rupees for each day until the directions of the Registrar are carried out.

Union
territory
Administration's
power to give
directions in
public interest,
etc.

82. (1) If the Union territory Administration, on receipt of a report from the Registrar or otherwise, is satisfied that in the public interest or for the purposes of securing proper implementation of co-operative production and other development programmes approved or undertaken by the Union territory Administration or to secure the proper management of the business of the society generally, or for preventing the affairs of the society being conducted in a manner detrimental to the interests of the members or of the depositors or the creditors thereof, it is necessary to issue directions to any class of societies generally or to any society or societies in particular, the Union territory Administration may issue directions to them from time to time, and all societies or the society concerned, as the case may be, shall be bound to comply with such directions.

(2) The Union territory Administration may modify or cancel any directions issued under sub-section (1), and in modifying or cancelling such directions, it may impose such conditions as it may deem fit.

(3) Where the Registrar is satisfied that any person was responsible for complying with directions or modified directions issued to a society under sub-sections (1) and (2) and he has failed, without any good reason or justification, to comply with the directions, the Registrar may by order,—

(a) if the person is a member of the Committee of the society, declare him to be disqualified or to continue to be a member of the Committee of any society for a period of six years from the date of the order;

(b) if the person is an employee of the society, direct the Committee to remove such person from employment of the society forthwith, and if any member or members of the Committee, without any good reason or justification, fail to comply with this order, declare them disqualified as provided in clause (a):

Provided that, before making any order under this sub-section, the Registrar shall give a reasonable opportunity of being heard to the person or persons concerned and consult the federal society to which the society is affiliated:

Provided further that, such federal society shall communicate its opinion to the Registrar within a period of forty-five days from the date of receipt of communication, failing which it

shall be presumed that such federal society has no objection to take action under this section and the Registrar shall be at liberty to proceed further to take action accordingly.

(4) Any order made by the Registrar under this section shall be final and binding on the parties.

83. (1) Where the Registrar is satisfied that the books and records of a society are likely to be suppressed, tampered with or destroyed or the funds and property of a society are likely to be mis-appropriated or mis-applied or the officer or the person in possession unreasonably refuses to give possession of the books, records, funds and property, the Registrar may issue an order directing the person duly authorised by him in writing to seize and take possession of such books, records, funds and property of the society, and the officer of the society responsible for the custody of such books, records, funds and property or person in possession of the same shall give delivery thereof forthwith to the person so authorised.

Registrar's
power to seize
records, etc.

(2) If the officer of the society or person in possession does not so give the delivery, then, without prejudice to any other action that may be taken against such officer, person or society under the provisions of this Regulation, the Registrar or the person authorised by him may apply to the Executive Magistrate within whose jurisdiction the society is functioning for seizing and taking the possession of such books, records, funds and property of the society.

(3) On receipt of an application under sub-section (2), the Magistrate may authorise any police officer not below the rank of a Sub-Inspector to enter and search any place where the books, records, funds and property are kept or likely to be kept and to seize them and hand over possession thereof to the Registrar or the person authorised by him, as the case may be.

CHAPTER VIII

AUDIT, INQUIRY, INSPECTION AND SUPERVISION

84. (1) The Registrar shall audit, or cause to be audited by a person possessing prescribed qualifications and authorised by the Registrar by general or special order in writing in this behalf, the accounts of every society at least once in each year and the person so authorised shall be an auditor for the purposes of this Regulation.

Audit.

(2) The auditor shall for the purpose of audit, at all times have access to all the books, accounts, documents, papers, securities, cash and other properties belonging to, or in the custody of the society and may summon any person in possession or responsible for the custody of any such books, accounts, documents, papers, securities, cash and other properties to be produced the same at any place at the headquarters of the society or any branch thereof.

(3) If it appears to the Registrar on an application or otherwise that it is necessary or expedient to get any account of the society re-audited, the Registrar may, by an order, provide for such re-audit and the provisions of this Regulation applicable to the audit of accounts of the society shall apply to such re-audit.

(4) The Registrar shall, by an order, provide for a special audit of any society on its own or on the basis of the recommendation of the Reserve Bank of India or, as the case may be, the National Bank and the provisions relating to audit of accounts of the society made under this section shall also apply to such special audit.

(5) For auditing the accounts of a society under this section, every society shall be liable to pay to the auditor such amount as audit fee as may be prescribed for different categories or class of societies.

(6) The Registrar may, in consultation with the National Bank determine prudential norms including capital to risk weighted assets ratio for Primary Agricultural Credit Co-operative Societies.

(7) The Administrator may by rules, provide for the form and manner in which and the period within which the accounts of the society or the class of society shall be prepared and submitted for the purpose of online audit.

(8) The auditor's report shall contain,—

(a) all particulars of the defects or the irregularities observed in audit and in case of financial irregularities and misappropriation or embezzlement of funds or fraud, the auditor or the auditing firm shall investigate and report the *modus operandi*, the entrustment and amount involved;

(b) the accounting irregularities and their implications on the financial statements to be indicated in detail in the report with the corresponding effects on the profit and loss; and

(c) the manner of functioning of the Committee and Sub-Committees of the societies be checked and if any irregularities or violations are observed or reported, duly fixing the responsibilities for such irregularities or violations.

(9) If it is brought to the notice of the Registrar that the audit report submitted by the auditor does not disclose the true and correct picture of the accounts, the Registrar or the authorised person may carry out or cause to be carried out a test audit of accounts of such society and the test audit shall include the examination of such items as may be prescribed and specified by the Registrar in such order.

(10) If, during the course of audit of any society, the auditor is satisfied that some books of accounts or other documents contain any incriminatory evidence against past or present officer or employee of the society the auditor shall immediately report the matter to the Registrar and, with previous permission of the Registrar, may impound the books or documents and give a receipt thereof to the society.

(11) The auditor shall submit his audit report within a period of one week from its completion to the society and to the Registrar in such form as may be specified by the Registrar, on the accounts examined by him and on the balance sheet and profit and loss account as on the date and for the period up to which the accounts have been audited, and shall state whether in his opinion and to the best of his information and according to the explanation given to him by the society the said accounts give all information required by or under this Regulation and present the true and fair view of the financial transaction of the society:

Provided that where the auditor has come to a conclusion in his audit report that any person, is guilty of any offence relating to the accounts or any other offences, he shall file a specific report to the Registrar within a period of fifteen days from the date of submission of his audit report and the auditor concerned shall, after obtaining written permission of the Registrar, file a First Information Report of the offence and the auditor, who fails to file First Information Report, shall be liable for disqualification and his name shall be liable to be removed from the panel of auditors and he shall also be liable to any other action as the Registrar may think fit:

Provided further that when it is brought to the notice of the Registrar that, the auditor has failed to initiate action, the Registrar shall cause a First Information Report to be filed by a person authorised by him in that behalf:

Provided also that on conclusion of his audit, if the auditor finds that there are apparent instances of financial irregularities resulting into losses to the society caused by any member of the Committee or officers of the society or by any other person, then he shall prepare a Special Report and submit the same to the Registrar along with his audit report and failure to file such Special Report, would amount to negligence in the duties of the auditor and he shall be liable for disqualification for appointment as an auditor or any other action, as the Registrar may deem fit.

85. If the result of the audit held under section 84 and inspection held under, section 87 and section 88 discloses any defects in the working of the society, the society shall within a period of two months from the date of the audit and inspection report, clarify to the Registrar as regards the defects or the irregularities so pointed out in audit and inspection report, and if clarification in respect of any defect or irregularity is not accepted, take steps to rectify the defects and remedy irregularities within such period as may be specified by the Registrar and shall report to the Registrar, failing which the Registrar shall have power to impose a penalty of such amount not exceeding rupees ten thousand and where society concerned is a member of a federal society, such order shall be made after consulting the federal society.

Rectification of defects or irregularities in accounts and inspection report of society.

86. (1) The Registrar may of his own motion or,—

Inquiry by Registrar.

(a) on the requisition of a society duly authorised by rules made in this behalf to make such requisition, in respect of any of its members, such member being itself a society;

(b) on the application of a majority of the Committee of a society; or

(c) on the application of one-third of the members of a society,

shall hold such an inquiry himself, or by a person duly authorised by him in writing in this behalf, hold an inquiry into the constitution, working and financial conditions of a society.

(2) Every officer, member and past member of the society in respect of which an inquiry is held, and any other person who is in possession of information, books and papers relating to the society, shall on being so required furnish such information as is in his possession, and produce all books and papers relating to the society which are in his custody or power, and otherwise give to the officer holding the inquiry all assistance in connection with the inquiry which he can reasonably give.

(3) If any such person refuses to produce to the Registrar or any person authorised by him under sub-section (1), any book or paper which it is his duty under sub-section (2) to produce or to answer any question which is put to him by the Registrar or the person authorised by the Registrar in pursuance of sub-section (2) the Registrar or the person authorised by the Registrar may certify the refusal and the Registrar may impose on the defaulter a penalty of an amount not exceeding five thousand rupees and before imposing such penalty, the Registrar shall give, or cause to be given a reasonable opportunity to the defaulter, of showing cause against the action proposed to be taken in regard to him.

(4) If at any stage of the inquiry under this section, the Registrar is satisfied that in the interest of the members of the society it is necessary to take over all books and papers relating to the society during the period of inquiry, he may make an order in writing to that effect and directing the society to hand over all books and papers relating to the society to such officer as may be specified in the order and the Registrar may also issue a direction to the society to refrain from doing such acts or engaging in such activities as may be specified in the direction.

(5) The society shall be bound to comply with any direction issued to it under sub-section (4).

(6) The books and papers taken over under sub-section (4) shall be returned to the society on the completion of the inquiry.

(7) When an inquiry is held under this section the Registrar shall communicate the result of the inquiry—

(a) in case the Union territory Administration have subscribed directly to the share capital of the society to the Union territory Administration or to any officer appointed by it in this behalf;

(b) to the federal co-operative society concerned; and

(c) to the society concerned.

(8) The Registrar may withdraw the responsibility of inquiry from the officer to whom it is entrusted, and to hold the inquiry himself or entrust it to any other person as he deems fit.

Inspection of books of indebted society.

87. (1) On the application of a creditor of a society who,—

(a) satisfies the Registrar that there is a debt which is due, and that he has demanded payment thereof and has not received satisfaction within reasonable time; and

(b) deposits with the Registrar such sum as the Registrar may require as security for the costs of any inspection of the books of the society,

the Registrar may, if he thinks it necessary or expedient, inspect or direct a person authorised by him by order in writing in this behalf to inspect the books of the society.

(2) The Registrar shall communicate the result of any such inspection to the applicant, and to the society whose books have been inspected.

(3) The Registrar may withdraw any inspection from the officer to whom it is entrusted, and to carry out the inspection himself or entrust it to any other person as he deems fit.

Inspection of books by Registrar or financing bank or federal society.

88. (1) The Registrar or the person authorised by him in this behalf shall have the right to inspect the books of any society and shall have free access to the books, accounts, documents, securities, cash and other properties belonging to, or in the custody of, the society.

(2) Every person who is or has at any time been an officer or employee of the society and every member and past member of the society shall furnish such information in regard to such transactions and working of the society as the Registrar or the person authorised by him may require.

(3) Where a society is indebted to any co-operative financing bank, such bank shall have the right to inspect the books of that society and the inspection may be made either by an officer of the bank authorised by the Committee of such bank or by a member of its paid staff certified by the Registrar as competent to undertake such inspection.

(4) The officer or member so inspecting shall at all reasonable times, have free access to the books, accounts, documents, securities, cash and other properties belonging to or in the custody of the society and may also call for such information, statements and returns, as may be necessary, to ascertain the financial condition of the society and the safety of the sums lent to it by the bank.

(5) Where a society is a member of a federal society recognised by the Union territory Administration under section 95 such federal society shall have the right to inspect the books of that society and the inspection may be made either by an officer or endorsee of the federal society authorised by the Committee of such federal society or by a paid employee of such federal society certified by the Registrar as competent to undertake such inspection.

(6) The officer or employee referred to in sub-section (5) shall at all reasonable times have free access to the books, accounts, documents, securities, cash and other properties belonging to, or in the custody of the society and may also call for such information, statements and returns, as may be necessary.

Suspension of officer or servant of society.

89. (1) Where in the course of an audit under section 84 or an inquiry under section 86 or an inspection under section 87 or section 88, it is brought to the notice of the Registrar that a paid officer or servant of a society has committed or has been otherwise responsible for misappropriation, breach of trust or other offence, in relation to the society, the Registrar may, if in his opinion, there is *prima facie* evidence against such paid officer or servant and the suspension of such paid officer or servant is necessary in the interest of the society, direct the Committee of the society pending the investigation and disposal of the matter, to

place or cause to be placed such paid officer or servant under suspension from such date and for such period as may be specified by him.

(2) On receipt of a direction from the Registrar under sub-section (1), the Committee of the society shall, notwithstanding any provision to the contrary in the bye-laws, place or cause to be placed the paid officer or servant under suspension forthwith.

(3) The Registrar may direct the Committee to extend from time to time, the period of suspension and the paid officer or servant suspended shall not be reinstated except with the previous sanction of the Registrar.

(4) If the Committee fails to comply with the direction issued under sub-section (1), the Registrar may make an order placing such paid officer or servant under suspension from such date and for such period as he may specify in the order and thereupon the paid officer or servant, as the case may be, shall be under suspension.

90. (1) Where an inquiry is held under section 86 or an inspection is made under section 88, the Registrar may apportion the costs, or such part of the costs, as he may think just, between the society, the members or creditors demanding the inquiry or inspection, the officers or former officers and the members or past members or the estates of the deceased members of the society and pass such order within a period of six months from the date of submission of inquiry report:

Cost of inquiry and inspection.

Provided that,—

(a) no order of apportionment of the costs shall be made under this section, unless the society or persons or the legal representative of the deceased person liable to pay the costs thereunder, has or have been heard, or have had a reasonable opportunity of being heard; and

(b) the Registrar shall state in writing the grounds on which the costs are apportioned.

(2) No expenditure from the funds of a society shall be incurred for the purpose of defraying any costs in support of any appeal preferred by any person other than the society against an order made under the foregoing sub-section.

91. Any sum imposed as penalty under section 68, 75, 76, 81, 85 or 86 or awarded by way of costs under section 90 may, on an application by the Registrar or a person authorised by him in that behalf to a Judicial Magistrate having jurisdiction in the place where the person from whom the penalty or costs are recoverable resides or carries his business, be recovered by the Judicial Magistrate as if it were a fine imposed by himself and such Magistrate shall proceed to recover the same in the same manner as if it were a fine imposed by himself.

Mode of recovery of sums imposed as penalty or awarded as costs.

92. (1) If the result of any inquiry held under section 86 or inspection made under section 87 or section 88, discloses any defects in the constitution, working or financial condition or the books of a society, the Registrar may bring such defects to the notice of the society and the Registrar may also make an order directing the society or its officers to take such action as may be specified in the order to remedy the defects, within the time specified therein.

Registrar to bring defects disclosed in inquiry or inspection to notice of society.

(2) The society concerned may make an appeal against an order made by the Registrar under sub-section (1) to the Administrator within two months from the date of the communication of the order to the society.

(3) The Administrator may, in deciding the appeal, annul, reverse, modify or confirm the order of the Registrar.

(4) Where the society fails to rectify the defects as directed by the Registrar and where no appeal has been made to the Administrator under sub-section (2) or where on the appeal so made the Administrator has not annulled, reversed or modified the order, the Registrar may himself take steps to have the defects rectified, and may recover the cost from the officers of the society who, in his opinion, have failed to rectify the defects.

Power of Registrar to assess damages against delinquent, promoter, etc.

93. (1) Where, in the course of or as a result of an audit under section 84, or an inquiry under section 86 or an inspection under section 87 or section 88, or the winding up of a society, the Registrar is satisfied on the basis of the report made by the auditor or the person authorised to make inquiry under section 84, or the person authorised to inspect the books under section 87 or section 88 or the Liquidator under section 110, that any person who has taken any part in the organisation or management of the society or any deceased, or past or present officer of the society has, within a period of five years prior to the date of commencement of such audit or date of order for inquiry, inspection or winding up, misapplied or retained, or become liable or accountable for, any money or property of the society, or has been guilty of misfeasance or breach of trust in relation to the society, the Registrar or a person authorised by him in that behalf may investigate the conduct of such person or persons and after framing charges against such person or persons, and after giving a reasonable opportunity to the person concerned and in the case of a deceased person to his representative who inherits his estate, to answer the charges, make an order requiring him to repay or restore the money or property or any part thereof, with interest at such rate as the Registrar or the person authorised under this section may determine, or to contribute such sum to the assets of the society by way of compensation in regard to the misapplication, retention, misfeasance or breach of trust, as he may determine:

Provided that, proceedings under this sub-section, shall be completed by the authorised person within a period of two years from the date of issue of order by the Registrar:

Provided further that, the Registrar may, after recording the reasons therefor, extend the said period for a maximum period of six months:

Provided also that, the Administrator may, on the report of the Registrar or *suo motu*, for the reasons to be recorded in writing, extend the said period as may be required, from time to time, to complete the proceedings under this sub-section.

(2) The Registrar or the person authorised under sub-section (1) in making any order under this section, may provide therein for the payment of the costs or any part thereof of such investigation, as he thinks just, and he may direct that such costs or any part thereof shall be recovered from the person against whom the order has been issued.

(3) This section shall apply, notwithstanding that the act is one for which the person concerned may be criminally responsible.

Power to enforce attendance, etc.

94. The Registrar or the person authorised by him, when acting under section 86, 87, 88 or section 93 shall have the power to summon and enforce the attendance of any person to give evidence or to compel the production of any document or other material object by the same means and in the same manner as is provided in the case of a civil court under the Code of Civil Procedure, 1908.

5 of 1908.

Constitution or recognition of federal society to supervise working of societies.

95. (1) The Union territory Administration may constitute Committees or recognise one or more co-operative federal societies in such manner as may be prescribed and subject to such conditions as the Union territory Administration may determine, for the supervision of a society or a class of societies and may frame rules for making grants to any such Committee or federal society.

(2) The Union territory Administration may, by general or special order, require a society or a class of societies to make contribution of such sum every year as may be fixed by the Registrar towards the recoupment of expenditure which the Union territory Administration or any person authorised or a Committee in that behalf has incurred or is likely to incur, in respect of the supervision of societies.

(3) A society to which sub-section (2) is applicable shall pay to such authority such fee as may be prescribed within a reasonable time and, if it fails to pay such fee within a reasonable time, the authority may recover it as if it were an arrear of land revenue.

CHAPTER IX

PROCEDURE FOR DECIDING DISPUTES.

96. (1) Notwithstanding anything contained in any other law for the time being in force, any dispute touching the constitution, management, business, election of the Committee or its officers or conduct of general meetings of a society shall be referred by any of the parties to the dispute, or by a federal society to which the society is affiliated, or by a creditor of the society, to the Registrar if the parties thereto are amongst the following, namely:—

(a) a society, its Committee, any past Committee, any past or present officer, any past or present agent, any past or present servant or nominee, heir or legal representative of any deceased officer, deceased agent or deceased servant of the society, or the liquidator of the society;

(b) a member, past member or a person claiming through a member, past member or a deceased member of a society, or a society which is a member of the society;

(c) a person, other than a member of the society, who has been granted a loan by the society, or with whom the society has or had transactions under the provisions of section 49, and any person claiming through such a person;

(d) a surety of a member, past member or a deceased member, or a person other than a member who has been granted a loan by the society under section 49, whether such a surety is or is not a member of the society; and

(e) any other society, official assignee or the Liquidator of such a society.

(2) When any question arises whether for the purposes of sub-section (1) a matter referred to for decision is a dispute or not, the question shall be considered by the Registrar, whose decision shall be final.

Explanation.—For the purposes of this sub-section,—

(a) a dispute shall include—

(i) a claim by a society for any debt or demand due to it from a member, past member or the nominee, heir or legal representative of a deceased member, whether such a debt or demand be admitted or not;

(ii) a claim by a surety for any sum or demand due to him from the principal borrower in respect of a loan by a society and recovered from the surety owing to the default of the principal borrower, whether such a sum or demand be admitted or not;

(iii) a claim by a society for any loss caused to it by a member, past member, or deceased member, by any officer, past officer or deceased officer, by any agent, past agent or deceased agent, or by any servant, past servant or deceased servant, or by its Committee, past or present whether such loss be admitted or not; and

(iv) a refusal or failure by a member, a past member or a nominee, heir or legal representative of a deceased member, to deliver possession to a society of land or any other asset resumed by it for breach of conditions of the assignment; and

(b) the expression “agent” includes, in the case of a housing society, an architect, engineer or contractor engaged by the society.

36 of 1963.

97. (1) Notwithstanding anything contained in the Indian Limitation Act, 1963, but subject to the specific provisions made in this Regulation, the period of limitation in the case of a dispute referred to the Registrar under section 96 shall—

(a) when the dispute relates to the recovery of any sum, including interest thereon due to a society by a member thereof, be computed from the date on which such member dies or ceases to be a member of the society;

(b) when the dispute is between a society or its Committee, and any past Committee, any past or present officer, or past or present agent, or past or present servant or the nominee, heir or legal representative of a deceased officer, deceased agent or deceased servant of the society, or a member, or past member, or the nominee, heir or legal representative of a deceased member, and when the dispute relates to any act or omission on the part of either party to the dispute, be six years from the date on which the act or omission with reference to which the dispute arose, took place;

(c) when the dispute is in respect of any matter touching the constitution, management or business of a society which has been ordered to be wound up under section 107, or in respect of which a nominated Committee or special officer has been appointed under section 81, be six years from the date of the order issued under section 107, or section 81, as the case may be; and

(d) when the dispute is in respect of an election of any office-bearer of a society, be two months from the date of the declaration of the result of such election.

(2) The period of limitation in the case of any dispute other than those mentioned in sub-section (1) which are required to be referred to the Registrar under section 96 shall be regulated by the provisions of the Indian Limitation Act, 1963, as if the dispute were a suit, and the Registrar were a civil court. 36 of 1963.

(3) Notwithstanding anything contained in sub-sections (1) and (2), the Registrar may admit dispute after the expiry of the period of limitation, if the applicant satisfies him that he had sufficient cause for not referring the dispute within such period, and the dispute so admitted shall be a dispute which shall not be barred on the ground that the period of limitation had expired.

Settlement of disputes.

98. (1) If the Registrar is satisfied that any matter, referred to him is a dispute, within the meaning of section 96 the Registrar shall, subject to the rules to be made in this behalf, decide the dispute himself, or refer it for disposal to a nominee, or a board of nominees, appointed by the Registrar:

Provided that no person who is connected with a dispute or with the society at any stage or has previously inspected the society or audited its accounts shall be appointed as a nominee or as member of the board of nominees to settle the dispute.

(2) Where any dispute is referred under sub-section (1) for decision to the Registrar's nominee or board of nominees, the Registrar may at any time, for reasons to be recorded in writing withdraw such dispute from his nominee, or board of nominees, and may decide the dispute himself, or refer it again for decision to any other nominee, or board of nominees, appointed by him.

(3) Notwithstanding anything contained in section 96, the Registrar may, if he thinks fit, suspend proceedings in regard to any dispute, if the question at issue between a society and a claimant or between different claimants, is one involving complicated question of law or fact, until the question has been tried by a regular suit instituted by one of the parties or by the society and if any such suit is not instituted within two months from the Registrar's order suspending proceedings, the Registrar shall take action as is provided in sub-section (1).

Procedure for settlement of disputes and power of Registrar, his nominee or board of nominees.

99. (1) The Registrar or his nominee or board of nominees, hearing a dispute under section 96 shall hear the dispute in the manner prescribed and shall have power to summon and enforce attendance of witnesses including the parties interested or any of them and to compel them to give evidence, and to compel the production of documents by the same means and as far as possible in the same manner as provided in the case of a civil court by the Code of Civil Procedure, 1908.

5 of 1908.

