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TABLE SHOWING EFFECT OF PARLIAMENTARY LEGISLATION OF 1977
PART I.—CENTRAL ACTS AMENDED, REPEALED OR OTHERWISE AFFECTED

Year of Act	No. of Act	Short title of Act	How affected	No. and section of 1977 Act by which affected
1	2	3	4	5
1917	1	Inland Steam Vessels Act, 1917.	<p>Long title, preamble s. 1 amended (w.e.f. 1-5-1978).</p> <p>Throughout the Act for the words "steam-vessels" and "steam-vessels" the words "mechanically propelled vessel" and "mechanically propelled vessels" shall be substituted (w.e.f. 1-5-1978).</p> <p>Ss. 2, 7, 19E, 19G, 19I, 19K, 19M, 19R, 22, 22A, 25, 26, 28, 33, 45, 53, 54A, 58, 72A, 74 amended (w.e.f. 1-5-1978).</p> <p>Ss. 19QA, 19S, Ch. IVA (ss. 44A, 44B, 44C, 44D, 44E), Ch. VIA (s. 54C), ss. 58A, 62A, 62B, 62C, 63A, 63B, 63C inserted (w.e.f. 1-5-1978 except Sec. 26).</p> <p>S. 63A renumbered as 63D (w.e.f. 1-5-1978).</p> <p>S. 69 substituted (w.e.f. 1-5-1978).</p> <p>S. 73 omitted (w.e.f. 1-5-1978).</p>	<p>35, ss. 2, 3, 4.</p> <p><i>Ibid.</i>, s. 5.</p> <p><i>Ibid.</i>, ss. 6 to 12, 14, 16 to 21, 23 to 25, 27, 32, 34.</p> <p><i>Ibid.</i>, ss. 13, 15, 22, 26, 28, 29, 30.</p> <p><i>Ibid.</i>, s. 30.</p> <p><i>Ibid.</i>, s. 31.</p> <p><i>Ibid.</i>, s. 33.</p>
1934	30	Petroleum Act, 1934	Ss. 26 to 29 amended.	31, ss. 2, 3, 4 and 5.
1936	4	Payment of Wages Act, 1936	S. 7 amended.	19, s. 2.
1939	4	Motor Vehicles Act, 1939	<p>Ss. 7A (w.e.f. 1-1-1978), 11 (w.e.f. 1-1-1978), 17, 63, First Schedule, Sixth Schedule and Eighth Schedule amended (w.e.f. 1-1-1978) (w.e.f. 1-1-1978) (w.e.f. 1-9-1977)</p> <p>Ss. 2, and, 3, Ss. 4, 7, Sub-sec 1 of sec. 12 and 13</p> <p>Ss. 17A and 17B, 20A (w.e.f. 1-1-1978), 20B, 128A (w.e.f. 1-1-1978), 128B (w.e.f. 1-1-1978), and 128C (w.e.f. 1-1-1978) inserted. (w.e.f. 1-1-1978). (Ss. 6 and 10, Ss. w.e.f. 1-9-1977).</p> <p>S. 117 substituted (w.e.f. 1-3-1978).</p>	<p>27, ss. 2, 3, 4, 7, 11, and 19.</p> <p><i>Ibid.</i>, ss. 4, 7 and 13</p>

1	2	3	4	5
1944	1	Central Excises and Salt Act, 1944	First Schedule amended.	29, s. 32 and Third Sch.
1952	30	Requisitioning and Acquisition of Immovable Property Act, 1952	S. 26 inserted (w.e.f. 21-3-1977).	44, s. 2.
1952	31	Presidential and Vice-Presidential Elections Act, 1952	Part III (ss. 13 to 20) substituted.	20, s. 2.
1952	58	Salaries and Allowances of Ministers Act, 1952	S. 11 substituted.	37, s. 2.
1953	29	Tea Act, 1953	Ss. 9, 49 and 50 amended.	32, ss. 2, 3, 4.
1954	30	Salary, Allowances and Pension of Members of Parliament Act, 1954	Ss. 2, 6, 8A amended (w.e.f. 1-11-1977).	33, s. 11.
1956	1	Companies Act, 1956	Ss. 10E, 58A, 108H, 220, 293, 620, 635 amended. S. 634A inserted.	46, ss. 2, 3, 4, 5, 6, 7, 9. <i>Ibid.</i> , s. 8.