(2) Except where a dispute involves complicated question of law or fact, no legal practitioner in his capacity as a legal practitioner or as a person holding a power of attorney shall be permitted to appear on behalf of any party at the hearing of a dispute.

(3) If the Registrar or his nominee or board of nominees is satisfied that a person, whether he be a member of the society or not, has acquired any interest in the property of a person, who is a party to a dispute, he may order that the person who has acquired the interest in the property may join as a party to the dispute and any decision that may be passed on the reference by the Registrar or his nominee or board of nominees shall be binding on the party so joined, in the same manner as if he were an original party to the dispute.

(4) Where a dispute has been instituted in the name of the wrong person or where all the defendants have been not included, the Registrar or his nominee or board of nominees may, at any stage of the hearing of the dispute if satisfied that the mistake was *bona fide*, order any other person to be substituted or added as a plaintiff or a defendant, upon such terms as he thinks just.

(5) The Registrar or his nominee or board of nominees may, at any stage of the proceedings, either upon or without the application of either party, and on such terms as may appear to the Registrar, his nominee or board of nominees, as the case may be, to be just, order that the name of any party in proper joined whether as plaintiff or defendant be struck out, and that the name of any person who ought to have been joined whether as plaintiff or defendant, or whose presence before the Registrar, his nominee or board of nominees, as the case may be, may be necessary in order to enable the Registrar, his nominee or board of nominees effectually and completely to adjudicate upon and settle all the questions involved in the dispute, be aided.

(6) Any person who is a party to the dispute and entitled to more than one relief in respect of the same cause of action may claim all or any of such reliefs, but if he omits to claim all such reliefs, he shall not forward a claim for any relief so omitted, except with the leave of the Registrar, his nominee or board of nominees.

(7) Notwithstanding anything contained in sub-sections (1) to (6), the following disputes or class of disputes, if the plaintiff so desires, shall be decided summarily by the Registrar, or his nominee or board of nominees, in such manner as may be prescribed, namely:—

(a) any dispute for recovery of debt upon promissory note, *hundi*, bill of exchange or bond, with or without interest, whether agreed upon under such instrument or under bye-laws;

(b) any dispute for recovery of a fixed sum of money or, the nature of debt in with or without interest, arising on a written contract;

(c) any dispute for recovery of price of goods sold and delivered, where the rate, quality and quantity are admitted in writing; or

(d) any dispute for recovery of dues payable by a member of a housing society towards contribution for construction of the house or any dispute in respect of repayment of any loan, interest on loan, ground rent, local authority taxes, sinking fund, water charges, electrical charges, maintenance and upkeep charges or charges for other services rendered by the society and the interest on such arrears, payable under the written agreement or under bye-laws.

(8) The defendant shall not be entitled to defend the dispute unless he obtains leave from the Registrar or his nominee or board of nominees, as the case may be, in such manner as may be prescribed.

(9) The Registrar or his nominee or board of nominees may grant the leave under sub-section (8) on such conditions, as he or it thinks fit.

(10) The Registrar or his nominee or board of nominees shall not refuse the leave to defend the dispute unless he or it satisfies that the facts disclosed by the defendant do not indicate that he has substantial defense to raise or that the defense intended to be put up by him is frivolous or vexatious.

(11) Where the defendant fails to obtain such leave or fails to appear or defend the dispute in pursuance of such leave, the averments made in the plaint and documents produced therewith shall be deemed to have been admitted by the defendant:

Provided that the Registrar or his nominee or board of nominees in his or its discretion may require any fact so admitted to be proved otherwise than by such admission.

(12) Where the conditions on which leave to defend is granted are not complied with by the defendant, the Registrar or his nominee or board of nominees, as the case may be, may pass an award against him, as if he has not been granted such leave.

(13) The Registrar or his nominee or as the case may be, board of nominees may under special circumstances set aside the award, passed by him or it and if necessary, stay or set aside the execution, and may grant leave to the defendant to appear and defend the disputes, if it seems reasonable so to do and on such terms as he or it thinks fit.

Attachment
before award.

100. (1) Where a dispute has been referred to the Registrar or his nominee or board of nominees under section 98 or section 110, or whereas the Registrar or the person authorised under section 93 hears a person against whom charges are framed under that section, the Registrar or his nominee or board of nominees, or as the case may be, the person so authorised under section 93 if satisfied on inquiry or otherwise that a party to such dispute or against whom proceedings are pending under section 93 with intent to defeat, delay or obstruct the execution of any award or the carrying out of any order that may be made,—

(a) is about to dispose of whole or any part of his property; or

(b) is about to remove the whole or any part of his property from the jurisdiction of the Registrar, may, unless adequate security is furnished, direct conditional attachment of the said property and such attachment shall have the same effect as if made by a competent civil court.

(2) Where a direction to attach property is issued under sub-section (1), the Registrar or his nominee or board of nominees or the person authorised under section 93 shall issue a notice calling upon the person whose property is so attached to furnish such security within such period as may be specified in the notice and if the person fails to provide the security so demanded, the Registrar or his nominee or board of nominees or, as the case may be, the person authorised under section 93 may confirm the order and, after the decision in the dispute or the completion of the proceedings referred to in sub-section (1) may direct the disposal of the property so attached towards the claim if awarded.

(3) Attachment made under this section shall not affect the rights subsisting prior to the attachment of the property of persons not parties to the proceedings in connection with which the attachment is made, or bar any person holding a decree prior to such attachment against the person whose property is so attached from applying for the sale of the property under attachment in execution of such decree.

Decision of
Registrar or
his nominee
or board of
nominees.

101. (1) When a dispute is referred to the Registrar for decision, he or his nominee or board of nominees as the case may be, may, after giving a reasonable opportunity to the parties to the dispute to be heard, make an award on the dispute, on the expenses incurred by the parties to the dispute in connection with the proceedings and the fees and expenses payable to the Registrar or his nominee or board of nominees, as the case may be and such an award shall not be invalid merely on the ground that it was made after the expiry of the period fixed by the Registrar, for deciding the dispute and shall, subject to appeal or review or revision, be binding on the parties to the dispute.

(2) The Registrar, his nominee or the board of nominees, as the case may be, may before hearing the parties, require any party or parties to such dispute to deposit such sum as may, in his or its opinion, be considered reasonable to meet the expenses including the payment of fees, that may be payable to the Registrar, his nominee or the board of nominees as the case may be, in pursuance of the award to be made under sub-section (1).

(3) The Registrar may, having regard to the nature of the cause of action or subject matter of dispute, the nature of relief that may be claimed in a dispute and such other matters, specify by a general or special order, the scale of fees and expenses that may be made payable to him or his nominee or the board of nominees, as the case may be, by or under an award made under sub-section (1).

102. Any party aggrieved by any decision of the Registrar or his nominee or board of nominees, as the case may be, under section 101 or in an order passed under section 100 may, within sixty days from the date of the decision or order, appeal to the Tribunal:

Appeal against decision of Registrar or his nominee or board of nominees.

Provided that the Appellate Tribunal may entertain any appeal after the expiry of sixty days, if it is satisfied that there was a sufficient cause for not filing it within that period.

103. Every order passed by the Registrar or a person authorised by him under section 93, or by the Registrar, his nominee or board of nominees under section 100 or 101, every order passed by a Liquidator under section 110, every order passed by the Administrator in appeal against orders passed under section 110, and every order passed in revision under section 128, shall, if not carried out,—

Money how recovered.

(a) on a certificate signed by the Registrar or a Liquidator, be deemed to be a decree of a civil court, as defined in clause (2) of section 2 of the Code of Civil Procedure, 1908 and shall be executed in the same manner as a decree of such court; or

(b) be executed according to the provisions of the Land Revenue Code or any corresponding law in force and the rules made thereunder for the time being in force for the recovery of arrears of land revenue:

Provided that, any application for the recovery in such manner of any such sum shall be made to the Collector, and shall be accompanied by a certificate signed by the Registrar, or by any Assistant Registrar to whom the said power has been delegated by the Registrar and such application shall be made within twelve years from the date fixed in the order and if no such date is fixed, from the date of the order.

104. Any private transfer or delivery of, or encumbrance or charge on property made or created after the issue of the certificate of the Registrar, Liquidator or Assistant Registrar, as the case may be, under section 103 shall be null and void as against the society on whose application the said certificate was issued.

Private transfer of property made after issue of certificate void against society.

105. (1) When in execution of an order sought to be executed under section 103 any property cannot be sold for want of buyers, if such property is in property occupancy of the defaulter, or of some person in his behalf, or of some person claiming under a title created by the defaulter subsequently to the issue of the certificate of the Registrar, Liquidator or the Assistant Registrar, under clause (a) or clause (b) of section 103, the court or the Collector or the Registrar, as the case may be, may direct that the said property or any portion thereof shall be transferred to the society which has applied for the execution of the said order, in the manner prescribed.

Transfer of property which cannot be sold.

(2) Where property is transferred to the society under sub-section (1), or is sold under the provisions of section 103, the court, the Collector or the Registrar, as the case may be, may, in accordance with the rules, place the society or the purchaser, as the case may be, in possession of the property transferred or sold.

(3) Subject to the rules made in this behalf, and to any rights, encumbrances, charges or equities lawfully subsisting in favour of any person, such property or portion thereof shall be held under sub-section (1) by the said society on such terms and conditions as may be agreed upon between the court, the Collector or the Registrar, as the case may be, and the said society subject to the general or special orders of the Administrator, the Collector or the Registrar may delegate to an officer, not below the rank of an Assistant or Deputy Collector

or an Assistant Registrar powers exercisable by the Collector or the Registrar under this section.

Recovery of
crop loans.

106. (1) Notwithstanding anything contained in sections 96, 98 and 103, on an application made by a society undertaking the financing of crops and seasonal finance as defined under any law for the time being in force, or undertaking medium term finance for the recovery of arrears of any sum advanced by it to any of its members on account of the financing of crops, seasonal finance or medium term finance and on its furnishing a statement of accounts in respect of the arrears, the Registrar may, after making such inquiries as he deems fit, grant a certificate for the recovery of the amount stated therein to be due as arrears.

Explanation.—For the purposes of this sub-section, the expression “medium term finance” means advancing of loans for any purpose of production relating to agriculture, fishery, animal husbandry, poultry, dairy and industry such loans being repayable otherwise than in the manner specified in the definitions of the expressions “financing of crops” and “seasonal finance” under any law for the time being in force.

(2) If a society referred to in sub-section (1) fails to make an application under that sub-section, then, if such society is a member of any co-operative financing bank such co-operative financing bank may direct such society to take such action and if the society fails to take action in pursuance of such direction, the co-operative financing bank may itself make an application under sub-section (1) on behalf of the society.

(3) Where the Registrar is satisfied that a society or the co-operative financing bank to which such society is affiliated has failed to make an application under sub-section (1) or, as the case may be, under sub-section (2) in respect of such arrears the Registrar may, of his own motion, after making such inquiries as he deems fit, grant a certificate for the recovery of the amount stated therein to be due as such arrears, and such a certificate shall be deemed to have been issued as if on an application made by the society concerned.

(4) A certificate granted by the Registrar under sub-section (1) or sub-section (3) shall be final and a conclusive proof of the arrears stated to be due therein, which shall be recoverable according to the provisions of the Land Revenue Code or any other law for the time being in force and of the rules made thereunder for the recovery of land revenue.

(5) It shall be lawful for the Collector and the Registrar to take precautionary measures specified under Land Revenue Code or any other law for the time being in force, until the arrears due to the society together with interest and any incidental charges incurred in the recovery of such arrears, are paid, or security for payment of such arrears is furnished to the satisfaction of the Registrar.

CHAPTER X

LIQUIDATION

Winding up.

107. (1) Except as otherwise provided in sub-section (2), if the Registrar,—

(a) after an inquiry has been held under section 86, or an inspection has been made under the provisions of section 87 or section 88 or on the report of the auditor auditing the accounts of the society;

(b) on receipt of an application made upon a resolution carried by three-fourths of the members of a society present at a special general meeting called for the purpose; or

(c) of his own motion, in the case of a society which—

(i) has not commenced working;

(ii) has ceased working;

(iii) possesses shares or member's deposits not exceeding five thousand rupees; or

(iv) has ceased to comply with any conditions as to registration and management in this Regulation or the rules or the bye-laws,

he may, after giving the society an opportunity of making a representation, by order, direct it to be wound up.

(2) Notwithstanding anything contained in sub-section (1), in case where the members of the society, after having discharged liabilities towards the debt and assets of the society, upon a resolution carried by three-fourths majority of the members of the society present at a special general meeting called for the purpose, *suo motu* resolves to wind up the society and conveys such resolution to the Registrar and the Registrar shall, after disposing of the surplus assets in accordance with the provisions of section 115, cancel the registration of such society under section 21.

(3) Where an interim order is made on a ground specified in clause (a) or sub-clause (iv) of clause (c) of sub-section (1), a copy thereof shall be communicated, in the prescribed manner, to the society calling upon it to submit its explanation to the Registrar within a period of one month from the date of issue of such order.

(4) The Registrar, after giving an opportunity to the society of being heard, shall make a final order, vacating or confirming the interim order.

108. (1) When an interim or final order is made under section 107 for the winding up of a society, the Registrar may, in accordance with the rules made under this Regulation appoint a person to be the Liquidator of the society and fix his remuneration.

Appointment
of Liquidator.

(2) Where an interim order is made, the officers of the society shall hand over to the Liquidator the custody and control of all the property, effects and actionable claims to which the society is or appears to be entitled, and of all books, records and other documents pertaining to the business of the society and, shall have no access to any of them.

(3) When a final order is made confirming the interim order, the officers of the society—

(a) shall hand over to the Liquidator the custody and control of any property, effects and actionable claims and any books, records, and other documents pertaining to the business of the societies which for any reason are not handed over to the liquidator under sub-section (2) at the time when an interim order was made; and

(b) shall vacate their offices and while winding up order remains in force, the General Body of the society shall not exercise any powers.

(4) The Liquidator shall, subject to the general control of the Registrar, exercise all or any of the powers mentioned in section 110 and the Registrar may remove him from his office and appoint another in his place, without assigning any reason.

(5) The whole of the assets of the society shall on the appointment of the Liquidator vest in him and notwithstanding anything contained in any law for the time being in force, if any immovable property is held by him on behalf of the society, the title over the land shall be complete as soon as the mutation of the name of his office is effected and no court shall question the title on the ground of dispossession, want of possession or physical delivery of possession.

(6) In the event of the interim order being vacated, the Liquidator shall hand over the property, effects, actionable claims, books, records and other documents of the society to the officers who had delivered the same to him and the acts done, and the proceedings taken by the Liquidator, shall be binding on the society, and such proceedings shall, after the interim order has been vacated under section 107 be continued by the officers of the society.

109. (1) The Committee, or any member, of the society ordered to be wound up, may within two months from the date of the communication to the society of the order made under section 107 appeal, if the order is made by the Registrar, Additional Registrar or Joint Registrar to the Administrator, or if the order is made by any other person on whom the powers of the Registrar are conferred, to the Registrar:

Appeal against
order of
winding up.

Provided that no appeal shall lie against an order issued under sub-clauses (i), (ii) or (iii) of clause (c) of sub-section (1) of section 107:

Provided further that, no appeal shall lie against an order passed by the Registrar on appeal.

(2) No appeal under this section shall be entertained from a member unless it is accompanied by such sum as security for the costs of hearing the appeal, as may be prescribed.

Powers of
Liquidators.

110. The Liquidator appointed under section 108 shall have power, subject to the rules and the general supervision, control and direction of the Registrar,—

(a) to institute and defend suits and other legal proceedings, civil or criminal, on behalf of the society, in the name of his office;

(b) to carry on the business of the society, so far as may be necessary for the beneficial winding up of the same;

(c) to sell the immovable and movable property and actionable claims of the society by public auction or private contract, with power to transfer the whole or part thereof to any person or body corporate, or sell the same in parcels;

(d) to raise on the security of the assets of the society, any money required;

(e) to investigate all claims against the society and, subject to the provisions of this Regulation, to decide questions of priority arising out of such claims, and to pay any class or classes of creditor in full or rateable according to the amount of such debts, the surplus being applied in payment of interest from the date of liquidation at a rate to be approved by the Registrar, but not exceeding the contract rates;

(f) to make any compromise or arrangement with creditors or persons claiming to be creditors, or having or alleging themselves to have any claim, present or future, whereby the society may be rendered liable;

(g) to compromise all calls or liabilities to calls and debts and liabilities capable of resulting in debts, and all claims present or future, certain or contingent, subsisting or supposed to subsist between the society and a contributory or alleged contributory or other debtor or person apprehending liability to the society, and all questions in any way relating to or affecting the assets or the winding up of the society, on such terms as may be agreed, and take any security for the discharge of any such call, liability, debt, or claim, and give a complete discharge in respect thereof;

(h) to determine, from time to time, after giving an opportunity to answer the claim, the contribution to be made or remaining to be made by the members or past members or by the estate, nominees, heirs or legal representatives of deceased members, or by any officer, past officer or the estate or nominees, heirs or legal representatives of a deceased officer to the assets of the society, such contribution being inclusive of debts due from such members or officers;

(i) to make applications under section 103;

(j) to get disputes referred to the Registrar for decision by himself or his nominee or board of nominees;

(k) to determine by what persons and in what proportion the costs of the liquidation shall be borne;

(l) to fix the time or times within which the creditors shall prove their debts and claims or be included for the benefits of any distribution made before those debts or claims are proved;

(m) to summon and enforce the attendance of witnesses and to compel the production of any books, accounts, documents, securities, cash or other properties

5 of 1908.

belonging to or in the custody of the society by the same means and in the same manner as provided in the case of a civil court under the Code of Civil Procedure, 1908;

(n) to do all acts, and to execute in the name and on behalf of the society, all deeds, receipts and other documents, as may be necessary to such winding up; and

(o) to take such action as may be necessary under section 20, with the prior approval of the Registrar, if there is reason to believe that the society can be reconstructed.

111. (1) After the expiry of the period for appeal under section 109 against the order made under sub-section (3) of section 107, or where the appeal has been dismissed, the order for winding up shall be effective and shall operate in favour of all creditors and of all the contributories of the society as if it has been made on the joint petition of creditors and contributories.

Effect of order of winding up.

(2) When a winding up order becomes effective, the Liquidator shall proceed to realise the assets of the society, by sale or otherwise, and no dispute shall be commenced, or if pending at the date of the winding up order, be proceeded with, against the society, except by leave of the Registrar and subject to such terms as the Registrar may impose and the Registrar may of his own motion, however, entertain or dispose of any dispute by or against the society.

112. Save as expressly provided in this Regulation, no civil court shall take cognizance of any matter connected with the winding up or dissolution of a society under this Regulation and when a winding up order has been made no suit or other legal proceedings shall lie or be proceeded with against the society or the Liquidator, except by leave of the Registrar, and subject to such terms as he may impose:

Bar of suit in winding up and dissolution matters.

Provided that, where the winding up order is cancelled, the provisions of this section shall cease to operate so far as the liability of the society and of the members thereof to be sued is concerned, but they shall continue to apply to the person who acted as Liquidator.

113. (1) The Liquidator shall, during his tenure of office, at such times as may be prescribed, but not less than twice each year, present to the Registrar an account in the prescribed form of his receipt and payments as the Liquidator and the Registrar shall cause the accounts to be audited in such manner as he thinks fit and for the purpose of audit, the Liquidator shall furnish the Registrar with such vouchers and information as he, or the person appointed by him, may require.

Audit of Liquidator's accounts.

(2) The Liquidator shall cause a summary of audited accounts to be prepared, and shall send a copy of such summary to every contributory.

(3) The Liquidator shall pay such fees as the Registrar may direct, for the audit of the accounts of books kept by him in the manner prescribed.

(4) The Liquidator shall be held liable for any irregularities which might be discovered in the course or as a result of audit in respect of transactions subsequent to his taking charge of the affairs of the society, and may be proceeded against as if it were an act against which action could be taken under section 93:

Provided that no such action shall be taken unless the irregularities have caused or are likely to cause loss to the society, and have occurred due to gross negligence or want on omission by the Liquidator, in carrying out the duties and functions.

114. (1) The winding up proceedings of a society shall be closed within five years from the date of the order of the winding up, unless the period is extended by the Registrar:

Termination of liquidation proceedings.

Provided that the Registrar shall not grant any extension for a period exceeding one year at a time and five years in the aggregate, and shall, immediately after the expiry of ten years from the date of the order for winding up of the society, deem that the liquidation proceedings have been terminated, and pass an order terminating the liquidation proceedings.

Explanation.—For the purposes of this sub-section, it is hereby clarified that in the case of a society which is under liquidation at the date of the commencement of this Regulation, an order for the winding up of the society shall be deemed for the purpose of this section to have been passed on the said date.

(2) Notwithstanding anything contained in sub-section (1), the Registrar shall terminate the liquidation proceedings on receipt of the final report from the Liquidator and the final report of the Liquidator shall state that the liquidation proceedings of the society have been closed, and also state how the winding up has been conducted and the property and claims of the society have been disposed of, and shall include a statement showing a summary of the account of the winding up including the cost of liquidation, the amount, if any, standing to the credit of the society, after paying off its liabilities including the share or interest of members, and shall suggest how the surplus should be utilised.

(3) The Registrar, on receipt of the final report from the Liquidator, shall direct the Liquidator to convene a general meeting of the members of the society for recording the report.

Disposal of surplus assets.

115. Any surplus assets, as shown in the final report of the Liquidator of a society which has been wound up, shall not be divided, amongst its members but shall be devoted to any object or objects provided in the bye-laws of the society, if they specify that such a surplus shall be utilised for the particular purpose and where the society has no such bye-laws the surplus shall vest in the Registrar, who shall hold it in trust and shall transfer it to the reserve fund of a new society registered with a similar object, and serving more or less an area which the society to which the surplus belonged was serving:

Provided that, where no such society exists or is registered within three years of the cancellation of the registration of the society whose surplus is vested in the Registrar, the Registrar may distribute the surplus in the manner he thinks best, among any or all of the following, namely:—

(a) an object of public utility and of local interest as may be recommended by the members in general meeting held under section 114 or where the society has ceased to function and its record is not available or none of its members is forthcoming, as the Registrar thinks proper;

(b) a federal society with similar objects to which the cancelled society was eligible for affiliation; and

(c) any charitable purpose under the Charitable Endowments Act, 1890 or any other law for time being in force. 6 of 1890.

CHAPTER XI

INSURED CO-OPERATIVE BANK

Order for winding up, reconstruction, supersession of Committee, etc., of insured co-operative bank not to be made without sanction or requisition of Reserve Bank.

116. Notwithstanding anything contained in this Regulation, in the case of an insured co-operative bank,—

(a) an order for winding up or an order sanctioning a scheme of compromise or arrangement or of amalgamation or reconstruction (including division or reorganisation) of the bank may be made only with the previous sanction in writing of the Reserve Bank;

(b) an order for winding up the bank shall be made by the Registrar if so required by the Reserve Bank in the circumstances referred to in section 13D of the Deposit Insurance and Credit Guarantee Corporation Act, 1961 or any other law for the time being in force; 47 of 1961.

(c) the Registrar shall ensure the implementation of regulatory prescription given by the Reserve Bank including supersession and winding up of the co-operative bank and shall appoint a special officer or a Liquidator as the case may be within a period of one month of being so advised by the Reserve Bank;

(d) if so required by the Reserve Bank in the public interest or for preventing the affairs of the bank being conducted in a manner detrimental to the interests of the depositors or for securing the proper management of the bank, an order shall be made by the Registrar for supersession of the Committee and the appointment of a special officer in place thereof for such period or periods not exceeding five years in the aggregate, as may from time to time be specified by the Reserve Bank, and the special officer so appointed shall, after the expiry of his term of office, continue in office until the day immediately preceding the date of the first meeting of the new Committee of such bank;

(e) an order for winding up of the bank or an order sanctioning a scheme of compromise or arrangement or of amalgamation or reconstruction (including division or reorganisation) or an order for the supersession of the Committee of the bank and the appointment of a special officer in place thereof made with the previous sanction in writing or on the requisition of the Reserve Bank shall be final and shall not be liable to be called in question in any manner in any court; and

47 of 1961. (f) the Liquidator or such bank or the transferee bank, as the case may be, shall be under an obligation to pay the Deposit Insurance Corporation established under the Deposit Insurance and Credit Guarantee Corporation Act, 1961 or any other law for time being in force, in the circumstances, to the extent and in the manner referred to in section 21 of that Act.

Explanation.—For the purposes of this section, the expression—

47 of 1961. (a) “insured co-operative bank” means a society which is an insured bank under the provisions of the Deposit Insurance and Credit Guarantee Corporation Act, 1961 or any other law for the time being in force;

(b) “transferee bank” in relation to an insured co-operative bank means a co-operative bank—

(i) with which such insured co-operative bank is amalgamated;

(ii) to which the assets and liabilities of such insured co-operative bank are transferred; or

(iii) into which such insured co-operative bank is divided or converted under sub-section (1) of section 17.

117. (1) In case of a co-operative society carrying on the business of banking, the provisions of the Banking Regulation Act, 1949, as amended from time to time, shall also apply in relation to banking activities.

Application of provisions of Act No. 10 of 1949 and its overriding effect.

(2) In case of any conflict between the provisions of this Regulation and the provisions of the Banking Regulation Act, 1949, the provisions of the latter along with the rules, regulations, directions or instruction issued thereunder by the Reserve Bank from time to time shall apply.

118. A Committee of co-operative bank shall ensure that—

(a) information is furnished every month to the Registrar in such form as may be prescribed, regarding the loans taken from the bank by each Committee member, members of the family and companies with which he is associated, in any manner;

Ensurance of certain things by Committee of co-operative bank.

47 of 1961. (b) the bank is registered as an insured bank under the Deposit Insurance and Credit Guarantee Corporation Act, 1961 or any other law for the time being in force;

(c) defects in the working of the bank are rectified and financial irregularities disclosed in the course of audit of the bank or otherwise are remedied;

(d) action to recover loans given by the bank is taken within one year from the date when repayment of the same has become due;

(e) no financial loss is caused to the bank and any debt due to the bank which is not recovered within a period of one year from the date when it has become due shall be recovered;

(f) civil and criminal proceedings against a person who, in the opinion of the Committee, has misappropriated any fund of the bank are initiated; and

(g) the provisions of sections 18 and 24 of the Banking Regulation Act, 1949 as applicable to co-operative societies and of section 63 of this Regulation are complied with and if in its opinion any of the said provisions is contravened, such contravention is forthwith reported to the Registrar. 10 of 1949.

Prohibition of use of word "Co-operative".

119. (1) No person, other than a society registered, or deemed to be registered, under this Regulation, and a person or his successor in interest of any name or title under word which he traded or carried on business at the date on which this Regulation comes into force, shall without the prior sanction of the Administrator, function, trade or carry on business under any name or title of which the word "Co-operative" or its equivalent in any Indian language, forms part.

(2) Every person contravening the provisions of the foregoing sub-section shall on conviction, be punished with fine which may extend to twenty-five thousand rupees.

Offences.

120. (1) It shall be an offence under this Regulation, if—

(a) any person makes a declaration referred to in section 26 which he knows or has reason to believe to be false;

(b) if the officer or officers authorised under sub-section (3) of section 37 fail to discharge the functions as provided in the said section;

(c) any member of a society transfers any property or interest in property in contravention of sub-section (2) of section 51 or any person knowingly acquires, or abets the acquisition of, such property;

(d) any employer or any director, manager, secretary or other officer or agent acting on behalf of such employer without sufficient cause, fails to comply with sub-section (2) of section 53;

(e) a Committee of a society or an officer or member thereof fails to invest funds of such society in the manner required by section 62;

(f) any person, collecting the share money for a society or information, does not within a reasonable period deposit the same in the State Co-operative Bank, or a Central Co-operative Bank, or in any Nationalised Bank, or a postal savings bank;

(g) any person, collecting the share money for a society or information, makes use of the funds so raised for conducting any business or trading in the name of a society to be registered or otherwise;

(h) any person before, during or after the election of members of the Managing Committee or office bearers, adopts corrupt practice;

(i) a retiring Chairperson to whom a direction has been issued under sub-section (2) of section 72 fails to comply with such direction;

(j) a Committee of a society or a member thereof fails to comply with the provisions of section 73;

(k) a Committee of a society, or an officer or member thereof, fails to comply with the provisions of sub-section (2), (3) or (4) of section 75;

(l) any officer or member of a society who is in possession of information, books and records, fails to furnish such information or produce books and papers, or give

assistance to a person appointed or authorised by the Administrator of Union territory or the Registrar under sections 22, 66, 68, 78, 81, 84, 86, 87, 88, 99 or 108;

(*m*) any officer of a society fails to handover the custody of books, records, cash, security and other property belonging to the society of which he is an officer, to a person appointed under sections 22, 66, 78, 81 or 108;

(*n*) a Committee of a society or any officer or a member thereof fails without any reasonable excuse to comply with orders made under section 81 or to give any notice, or to send any return or document, do or allow to be done anything, which the Committee, officer or member is by this Regulation required to give, send, do or allow to be done;

(*o*) a Committee of a society or an officer or member thereof wilfully neglects or refuses to do any act or to furnish any information required for the purposes of this Regulation by the Registrar or other person duly authorised by him in writing in this behalf;

(*p*) a Committee of a society, or any officer or member thereof, wilfully makes a false return, or furnishes, false information, or fails to maintain proper accounts;

(*q*) any person wilfully or without any reasonable excuse disobeys any summons, requisition or lawful written order issued under provisions of this Regulation;

(*r*) an officer or a society fails to comply with the order made by the Registrar under section 83;

(*s*) an officer, member, agent or servant of a society fails to comply with the requirements of sub-section (4) of section 84;

(*t*) an officer or a member of a society wilfully fails to comply with any decision, award or order passed under section 98;

(*u*) a member of a society fraudulently disposes of property over which the society has a prior claim, or a member or officer or employee or any person disposes of his property by sale, transfer, mortgage, gift or otherwise, with the fraudulent intention of evading the dues of the society;

(*v*) an officer of a society wilfully recommends or sanctions for his own personal use or benefit or for use or benefit of a person in whom he is interested, a loan in the name of any other person;

(*w*) an officer or member of a society destroys, mutilates, tampers with, or otherwise alters, falsifies or secretes or is privy to the destruction, mutilation, alteration, falsification or secreting of any books, papers or securities or makes, or is privy to the making of any false or fraudulent entry in any register, book of account or document belonging to the society;

(*x*) if a Committee of co-operative bank fails to comply with the provisions of any of the clauses (a) to (g) of section 118;

(*y*) if a Committee fails to ensure that the information under clause (a) of section 118 is true; and

(*z*) if a Committee fails to ensure that a report under clause (g) of section 118 is true.

(2) Where an offence under this Regulation has been committed by a Committee of a society, every person who at the time the offence was committed, was a member of such Committee 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 as provided in this Regulation, if he proves that the offence was

committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

Punishments
for offences
under sections
118 and 120.

121. (1) Every employer or officer, member, agent or servant of a society, or any other person, who commits an offence under section 118 shall, on conviction, be punished,—

(a) if it is an offence under clause (a) of that section, with fine which may extend to fifty thousand rupees;

(b) if it is an offence under clause (b) of that section, with imprisonment for a term which may extend to six months or with fine which may extend to one lakh rupees or with both;

(c) if it is an offence under clause (c) of that section, with imprisonment for a term which may extend to one year or with fine which may extend to one lakh rupees or with both;

(d) if it is an offence under clause (d) of that section, with imprisonment for a term which may extend to six months or with fine which may extend to one lakh rupees or with both;

(e) if it is an offence under clause (e) of that section, with imprisonment for a term which may extend to one year or with fine which may extend to one lakh rupees or with both;

(f) if it is an offence under clause (f) of that section, with imprisonment for a term which may extend to two years or with fine which may extend to two lakh rupees or with both; and

(g) if it is an offence under clause (g) of that section, with imprisonment for a term which may extend to one year or with fine which may extend to one lakh rupees or with both.

(2) Every employer or officer, member, agent or servant of a society, or any other person, who commits an offence under section 120 shall, on conviction, be punished,—

(a) if it is an offence under clause (a) of that section, with simple imprisonment which may extend to six months or with fine which may extend to ten thousand rupees or with both;

(b) if it is an offence under clause (b) of that section, with fine which may extend to twenty-five thousand rupees;

(c) if it is an offence under clause (c) of that section, with imprisonment for a term which may extend to six months or with fine which may extend to five thousand rupees or with both;

(d) if it is an offence under clause (d) of that section, with imprisonment for a term which may extend to one month or with fine which may extend to fifty thousand rupees or with both;

(e) if it is an offence under clause (e) of that section, with fine which may extend to fifty thousand rupees;

(f) if it is an offence under clause (f) of that section, with fine which may extend to fifty thousand rupees;

(g) if it is an offence under clause (g) of that section, with imprisonment for a term which may extend to one year or with fine which may extend to fifty thousand rupees, or with both;

(h) if it is an offence under clause (h) of that section, with imprisonment for a term which may extend to six months or with fine which may extend to ten thousand rupees or with both;

(i) if it is an offence under clause (i) of that section, with imprisonment which may extend to one month or with fine which may extend to twenty-five thousand rupees or with both;

(j) if it is an offence under clause (j) of that section, with imprisonment for a term which may extend to six months or with fine which may extend to ten thousand rupees or with both;

(k) if it is an offence under clause (k) of that section, with fine which may extend to twenty-five thousand five hundred rupees;

(l) if it is an offence under clause (l) of that section, with imprisonment for a term which may extend to three months or with fine which may extend to twenty-five thousand rupees or with both;

(m) if it is an offence under clause (m) of that section, with fine which may extend to twenty-five thousand rupees;

(n) if it is an offence under clause (n) of that section, with fine which may extend to twenty-five thousand rupees;

(o) if it is an offence under clause (o) of that section, with imprisonment for a term which may extend to one month or with fine which may extend to twenty-five thousand rupees or with both;

(p) if it is an offence under clause (p) of that section, with imprisonment for a term which may extend to one year or with fine which may extend to fifty thousand rupees or with both;

(q) if it is an offence under clause (q) of that section, with imprisonment for a term which may extend to six months or with fine which may extend to ten thousand rupees or with both;

(r) if it is an offence under clause (r) of that section, with imprisonment for a term which may extend to one year or with fine which may extend to twenty-five thousand rupees or with both;

(s) if it is an offence under clause (s) of that section, with fine which may extend to twenty-five thousand rupees;

(t) if it is an offence under clause (t) of that section, with imprisonment for a term which may extend to six months or with fine which may extend to twenty-five thousand rupees or with both;

(u) if it is an offence under clause (u) of that section, with imprisonment for a term which may extend to six months or with fine which may extend to fifty thousand rupees or with both;

(v) if it is an offence under clause (v) of that section, with imprisonment for a term which may extend to two years or with fine which may extend to twenty-five thousand rupees or with both;

(w) if it is an offence under clause (w) of that section, with imprisonment for a term which may extend to three years or with fine which may extend to ten thousand rupees or with both; and

(x) if it is an offence under clauses (x), (y) and (z) of that section, with imprisonment for a term which may extend to three years or with fine which may extend to ten thousand rupees or with both.

(3) No prosecution for an offence under section 120 shall be instituted in respect of the same facts on which a penalty has been imposed by the Registrar under any provisions of this Regulation.

122. (1) No court inferior to that of a Judicial Magistrate of first class shall try any offence punishable under this Regulation.

Cognizance of offences.

(2) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, it shall be lawful for a Judicial Magistrate of first class to pass a sentence or fine on any person

convicted of an offence under section 120 as provided under section 121, in excess of his powers under section 32 of that Code.

(3) No prosecution under this Regulation shall be lodged, except with the previous sanction of the Registrar.

CHAPTER XII

APPEALS, REVIEW AND REVISION

Constitution
of Co-
operative
Tribunal.

123. (1) The Administrator shall constitute a Tribunal called the Co-operative Tribunal to exercise the functions conferred on the Tribunal by or under this Regulation.

(2) The Tribunal shall consist of a President and such number of other members not exceeding four.

(3) The qualifications, experience, the terms and conditions for appointment of the President and other members shall be such as may be prescribed.

(4) The Administrator may terminate the appointment of any member of the Tribunal before the expiry of the term of his office if such member—

(a) is adjudged as an insolvent;

(b) engages during his term of office in any paid employment outside the duties of his office unless such employment is authorised by the Administrator;

(c) is or becomes in any way concerned or interested in any contract or agreement made by or on behalf of the Union territory Administration or participates in any way in the profit thereof or in any benefit or emoluments arising therefrom otherwise than as a member;

(d) has become physically or mentally incapable of acting as a member:

Provided that the member shall not be removed from his office on the grounds specified under clause (b) or clause (c) of this sub-section except by an order made by the Administrator after an inquiry made by the Judge of the concerned High Court having jurisdiction in such manner as may be prescribed; or

(e) is convicted of an offence involving moral turpitude.

(5) Any vacancy in the membership of the Tribunal shall be filled by the Administrator.

(6) The powers and functions of the Tribunal may be exercised and discharged by the Benches constituted by the President from amongst the members of the Tribunal including himself.

(7) Such Benches shall consist of two or more members.

(8) Where a matter is heard by three members the opinion of the majority shall prevail, and the decision shall be in accordance with the opinion of the majority and where a matter is heard by an even number of members, and the members are equally divided, if the President be one of the members, the opinion of the President shall prevail and in other cases the matter shall be referred for hearing to the President and shall be decided in accordance with his decision:

Provided that any interlocutory application may be heard by one or more members who may be present.

(9) Subject to the previous sanction of the Administrator, the Tribunal shall frame such regulations consistent with the provisions of this Regulation and rules made thereunder, for regulating its procedure and the disposal of its business and they shall be published in the Official Gazette.

(10) The Tribunal may call for and examine the record of any proceeding in which an appeal lies to it, for the purpose of satisfying itself as to the legality or propriety of any

decision or order passed and if in any case, it appears to the Tribunal that any such decision or order should be modified, annulled or reversed, the Tribunal may pass such order thereon as it may deem just.

(11) Where an appeal is made to the Tribunal under section 102, it may, in order to prevent the ends of justice being defeated, make such interlocutory order spending the decision of the appeal as may appear to it to be just and convenient, or such orders as may be necessary for the ends of justice, or to prevent the abuse of the process of the Tribunal.

(12) An order passed, in appeal, or in revision under sub-section (10), or in review under section 124, by the Tribunal, shall be final and conclusive, and shall not be called in question in any civil court or revenue court.

(13) The Tribunal hearing an appeal under this Regulation shall exercise all the powers conferred upon an appellate court by section 97 and Order 41 in the First Schedule of the Code of Civil Procedure, 1908.

5 of 1908.

124. (1) The Tribunal may, either on the application of the Registrar, or on the application of any party interested, review its own order in any case, and pass in reference thereto such order as it thinks just:

Review of orders of Tribunal.

Provided that no such application made by the party interested shall be entertained, unless the Tribunal is satisfied that there has been discovery of new and important matter of evidence, which after the exercise of due diligence was not within the knowledge of the applicant or could not be produced by him at the time when its order was made, or that there has been some mistake or error apparent on the face of the record, or for any other sufficient reasons:

Provided further that no such order shall be varied or revised, unless notice has been given to the parties interested to appear and be heard in support of such order.

(2) An application for review under sub-section (1) by any party shall be made within ninety days from the date of the communication of the order of the Tribunal.

125. (1) In exercising the functions conferred on it by or under this Regulation, the Tribunal shall have the same powers as are vested in a civil court in respect of—

Tribunal to have power of civil court.

(a) proof of facts by affidavit;

(b) summoning and enforcing the attendance of any person and examining him on oath;

(c) compelling the production of documents;

(d) issuing commissions for the examination of witnesses; and

(e) any other matter which may be prescribed.

(2) In the case of any such affidavit, any officer appointed by the Tribunal in this behalf may administer the oath to the deponent.

126. (1) An appeal against an order or decision under sections 4, 9, 11, 13, 17, 20, 22, 40, and 81 shall lie,—

Appeals.

(a) if made or sanctioned or approved by the Registrar or an Additional Registrar or Joint Registrar on whom powers of the Registrar are conferred, to the Administrator; or

(b) if made or sanctioned by any person other than the Registrar or a Deputy Registrar or Assistant Registrar on whom the powers of the Registrar are conferred, to the Registrar.

(2) An appeal against an order of a Liquidator under section 110 shall lie—

(a) to the Administrator if the order was made with the sanction or approval of the Registrar; and

(b) to the Registrar in any other case.

(3) An appeal against an order or decision under sections 81, 90, 93 and any order passed by the Registrar for paying compensation to a society, and any other order for which an appeal to the Tribunal has been provided under this Regulation, shall lie to the Tribunal.

(4) An appeal under sub-section (1), (2) or (3) shall be filed within two months of the date of the communication of the order or decision.

(5) The procedure to be followed in presenting and disposing of appeals under this section or under any other provisions of this Regulation shall be such as may be prescribed.

(6) Save as provided in this Regulation, no appeal shall lie against any order, decision or award passed in accordance with this Regulation and every such order, decision or award shall be final, and where any appeal has been provided for, any order passed on appeal shall be final and no further appeal shall lie against it.

Extension of period of limitation of appellate authority in certain cases.

127. In all cases in which it is provided under this Regulation that an appeal may be filed against any decision or order within a specified period, the appellate authority may admit an appeal after the expiry of such period, if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within such period.

Power of Administrator and Registrar to call for proceedings of subordinate officers to pass orders thereon.

128. The Administrator and the Registrar may call for and examine the record of any inquiry or the proceedings of any other matter of any officer subordinate to them, except those referred to in sub-section (10) of section 123, for the purpose of satisfying themselves as to the legality or propriety of any decision or order passed, and as to the regularity of the proceedings of such officer and if in any case, it appears to the Administrator, or the Registrar, that any decision or order or proceedings so called for should be modified, annulled or reversed, the Administrator or the Registrar, as the case may be, may after giving persons affected thereby an opportunity of being heard pass such order thereon as it or he may deem just.

CHAPTER XIII

MISCELLANEOUS

Power of Administrator to give directions for e-tender process.

129. The Administrator may, by general or special order to be published in the Official Gazette, direct any society or any class of society not to render contract in relation to such matters concerning such society or the class of any society and to make purchases for such amount by following the e-tender process.

Recovery of sums due to Union territory Administration.

130. (1) Unless otherwise provided by this Regulation, all sums due from a society or from an officer or member or past member or a deceased member of a society as such to the Union territory Administration, may be recovered as arrears of land revenue.

(2) Sums due from a society to the Union territory Administration and recoverable under sub-section (1) may be recovered—

(i) from the property of the society;

(ii) in the case of a society of which the liability of the members is limited, from the members or past members or from their estate if they have died, subject to the limit of their liability; and

(iii) in the case of societies with unlimited liability from the members or past members or their estate, if they have died.

(3) The liability under this section shall in all cases be subject to the provisions of section 38.

4 of 1882.
16 of 1908.

131. Notwithstanding anything contained in the Transfer of Property Act, 1882 and the Indian Registration Act 1908, it shall be lawful for a member of a Co-operative Farming Society to transfer to the society any land held by him or the whole or part of his interest in any land by an agreement and in such manner as may be prescribed.

Competency of a member to transfer land or interest therein to society.

132. (1) The Registrar or any officer subordinate to him and empowered by him in this behalf may, subject to such rules as may be made by the Administrator but without prejudice to any other mode of recovery provided by or under this Regulation, recover—

Registrar's powers to recover certain sums by attachment and sale of property.

(a) any amount due under a decree or order of a civil court, obtained by a society;

(b) any amount due under a decision, award or order of the Registrar, his nominee or the board of nominees or Liquidator or Tribunal;

(c) any sum awarded by way of costs under this Regulation; or

(d) any sum ordered to be paid under this Regulation as a contribution to the assets of the society,

together with interest, if any, due on such amount or sum and the costs of recovering the same, by the attachment and sale or by sale without attachment of the property of the person against whom such decree, decision, award or order has been obtained or passed.

(2) The Registrar or the officer empowered by him shall be deemed when exercising the powers under sub-section (1) or when passing any order on any application made to him for such recovery, to be a civil court for the purposes of the Code of Civil Procedure, 1908.

5 of 1908.

133. The Administrator may, by general or special order, to be published in the Official Gazette, and for the reasons to be recorded in writing, exempt any society or class of societies from any of the provisions of this Regulation, or may direct that such provisions shall apply to such societies with such modifications not affecting the substance thereof as may be specified in the order:

Power to exempt societies from provisions of Regulation.

Provided that, no order to the prejudice of any society shall be passed, without an opportunity being given to such society to represent its case.

134. The Administrator may, by notification in the Official Gazette, and subject to such conditions, as it may think fit to impose, delegate—

Delegation of powers of Administrator and of Registrar.

(a) any power exercisable by it under this Regulation except the power under sub-section (1) of section 126, and section 139 thereof to the Registrar; and

(b) all of any of the powers of the Registrar under this Regulation to any Committee constituted or to any co-operative federal society recognised under section 95 or to an officer of such society or to any panchayat constituted under any law relating to panchayats for the time being in force.

135. (1) No society shall open a branch or a place of business outside the Union territory, and no co-operative society registered under any law in any other State shall open a branch or a place of business in the Union territory without the permission of the Registrar.

Branches, etc., of societies outside Union territory.

(2) Every co-operative society registered under any law in any other State, and permitted to open a branch or a place of business in the Union territory under sub-section (1) or which has a branch or a place of business in the Union territory before the commencement of this Regulation, shall, within three months from the date of the opening of such branch or place of business or from the date of the commencement of this Regulation, as the case may be, file with the Registrar a certified copy of the bye-laws and amendments and, if these be not in English a certified translation thereof in English or Hindi and shall submit to the Registrar such returns and information as are submitted by similar societies registered under this

Regulation in addition to those which may be submitted to the Registrar of that State where such society is registered.

(3) The provisions of sub-sections (1) and (2) shall not apply to co-operative societies to which the provisions of the Multi-State Co-operative Societies Act, 2002 applies.

39 of 2002.

(4) Nothing in sub-section (1) shall affect a society which has a branch or a place of business outside the Union territory at the commencement of this Regulation.

Registrar and other officers to be public servants.

136. The Registrar, a person exercising the powers of the Registrar, an official assignee under section 22, a custodian under section 66, co-operative election officer under section 68, a person authorised to audit the accounts of a society under section 84, or to hold an inquiry under section 86, or to make an inspection under section 87 or section 88, and a person appointed as a special officer under section 81 or section 116, or as a nominee or board of nominees under section 98, or as a Liquidator under section 108, and all members of the Tribunal shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

45 of 1860.

Protection of action taken in good faith.

137. No suit, prosecution or other legal proceeding shall lie against the Registrar or any officer of society or any member or officer of Appellate Tribunal for anything which is in good faith done or intended to be done under this Regulation or rules made thereunder.

Bar of jurisdiction of courts.

138. (1) Save as expressly provided in this Regulation, no civil court or revenue court shall have any jurisdiction in respect of—

(a) the registration of a society or its bye-laws, or the amendment of its bye-laws, or the dissolution of the Committee of a society, or the management of the society on dissolution thereof;

(b) any dispute required to be referred to the Registrar, or his nominee, or board of nominees, for decision; or

(c) any matter concerned with the winding up and dissolution of a society.

(2) While a society is being wound up, no suit or other legal proceeding relating to the business of such society shall be proceeded with or instituted against the society or any member thereof, or any matter touching the affairs of the society, except by leave of the Registrar, and subject to such terms as he may impose.