1956	48	National Highways Act, 1956	Ss. 7, 9 and 10 amended.	30, ss. 2, 3, and 4.
1956	55	Supreme Court (Number of Judges) Act, 1956	S. 2 amended.	48, s. 2.
1956	61	Khadi and Village Industries Act, 1956	S. 24A inserted (w.e.f. 1-4-1962).	29, s. 34.
1957	27	Wealth-tax Act, 1957	Ss. 2, 8AA, 13, 18, 18A, 22A, 23, 24, 25, 34A, 35, 35K, 37, 42A and 46 amended (w.e.f. 1-4-1977). S. 9A inserted (w.e.f. 1-4-1977). Part I of Sch. I substituted (w.e.f. 1-4-1977).	29, s. 39 and Fifth Sch. <i>Ibid.</i> , s. 39 and Fifth Sch. <i>Ibid.</i> , s. 30.
1957	58	Additional Duties of Excise (Goods of Special Importance) Act, 1957	Ss. 2, 3 and First Schedule amended.	29, s. 33 and Fourth Sch.
1958	18	Gift-tax Act, 1958	Ss. 2, 7AA, 12, 17, 17A, 21, 22, 23, 24, 33A, 34, 36, 41A, 46 amended (w.e.f. 1-4-1977). S. 8A inserted (w.e.f. 1-4-1977).	29, s. 39 and Fifth Sch. <i>Ibid.</i> , s. 39 and Fifth Sch.
1959	10	Parliament (Prevention of Disqualification) Act, 1959	S. 3 amended (w.e.f. 1-11-1977).	33, s. 12.
1959	43	Oil and Natural Gas Commission Act, 1959	Ss. 14, 15, 19 and 31 amended. S. 30A inserted.	23, ss. 2, 3, 4 and 6. <i>Ibid.</i> , s. 5.
1961	25	Advocates Act, 1961	Ss. 3, 4, 8, 15, 34 amended (w.e.f. 31-10-1977). S. 58AG inserted (w.e.f. 31-10-1977).	38, ss. 2, 3, 4, 5, 6. <i>Ibid.</i> , s. 7.

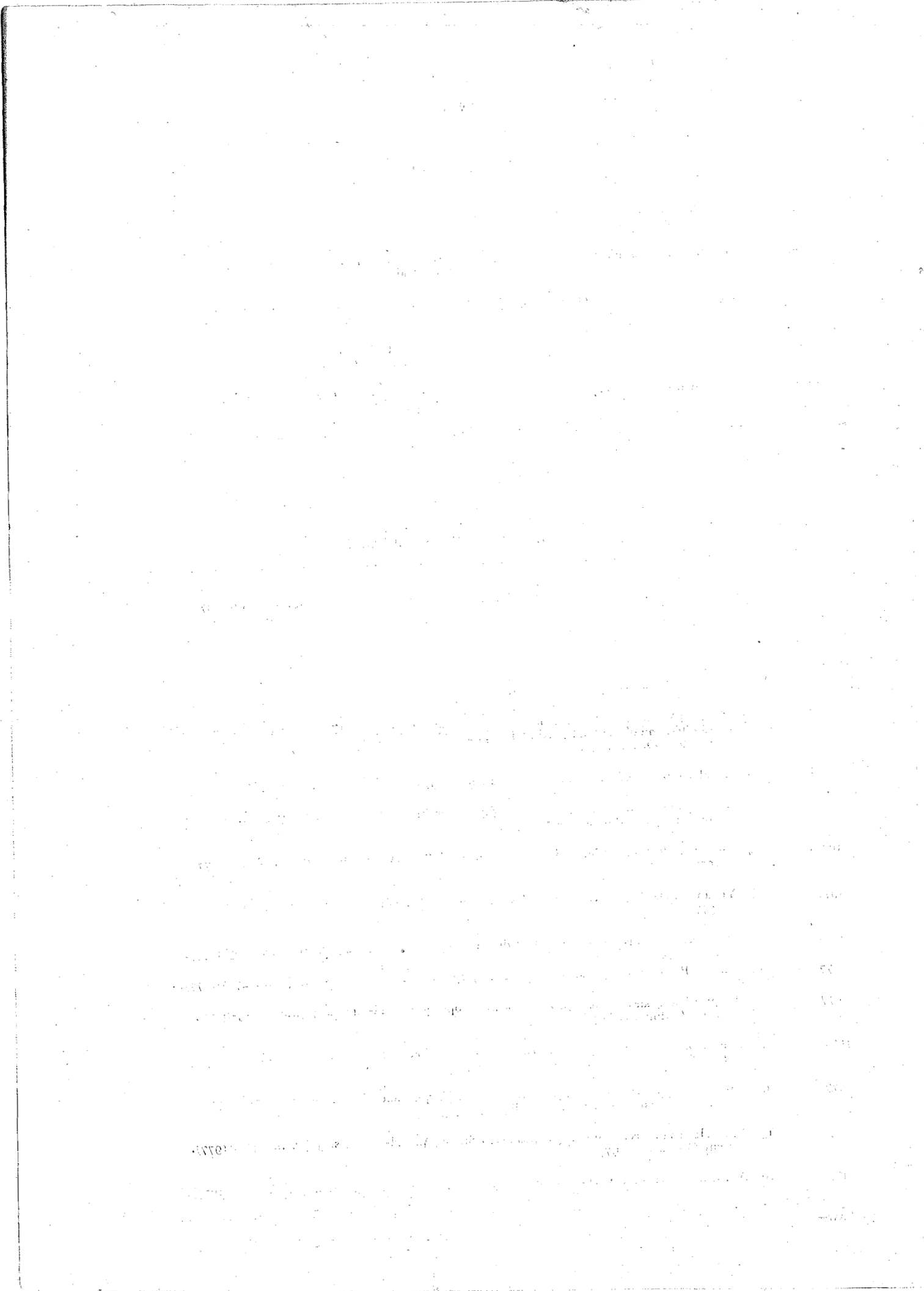
1	2	3	4	5