(3) All orders, decisions or awards passed in accordance with this Regulation or the rules, shall, subject to the provisions for appeal or revision in this Regulation, be final and no such order, decision or award shall be liable to be challenged, set aside, modified, revised or declared void in any court upon the merits, or upon any other ground whatsoever except for want of jurisdiction.

Power to make rules and its laying before Parliament.

139. (1) The Administrator may, by notification in the Official Gazette and subject to the condition of previous publication, make rules not inconsistent with the provisions of this Regulation to carry out the provisions and purposes of this Regulation.

(2) Every rule made by the Administrator under this Regulation 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 or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, 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.

Act no. 18 of 2013 not to apply.

140. The provisions of the Companies Act, 2013, shall not apply to societies registered, or deemed to be registered under this Regulation.

141. (1) If any difficulty arises in giving effect to the provisions of this Regulation, the Administrator may, by order published in the Official Gazette make such provisions not inconsistent with the provisions of this Regulation as may appear to him to be necessary or expedient for the removal of that difficulty: Power to remove difficulties.

Provided that no such order shall be made under this section after the expiry of one year from the date of commencement of this Regulation.

(2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Reg. 5 of 1960.

142. (1) The Laccadive, Minicoy and Amindivi Islands Cooperative Societies Regulation, 1960 (hereafter in this section referred to as the said Regulation) is hereby repealed: Repeal and savings.

Provided that such repeal shall not affect—

(i) the previous operation of the said Regulation so repealed, or anything duly done or suffered thereunder;

(ii) any right, privilege, obligation or liability acquired, accrued or incurred under the said Regulation so repealed;

(iii) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said Regulation so repealed; or

(iv) any investigation, proceedings, legal proceedings or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid,

and any such investigation, proceedings, legal proceedings or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed, as if this Regulation had not been promulgated.

10 of 1897.

(2) The mention of particular matters referred to in sub-section (1) shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897 with regard to the effect of repeal.

DROUPADI MURMU,
President.

K. BISWAL,
Additional Secretary to the Govt. of India.



भारत का राजपत्र The Gazette of India

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EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 19th September, 2022/Bhadra 28, 1944 (Saka)

THE LAKSHADWEEP PANCHAYAT REGULATION, 2022

No. 5 OF 2022

Promulgated by the President in the Seventy-third Year of the Republic of India.

A Regulation to provide for Panchayats in the Union territory of Lakshadweep and for matters connected therewith or incidental thereto.

In exercise of the powers conferred by article 240 of the Constitution, the President is pleased to promulgate the following Regulation made by her:—

CHAPTER I

PRELIMINARY

- (1) This Regulation may be called the Lakshadweep Panchayat Regulation, 2022. Short title, extent and commencement.

(2) It extends to the whole of the Union territory of Lakshadweep.

(3) It shall come into force on such date as the Administrator may, by notification in the Official Gazette, appoint.
2. In this Regulation, unless the context otherwise requires,— Definitions.

(a) “Administration” means the Union territory administration of Lakshadweep;

(b) “Administrator” means the Administrator of the Union territory of Lakshadweep appointed by the President of India under article 239 of the Constitution;

(c) “building” includes a house, an out-house, stable, privy, urinal, shed, hut, wall (other than a boundary wall not exceeding eight feet in height) and any other structure, whether of masonry, bricks, wood, metal or any other material but does not include any temporary structure erected on ceremonial or festive occasions or a tent;

(d) “Chief Executive Officer” means an officer appointed by the Administrator as Chief Executive Officer, District Panchayat;

(e) “Director Panchayat” means an officer in charge of Panchayats in the Department of Panchayati Raj working under the direct control and superintendence of the Secretary of that Department;

(f) “District” means a District specified by the Administrator by a public notification to be district for the purposes of this Regulation;

(g) “District Judge” means the District Judge of Union territory of Lakshadweep;

(h) “District Panchayat” means the District Panchayat constituted under section 57;

(i) “District Panchayat Fund” means the Fund constituted under section 87;

(j) “Election Commission” means the Election Commission referred to in sub-section (1) of section 107;

(k) “Finance Commission” means the Finance Commission referred to in section 108;

(l) “general election” means the election held under this Regulation for the constitution or the reconstitution of a Panchayat after the expiry of its terms or otherwise;

(m) “Gram” means a village;

(n) “Gram Fund” means the Fund referred to in section 38;

(o) “Gram Panchayat” means a Gram Panchayat constituted under this Regulation;

(p) “Gram Sabha” means the Gram Sabha constituted under sub-section (2) of section 3;

(q) “notification” means a notification published in the Official Gazette and the expression “notified” shall be construed accordingly;

(r) “Official Gazette” means the Lakshadweep Gazette;

(s) “Ombudsman” means a body constituted by the Administrator under the provisions of this Regulation;

(t) “Panchayat area” means the territorial area of a Gram Panchayat declared by the Administrator under sub-section (1) of section 3;

(u) “Panchayat Secretary” means a Panchayat Secretary appointed under sub-section (1) of section 27;

(v) “population” means the population, as ascertained at the last preceding census of which the relevant figures have been published;

(w) “prescribed” means prescribed by rules made under this Regulation;

(x) “prescribed authority” means a person appointed by the Administrator to carry out the provisions of this Regulation;

(y) “President” and “Vice-President” means the President and the Vice-President of the District Panchayat respectively;

(z) “public street” means a pathway, road, street, square, court, alley, cart track, foot path or riding path over which the public have a right of way, whether through fare or not and includes—

(i) the road-way over any public bridge or cause-way;

(ii) the foot-way attached to any such street, public bridge or cause-way;

(iii) the drains attached to any such street, road, public bridge or cause-way; and

(iv) the land which lies on either side of the road-way,—

(a) up to the boundaries of the adjacent property; or

(b) up to the right of way duly notified by the Chief Executive Officer in this regard;

(za) “Regulation” means the Lakshadweep Panchayat Regulation, 2022;

(zb) “Sarpanch” means the Sarpanch of a Gram Panchayat;

(zc) “Schedule” means a Schedule appended to this Regulation;

(zd) “Secretary Panchayat” means the Secretary in charge of the Department of Panchayati Raj in the Union territory of Lakshadweep;

(ze) “section” means section of this Regulation;

(zf) “State Election Commissioner” means the Election Commissioner for the Union Territories;

(zg) “tax” means a tax, cess, rate of other impost leviable under this Regulation but does not includes a fee;

(zh) “Union territory” means the Union territory of Lakshadweep;

(zi) “Upa-Sarpanch” means an Upa-Sarpanch of Gram Panchayat;

(zj) “village” means a village notified by the Administrator, to be a village for the purpose of this Regulation and includes a group of villages;

(zk) “Ward” means a body consisting of persons registered in the electoral rolls relating to ward of a district.

CHAPTER II

GRAM SABHA

3. (1) The Administrator shall, after making such inquiry as may be necessary, by notification, declare a local area, comprising of a village or a group of villages or any part or parts thereof or a combination of any two or more of them to be a Panchayat area, for the purposes of this Regulation and shall also specify its headquarters.

Declaration of Panchayat area and constitution of Gram Sabha.

(2) The Administrator shall, by notification, constitute a Gram Sabha by a name for each Panchayat area.

(3) Every Gram Sabha shall, by the name notified under sub-section (2) of this section, be a body corporate having perpetual succession and a common seal and shall, subject to such restrictions and conditions as may be imposed by or under this Regulation, have power to acquire, hold, administer and transfer property, both movable and immovable, and to enter into a contract and shall, by the said name, sue or be sued:

Provided that the powers and duties of the Gram Sabha shall, save as otherwise expressly provided in this Regulation, be exercised, performed and discharged by the Gram Panchayat constituted under sub-section (1) of section 12.

Composition of Gram Sabha and disqualification for being as member of Gram Sabha.

4. (1) A Gram Sabha shall consist of persons registered in the electoral roll relating to a Gram either a village or group of villages.

(2) A person shall be disqualified for being a member of the Gram Sabha if he is—

(a) under eighteen years of age;

(b) not a citizen of India;

(c) of unsound mind and stands so declared by competent court; and

(d) not ordinarily a resident within the village for which the Gram Sabha is constituted.

Explanation.—For the purposes of this sub-section, it is hereby clarified that a “person” shall be deemed to be ordinarily resident in village if he has been ordinarily residing in such village or is in possession of a dwelling house therein ready for occupation.

Electoral Roll of Members of Gram Sabha.

5. (1) The prescribed authority under the superintendence, direction and control of the Election Commission shall cause to be prepared an electoral roll in such manner as may be prescribed.

(2) The electoral roll referred to in sub-section (1) shall contain the names of all persons entitled under section 4 to be the members of the Gram Sabha and such electoral roll shall be revised at least once in a financial year in such manner as may be prescribed.

Alteration in area of Gram Sabha.

6. (1) The Administrator may, after such inquiry as he thinks necessary at any time, by notification,—

(a) include any area in a Gram;

(b) exclude any area from a Gram;

(c) declare that any local area shall cease to be a Gram;

(d) alter the headquarter of any Gram Sabha; or

(e) alter the name of any Gram Sabha.

(2) Where, by a notification under sub-section (1), any area is included in a Gram, such area shall thereby become subject to all notifications, rules, bye-laws and orders made under this Regulation or any other law for the time being in force in the area within, the jurisdiction of the Gram Sabha.

(3) Where, by notification under sub-section (1), the whole of the area of a Gram, ceases to be a Gram, the Gram Sabha shall cease to exist and its assets and liabilities shall be disposed of in the prescribed manner, and if a part of such area is excluded from a Gram, the jurisdiction of the Gram Sabha shall be reduced by that part.

Cessation of membership of Gram Sabha.

7. (1) A member of a Gram Sabha shall cease to be member, if—

(a) he is disqualified under section 4;

(b) the area where he resides has been excluded from the jurisdiction of the Gram Sabha; or

(c) he ceases to be ordinarily resident within the jurisdiction of the Gram Sabha.

(2) Where any person ceases to be a member of a Gram Sabha under sub-section (1), he shall also cease to hold any office to which he may have been elected or appointed by reason of his being a member thereof.

Meetings of Gram Sabha.

8. (1) Every Gram Sabha shall hold at least four general meetings in each financial year and it shall be the responsibility of the Sarpanch to convene such meetings:

Provided that the Sarpanch shall, upon a requisition in writing by not less than one-tenth of the total number of members of the Gram Sabha call an extraordinary meeting of the Gram Sabha, within thirty days from the receipt of such requisition:

Provided further that where the Sarpanch fails to convene the meetings under this sub-section, such authority as may be prescribed, shall convene such meetings within a period of thirty days.

(2) The Sarpanch or in his absence the Upa-Sarpanch or in the absence of both any person chosen by the Gram Sabha shall preside at such meetings.

(3) For any general meeting of the Gram Sabha, one-tenth of the total number of its members shall form the quorum and decisions shall be taken by a majority of the members present and voting.

(4) The notice of time and place of meetings shall be given in the prescribed manner.

(5) The minimum quorum for the meeting should be ten per cent. of the total members out of which at least thirty per cent. should be women.

9. (1) The Sarpanch shall place before the Gram Sabha for its approval the following matters, namely:—

Transaction of business at general meeting.

(a) the annual statement of accounts;

(b) budget estimates;

(c) the developmental and other programmes of work proposed for the current financial year;

(d) proposals for fresh taxation or enhanced taxation;

(e) report of the administration of the preceding financial year; and

(f) the last audit note and replies thereto.

(2) The Gram Sabha, shall consider the following matters and make recommendations and suggestions to the Gram Panchayat, namely:—

(a) annual administration report of the preceding financial year;

(b) planning, supervising, co-ordinating and monitoring the schemes of the Gram Panchayat;

(c) recoveries of Panchayat dues;

(d) the last audit report and replies made thereto; and

(e) proposals for organising community service, voluntary labour or mobilisation of the local people for any specific work included in any programme:

Provided that the recommendations of the Gram Sabha shall be acted upon by the Gram Panchayat as far as practicable.

10. The Gram Sabha shall perform the following functions, namely:—

Functions of Gram Sabha.

(i) identification of the beneficiaries and sites under various programmes of the Administration;

(ii) determination of the priorities of the work to be undertaken by the Gram Panchayat;

(iii) issuance of utilisation certificate in respect of the development work undertaken by the Gram Panchayat from the grants-in-aid or the Gram Panchayat funds; and

(iv) any other function as may be assigned to it by the Administrator from time to time.

Supervisory
Committees
of Gram
Sabha.

11. (1) The Gram Sabha shall constitute the following Supervisory Committees in such manner as may be prescribed to supervise the Gram Panchayat work and other activities in the Gram, namely:—

- (a) the General Standing Committee;
- (b) the Village Health Sanitation and Nutrition Committee;
- (c) the Planning and Development Committee;
- (d) the Education Committee (School Management Committees);
- (e) the Social Justice Standing Committee; and
- (f) the Water Supply, Water and Environmental Conservation Committee.

(2) The Supervisory Committees referred to in sub-section (1) shall submit its report to the Gram Panchayat and also place a copy of their report in the meeting of the Gram Sabha.

(3) Apart from ward members and Sarpanch, other expert government and non-government members shall be included as special invitees.

CHAPTER III

THE GRAM PANCHAYAT AND ELECTIONS

Constitution
of Gram
Panchayats.

12. (1) As soon as may be, after its constitution, every Gram Sabha shall elect by direct election an Executive Committee called the Gram Panchayat and a Chairperson of that Committee to be known as the Sarpanch.

(2) A Gram Panchayat shall, consist of such number of seats including the Sarpanch to be filled from such number of wards, as the Administrator may, by notification, determine.

(3) The ratio between the population of the territorial area of a Gram Panchayat and the number of seats in that Panchayat to be filled by election shall, so far as practicable, be the same throughout the Union territory.

(4) The territorial boundary for each ward shall be notified by the Administrator on the recommendations of the Election Commission.

(5) Each Gram Panchayat area shall be divided by the Election Commission into territorial constituencies in such manner that the ratio between the population of each constituency and the number of seats allotted to it shall, so far as practicable, be the same throughout the Gram Panchayat area.

(6) The seats shall be reserved for the Scheduled Tribes in every Gram Panchayat and the number of seats so reserved shall bear, as nearly as may be, the same proportion to the total number of seats to be filled by direct election in the Gram Panchayat as the population of the Scheduled Tribes in that Gram Panchayat area bears to the total population of that area and such seats shall be allotted by the Election Commission by rotation to different constituencies in a Gram Panchayat, in such manner as may be prescribed:

Provided that no such reservation shall be necessary, if the total population of the Scheduled Tribes in a Gram Panchayat is less than half the proportionate population required to fill one seat.

(7) Not less than one-half of the total number of the seats reserved under sub-section (6), shall be reserved for women belonging to the Scheduled Tribes.

(8) Not less than one-half (including the number of seats reserved for women belonging to the Scheduled Tribes) of the total number of seats to be filled by direct election in every Gram Panchayat shall be reserved for women and such seats may be allotted by the Election Commission by rotation to different constituencies in a Gram Panchayat, in such manner as may be prescribed.

(9) The number of seats to be reserved under sub-sections (7) and (8) shall be determined by the Administrator, by an order published in the Official Gazette.

(10) The Administrator shall reserve—

(i) the number of offices of Sarpanch in the Gram Panchayats for the Scheduled Tribes which shall bear, as nearly as may be, the same proportion to the total number of such offices in the Gram Panchayats as the population of the Scheduled Tribes in the area of Union territory to which this Regulation extends bears to the total population of such area;

(ii) not less than one-half of the total number of offices of Sarpanch in the Gram Panchayats for women:

Provided that offices reserved under this sub-section shall be allotted by the Election Commission by rotation to different Gram Panchayats in such manner as may be prescribed.

13. (1) Every member of Gram Sabha shall, unless disqualified under this Regulation or any other law for the time being in force,—

Person qualified to vote and be elected.

(a) be qualified to vote at an election to the Gram Panchayat or at a meeting of the Gram Sabha;

(b) be qualified to be elected to fill up a seat in the Gram Panchayat as a member or as its Sarpanch or as both:

Provided that if a person is elected to both the offices of a member as well as Sarpanch, he shall resign either of the two offices within a period of fourteen days from the date of the publication of the result in the Official Gazette, failing which his seat in the Gram Panchayat shall become vacant.

(2) The vacancy caused by the result of such resignation, shall be filled by holding a bye-election for the purpose.

14. (1) No person shall be a member of a Gram Panchayat or continue as such who—

Disqualification for being a member of Gram Panchayat.

(a) has not attained the age of twenty-one years;

(b) is not a citizen of India;

(c) has, whether before or after the commencement of this Regulation, been convicted—

(i) of an offence under the Protection of Civil Rights Act, 1955 and a period of five years, or such lesser period as the Administrator may determine in any particular case, has elapsed since his conviction;

(ii) of any other offence and been sentenced to imprisonment for not less than six months, and a period of five years, or such lesser period as the Administrator may determine in any particular case, has elapsed since his release;

(d) has been adjudged by a competent court to be of unsound mind;

(e) has been adjudicated as an insolvent;

(f) has been removed from any office held by him in any Gram Panchayat under any provision of this Regulation or in any Gram Panchayat before the commencement of this Regulation and a period of five years has not elapsed from the date of such removal, unless he has, by an order of the Administrator notified in the Official Gazette, been relieved from the disqualification arising on account of such removal from office;

(g) has been disqualified from holding office under any provision of this Regulation and the period for which he was so disqualified has not elapsed;

(h) holds any salaried office or place of profit in the gift or disposal of any Panchayat, other than as such office or place as prescribed;

(i) has, directly or indirectly, any share or interest in any work done by order of the Panchayat, or in any contract with, by or on behalf of, or employment with or under the Panchayat.

Explanation.—For the removal of doubts, it is hereby clarified that a person shall not be disqualified for membership of a Panchayat by reason only of such person—

(i) having share in any joint stock company or a share or interest in any society registered under any law for the time being in force which shall contract with or be employed by or on behalf of any Panchayat;

(ii) having a share or interest in any newspaper in which any advertisement relating to the affairs of any Panchayat may be inserted;

(iii) holding a debenture or being otherwise concerned in any loan raised by or on behalf of any Panchayat;

(iv) being professionally engaged on behalf of any Panchayat as a legal practitioner;

(v) having any share or interest in any lease of immovable property in which the amount of rent has been approved by the Gram Panchayat in the case of a Gram Panchayat, or by the District Panchayat in its own case or in any sale or purchase of immovable property or in any agreement for such lease, sale or purchase;

(vi) having a share or interest in the occasional sale to the Panchayat of any article in which he regularly trades or in the purchase from the Panchayat of any article, to a value in either case not exceeding in any year one thousand rupees; or

(vii) merely being a relative of a person in employment with or under or by or on behalf of the Panchayat;

(j) has, directly or indirectly, any share or interest in any transaction of loan of money advanced to or borrowed from any officer or servant of any Panchayat;

(k) fails to pay any arrears of any kind due by him to the Panchayat or any Panchayat subordinate thereto or any sum recoverable from him under this Regulation, within three months after a special notice in accordance with the rules made in this behalf has been served upon him.

Explanation.—For the removal of doubts, it is hereby clarified that—

(i) a person shall not be deemed to be disqualified if he has paid the arrears or the sum referred to in clause (k), prior to the day prescribed for the nomination of candidates;

(ii) failure to pay the arrears or the sum referred to in clause (k) to the Panchayat by a member of a Hindu Undivided Family or by a person belonging to a group or unit, the members of which are by custom joint in estate or residence, shall be deemed to disqualify all members of such Hindu Undivided Family or as the case may be, all the members of such group or unit.

(l) is a servant of the Government or any local body;

(m) has voluntarily acquired the citizenship of a Foreign State or is under any acknowledgement of allegiance or adherence to a Foreign State;

(n) has no facility of water closet or privy accommodation at the place of his ordinary residence:

Provided that a sitting member shall be deemed to have incurred disqualification, if he does not submit to the Chief Executive Officer, within six months from the date of commencement of this Regulation, a certificate issued by the Panchayat Secretary of the Gram Panchayat in whose jurisdiction his ordinary residence is situated, to the effect that he is having facility of water closet or privy accommodation at the place of his ordinary residence.

(o) is disqualified under any other provision of this Regulation, and the period for which he was so disqualified has not elapsed;

(p) has more than two children:

Provided that a person having more than two children on the date of commencement of this Regulation shall not be disqualified under this clause so long as the number of children he had on the date of such commencement does not increase:

Provided further that a child or more than one child born in a single delivery within the period of one year from the date of such commencement shall not be taken into consideration for the purpose of disqualification under this clause.

Explanation.—For the purposes of this clause, it is hereby clarified that—

(i) where a couple has only one child on or after the date of such commencement, any number of children born out of single subsequent delivery shall be deemed to be one entity;

(ii) “child” does not include an adopted child or children;

(q) is, without permission of the Gram Panchayat, absent from three consecutive meetings;

(r) has been ordered to give security for good behaviour under section 109 or section 110 of the Code of Criminal Procedure, 1973; or

(s) has been dismissed from the service of the Government or Municipality or Gram Panchayat for misconduct within five years prior to the date of poll.

(2) A person shall be disqualified for being a member of the Gram Panchayat if he is so disqualified under the Fifth Schedule.

15. If any question arises as to whether a person has become subject to any disqualification referred to in section 4 or section 14, it shall be referred to the Administrator and his decision thereon shall be final:

Decision on disqualification.

Provided that before giving any decision on such question, the Administrator shall obtain the opinion of the Election Commission and shall act according to such opinion:

Provided further that no person shall be disqualified unless such person has been given an opportunity of being heard in the matter.

16. (1) Any member of a Gram Panchayat who during his term of office—

Leave of absence.

(a) is absent for more than three consecutive months from the village and leave not exceeding four months so to absent has been granted by the Panchayat; or

(b) absents himself for four consecutive months from the meetings of the panchayat without the leave of the said Panchayat,

shall cease to be a member and his office shall be vacant and thereupon the Panchayat shall, as soon as possible, inform him that the vacancy has occurred.

(2) Any dispute as to whether a vacancy has or has not occurred under this section shall be referred to the Secretary Panchayat for decision, and the decision of such Secretary Panchayat shall be final:

Provided that such reference shall not be entertained, if it is made after the expiry of fifteen days from the date on which the Panchayat informs under sub-section (1) to the member in regard to such vacancy.

(3) Whenever, a leave is granted under sub-section (1) to a member, who is an Upa-Sarpanch, another member shall, subject to the conditions to which the election of the

Upa-Sarpanch so absenting himself was subjected to, be elected to perform all the duties and exercise all the powers of an Upa-Sarpanch during the period for which such leave is granted.

Election of members.

17. The election of members of a Gram Panchayat shall be held in such a manner (including the manner of voting) as may be prescribed and on such date or dates as the Administrator may, in consultation with the Election Commission, by notification direct:

Provided that a casual vacancy shall be filled up within a period of six months from the date of occurrence of such vacancy:

Provided further that no election shall be held to fill a casual vacancy occurring within six months prior to the general election of a Gram Panchayat under this section.

Election of Upa-Sarpanch.

18. (1) On the constitution of a Gram Panchayat for the first time under this Regulation or on the expiry of the term of a Gram Panchayat or on its reconstitution, a meeting shall be called on a date fixed by the Administrator for the election of Upa-Sarpanch in such manner as may be prescribed.

(2) The officer appointed by the Administrator shall preside over such meeting and shall not have the right to vote.

(3) No business other than the election of the Upa-Sarpanch shall be transacted at such meeting.

(4) In case of equality of votes, the result of the election shall be decided by draw of lots in the presence of officer referred to in sub-section (2), in such manner as he may determine.

Executive functions of Sarpanch.

19. The executive powers of the Gram Panchayat under this Regulation and the responsibility for the due fulfilment of the duties imposed on the Gram Panchayat under this Regulation and for carrying out the resolution of the Gram Panchayat shall vest in the Sarpanch.

Duration of Gram Panchayat.

20. (1) Every Gram Panchayat, unless sooner dissolved under any law for the time being in force, shall continue for five years from the date appointed for its first meeting and not longer.

(2) Notwithstanding anything contained in sub-section (1), the members of the Gram Panchayat functioning immediately before coming into force of this Regulation shall continue to hold their office till the expiration of the term specified under sub-section (1).

(3) An election to constitute a Gram Panchayat shall be completed—

(a) before the expiry of its period specified in sub-section (1);

(b) before the expiration of a period of six months from the date of its dissolution:

Provided that where the remainder of the period for which the dissolved Gram Panchayat would have continued is less than six months, it shall not be necessary to hold any election under this sub-section for constitution the Gram Panchayat for such period.

(4) A Panchayat constituted upon the dissolution of the Gram Panchayat before the expiration of its period shall continue only for the remainder of such period for which the dissolved Gram Panchayat would have continued under sub-section (1), had it not been so dissolved.

Oath of office.

21. (1) As soon as may be, on the first meeting of the Gram Panchayat, every member thereof and Sarpanch and Upa-Sarpanch shall take the oath of office before such officers as the Administrator may specify, in the form set out in the First Schedule.

(2) No member who has not taken such oath shall vote or take part in the proceedings of any meeting nor shall he be included as a member of any Committee constituted by the Gram Panchayat.

22. (1) Any member of the Gram Panchayat may resign his office by giving notice in writing to that effect to the Sarpanch under intimation to the Chief Executive Officer and such resignation shall take effect from date of its acceptance by the Sarpanch.

Resignation of office.

(2) The Upa-Sarpanch may resign his office by giving notice in writing to the Sarpanch under intimation to the Chief Executive Officer and such resignation shall take effect from the date of its acceptance by the Sarpanch.

(3) The Sarpanch may resign his office by giving notice in writing to the Chief Executive Officer and such resignation shall take effect from the date of its acceptance by the Chief Executive Officer.

(4) Where the office of the Sarpanch or Upa-Sarpanch falls vacant, the members of the Gram Panchayat may elect any person from amongst themselves by a simple majority to act as Sarpanch or Upa-Sarpanch, as the case may be, pending the election for such offices.

23. (1) A motion of no confidence may be moved against Sarpanch or Upa-Sarpanch by not less than one third of the total members of the Gram Panchayat after giving notice thereof to the Sarpanch under intimation to the Chief Executive Officer:

Motion of no confidence.

Provided that no such notice shall be given before six months of assumption of office by the Sarpanch or the Upa-Sarpanch.

(2) A special meeting of the Gram Panchayat shall be convened within a period of fifteen days from the date on which the motion of no confidence has been moved to deliberation, and decide the no confidence motion.

(3) If the motion of no confidence is carried by a majority of the total number of members of Gram Panchayat, then, the Gram Panchayat shall recommend to the Gram Sabha the removal of the Sarpanch or the Upa-Sarpanch, as the case may be, from his office.

(4) On receipt of recommendation under sub-section (3), a meeting of the Gram Sabha shall be convened with a quorum of not less than one-third of the total membership of the Gram Sabha and the recommendation shall be approved by majority of members present and voting.

(5) Upon the approval of the recommendation under sub-section (4), the Sarpanch shall cease to hold office after a period of three days from the date on which the recommendation is approved unless he has resigned earlier.

(6) If the recommendation of the Gram Panchayat is not approved by the Gram Sabha under sub-section (4) or there is no quorum in the special meeting of the Gram Sabha, no fresh motion of no confidence shall be moved against the Sarpanch in the Gram Panchayat within a period of six months from the date on which the recommendation fails to acquire approval of the Gram Sabha or the date on which the recommendation could not be considered for lack of quorum.

(7) Notwithstanding anything contained in this Regulation, the Sarpanch or Upa-Sarpanch, for the removal of whom the motion of no confidence or recommendation under sub-section (3) is under consideration, shall not preside over a meeting of Gram Panchayat under sub-section (2) and Gram Sabha under sub-section (4) but he shall have a right to speak or otherwise take part in the proceedings of such meetings.

24. (1) The Chief Executive Officer may by order suspend from the office a Sarpanch or an Upa-Sarpanch or any member of a Gram Panchayat against whom any criminal proceedings in respect of an offence involving moral turpitude have been instituted or who has been detained in a prison during trial for any offence or who is undergoing such sentence of imprisonment as would not disqualify him from continuing as a member of the Panchayat under section 14 or who has been detained under any law relating to preventive detention for the time being in force.

Suspension of Sarpanch or Upa-Sarpanch or any Members of Gram Panchayat.

(2) Where any Sarpanch or Upa-Sarpanch or member, has been suspended under sub-section (1), another member of the Gram Panchayat shall, subject to the conditions to which the election of the Sarpanch or Upa-Sarpanch or member, so suspended was subjected to, be elected to perform all the duties and exercise all the powers of a Sarpanch or Upa-Sarpanch or member, during the period for which such suspension continues.

(3) An appeal against an order passed under sub-section (1) shall lie before the Administrator or any officer authorised by him within a period of thirty days from the date of the order.

Removal
from office.

25. (1) The Secretary Panchayat may by order remove from office any member of the Panchayat, the Sarpanch or, as the case may be, the Upa-Sarpanch thereof, after giving him an opportunity of being heard and giving due notice in that behalf and after such inquiry as it deems necessary, if such member, Sarpanch or, as the case may be, Upa-Sarpanch has been guilty of misconduct in the discharge of his duties or of any disgraceful conduct or abuses his powers or makes persistent default in the performance of his duties and functions under this Regulation or has become incapable of performing his duties and functions under this Regulation and the Sarpanch or, as the case may be, the Upa-Sarpanch, so removed may at the discretion of the Secretary Panchayat also be removed from the membership of the Panchayat:

Provided that no member, Sarpanch or Upa-Sarpanch shall be removed unless such person has been given an opportunity of being heard in the matter.

(2) The Secretary Panchayat may, after following the procedure laid down in sub-section (1) by order disqualify for a period not exceeding five years any person who has resigned his office as a member, Sarpanch or Upa-Sarpanch, or otherwise ceased to hold any such office and has been guilty of misconduct specified in sub-section (1) or has been incapable of performing his duties and functions:

Provided that an action under this sub-section shall be taken within a period of six months from the date on which the person resigns or ceases to hold any such office.

(3) Any person aggrieved by an order of the Secretary Panchayat under sub-section (1) or sub-section (2) may, within a period of thirty days from the date of the communication of such order, appeal to the Administrator or any officer authorised by him in this behalf against the said order.

Casual
vacancy.

26. Any casual vacancy in the office of the Sarpanch or the Upa-Sarpanch in the Gram Panchayat, shall be filled for the remainder of his term by election in accordance with the provisions of this Regulation:

Provided that in the case of a seat or the office of Sarpanch reserved for the Scheduled Tribe or women, no person other than the member of the Scheduled Tribe or women shall be qualified to be chosen to such vacancy.

Officers and
employees of
Gram
Panchayat.

27. (1) There shall be a Panchayat Secretary for every Gram Panchayat who shall be appointed by the Administrator and draw his salary and allowances from the Gram Fund.

(2) The Panchayat Secretary shall be in charge of the office of the Gram Panchayat and shall perform all the duties and exercise all the powers imposed or conferred upon him by or under this Regulation or any rules or bye-laws made thereunder.

(3) Subject to rules as may be made by the Administrator regarding discipline and control, the Panchayat Secretary shall act in all matters under the general supervision of the Sarpanch through whom he shall be responsible to the Gram Panchayat.

(4) The Gram Panchayat may appoint such other officers and employees and in such number as may, from time to time, be necessary with the prior approval of the Administrator and in such manner as may be prescribed:

Provided that no post shall be created for which no budget provision is made and is not provided in the staffing pattern approved by the Administrator.

(5) The posting and transfer of the staff recruited under sub-section (4), shall vest with the Chief Executive Officer.

(6) The terms and conditions of service and duties of Panchayat Secretary and the term and conditions of service of the officers shall be such as may be prescribed.

28. (1) The time and place of meetings of a Gram Panchayat and the procedure to be followed at such meetings shall be such as may be prescribed.

Meetings of
Gram
Panchayat.

(2) A member of a Gram Panchayat may, at any meeting, move any resolution and put questions to the Sarpanch or the Upa-Sarpanch on matters connected with the Administration of the Gram Panchayat in such manner as may be prescribed.

(3) No resolution of a Gram Panchayat shall be amended, varied or cancelled by the Gram Panchayat within a period of three months from the date of passing thereof, except by a resolution supported by two-thirds of the total number of members of the Gram Panchayat.

29. (1) Subject to such control and restrictions as may be prescribed, a Gram Panchayat may appoint the following Committees for exercising its powers and discharging its duties and functions, namely:—

Committees.

(a) the Executive Committee;

(b) the Public Health Committee;

(c) the Public Works Committee;

(d) the Education Committee;

(e) the Committee for production, co-operation and irrigation;

(f) the Social Justice Committee; and

(g) the Committee for Women, Child Development and Youth Activity.

(2) A Committee appointed under sub-section (1), shall consist of not more than five members and may be dissolved or reconstituted for such reasons and in such manner as may be prescribed.

(3) The recommendations of the Committees shall be advisory in nature and every Gram Panchayat shall have the powers to annul, revise or modify any decisions taken by any of its Committees.

30. No act or proceeding of a Gram Panchayat or of any Committee thereof shall be deemed to be invalid merely by reason of the existence of any vacancy.

Proceedings
not to be
invalid in
certain cases.

CHAPTER IV

POWERS, DUTIES AND FUNCTIONS OF GRAM PANCHAYAT

31. (1) It shall be the duty of Gram Panchayat, so far as the Gram Fund, to make reasonable provision within its jurisdiction, in regard to the matters specified in the Second Schedule.

Duties and
functions of
Gram
Panchayat.

(2) Subject to the provisions of sub-section (1) a Gram Panchayat shall have powers and responsibilities to make plans and implement schemes for the development and social justice including those in relation to the matters specified in the Second Schedule.

32. (1) The Gram Panchayat in respect of all roads, streets, bridges, culverts and other properties placed by the Administrator under section 37 under its direction, management and control, subject to the provisions of any other law for the time being in force, may do all things necessary for the maintenance and repair thereof, and in particular, may—

Control of
Gram
Panchayat on
certain
properties.

(a) wider, open, enlarge, or otherwise improve any such road, bridge or culvert and plant and preserve trees on the sides of such roads;

(b) deepen or otherwise improve any water-course and other property mentioned in clause (c) of sub-section (1) of section 89; and

(c) cut any hedge or branch or any tree projecting on any such public road or street and building.

(2) The Gram Panchayat shall also have control of all roads, streets, water-ways, bridges and culvert which are situated within its jurisdiction, not being private property or not being the property for the time being under the control of the Government and may do all things necessary for the improvement, maintenance and repair thereof and in particular, may—

(a) lay out and make new roads; and

(b) construct new bridges and culverts.

Transfer of any work or institution to Gram Panchayat.

33. The Administrator may entrust to the Gram Panchayat, the execution, maintenance or repair of any work or the management of any institution on behalf of the Administration or any local authority:

Provided that the funds necessary for the execution, maintenance or repairs of the work or the management of the institution shall be placed by the Administration or such local authority as may be determined by the Administrator at the disposal of the Gram Panchayat.

Collection of revenue.

34. (1) Subject to such conditions as may be prescribed, the Administrator may, by notification, entrust to the Gram Panchayat the functions and duties of collecting the taxes, land revenue and other dues recoverable under specified scheme.

(2) Where any functions or duties are entrusted to a Gram Panchayat under sub-section (1), the Administrator shall pay to such Gram Panchayat collection charges at such rates as may be prescribed.

Village Volunteer Force.

35. (1) Subject to the rules under this Regulation, a Gram Panchayat may organise a force to be known as Village Volunteer Force consisting of able bodied persons residing in the Gram who are not below the age of 18 years and who are willing to join the force and place such force under the command of a suitable person.

(2) The services of the Village Volunteer Force, may be utilised for general watch and ward purpose and in cases of emergency like fire, floods, out-break of epidemics or any other natural calamity.

(3) No member of the Village Volunteer Force, shall be held liable for damages on account of any act done by him in the *bona fide* discharge of his duties as a member of such force.

Execution of contracts.

36. Every contract or agreement entered into by a Gram Panchayat shall be signed by the Sarpanch and the Panchayat Secretary and sealed with the common seal of the Gram Panchayat.

Modification of powers, functions, etc., from Gram Panchayat.

37. Notwithstanding the transfer of any powers, functions and duties in respect of any matter to a Gram Panchayat, where the Administrator is satisfied that by reason of a change in the nature, the matter has ceased to be a matter in the Second Schedule and that it is necessary to withdraw from the Gram Panchayat the powers, function or duties in respect of such matter, by notification, withdraw such powers, functions and duties with effect from the date specified in the notification and make such incidental and consequential orders as may be necessary to provide for matters including the taking over of the property, rights and liabilities, if any, vesting in the Panchayat and of the staff, if any, which may have been transferred to the Panchayat.

CHAPTER V

FINANCE, PROPERTY AND ACCOUNTS

38. (1) There shall be a "Gram Fund" for each Gram Panchayat and the same shall be utilised for carrying out the duties and obligations imposed upon the Gram Panchayat by this Regulation. Gram Fund.

(2) The following shall be credited to and form part of the Gram Fund, namely:—

- (a) the proceeds of any tax or fee imposed under section 41;
- (b) the contributions made by the Government or any local authority or person;
- (c) all sums ordered by any authority or court to be credited to the Gram Fund;
- (d) the income from securities in which the Gram Fund is invested;
- (e) the share in the collection of land revenue or other grants from the Administration;
- (f) all sums received by way of loans or gifts;
- (g) the income derived from fisheries and other sectors under the management of the Gram Panchayat;
- (h) the income from or proceeds of any property of the Gram Panchayat;
- (i) the sale proceeds of all dust, dirt, dung or refuse collected by the functionaries of the Gram Panchayat;
- (j) the sums assigned to the Gram Fund by any general or special order of the Administration; and
- (k) all sums received in aid of or for expenditure on any institution or service maintained or financed from the Gram Fund or managed by the Gram Panchayat.

(3) The amount in the Gram Fund shall be applied subject to the provisions and for the purposes of this Regulation and shall be kept in such custody and in such manner as may be prescribed.

39. The Administrator may, subject to such conditions as he may deem fit, make grants to the Gram Panchayat for general purposes or for the improvement of the village and the welfare of residents therein. Grants.

40. (1) The Administrator may, if he deems fit, place all or any of the properties, of the nature specified below, and situated within the jurisdiction of the Gram Panchayat under the direction, management and control of the Gram Panchayat, namely:— Properties placed under disposal, management and control of Gram Panchayat.

- (i) open sites, waste, vacant and grazing lands, not being private property and river beds;
- (ii) public roads and streets;
- (iii) public channels, water courses, wells, ponds, tanks (except irrigation tanks under the control of the Government), public reservoirs (except water treatment plants under the control of the Government), cisterns, fountains, aqueducts and any adjacent land (not being private property) appertaining to any public tanks or ponds, and lands appertaining thereto;
- (iv) public sewers, drains, drainage works, tunnels and culverts and things appertaining thereto and other conservancy works;
- (v) sewage, rubbish and offensive matter, deposited on streets or collected by the Gram Panchayat from streets, latrines, urinals, sewers, cesspools and other places;
- (vi) street lights, public lamps, lamp posts and apparatus connected therewith or appertaining thereto;

(vii) public library, reading rooms, slaughter houses, fish farms, cremation grounds, primary schools, *anganwadi* centres; and

(viii) road side trees, fuel wood plantation, non-conventional energy equipments.

(2) All markets and fairs or such portions thereof as are held upon public land shall be managed and regulated by the Gram Panchayat and Gram Panchayat shall receive to the credit of the Gram Fund referred to in sub-section (1) of section 38 all dues levied or imposed in respect thereof.

Taxes which may be imposed.

41. (1) Subject to the rules made under this Regulation a Gram Panchayat, in relation to the services provided by it directly, may levy—

(a) a tax on the owners or occupiers of buildings;

(b) a tax on trades, callings and employment;

(c) a tax on vehicles other than mechanically propelled vehicles kept within the limits of the Gram Panchayat;

(d) a tax on sale of cattle within the limits of the Gram Panchayat;

(e) a theatre or show tax on entertainments and amusements;

(f) a lighting tax;

(g) a drainage tax;

(h) fees for providing sanitary arrangements at such places of worship, of pilgrimage, fairs and melas within its jurisdictions;

(i) fees for sale of goods in markets, melas, fairs and festivals;

(j) fee for grazing of cattle in grazing lands under the management of the Gram Panchayat;

(k) fee for providing the watch and ward of crops in the Gram Panchayat;

(l) licence fee for plying of public ferry; and

(m) such other taxes as may be approved by the Administrator.

(2) The taxes and fees referred to in sub-section (1) shall be imposed, assessed and realised in such manner and at such times as may be prescribed.

Appeal against levy of tax, etc.

42. Any person aggrieved by the assessment, levy or imposition of any tax or fee under section 41, may appeal to the Panchayat Secretary within thirty days of the date of the order imposing such tax or fee and second appeal in these cases shall lie with the Chief Executive Officer.

Suspension of levy of tax or fee.

43. The Chief Executive Officer may, by order, suspend the levy or imposition of any tax or fee under section 38 and may at any time in the like manner rescind such suspension.

Lease of collection of markets fees, etc.

44. It shall be lawful for a Gram Panchayat to lease by public auction or private contract after following prescribed procedure, the collection of any fee on specified markets and *bazars*, if any, such fee is imposed under section 41:

Provided that a lessee shall give security for the due fulfilment of the conditions of the lease or contract.

Recovery of taxes and other dues.

45. (1) When any tax or fee or other sum due to a Gram Panchayat has become payable, the Gram Panchayat shall with the least practicable delay cause to be sent to the person liable for the payment thereof, a demand notice in the prescribed form for the amount due from him and require him, to pay the amount within a period of thirty days, from the date of such notice.

(2) Every notice of demand under sub-section (1) shall be served in such manner as may be prescribed.

(3) If the sum for which a notice of demand has been served is not paid within a period of thirty days from the date of such notice, the Gram Panchayat may apply to the Mamlatdar or any other officer authorised in this behalf by the Administrator for its recovery as an arrear of land revenue.

46. Every Gram Panchayat shall maintain accounts in such form as may be prescribed. Accounts.

47. (1) Every Gram Panchayat shall, at such time and in such manner as may be prescribed, prepare in each year a development plan for that year and present before the District Planning Committee. Annual estimate of expenditure.

(2) No expenditure shall be incurred unless the budget is approved by the Administrator.

48. (1) The accounts of every Gram Panchayat shall be audited annually in such manner as may be prescribed. Audit.

(2) The audit shall be carried out by the prescribed authority or such other officer as the Administrator may appoint in this behalf and such prescribed authority or other officer shall within one month of the completion of the audit, forward copies of the audit report to the Chief Executive Officer and the Gram Panchayat.

(3) The Chief Executive Officer may, after considering the report and after making such further enquiry as he may consider necessary, disallow any item which appears to him contrary to law and surcharge the same on the person making or authorising the illegal payment and shall—

(a) if such person is a member of the Gram Panchayat, proceed against him in the manner as specified in sub-sections (2) and (3) of section 53; and

(b) if such person is not a member of the Gram Panchayat, obtain the explanation of the person and direct such person to pay to the Gram Panchayat the amount surcharged within a specified period and if the amount is not paid within the specified period, the Chief Executive Officer shall cause it to be recovered as an arrear of land revenue and credit it to the Gram Fund referred to in sub-section (1) of section 38.

(4) Any person aggrieved by an order of the Chief Executive Officer under sub-section (3) may, within thirty days of the date of such order, prefer an appeal to the Secretary Panchayat whose decision thereon shall be final.

(5) Social audit of the major works being carried out by the Gram Panchayat shall be organised as may be decided by the Director Panchayat from time to time and the report of such audit whenever carried out shall be submitted to the Administrator by Director Panchayat along with his comments.

49. (1) Every Gram Panchayat shall submit annually to the Chief Executive Officer a report on the administration of the Gram Panchayat during the previous year. Administrative report.

(2) The report shall be prepared by the Panchayat Secretary and after it is approved by the Gram Panchayat, shall be forwarded to the Chief Executive Officer with a copy of the resolution of the Gram Panchayat thereon.

(3) The annual administration report of the Gram Panchayat shall contain an introductory section with basic statistics about the Gram Panchayat and data related to devolution of functions, finances, functionaries and performance of its duties, functions and obligations.

(4) The Chief Executive Officer shall forward the annual administrative report through the Director Panchayat along with his comments to the Administrator.

CHAPTER VI

CONTROL OF GRAM PANCHAYAT

Power to call for proceedings, etc.

50. The Chief Executive Officer and the Director Panchayat shall have power to—

(a) call for—

(i) any extract from the proceeding of a Gram Panchayat or any book, record, correspondence or documents in the possession or under control of a Gram Panchayat;

(ii) any return, plan, estimate, account or report for the purpose of inspection or examination;

(b) require a Gram Panchayat to take into consideration—

(i) any objection which appears to the Chief Executive Officer or the Director Panchayat to exist to the doing of anything which is about to be done or is being done by such Gram Panchayat, or

(ii) any information which the Chief Executive Officer or the Director Panchayat is able to furnish and which appears to the Chief Executive Officer or the Director Panchayat to necessitate the doing of a certain thing by the Gram Panchayat, and to make written reply to the said Chief Executive Officer or the Director Panchayat, as the case may be, within a reasonable time, stating its reasons for desisting from doing such things.

Default in performance of duty by Gram Panchayat.

51. (1) If, at any time, it appears to the Chief Executive Officer that a Gram Panchayat has made wilful and persistent default in the performance of any duty imposed on it by this Regulation, he may, by order in writing, fix a period for the performance of that duty under intimation to the Director Panchayat.

(2) If the duty specified under sub-section (1), is not performed within the period so fixed, the Executive Officer may by an order in writing appoint any Government Agency to perform it, and direct that the expenses of the performance of such duty shall be paid by the defaulting Gram Panchayat within such period as the Chief Executive Officer may by order determine fit.

Suspension of execution of order on resolution of Panchayat.

52. (1) If in the opinion of the Panchayat Secretary, the execution of any order or resolution of a Gram Panchayat or the doing of anything which is about to be done or is being done by or on behalf of a Gram Panchayat is causing or likely to cause danger to human life, health and public safety or annoyance to the public or to lead to a breach of peace or is unlawful, he shall forthwith bring it to the notice of the Chief Executive Officer who may by an order in writing suspend the execution or prohibit the doing thereof.

(2) When the Chief Executive Officer makes order under sub-section (1), he shall forthwith send to the Gram Panchayat affected thereby a copy of the order together with a statement of the reasons for making it.

(3) The Chief Executive Officer shall forthwith submit to the Secretary Panchayat a report of the circumstances in which the order was made under this section and the Secretary Panchayat may after giving notice to the Gram Panchayat and making such inquiry as he deems fit, rescind, modify or confirm the order.

(4) All actions taken or order made under sections 50, 51 and this section shall be reported to the Administrator as soon as possible.

Liability of members for loss, waste or misapplication.

53. (1) Every member of the Gram Panchayat shall be personally liable for the loss, waste or misapplication of any money or other property of the Gram Panchayat which has been caused or facilitated by his misconduct or wilful neglect of his duty as a member of the Gram Panchayat.

(2) If after giving the member of the Gram Panchayat concerned a reasonable opportunity for showing cause to the contrary, the Panchayat Secretary is satisfied that the loss, waste or misapplication of any money or other property of the Gram Panchayat is a direct consequence of misconduct or wilful neglect on the part of such member, he shall report in writing to the Chief Executive Officer who shall direct such member to pay to the Gram Panchayat before a fixed date, the amount required to be reimbursed to it for such loss, waste or misapplication:

Provided that no such order shall be made for *bona fide* or technical irregularities or mistake of a member of the Gram Panchayat.

(3) If the amount referred to in sub-section (2) is not so paid, the Chief Executive Officer shall recover it as an arrear of land revenue and credit it to the Gram Fund referred to in sub-section (1) of section 38.

(4) An order of the Chief Executive Officer shall be subject to an appeal to the Secretary Panchayat if made within thirty days of the date of the order.

54. (1) If, in the opinion of the Administrator, a Gram Panchayat exceeds or abuses its powers or is incompetent to perform or makes persistent default in the performance of the duties imposed on it or functions entrusted to it under any provision of this Regulation or by or under any other law for the time being in force, or fails to obey an order made under this Regulation by the Gram Panchayat superior thereto or by the Administrator or any officer authorised by it, under this Regulation or persistently disobeys any of such orders, the Administrator may, after giving the Gram Panchayat an opportunity of rendering an explanation, by order in the Official Gazette—

Dissolution or suspension of panchayat for default.

(i) dissolve such Gram Panchayat; or

(ii) supersede such Gram Panchayat for the period specified in the order:

Provided that such period shall not be longer than six months or the residual period of duration of such Gram Panchayat whichever is less:

Provided further that the Administrator may subject to, the preceding proviso from time to time after making such inquiry as it may consider necessary by an order published in the Official Gazette, extend the period of supersession of such Gram Panchayat until such date as may be specified in the order or by like order curtail the period of such supersession.

(2) When a Gram Panchayat is dissolved or superseded, all members of the Gram Panchayat shall from the date specified in the order, vacate their office as such members.

(3) When the Gram Panchayat is dissolved or superseded, it shall be reconstituted, in the manner provided in this Regulation.

(4) If a Gram Panchayat is dissolved or superseded—

(a) all the powers and duties of the Gram Panchayat shall during the period of dissolution or supersession, as the case may be, exercised and performed by such person or persons as the Administrator may from time to time appoint in that behalf;

(b) all property vested in the Gram Panchayat shall during the period of dissolution or supersession, as the case may be, vest in the Administrator; and

(c) on the dissolution, or, as the case may be, on the expiry of the period of supersession, the Gram Panchayat shall be reconstituted in the manner provided in this Regulation, and the persons vacating office shall be eligible for re-election.

55. (1) If any dispute arises between two or more Gram Panchayats, it shall be referred to a Joint Committee of Panchayat appointed under section 80.

Disputes between Gram Panchayats.

(2) If the Joint Committee is unable to resolve the issue it shall be referred to the Secretary Panchayat and the decision of Secretary Panchayat thereon shall be final.

Administrator or Secretary Panchayat may call for proceedings.

56. The Administrator or the Secretary Panchayat may call for and examine the record of the proceedings of any Gram Panchayat for the purpose of satisfying himself as to the legality or propriety of any order passed and may revise or modify the order as he may deem fit:

Provided that no order shall be so revised or modified without giving the Gram Panchayat concerned a reasonable opportunity of showing cause against the proposed order for revision or modification of the order.

CHAPTER VII

THE DISTRICT PANCHAYAT

District Panchayat.

57. The Administrator shall, by notification, constitute for the Districts in the Union territory, a Panchayat at the District level to be called the District Panchayat.

Composition of District Panchayat.

58. (1) The District Panchayat shall consist of such number of seats to be filled from such number of wards, as the Administrator may, by order, determine.

(2) Subject to the provisions of sub-section (3), the territorial boundary for each ward shall be notified by the Administrator on the recommendations of the Election Commission.

(3) The seats in the District Panchayat shall be filled by persons chosen by direct election from the wards in such manner that the ratio between the population of each constituency and the number of seats allotted to it shall so far as practicable be the same throughout the District Panchayat area.

(4) The following persons shall also be represented in the District Panchayat, namely:—

(a) all sarpanches of Gram Panchayats;

(b) the Member of Lok Sabha representing the Constituency of Union territory:

Provided that the representatives under clauses (a) and (b) shall have the right to vote in the meetings other than the meetings held for election of the President and the Vice-President.

(5) The provisions of sub-sections (5), (6), (7) and (8) of section 12 shall, so far as may be, apply to the District Panchayat as they apply to a Gram Panchayat subject to the modification that for the words “Gram Panchayat” wherever they occur in those provisions, the words “District Panchayat” shall be substituted.

Incorporation of District Panchayat.

59. The District Panchayat shall, by the name notified under section 57 be a body corporate having perpetual succession and a common seal and subject to such restrictions and conditions imposed by or under this Regulation or any other law for the time being in force, have power to acquire, hold, administer and transfer property, both movable and immovable and enter into any contract and shall by the said name sue or be sued.

Persons qualified to vote and be elected.

60. Every member of the Gram Sabhas constituting the District Panchayat shall, unless disqualified under this Regulation or any other law for the time being in force be qualified,—

(i) to vote at an election to the District Panchayat;

(ii) be elected to the District Panchayat.

Disqualification.

61. (1) No person shall be a member of a District Panchayat or continue as such who—

(a) has not attained the age of twenty-one years;

(b) is not a citizen of India;

(c) has, whether before or after the commencement of this Regulation, been convicted—

22 of 1955.

(i) of an offence under the Protection of Civil Rights Act, 1955 and a period of five years, or such lesser period as the Administrator may determine in any particular case, has elapsed since his conviction;

(ii) of any other offence and been sentenced to imprisonment for not less than six months, and a period of five years, or such lesser period as the Administrator may determine in any particular case, has elapsed since his release;

(d) has been adjudged by a competent court to be of unsound mind;

(e) has been adjudicated an insolvent;

(f) has been removed from any office held by him in any District Panchayat under any provision of this Regulation or in any District Panchayat before the commencement of this Regulation and a period of five years has not elapsed from the date of such removal, unless he has, by an order of the Administrator notified in the Official Gazette, been relieved from the disqualification on account of such removal from office;

(g) has been disqualified from holding office under any provision of this Regulation and the period for which he was so disqualified has not elapsed;

(h) holds any salaried office or place of profit in the gift or disposal of any Panchayat, other than as such office or place as prescribed under this Regulation;

(i) has, directly or indirectly, any share or interest in any work done by order of the Panchayat, or in any contract with, by or on behalf of, or employment with or under the Panchayat.

Explanation.—For the removal of doubts, it is hereby clarified that a person shall not be disqualified under this clause for membership of a Panchayat by reason only of such person—

(i) having share in any joint stock company or a share or interest in any society registered under any law for the time being in force which shall contract with or be employed by or on behalf of any Panchayat;

(ii) having a share or interest in any newspaper in which any advertisement relating to the affairs of any Panchayat may be inserted;

(iii) holding a debenture or being otherwise concerned in any loan raised by or on behalf of any Panchayat;

(iv) being professionally engaged on behalf of any Panchayat as a legal practitioner;

(v) having any share or interest in any lease of immovable property in which the amount of rent has been approved by the District Panchayat in the case of a village Panchayat, or by the District Panchayat in its own case or in any sale or purchase of immovable property or in any agreement for such lease, sale or purchase;

(vi) having a share or interest in the occasional sale to the Panchayat of any article in which he regularly trades or in the purchase from the Panchayat of any article, to a value in either case not exceeding in any year one thousand rupees;

(vii) merely being a relative of a person in employment with or under or by or on behalf of the Panchayat;

(j) has, directly or indirectly, any share or interest in any transaction of loan of money advanced to or borrowed from any officer or servant of any Panchayat;

(k) fails to pay any arrears of any kind due by him to the Panchayat or any Panchayat subordinate thereto or any sum recoverable from him under this Regulation, within three months after a special notice in accordance with the rules made in this behalf has been served upon him.

Explanation.—For the removal of doubts, it is hereby clarified that—

(i) a person shall not be deemed to be disqualified if he has paid the arrears or the sum referred to in clause (k) of this sub-section, prior to the day prescribed for the nomination of candidates;

(ii) failure to pay the arrears or the sum referred to in clause (k) of this sub-section to the Panchayat by a member of an Hindu Undivided Family or by a person belonging to a group or unit, the members of which are by custom joint in estate or residence, shall be deemed to disqualify all members of such Hindu Undivided Family or as the case may be, all the members of such group or unit;

(l) is a employee of the Government or any local authority;

(m) has voluntarily acquired the citizenship of a Foreign State or is under any acknowledgement of allegiance or adherence to a Foreign State;

(n) has no facility of water closet or privy accommodation at the place of his ordinary residence:

Provided that a sitting member shall be deemed to have incurred disqualification if he does not submit to the Chief Executive Officer, within six months from the date of commencement of this, a certificate issued by the Panchayat Secretary of the Gram Panchayat in whose jurisdiction his ordinary residence is situated, to the effect that he is having facility of water closet or privy accommodation at the place of his ordinary residence;

(o) is disqualified under any other provision of this Regulation, and the period for which he was so disqualified has not elapsed;

(p) has more than two children:

Provided that a person having more than two children on the date of commencement of this Regulation shall not be disqualified under this clause so long as the number of children he had on the date of such commencement does not increase:

Provided further that a child or more than one child born in a single delivery within the period of one year from the date of such commencement shall not be taken into consideration for the purpose of disqualification under this clause.

Explanation.—For the purposes of this clause, it is hereby clarified that,—

(i) where a couple has only one child on or after the date of such commencement, any number of children born out of single subsequent delivery shall be deemed to be one entity;

(ii) “child” does not include an adopted child or children;

(q) is without permission of the Gram Panchayat, absent from three consecutive meetings;

(r) has been ordered to give security for good behaviour under section 109 or section 110 of the Code of Criminal Procedure, 1973; or

2 of 1974.

(s) has been dismissed from the service of the Government or Municipality or Gram Panchayat for misconduct within five years prior to the date of poll.

(2) A person shall be disqualified for being a member of the District Panchayat if he is so disqualified under the Fifth Schedule.

62. If any question arises as to whether a person has become subject to any disqualification referred to in section 4, section 14, section 15, section 60 and section 61, it shall be referred to the Administrator of the Union territory for decision and his decision thereon shall be final:

Decision on question as to disqualification.

Provided that before giving any decision on such question, the Administrator shall obtain the opinion of the Election Commission and act according to such opinion:

Provided further that no person shall be disqualified unless such person has been given an opportunity for being heard in the matter.

63. (1) The election of members of a District Panchayat shall be held in such a manner (including the manner of voting) as may be prescribed and on such date or dates as the Administrator may, in consultation with the Election Commission, by notification direct:

Election.

Provided that a casual vacancy shall be filled-up within a period of six months from the date of occurrence of such vacancy:

Provided further that no election shall be held to fill a casual vacancy occurring within six months prior to the general election of a District Panchayat under this section.

(2) It shall be competent for the Election Commission for reasons which it considers sufficient, to extend the time for the completion of any election by making necessary amendments in the notification issued under sub-section (1).

(3) Where in respect of a Panchayat which is to be reconstituted on account of the expiry of its duration, the Administrator is satisfied that, it is not possible to hold elections before the expiry of duration for reconstituting the Panchayat, on account of any natural calamity, riots, communal disturbances, *force-majeure*, then, notwithstanding anything contained in this Regulation or rules made thereunder, the Administrator may by notification, make a declaration to that effect.

(4) On the issue of the notification under sub-section (3), all the powers and duties of the Panchayat shall be exercised and performed for the period, during which the notification remains in force by such officer as the Administrator may by order in writing specify.

64. (1) Any member of a District Panchayat who during his term of office—

Leave of absence.

(i) is absent for more than three consecutive months from the district and a leave not exceeding four months so to absent himself has been granted by the Panchayat; or

(ii) absents himself for four consecutive months from the meetings of the Panchayat without the leave of the said Panchayat,

shall cease to be a member and his office shall be vacant and thereupon the Panchayat shall as soon as may be inform him that the vacancy has occurred.

(2) Any dispute, as to whether a vacancy has or has not occurred under this section, shall be referred to the Secretary Panchayat for decision, and the decision of such Secretary Panchayat shall be final:

Provided that such reference shall not be entertained, if it is made after the expiry of fifteen days from the date on which the Panchayat informs under sub-section (1) to the member in regard to such vacancy.

(3) Whenever a leave is granted under sub-section (1) to a member who is a Vice-President, another member shall, subject to the conditions to which the election of the Vice-President so absenting himself was subjected to, be elected to perform all the duties and exercise all the powers of a Vice-President during the period for which such leave is granted.

65. (1) On the constitution of the District Panchayat for the first time under this Regulation or on its reconstitution, a meeting shall be called on a date fixed by the Administrator for taking oath of office by all the members in the form set out in the First Schedule before the Secretary Panchayat.

Oath of office.

(2) The officer appointed by the Administrator shall preside over at such meeting, but not have the right to vote.

(3) No member of the District Panchayat who has not taken such oath shall vote or take part in the proceedings of any meeting nor shall be included as a member of any Committee constituted by the District Panchayat.

Election of
President and
Vice-
President.

66. (1) On the constitution of the District Panchayat for the first time under this Regulation or on the expiry of the term of the District Panchayat or on its reconstitution, a meeting shall be called on a date fixed by the Secretary Panchayat where the elected members of the District Panchayat shall elect, from amongst themselves, a President and a Vice-President.

(2) The officer appointed by the Secretary Panchayat shall preside over at such meeting, but shall not have the right to vote.

(3) No business other than the election of the President and the Vice-President shall be transacted at such meeting.

(4) In case of equality of votes, the result of the election shall be decided by lots drawn in the presence of the officer appointed, in such manner as he may determine.

(5) The office of the President and the Vice-President shall be reserved for the Scheduled Tribes according to a roster of reservation which shall be maintained in such form and manner as may be prescribed:

Provided that the office of the President and Vice-President shall be reserved for women in every second term.

(6) The term of the office of the President and Vice-President, unless the District Panchayat is sooner dissolved under any law for the time being in force, shall be maximum of two years and six months from the date they are appointed for its first meeting and no longer.

Meetings.

67. The President shall—

(i) convene and preside at and conduct meetings of the District Panchayat;

(ii) have access to the records of the Panchayat;

(iii) discharge all duties imposed, and exercise all the powers conferred on him by or under this Regulation;

(iv) watch over the financial and executive administration of the Panchayat and submit to the Panchayat all questions connected therewith which shall appear to him to require its orders; and

(v) exercise administrative supervision over the Chief Executive Officer for securing implementation of resolution or decisions of the Panchayat or of any Committee thereof.

Powers and
duties of Vice-
President.

68. The Vice-President shall,—

(a) exercise the powers and perform the duties of the President when he is absent on leave or incapacitated from functioning or when the office of the President falls vacant; and

(b) in the absence of the President or when the office of the President falls vacant, preside over the meetings of the District Panchayat.

Duration of
District
Panchayat.

69. (1) The District Panchayat, unless sooner dissolved under any law for the time being in force, shall continue for five years from the date appointed for its first meeting and no longer.

(2) An election to constitute the District Panchayat shall be completed—

(a) before the expiry of its duration specified in sub-section (1); and

(b) before the expiry of a period of six months from the date of its dissolution:

Provided that where the remainder of the period for which the dissolved District Panchayat would have continued is less than six months, it shall not be necessary to hold any election under this sub-section for constituting the District Panchayat.

(3) The District Panchayat constituted upon the dissolution of a District Panchayat before the expiration of its duration shall continue only for the remainder of the period for which the dissolved District Panchayat would have continued under sub-section (1) had it not been so dissolved.

70. (1) Any member of the District Panchayat may resign his office by giving notice in writing to that effect to the President under intimation to the Chief Executive Officer and such resignation, shall take effect from the date of its acceptance by the President. Resignation of office.

(2) The Vice-President may resign his office by giving notice in writing to the President under intimation to the Chief Executive Officer and such resignation, shall take effect from the date of its acceptance by the President.

(3) The President may resign his office by giving notice in writing to the Secretary Panchayat, under intimation to the Administrator and such resignation, shall take effect from the date of its acceptance by the Secretary Panchayat.

71. Any casual vacancy in the office of the President or the Vice-President or Member in the District Panchayat shall be filled for the remainder of the duration of the District Panchayat by election in accordance with the provisions of this Regulation: Casual vacancy.

Provided that where a seat or office of the President has been reserved for women or the Scheduled Tribes, no person other than a women or a member of the Scheduled Tribes shall be qualified to be chosen to fill such vacancy for the remainder of the term.

72. (1) The Secretary Panchayat may by order suspend from office the President or the Vice-President or any member of District Panchayat against whom any criminal proceedings in respect of an offence involving moral turpitude have been instituted or who has been detained in a prison during trial for any offence or who is undergoing such sentence of imprisonment as would not disqualify him from continuing as a member of the Panchayat under section 58, or who has been detained under any law relating to preventive detention for the time being in force. Suspension of President or Vice-President or any member of District Panchayat.

(2) Where the President or the Vice-President or any member of District Panchayat has been suspended under sub-section (1), another member shall, subject to the condition to which the election of the President, Vice-President or, as the case may be, any member of District Panchayat suspended, was subject be elected to perform all the duties and exercise all the powers of a President or a Vice-President or a member of District Panchayat, as the case may be, during the period for which such suspension continues.

(3) An appeal against an order passed under sub-section (1) shall lie before the Administrator or any officer authorised by him in this behalf within a period of thirty days from the date of the order.

73. (1) A motion of no confidence against the President or the Vice-President may be moved by not less than one-third of the elected members of the District Panchayat after giving notice thereof, but not before six months of assumption of office by the President or the Vice-President. Motion of no confidence.

(2) If the motion is carried by a majority of not less than two-third of the elected members of the District Panchayat, the President or the Vice-President, as the case may be, shall cease to hold office from the date on which the motion is carried unless he has resigned earlier.

(3) Notwithstanding anything contained in this Regulation, the President or the Vice-President shall not preside over a meeting in which motion of no confidence is discussed

against him, but he shall have a right to speak or otherwise take part in the proceedings of such meetings.

Removal
from office.

74. (1) The Secretary Panchayat may by order remove from office any member of the District Panchayat, the President or Vice-President thereof, after giving him an opportunity of being heard and due notice in that behalf and after such inquiry as it deems necessary, if such member, the President or the Vice-President has been guilty of misconduct in the discharge of his duties or of any disgraceful conduct or abuses his powers or makes persistent default in the performance of his duties and functions under this Regulation or has become incapable of performing his duties and functions under this Regulation and the President or as the case may be the Vice-President, so removed may at the discretion of the Secretary Panchayat also be removed from the membership of the Panchayat:

Provided that no member, the President or the Vice-President of District Panchayat shall be removed unless such person has been given an opportunity of being heard in the matter.

(2) The Secretary Panchayat may, after following the procedure laid down in sub-section (1) by order disqualify for a period not exceeding five years any person who has resigned from his office of member, the President or the Vice-President or otherwise ceases to hold any such office and has been guilty of misconduct specified in sub-section (1) or has been incapable of performing his duties:

Provided that such action shall be taken within six months from the date on which the person resigns or ceases to hold any such office.

(3) Any person aggrieved by an order of the Secretary Panchayat under sub-section (1) or sub-section (2) may, within a period of thirty days from the date of the communication of such order, appeal to the Administrator or any officer authorised by him in this behalf against the said order.

Staff of
District
Panchayat.

75. (1) The Administrator shall appoint the Chief Executive Officer of the District Panchayat who shall not be below the rank of Additional District Magistrate.

(2) The Administrator shall also appoint an Accounts Officer for District Panchayat.

(3) The Administrator shall post from time to time in District Panchayat such number of officers of Group 'A' and Group 'B' including any officers employed by the existing local authority and other officers allocated to serve under the Lakshadweep Administration, as the Administrator considers necessary.

(4) Notwithstanding anything contained in this Regulation or any other law for the time being in force the District Panchayat or other authority authorised by the District Panchayat in this behalf shall have power to effect transfer of the officers and officials other than those mentioned in sub-section (3) posted in the District Panchayat.

(5) The District Panchayat may create and fill-up such other posts in such number as may from time to time be necessary with the prior approval of the Administrator:

Provided that no post shall be created for which no budget provision is made and is not provided in the staffing pattern approved by the Administrator as provided under sub-section (6).

(6) The Administrator shall approve the staffing pattern for the District Panchayat and Gram Panchayat for carrying out the functions mentioned in this Regulation and the terms and conditions of service of such staff shall be such as may be prescribed.

Service
conditions of
staff of
District
Panchayat.

76. The staff posted in the District Panchayat shall be governed by the terms and conditions of their service as may be applicable to them before their posting in the District Panchayat.

77. (1) Save as otherwise expressly provided by or under this Regulation, the executive powers of a District Panchayat for the purpose of carrying out the provisions of this Regulation, shall vest in the Chief Executive Officer and he shall—

Functions of
Chief
Executive
Officer and
other officers.

(a) perform all the functions and exercise all the powers specifically imposed or conferred upon him by or under this Regulation, or under any law for the time being in force; and

(b) lay down the duties of all officers and employees of the District Panchayat.

(2) Subject to the provisions of this Regulation and the rules made thereunder the Chief Executive Officer shall—

(a) be entitled to—

(i) attend the meetings of the District Panchayat, or any of its committee;

(ii) call for any information, return statement, account or report from any officer or servant of or holding office under, the District Panchayat;

(iii) grant leave of absence to such class of officers as may be prescribed by rules; and

(iv) call for an explanation from any officer or servant of or holding office under the District Panchayat;

(b) subject to the control of the District Panchayat, discharge duties and perform function in respect of matters which by or under this Regulation are not expressly imposed or conferred on any committee, presiding officer or any officer of the District Panchayat;

(c) appoint such class of officers and employees subject to such terms and conditions as may be prescribed;

(d) supervise and control, engagement of all casual labours, daily wage workers and contractual employment of the District Panchayat;

(e) supervise and control, the execution of all activities of the District Panchayat;

(f) take necessary measures for the speedy execution of all works and development schemes of the District Panchayat;

(g) have custody of all papers and documents connected with the District Panchayat;

(h) assess and give his opinion confidentially every year on the work of the officers holding office under the District Panchayat; forward them to such authorities as may be prescribed by the Union territory Administration and lay down the procedure for writing such reports about the work of officers and servants under the District Panchayat;

(i) draw and disburse money out of the fund;

(j) exercise supervision and control over the acts of officers and servants holding office under the District Panchayat in matters of executive administration and those relating to accounts and records of the District Panchayat; and

(k) exercise such other powers and perform such other functions as may be prescribed.

(3) The Chief Executive Officer may subject to such conditions as may be prescribed, delegate any of his power and functions to any officer or employee holding office under the District Panchayat, provided such officer or employee is not below such rank as may be prescribed.

(4) Subject to the other provisions of this Regulation, the Chief Executive Officer shall be under the general control of the District Panchayat.

Right to requisition records.

78. Every person in possession of moneys, accounts, records or other property pertaining to a Gram Panchayat or a District Panchayat, shall on the requisition in writing of the Chief Executive Officer for this purpose, forthwith hand over such moneys or deliver up such accounts, records or other property to the Chief Executive Officer or the person authorised in the requisition to receive the same.

Meetings of District Panchayat.

79. (1) The time and place of meetings of the District Panchayat and the procedure to be followed at such meeting shall be such as may be prescribed.

(2) A member of the District Panchayat may, at any meeting, move any resolution and put question to the President or the Vice-President on matters connected with the administration of the District Panchayat in such manner as may be prescribed.

(3) No resolution of the District Panchayat shall be modified, amended, varied or cancelled by the District Panchayat within a period of three months from the date of passing thereof except by a resolution supported by two-thirds of the total number of members of the District Panchayat.

Standing Committees or Joint Committees, etc. .

80. (1) Subject to such rules as may be prescribed, the District Panchayat may appoint from amongst its members, the following Standing Committees for exercising its powers and discharging its duties and functions, namely:—

- (a) Executive Committee;
- (b) Public Health Committee;
- (c) Public Works Committee;
- (d) Education Committee;
- (e) Committee for production, co-operation and irrigation;
- (f) Social Justice Committee; and
- (g) Committee for Women, Child Development and Youth activity.

(2) The composition and tenure of Committees referred to in clauses (a) to (g) of sub-section (1) shall be such as may be prescribed.

(3) In addition to the Committees referred to in sub-section (1), a District Panchayat may with the prior approval of the Administrator constitute a Committee or Committees to execute any work or scheme decided upon by the District Panchayat or to inquire into and report to the District Panchayat on matters which the Panchayat may refer to such Committee or Committees and the District Panchayat may make regulations for the procedure to be followed by any such Committee.

(4) No fee or allowances shall be payable for attending the meetings.

Acts or proceedings not to be invalid.

81. No act or proceedings of the District Panchayat or of Standing Committee thereof shall be deemed to be invalid merely by reason of the existence of any vacancy therein.

Consultation with President and Vice-President.

82. The Administrator shall, from time to time, consult the President and the Vice-President of the District Panchayat on any matter specified in the Fourth Schedule and the views of the President or the Vice-President on such matter shall be recommendatory in nature.

Duties and functions of District Panchayat.

83. The District Panchayat shall have such powers and authority as the Administrator may, by order, specify, so as to enable it to function as an institution of self-government with respect to the preparation of plans for economic development and social justice and the implementation of schemes for economic development and social justice in relation to the matters listed in the Third Schedule.

84. The District Panchayat in respect of roads, streets, bridges, culverts and other properties placed by the Administrator under sub-section (I) of section 89 under its direction, management and control, may do all things necessary for the maintenance and repair thereof, and in particular, may:—

Control of District Panchayat on certain properties.

(a) widen, open, enlarge, or otherwise improve any such road, bridge or culvert and plant and preserve trees on both sides of such roads;

(b) deepen or otherwise improve any water course and other property mentioned in clause (c) of sub-section (I) of section 89;

(c) cut any hedge or branch of any tree projecting on any such public road or street; or

(d) lay out and make new roads; and construct new bridges and culverts.

85. The Administrator may entrust to the District Panchayat, the execution, maintenance or repair of any work or the management of any institution on behalf of the Administrator or any local authority:

Transfer of any work or institution to District Panchayat.

Provided that the funds necessary for the execution, maintenance or repair of the work or the management of such institution shall be placed at the disposal of the District Panchayat by the Administrator or such local authority.

86. Every contract or agreement entered into on behalf of the District Panchayat, shall be in writing and shall be signed by the President and by two other members of the District Panchayat and shall be sealed by the common seal of the District Panchayat.

Mode of making contracts.

87. A fund to be called "District Panchayat Fund, (Name of the District)" shall be constituted for crediting the following monies by or on behalf of the District Panchayat and also for withdrawal of such monies therefrom, namely:—

Constitution of District Panchayat Fund.

(i) the proceeds of any tax or fee imposed by or under section 90;

(ii) the contribution made by the Government or any local authority or persons;

(iii) all sums ordered by any authority or court to be credited to the District Panchayat Fund;

(iv) the income from securities in which the District Panchayat Fund is invested;

(v) all sums received by way of loans or gifts;

(vi) income derived from fisheries under the management of the District Panchayat;

(vii) income from proceeds of any property of the District Panchayat;

(viii) sum assigned to the District Panchayat Fund by any general or special order of the Government;

(ix) all sums received in aid of or for expenditure or any institution or service, maintained or financed from the District Panchayat Fund or managed by the District Panchayat; and

(x) grants-in-aid from the consolidated fund of India.

88. The Administrator may, subject to such conditions as he may deem fit, make grants to the District Panchayat for general purposes or for the improvement of the District and the welfare of the residents thereof.

Grants.

89. (I) The Administrator may, if he deems fit, place all or any of the following properties situated within the jurisdiction of the District Panchayat under the direction, management and control of the District Panchayat, namely:—

Properties vested in District Panchayat.

(a) open sites, waste, vacant and gazing land, not being private property, and river beds;

(b) public roads and streets;

(c) public channels, water course, wells, ponds, tanks (except irrigation tanks under the control of the Government), public springs, reservoirs, cisterns, aqueducts and any adjacent land (not being private property) appertaining to any public tanks or ponds and lands appertaining thereto;

(d) public sewers, drains, drainage works tunnels and culverts and things appertaining thereto and other conservancy works;

(e) sewerage rubbish and offensive matters deposited on streets or collected by the Panchayat from streets, latrines, urinals, sewers, cesspools and other places;

(f) streetlight, public lamps, lamp posts and apparatus connected therewith or appertaining thereto;

(g) public library, reading rooms, slaughter houses, fish farms, cremation grounds, primary schools, anganwadi centres; and

(h) road side trees, fuel wood plantation, non-conventional energy equipments.

(2) All markets and fairs or such portion thereof as are held upon public land shall be managed and regulated by the District Panchayat and all dues levied or imposed in respect thereof shall be credited to the District Panchayat Fund.

Taxes which may be imposed.

90. The District Panchayat shall levy, collect, assess and appropriate the taxes, duties, tolls, cess and fees in relation to the services provided by it directly subject to rules made in this behalf and also levy such taxes at such rates as the Administrator may prescribe.

Appeal against levy of tax, etc.

91. (1) Any person aggrieved by the assessment, levy or imposition of any tax or fee under section 90 may prefer an appeal to the Secretary Panchayat within thirty days of the date of the order imposing such tax or fee.

(2) The second appeal from the order referred to in sub-section (1) shall lie to the Administrator.

(3) The first appeal and second appeal shall be filed in such form and shall be accompanied by such fee as may be prescribed.

Suspension of levy of tax or fee.

92. The Administrator may by notification, suspend the levy or imposition of any tax or fee under section 90 and may at any time in like manner rescind such suspension.

Lease of collection of fees, etc.

93. It shall be lawful for the District Panchayat to lease by public auction or contract after following an open transparent procedure the collection of any fee on specified markets and bazars, if any, such fee is imposed under section 90:

Provided that a lessee shall give security for the due fulfillment of the conditions of the lease or contract.

Recovery of taxes and other dues.

94. (1) When any tax or fee or other sum due to District Panchayat has become, payable, the Chief Executive Officer shall, with the least practicable delay, cause to be sent to the person liable for the payment thereof, a demand notice in the prescribed form for the amount due from him and require him to pay the amount within a period of thirty days from the date of such notice.

(2) Every such notice of demand under sub-section (1) shall be served in such manner as may be prescribed.

(3) If the sum for which a notice of demand has been served is not paid within thirty days from the date of such notice, the District Panchayat may apply to the Revenue Officer named as Mamlatdar concerned for its recovery as arrears of land revenue.

Accounts.

95. The District Panchayat shall maintain accounts in such form and manner as may be prescribed.

96. (1) The District Panchayat shall, in such time and in such manner as may be prescribed prepare in each financial year a budget of its estimated receipts and payments for the following year and submit it to the Secretary Panchayat who shall place it before the Administrator through the Finance Department of Union territory Administration. Budget.

(2) The Secretary Panchayat may, within such period as may be prescribed, either approve the budget or return it to the District Panchayat through District Planning Committee for such modification as he may direct.

(3) If any modifications are made under sub-section (2), the budget shall be re-submitted within such period as may be specified by the Secretary Panchayat.

(4) No expenditure shall be incurred by the District Panchayat unless the budget is approved by the Administrator.

(5) The District Panchayat may, at any time during the year for which annual budget estimates has been approved, prepared a revised or supplementary budget which shall be considered and approved by the Administrator in the same manner as an original budget under sub-section (2).

97. (1) The accounts of the District Panchayat shall be audited in such manner as may be prescribed. Audit.

(2) The audit shall be carried out by such officer as the Administrator may appoint in this behalf and that officer shall within one month of the completion of the audit forward copies of the audit report to the Secretary Panchayat.

(3) The Secretary Panchayat may after considering the report and after making such further enquiry as he may consider necessary, disallow, under intimation to the Administrator, any item which appears to him contrary to law and surcharge the same on the person making or authorising the illegal payment and shall:—

(a) if such person is a member of the District Panchayat proceed against him in the manner specified in section 103;

(b) if such person is not a member of the District Panchayat, obtain the explanation of the person and direct such person to pay to the District Panchayat the amount surcharged within a specified period and if the amount is not paid within the specified period, the Secretary Panchayat shall cause it to be recovered as an arrear of land revenue and credit it to the District Panchayat Fund.

(4) Any person, aggrieved by an order of the Secretary Panchayat under sub-section (3) may, within thirty days of the date of such order, prefer an appeal to the Administrator or any officer authorised by him in this behalf, whose decision on such appeal shall be final.

98. The Chief Executive Officer of District Panchayat shall prepare annually a report on the Administration of the District Panchayat for the previous year in such manner as may be prescribed and after it is approved by the District Panchayat it shall be submitted to the Administrator through the Secretary Panchayat. Administrative report.

99. (1) The social audit of the major works being carried out by the Panchayat shall be conducted by the Social Audit Committee appointed under section 80 in such manner, at such intervals and with the help of such officers as may be prescribed. Social audit.

(2) The Social Audit Committee shall submit its report on the social audit conducted under sub-section (1) to such officers as may be prescribed.

100. The Administrator or Secretary Panchayat or any other officer appointed by him in this behalf shall have power— Power to call for proceedings, etc.

(a) to call for—

(i) any extract from the proceedings of the District Panchayat or any books, records, correspondence or documents in the possession or under the control of the District Panchayat; or

(ii) any return, plan, estimate, statement, account or report for the purpose of inspection or examination; or

(b) to require a District Panchayat to take into consideration—

(i) any objection which appears to the Administrator or Secretary Panchayat to exist due to the doing of anything which is about to be or is being done by the District Panchayat; or

(ii) any information which the Administrator or Secretary Panchayat is able to furnish and to necessitate the doing of certain things by the District Panchayat and requiring it to make written reply to him within a reasonable time, stating its reasons from not desisting from doing such things.

Default in performance of duty in District Panchayat.

101. (1) If at any time, it appears to the Secretary Panchayat that a District Panchayat has made wilful and persistent default in the performance of any duty imposed on it by this Regulation, he may by order in writing, fix a period for the performance of that duty.

(2) If the duty under sub-section (1) is not performed within the period so fixed, the Secretary Panchayat may, with the prior approval of the Administrator appoint any person to perform it, and direct that the expenses of the performance of the duty shall be paid by the defaulting District Panchayat within such period as the Secretary Panchayat may think fit.

Suspension of execution of order on resolution of District Panchayat.

102. (1) If, in the opinion of the Secretary Panchayat the execution of any order or resolution of the District Panchayat or the doing of anything which is about to or is being done by or on behalf of the District Panchayat is causing or likely to cause injury or annoyance to the public or a grave loss to the public exchequer or is manifest against the public interest or lead to a breach of the peace or is unlawful, he may, by order in writing suspend the execution or prohibit the doing thereof:

Provided that no such order shall be passed without giving the District Panchayat concerned a reasonable opportunity of showing cause against proposed order.

(2) When the Secretary Panchayat makes an order under sub-section (1), he shall forthwith send to Panchayat affected thereby a copy of the order together with a statement of the reasons for making it.

(3) The Secretary Panchayat may, after giving such notice to the District Panchayat as he deems fit, rescind, modify or confirm the order made under sub-section (1).

(4) Any person aggrieved by an order under sub-section (1), may, within a period of thirty days of the date of the order, prefer an appeal to the Administrator or any officer authorised by him in this behalf, who shall approve or disapprove the order of the Secretary Panchayat or modify it in such manner as he thinks fit.

Liability of members for loss, waste or misapplication.

103. (1) Every member of the District Panchayat shall be personally liable for the loss, waste or misapplication of any money or other property of the District Panchayat to which he has been a party or which has been caused or facilitated by his misconduct or wilful neglect of his duty as a member amounting to fraud.

(2) If, after giving the member of the District Panchayat concerned a reasonable opportunity for showing cause to the contrary, the Secretary Panchayat is satisfied that the loss, waste or misapplication of any money or other property of the District Panchayat is a direct consequence of misconduct or wilful neglect on the part of such member, he shall, with the prior approval of the Administrator, by order in writing, direct such member to pay to the District Panchayat before a fixed date, the amount required to be reimbursed to it for such loss, waste or misapplication:

Provided that no such order shall be made *bona fide* or technical irregularities or mistakes of a member.

(3) If the amount is not so paid, the Secretary Panchayat shall recover it as an arrear of land revenue and credit it to the District Panchayat Fund.

(4) An order of the Secretary Panchayat shall be subject to an appeal to the Administrator or any officer authorised by him in this behalf, if made within thirty days of the date of the order and the Administrator may, after making such inquiry as he may deem necessary and after hearing the appellant, rescind or vary or confirm the order.

(5) All the actions taken or orders made under sections 101 and 102 and this section shall be reported to the Administrator as soon as possible.

104. (1) If, in the opinion of the Administrator, a District Panchayat exceeds or abuses its powers or is incompetent to perform or makes persistent default in the performance of the duties imposed on it or functions entrusted to it under any provision of this Regulation or by or under any other law for the time being in force, or fails to obey an order made under this Regulation by the District Panchayat superior there to or by the Administrator or any officer authorised by it, under this Regulation or persistently disobeys any of such orders, the Administrator may, after giving the District Panchayat an opportunity of rendering an explanation, by order in the Official Gazette:—

Dissolution or suspension of Panchayat for defaults.

(i) dissolve such District Panchayat, or

(ii) supersede such District Panchayat for the period specified in the order:

Provided that such period shall not be longer than six months or the residual period of duration of such District Panchayat whichever is less:

Provided further that the Administrator may subject to, the preceding proviso from time to time after making such inquiry as it may consider necessary by an order published in the Official Gazette, extend the period of supersession of such District Panchayat until such date as may be specified in the order or by like order curtail the period of supersession.

(2) When a District Panchayat is dissolved or superseded, all members of the District Panchayat shall from the date specified in the order, vacate their office as such members.

(3) When the District Panchayat is dissolved or superseded, it shall be reconstituted, in the manner provided in this Regulation.

(4) If a District Panchayat is dissolved or superseded—

(a) all the powers and duties of the District Panchayat shall during the period of dissolution or supersession, as the case may be, exercised and performed by such person or persons as the Administrator may from time to time appoint in that behalf;

(b) all property vested in the District Panchayat shall during the period of dissolution or supersession, as the case may be, vest in the Administrator; and

(c) on the dissolution, or, as the case may be, on the expiry of the period of supersession, the District Panchayat shall be reconstituted in the manner provided in this Regulation, and the persons vacating office shall be eligible for re-election.

105. The Administrator may, by notification and subject to such restrictions and conditions as may be specified therein, authorise Secretary Panchayat or any other officer subordinate to him, to exercise in respect of District Panchayats any of the powers which may be exercised by him under this Regulation, except the power to make rules under section 130.

Delegation of powers.

106. Notwithstanding the transfer of any powers, functions and duties in respect of any matter to a District Panchayat, where the Administrator is satisfied that by reason of a change in the nature of the matter, the matter has ceased to be a matter in the Third Schedule and that it is necessary to withdraw from the District Panchayat the powers, function or duties in respect of such matter, by notification in the Official Gazette, withdraw such powers, functions and duties with effect from the date specified in the notification and make such incidental and consequential orders as may be necessary to provide for matters including the taking over of the property, rights and liabilities, if any, vesting in the Panchayat and of the staff, if any, which may have been transferred to the Panchayat.

Modification of powers, functions, etc., of District Panchayat.

CHAPTER VIII

ELECTION COMMISSION AND FINANCE COMMISSION

Election
Commission.

107. (1) The Election Commission appointed under section 185 of the Andaman and Nicobar Islands (Panchayats) Regulation, 1994 shall be the Election Commission under this Regulation for the superintendence, direction and control of the preparation of electoral rolls, and conduct of all elections to the Gram Panchayats and District Panchayats in the Union territory of Lakshadweep.

Reg. 1 of
1994.

(2) The Administrator shall, when so requested by the Election Commission, make available to that Commission such staff as may be necessary for the discharge of the functions conferred on the Election Commission by sub-section (1).

Finance
Commission.

108. The Finance Commission constituted under section 186 of the Andaman and Nicobar Islands (Panchayats) Regulation, 1994 shall be the Finance Commission under this Regulation for the purpose of reviewing the financial position of the Panchayats and making recommendations to the Administrator of the Union territory of the Lakshadweep, as to:—

Reg. 1 of
1994.

(a) the principles which should govern:—

(i) the sharing among the Union territory Administration and Gram Panchayats and District Panchayats of the net-income of the taxes, duties, cess and fees which are being levied by the Union territory Administration and which may be shared with the Gram Panchayats and District Panchayats and dividing among the Gram Panchayats and District Panchayats at all levels, their shares in such incomes;

(ii) the determination of the taxes, duties, cess, tolls and fees which may be assigned to or appropriated by the Gram Panchayats and District Panchayats; and

(iii) the grants-in-aid to the Gram Panchayats and District Panchayats from the Consolidated Fund of India;

(b) the measures needed to improve the financial position of the Gram Panchayats and District Panchayats; and

(c) any other matter referred to the Finance Commission by the President of India.

CHAPTER IX

OMBUDSMAN FOR PANCHAYATS

Establishment
and
appointment
of
Ombudsman.

109. (1) There shall be an authority for the Gram Panchayats and the District Panchayats known as “Ombudsman” for conducting investigations and inquiries, in respect of any action involving corruption or maladministration or irregularities in the discharge of administrative functions by Panchayats and Public Servants working for them.

(2) The Ombudsman shall be a single member body appointed by the Administrator by notification, on the recommendation of a Committee constituted by the Administrator from a panel of eminent persons of impeccable integrity from civil society.

(3) The Committee referred to in sub-section (2) shall comprise of the following, namely:—

(a) the State Election Commissioner, who shall be the *ex officio* Chairman;

(b) a retired district Judge;

(c) a retired civil servant not below the rank of Additional Secretary to the Government of India; and

(d) two civil society members nominated by the Administrator.

(4) A person appointed to be the Ombudsman shall, before he enters upon his office, make and subscribe before the Administrator or some person appointed in that behalf by him, an oath or affirmation according to the form prescribed.

(5) The Ombudsman shall not be a serving Government Officer.

110. The Administrator may, by rules, provide for the following matters, namely:— Procedure to be prescribed.

(a) staff of the Ombudsman;

(b) terms and conditions of service of the Ombudsman and Ombudsman's staff;

(c) the manner of filing complaints before the Ombudsman and the manner of filing such complaints either *suo motu* or on reference by the Administration;

(d) powers and functions of Ombudsman;

(e) the manner and procedure of conducting investigation by the Ombudsman;

(f) procedure for moving the appropriate authority for the initiation of prosecution by the Ombudsman;

(g) procedure to be followed during the inquiry by the Ombudsman, which as far as possible should be summary proceedings;

(h) the manner of implementing the order of the Ombudsman and further proceedings; and

(i) any other matter, which the Administrator may deem necessary for the proper discharging of the duties of the Ombudsman.

CHAPTER X

MISCELLANEOUS

111. (1) If the validity of any election of a member of a Gram Panchayat or District Panchayat or Sarpanch or Upa-Sarpanch or President or Vice-President is called into question by any person qualified to vote at the election to which such question relates, such person may at any time within thirty days after the date of the declaration of the results of the election, file a petition to the District Judge in such form as may be prescribed for the determination of such question. Election petitions.

(2) Every petition under sub-section (1) shall be heard as expeditiously as possible and endeavour shall be made to conclude the hearing and orders passed within six months from the date on which the petition is presented to the District Judge.

112. (1) Save as otherwise provided by this Regulation or by rules made thereunder, the procedure provided in the Code of Civil Procedure, 1908, in regard to suits shall, in so far as it may be applicable, be followed in the hearing of election petitions by the District Judge: Procedure of hearing.

5 of 1908.

Provided that:—

(a) two or more persons whose election is called in question, may be made respondents to the same petition and their cases may be tried at the same time, and any two or more election petitions may be heard together; but so far as is consistent with such joint trial or hearing, the petition shall be deemed to be a separate petition against each respondent;

(b) the District Judge shall not be required to record or have recorded the evidence in full, but shall make a memorandum of the evidence sufficient in his opinion for the purpose of deciding the case;

(c) the District Judge may, at any stage of the proceedings require the petitioner to give security for the payment of all costs incurred or likely to be incurred by any respondent; and

(d) the District Judge, for the purpose of deciding any issue, shall only be bound to require the production of or to receive so much evidence, oral or documentary, as he may consider necessary.

(2) An order for the payment of costs, or an order for the realisation of a security bond for costs passed by the District Judge, shall be executed in the manner as if the amount to be recovered was an arrear of land revenue.

Findings of District Judge.

113. (1) If the District Judge, after making such inquiry as he thinks necessary, finds, in respect of any person whose election is called in question by a petition that his election was valid, the petition shall be dismissed against such person with cost.

(2) If the District Judge, finds, that the election of any person was invalid, he shall, by an order, either :—

(a) declare a casual vacancy to have arisen, or

(b) declare another candidate to have been duly elected,

whichever course appears, in the particular circumstances of the case, to be more appropriate, and in either case the District Judge may award costs at his discretion.

(3) In the event of the District Judge declaring a casual vacancy to have arisen, he shall send a copy of the order referred to in clause (a) of sub-section (2) to the Election Commission to initiate the proceedings for filling the vacancy.

Avoidance of election.

114. (1) Notwithstanding anything contained in section 111, if the District Judge, in the course of hearing an election petition, is of the opinion that the evidence discloses that corrupt practices at the election proceedings in question, have prevailed to such an extent as to render it advisable to set aside the whole of the election proceedings, he shall pass a conditional order to this effect and give notice thereof to every candidate declared elected who has not already been made a party to the case, calling upon such candidate to show cause why such conditional order should not be made final.

(2) Thereupon every such candidate may appear and show-cause, and may recall for the purpose of putting question to him, any witness who had appeared in the case.

(3) The District Judge shall thereafter either cancel the conditional order or make it absolute in which case he shall direct the Election Commission to take measures for holding fresh election proceedings.

Disqualification for corrupt or illegal practice.

115. The District Judge may declare any candidate, found to have committed any corrupt practice, to be ineligible for being a member of a Gram Sabha or for contesting an election under this Regulation or for being appointed or retained in any office or place in the Administration or any local authority for such period not exceeding five years as the District Judge may determine.

Bar to interference by courts in delimitations of constituencies.

116. (1) Notwithstanding anything contained in this Regulation, the validity of any law for the time being in force relating to delimitation of constituencies or allotment of seats to such constituencies made or purporting to be made under this Regulation shall not be called in question in any court.

(2) Save as otherwise provided in sections 111, 112, 113, 114 and 115, civil court shall have no jurisdiction to question the legality or validity of any action taken or decision given by the Election Commission or the Secretary Panchayat or the Secretary (Election) (Local Bodies) in connection with the conduct of election under this Regulation.

Prohibition of simultaneous membership.

117. (1) If a person is elected from more than one territorial constituencies of a Gram Panchayat or of the District Panchayat or of both, he shall, by notice in writing signed by him and delivered to the Secretary Panchayat within fourteen days from the date, or the latter of the dates, on which he is so elected, intimate as to which constituency he wishes to serve, and thereupon, his seat in all other constituencies in which he does not wish to serve shall become vacant.

(2) In default of such intimation within the period specified under sub-section (1), all the seats of such person, at the expiration of that period, shall become vacant.

(3) Any intimation given under sub-section (1) shall be final and irrevocable.

118. No suit or other legal proceeding shall be instituted against Gram Panchayat or District Panchayat or any member, officer, employee or agent of such Panchayat for anything done or purporting to be done under this Regulation or any rule or bye-law made thereunder until the expiration of next two months after notice in writing has been served or delivered at the office of the Gram Panchayat or District Panchayat and also at the residence of the member, officer, employee or agent thereof against whom such suit or proceeding, as the case may be, is intended to be instituted, and the notice shall state the cause of action, the nature of relief sought, the amount of compensation claimed and the name and place of residence of the person who intends to institute the suit or proceeding:

Bar of action against District Panchayat, Gram Panchayat, etc., and previous notice before institution.

Provided that no suit or proceeding shall lie against any member, officer, employee or agent of a Gram Panchayat or a District Panchayat in respect of anything which is done or intended to be done in good faith under this Regulation or any rule or bye-law made thereunder.

43 of 1951. **119.** The provisions of sections 126, 127, 127A, 128, 129, 130, 131, 132, 132A, 133, 134, 134A, 134B, 135, 135A, 135B, 135C and 136 of the Representation of the People Act, 1951 shall have effect as if—

Electoral offences.

(a) reference therein to an election where reference to an election under this Regulation;

(b) references therein to a constituency included references to the area within the jurisdiction of a Panchayat or a Ward thereof;

(c) in sections 134 and 136, for the words “by or under this Act” the words “by or under the Lakshadweep” had been substituted; and

(d) in sub-section (1) of section 135B, for the words “the House of the People or the Legislative Assembly of a State” the word “Panchayat” had been substituted.

120. The Chief Executive Officer may authorise any of his officers to enter in and inspect or cause to be entered and inspected, any immovable property occupied by any Gram Panchayat or District Panchayat or any work in progress under direction of Gram Panchayat or District Panchayat.

Power of entry.

45 of 1860. **121.** Every member of a Gram Panchayat or District Panchayat and every officer and servant employed under a Gram Panchayat or District Panchayat shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

Member of Panchayat to be public servants.

122. No member of a Gram Panchayat or a District Panchayat or any of their officers or officials having any duty to perform in connection with any sale under this Regulation, shall directly or indirectly bid for, or acquire any interest in any property sold at such sale.

Members, etc., to refrain from taking part at sale.

123. Every Police Officer shall give immediate information to the Secretary Panchayat of an offence coming to his knowledge which has been committed against this Regulation or any rules or bye-laws made thereunder and shall assist all members and servants of the Gram Panchayat or District Panchayat in the exercise of their lawful authority.

Powers and duties of police in respect of offences and assistance to Panchayats.

124. Every Gram Panchayat and District Panchayat shall classify and preserve its records in such manner as may be prescribed.

Classification and preservation of records.

125. Every Gram Panchayat and District Panchayat shall on an application made to it by any person interested, allow inspection of its records and grant certified copies thereof on payment of the prescribed fee.

Inspection and copies of records.

Preparation of development plan.

126. (1) Every Gram Panchayat shall (having due regard to the development programmes suggested by the Gram Sabha) prepare every year a development plan and forward it to the District Panchayat before such date and in such manner as may be prescribed.

(2) Every District Panchayat shall prepare every year a development plan after including the development plans of the Gram Panchayat and forward it to the District Planning Committee as constituted under section 127.

District Planning Committee.

127. (1) The Administrator for the purpose of undertaking District Planning shall constitute a District Planning Committee consisting of such members as may be prescribed.

(2) The meetings and functions of the Committee referred to in sub-section (1) shall be such as may be prescribed.

Honorarium and allowances to President, Vice-President, Sarpanch, Upa-Sarpanch and members.

128. The honorarium and other perks and perquisites of Sarpanch and Upa-Sarpanch of a Gram Panchayat and of a President and Vice-President of District Panchayat and allowances of every member of Gram Panchayat and District Panchayat shall be such as the Administrator may prescribe in this behalf.

Previous sanction for prosecution against Sarpanch, Upa-Sarpanch, President, Vice-President or Chairman, of Committee.

129. No court shall take cognizance of offence except with the previous sanction of the Administrator or any officer authorised by the Administrator in this behalf, where any person who is or has been a Sarpanch, Upa-Sarpanch, President, Vice-President of a Panchayat or a Chairman of a Committee constituted under this Regulation is accused of any offence alleged to have been committed by him while acting or purporting to act in the discharge of his official duty.

Power to make rules.

130. The Administrator may, by notification and subject to the conditions of previous publication, make rules not inconsistent with the provisions of this Regulation to carry out the purposes of this Regulation.

Power to make bye-laws.

131. (1) Subject to the provisions of this Regulation and the rules made thereunder, the Secretary Panchayat may, with the prior approval of the Administrator, frame bye-laws:—

(a) to prohibit the removal or use of water for drinking purpose from any source which is likely to cause danger to health;

(b) to prohibit or regulate the discharge of water, waste water or effluent from any drain or premises on a public street or into a river, pond, tank, well, soil or any other place;

(c) to prevent damage to public streets;

(d) to regulate sanitation, conservancy and drainage in the area of the Gram Panchayat;

(e) to prohibit or regulate the use of public streets or other public place by shopkeepers;

(f) to regulate the manner in which tanks, ponds and cess pools, pasture lands, play grounds, manure pits, land for disposal for dead bodies and bathing places shall be maintained and used;

(g) to prohibit or discharge of any kind of effluent in any form polluting air, water and soil, and the like;

(h) to regulate construction of buildings; and

(i) to regularise any other duties and functions of the Gram Panchayat or District Panchayat.

(2) Any bye-law made under sub-section (1) may provide that a contravention thereof shall be liable with penalty which may extend to such amount as may be prescribed and in the case of a continuing contravention with penalty which may extend to amount prescribed for each day during which the contravention continues and its Gram Panchayat or District Panchayat, as the case may be, authorised to impose penalty.

132. Every rule and every bye-law made under this Regulation 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 or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree for making any modification in the rule or bye-law or both Houses agree that the rule or bye-law should not be made, the rule or bye-law shall thereafter have effect only in such modified form or be 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 bye-law.

Laying of rules before Parliament.

133. The provisions of this Regulation shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force in the Union territory.

Regulation to have overriding effect.

134. (1) If any difficulty arises in giving effect to the provisions of this Regulation, the Administrator may, by order published in the Official Gazette make such provisions not inconsistent with the provisions of this Regulation as may appear to him to be necessary or expedient for the removal of that difficulty:

Power to remove difficulties.

Provided that no such order shall be made under this section after the expiry of two years from the date of commencement of this Regulation.

(2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Reg. 4 of 1994.

135. (1) The Lakshadweep Panchayat Regulation, 1994 (hereafter in this section referred to as said Regulation) is hereby repealed.

Repeal and savings.

(2) The repeal of the said Regulation shall not affect—

(a) the previous operations of the said Regulation or anything duly done or suffered thereunder;

(b) any right, privilege, obligation or liability acquired, accrued or incurred under the said Regulation;

(c) any penalty, forfeiture or punishment incurred, in respect of any offence committed against the said Regulation; and

(d) any investigation, legal proceeding or remedy in respect of such right, privilege, obligation, liability, 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 Regulation had not been promulgated.

THE FIRST SCHEDULE

(See sections 21 and 65)

THE OATH OF OFFICE

I, having been elected as member/
Sarpanch/Upa-Sarpanch/President/Vice-President of Gram
Panchayat/District Panchayat do swear in the name of God / Solemnly affirm that I will bear
true faith and allegiance to the Constitution of India as by law established, and that I will
uphold the sovereignty and integrity of India and that I will faithfully and conscientiously
discharge the duties of my office to the best of my ability, knowledge and judgment without
fear or favour of ill-will.

Place:

Date:

Signature.

THE SECOND SCHEDULE

(See section 31)

MATTERS WITHIN THE JURISDICTION OF GRAM PANCHAYAT

(A) General Functions:—

- (1) Preparation of annual plans for the development of the Gram Panchayat area.
- (2) Providing relief in natural calamities.
- (3) Removal of encroachments of Gram Panchayat properties.
- (4) Organising voluntary labour and contribution for community works.
- (5) Maintenance of essential statistics of the village.

(B) Other Functions:—

- (1) Agriculture, including agricultural extension.
- (2) Land improvement, implementation of land reforms, land consolidation and soil conservation.
- (3) Minor irrigation, water management and watershed development.
- (4) Animal husbandry, dairying and poultry.
- (5) Fisheries.
- (6) Social forestry and farm forestry.
- (7) Minor forest produce.
- (8) Small-scale industries, including food processing industries.
- (9) Khadi, village and cottage industries.
- (10) Rural housing.
- (11) Drinking water.
- (12) Fuel and fodder.
- (13) Roads, culverts, bridges, ferries, waterways and other means of communication.
- (14) Rural electrification, including distribution of electricity.
- (15) Non-conventional energy sources.
- (16) Poverty alleviation programme.
- (17) Education, including primary and secondary schools.
- (18) Technical training and vocational education.
- (19) Adult and non-formal education.
- (20) Libraries.
- (21) Cultural activities.
- (22) Markets and fairs.
- (23) Health and sanitation, including hospitals, primary health centres and dispensaries.
- (24) Family welfare.
- (25) Women and child development.
- (26) Social welfare, including welfare of the handicapped and mentally retarded.
- (27) Welfare of the weaker sections, and in particular, of the Scheduled Tribes.
- (28) Public distribution system.
- (29) Maintenance of community assets.

THE THIRD SCHEDULE

(See section 83)

MATTERS WITHIN THE JURISDICTION OF DISTRICT PANCHAYAT

(A) General functions:—

(1) Preparation of annual plans and execution of works covering more than one Gram Panchayat;

(2) Preparation of District plans;

(3) Take up works which cannot be executed by a Gram Panchayat but can be executed by the District Panchayat;

(4) Perform any functions assigned to a District Panchayat by the Administration.

(B) Other Functions:—

(1) Agriculture, including agricultural extension.

(2) Land improvement, implementation of land reforms, land consolidation and soil conservation.

(3) Minor irrigation, water management and watershed development.

(4) Animal husbandry, dairying and poultry.

(5) Fisheries.

(6) Social forestry and farm forestry.

(7) Minor forest produce.

(8) Small-scale industries, including food processing industries.

(9) Khadi, village and cottage industries.

(10) Rural housing.

(11) Drinking water.

(12) Fuel and fodder.

(13) Roads, culverts, bridges, ferries, waterways and other means of communication.

(14) Rural electrification, including distribution of electricity.

(15) Non-conventional energy sources.

(16) Poverty alleviation programme.

(17) Education, including primary and secondary schools.

(18) Technical training and vocational education.

(19) Adult and non-formal education.

(20) Libraries.

(21) Cultural activities.

(22) Markets and fairs.

(23) Health and sanitation, including hospitals, primary health centres and dispensaries.

(24) Family welfare.

(25) Women and child development.

(26) Social welfare, including welfare of the handicapped and mentally retarded.

(27) Welfare of the weaker sections, and in particular, of the Scheduled Tribes.

(28) Public distribution system.

(29) Maintenance of community assets.

THE FOURTH SCHEDULE

(See section 82)

MATTERS ON WHICH THE PRESIDENT AND THE VICE-PRESIDENT MAY BE CONSULTED BY THE ADMINISTRATOR

- (1) All general matters pertaining to District Panchayats.
- (2) Matters relating to training of staff of District Panchayats.
- (3) Review of administration of District Panchayat and coordination of the activities of District Panchayats.
- (4) Removal of difficulties of District Panchayats.
- (5) Matters relating to small-scale industries including food processing industries.
- (6) Matters pertaining to Union territory level educational institutions.
- (7) Proposal relating to its taxes.
- (8) Any other matter on which Administrator may like to consult.

THE FIFTH SCHEDULE

(See sections 14 and 61)

PROVISIONS AS TO DISQUALIFICATION ON GROUND OF DEFECTION.

1. Interpretation.—In this Schedule, unless the context otherwise requires,—

(a) “original political party”, in relation to a member of a Panchayat means the political party to which he belongs for the purposes of paragraph 2;

(b) “Panchayat” means a District Panchayat constituted under this Regulation;

(c) “paragraph” means a paragraph of this Schedule.

2. Disqualification on ground of defection.—Subject to the provisions of paragraph 3, a member of a Panchayat belonging to any political party shall be disqualified for being a member of the Panchayat—

(a) if he has voluntarily given up his membership of such political party; or

(b) if he votes or abstains from voting in such Panchayat contrary to any direction issued by the political party to which he belongs or by any person or authority authorised by it in this behalf, without obtaining, in either case, the prior permission of such political party, person or authority and such voting or abstention has not been condoned by such political party, person or authority within fifteen days from the date of such voting or abstention.

Explanation.—For the purposes of this sub-paragraph,—

(1) an elected member of a Panchayat shall be deemed to belong to the political party, if any, by which he was set up as a candidate for election as such member.

(2) An elected member of a Panchayat who has been elected as such otherwise than as a candidate set up by any political party shall be disqualified for being a member of the Panchayat if he joins any political party after such election.

(3) Notwithstanding anything contained in the foregoing provisions of this paragraph, a person who, on the commencement of this Regulation, is a member of a Panchayat shall,—

(i) where he was a member of a political party immediately before such commencement, be deemed, for the purposes of sub-paragraph (1) of this paragraph, to have been elected as a member of such Panchayat as a candidate set up by such political party;

(ii) in any other case, be deemed to be an elected member of the Panchayat who has been elected as such otherwise than as a candidate set up by any political party for the purposes of sub-paragraph (2) of this paragraph.

3. Disqualification on ground of defection not to apply in case of merger.—

(1) A member of a Panchayat shall not be disqualified under sub-paragraph (1) of paragraph 2, where his original political party merges with another political party and he claims that he and any other members of his original political party—

(a) have become members of such other political party or, as the case may be, of a new political party formed by such merger; or

(b) have not accepted the merger and opted to function as a separate group, and from the time of such merger, such other political party or new political party or group, as the case may be, shall be deemed to be the political party to which he belongs for the purposes of sub-paragraph (1) of paragraph 2 and to be his original political party for the purposes of this sub-paragraph.

(2) For the purposes of sub-paragraph (1) of this paragraph, the merger of the original political party of a member of a Panchayat shall be deemed to have taken place if, and only if, not less than two-thirds of the members of such political party in the Panchayat concerned have agreed to such merger.

4. Decision on questions as to disqualification on ground of defection.—

(1) If any question arises as to whether a member of a Panchayat has become subject to disqualification under this Schedule, the question shall be referred for the decision of the Administrator of Union territory and his decision thereon shall be final.

(2) Before giving any decision on any such question, the Administrator shall obtain the opinion of the Election Commission appointed under section 185 of the Andaman and Nicobar Islands (Panchayats) Regulation, 1994 and shall act according to such opinion.

Reg. 1 of
1994.

5. Rules.—The Administrator may make rules for giving effect to the provisions of this Schedule, and in particular, and without prejudice to the generality of the foregoing, such rules may provide for—

(a) the maintenance of registers or other records as to the political parties, if any, to which different members of the Panchayat belong;

(b) the report which the leader of a political party in relation to a member of a Panchayat shall furnish with regard to any condonation of the nature referred to in clause (b) of sub-paragraph (1) of paragraph 2 in respect of such member, the time within which and the authority to whom such report shall be furnished;

(c) the report, which a political party shall furnish with regard to admission to such political party of any members of the Panchayat and the officer of the Panchayat to whom such report shall be furnished; and

(d) the procedure for deciding any question referred to in paragraph 4 including the procedure for any inquiry which may be made for the purpose of deciding such question.

DROUPADI MURMU,
President.

K. BISWAL,
Additional Secretary to the Govt. of India.



भारत का राजपत्र The Gazette of India

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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 25] नई दिल्ली, बुधवार, सितम्बर 28, 2022/ अश्विन 6, 1944 (शक)
No. 25] NEW DELHI, WEDNESDAY, SEPTEMBER 28, 2022/ASVINA 6, 1944 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 28th September, 2022/ Asvina 6, 1944 (Saka)

CORRIGENDA

In the Lakshadweep Value Added Tax Regulation, 2022 (1 of 2022), published in the Gazette of India, Extraordinary, Part II, Section 1, dated the 19th September, 2022, Issue No. 20,—

- (i) at page 7, in line 26, for “CHAPER II”, read “CHAPTER II”;
- (ii) at page 9, in line 5, for “Fuel”, read “Fuel and Lubricants”;
- (iii) at page 14, in line 11, for “Act”, read “Regulation”;
- (iv) at page 51, in line 24, for “sub-section (7)”, read “sub-section (6)”;
- (v) at page 56, in line 8, for “sub-section (7)”, read “sub-section (6)”;
- (vi) at page 61, in line 10, for “shall be be laid”, read “shall be laid”.

CORRIGENDA

In the Lakshadweep Co-Operative Societies Regulation, 2022 (4 of 2022), published in the Gazette of India, Extraordinary, Part II, Section 1, dated the 19th September, 2022, Issue No. 23,—

- (i) at page 23, in line 38, for “any offence”, read “an offence under”;
- (ii) at page 51, in line 20, for “servant”, read “employee”;

(iii) at page 52, in line 3, *for* “servant”, *read* “employee”;

(iv) at page 52, in line 25, *for* “servant”, *read* “employee”.

CORRIGENDA

In the Lakshadweep Panchayat Regulation, 2022 (5 of 2022), published in the Gazette of India, Extraordinary, Part II, Section 1, dated the 19th September, 2022, Issue No. 24,—

(i) at page 21, in line 30, *for* “inserted”, *read* “published”;

(ii) at page 21, in line 47, *for* “servant”, *read* “employee”;

(iii) at page 27, in line 16, *for* “servant”, *read* “employee”;

(iv) at page 27, in line 34, *for* “servants”, *read* “employees”;

(v) at page 27, in line 37, *for* “servants”, *read* “employees”;

(vi) at page 29, in line 20, *for* “seal of be District Panchayat”, *read* “seal of the District Panchayat”;

(vii) at page 39, in line 12, *for* “be no effect”, *read* “be of no effect”.

DR. REETA VASISHTA,
Secretary to the Govt. of India.



भारत का राजपत्र The Gazette of India

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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 28] नई दिल्ली, मंगलवार, दिसम्बर 20, 2022/ अग्रहायण 29, 1944 (शक)
No. 28] NEW DELHI, TUESDAY, DECEMBER 20, 2022/AGRAHAYANA 29, 1944 (SAKA)

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MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 20th December, 2022/Agrahayana 29, 1944 (Saka)

THE LAKSHADWEEP OPEN PLACES (PREVENTION OF DEFACEMENT) REGULATION, 2022

No. 6 OF 2022

Promulgated by the President in the Seventy-third Year of the Republic of India.

A Regulation to prevent defacement by objectionable or unauthorised advertisements in places open to public view in the Union territory of Lakshadweep.

In exercise of the powers conferred by article 240 of the Constitution, the President is pleased to promulgate the following Regulation made by her:—

1. (1) This Regulation may be called the Lakshadweep Open Places (Prevention of Defacement) Regulation, 2022.

(2) It extends to the whole of the Union territory of Lakshadweep.

(3) It shall come into force at once.

Short title,
extent and
commencement.

Definitions.

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

(a) “Administrator” means the Administrator of the Union territory of Lakshadweep appointed by the President under article 239 of the Constitution;

(b) “advertisement” includes any effigy or any bill, notice, document, paper or other thing containing any words, signs or visible representations;

(c) “defacement” includes impairing or interfering with the appearance or beauty, damaging, disfiguring, spoiling or injuring in any other way whatsoever and the word “deface” shall be construed accordingly;

(d) “objectionable advertisement” means any advertisement which is likely to—

(i) incite any person to commit murder, sabotage or any offence involving violence; or

(ii) seduce any member of any of the armed forces of the Union or of the police forces from his allegiance or his duty, or prejudice the recruiting of persons to serve in any such force or prejudice the discipline of any such force; or

(iii) incite any section of the citizens of India to acts of violence against any other section of the citizens of India or which—

(A) is deliberately intended to outrage the religious feelings of any class of the citizens of India by insulting or blaspheming or profaning the religion or the religious beliefs of that class; or

(B) is grossly indecent, or is scurrilous or obscene or intended for blackmail.

Explanation.—An advertisement shall not be deemed to be objectionable merely because words or signs or visible representations are used criticising any social or religious practices without malicious intention and with an honest view to promote social or religious reforms or social justice;

(e) “place open to public view” includes any private place or building, monument, statue, post, wall, fence, tree or other thing or contrivance which is visible to a person being in, or passing along, any public place;

(f) “property” includes any building, hut, monument, statue, water pipe line, structure, wall including compound wall, tree, fence, post, pole or any other erection;

(g) “public place” means any place (including a road, street or way, whether a through fare or not and a landing place) to which the public are granted access or have a right to resort, or over which they have a right to pass;

(h) “writing” includes decoration, lettering or ornamentation produced by stencil.

3. On and from the commencement of this Regulation, no person shall affix to, or inscribe or exhibit on, any place open to public view,—

(i) any objectionable advertisement; or

(ii) any advertisement without the written consent of the owner or occupier or person in the management of the property in which such place is situated.

4. Notwithstanding anything contained in this Regulation or in any other law for the time being in force, where the Administrator is satisfied that it is necessary or expedient so to do, he may, for the purpose of preventing defacement, by notification in the Official Gazette, direct that on and from such date, and in such area, as may be specified in the notification, no person shall deface any place open to public view by spitting or urinating or pasting pamphlets, poster or writing or marking with ink, chalk, paint or with any other

No person to affix, inscribe or exhibit any objectionable advertisement, etc., in any place open to public view.

Administrator to specify by notification any area where no person shall deface any place open to public view.

material or method, except for the purpose of indicating the name and for such other purposes, as may be specified in that notification.

5. Whoever affixes to, or inscribes or exhibits on, any place open to public view any objectionable advertisement shall be punished with imprisonment of either description for a term which may extend to three months or with fine which may extend to one thousand rupees, or with both. Penalty for defacement by objectionable advertisements.

6. Whoever affixes to, or inscribes or exhibits on, any place open to public view any advertisement without the written consent of the owner or occupier or person in management of the property in which such place is situated shall be punished with imprisonment of either description for a term which may extend to three months or with fine which may extend to one thousand rupees, or with both. Penalty for unauthorised defacement by advertisements.

7. Whoever defaces any place open to public view in contravention of the notification issued under section 4 shall be punished with imprisonment for a term which may extend to three months or with fine which may extend to one thousand rupees, or with both. Penalty for contravention of notification issued under section 4.

8. Whoever in any manner whatsoever causes, procures, counsels, aids, abets or is accessory to, the commission of any offence under section 3 or section 4 or section 5 shall be punished with the punishment provided for the offence. Punishment of abettors.

9. Where a person is prosecuted for committing an offence under section 6, the burden of proving that he has the written consent referred to in that section shall be on him. Burden of proof in certain cases.

10. (1) Where an offence has been committed by a company, every person who, at the time when 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. Offences by companies.

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Regulation, if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Regulation 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 gross negligence on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer of the company, shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purpose 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.

2 of 1974.

11. Notwithstanding anything contained in the Code of Criminal Procedure, 1973, any offence punishable under this Regulation shall be deemed to be a cognizable offence within the meaning of that Code. Offences under Act to be cognizable.

12. No suit, prosecution or other legal proceeding shall lie against the Administrator, any local authority or person for anything which is in good faith or in public interest done or intended to be done under this Regulation. Indemnity.

13. (1) The Administrator or any officer authorised in this behalf may, by notice, require the owner or the person having control over any place open to public view, to erase any writing, free any defacement or remove any mark from such place within such time as may be specified in that notice. Power of Administrator to erase writing, etc.

(2) Where the owner or person to whom notice is issued under sub-section (1) fails to carry out erasing of writing or freeing or removing of defacement within the specified time, the Administrator or the authorised officer may cause erasing of writing or freeing or removing of defacement to be done and the expenses so incurred shall be paid by the owner or the other person and in default of such payment, such expenses shall be recovered from such owner or other person as if they were arrears of land revenue.

Other laws
not affected.

14. The provisions of this Regulation are in addition to, and not in derogation of, the provisions of any other law for the time being in force.

Power to
make rules.

15. The Administrator may, by notification published in the Official Gazette, make rules to carry out the provisions of this Regulation.

DROUPADI MURMU,
President.

DR. REETA VASISHTA,
Secretary to the Govt. of India..