1961	43	Income-tax Act, 1961	<p>Ss. 2 (partly), 9, 24, 44D, 107A, 115A (partly), 116, 117, 119, 125, 125A, 126, 131, 133, 134, 154, 177, 189, 245, 245A, Ch. XX (sub-heading before s. 246) 246, 247, 248, 249, 250, 251, 253, 264, 267, 271, 271A, 272A, 274, 275, 287, 295.</p> <p>S. 10 amended partly w.e.f. 1-4-1972 and partly w.e.f. 1-4-1975.</p> <p>S. 121A inserted (w.e.f. 1-4-1977).</p> <p>S. 35CC inserted (w.e.f. 1-9-1977).</p> <p>Ss. 208, 273 amended (w.e.f. 1-9-1977).</p> <p>S. 194 amended (w.e.f. 1-10-1977).</p> <p>S. 206B inserted (w.e.f. 1-10-1977).</p> <p>Ss. 2 (partly), 11, 13, 32A, 36, 45, 50, 55, 80A, 80G, 80HH, 80J, 80P, 80QQ, 104, 109, 115A (partly), 155, Ninth Schedule amended (w.e.f. 1-4-1978).</p> <p>Ss. 54E, 72A, 80HHA, Eleventh Schedule inserted (w.e.f. 1-4-1978).</p> <p>S. 80RRA substituted (w.e.f. 1-4-1978).</p>	29, ss. 4, 8, 29, 39 and Fifth Sch.
1962	50	Petroleum Pipelines (Acquisition of Right of User in Land) Act, 1962	Long title, ss. 1, 2, 3, 4, 6, 7, 9 and 17 amended (w.e.f. 3-2-1977).	13, ss. 2, 3, 4, 5, 6, 7, 8, 9 and 10.
1964	7	Companies (Profits) Surtax Act, 1964	<p>Throughout the Act, for "Appellate Assistant Commissioner" and "an Appellate Assistant Commissioner", the words "Commissioner (Appeals)" and "a Commissioner (Appeals)" shall respectively be substituted (w.e.f. 1-4-1977), ss. 3 and 17 amended (w.e.f. 1-4-1977).</p> <p>S. 11A inserted (w.e.f. 1-4-1977).</p> <p>S. 12A amended (w.e.f. 31-12-1976).</p>	29, s. 39 and Fifth Sch.
1964	37	Food Corporations Act, 1964	S. 12A amended (w.e.f. 31-12-1976).	12, s. 2.

1	2	3	4	5
1965	21	Payment of Bonus Act, 1965 .	Long title, ss. 4 and 34 substituted (w.e.f. 3-9-1977).	43, ss. 3, 5 and 17.
			S. 2, 6, 7, 10, 15, 16, 21, 23, 27, 31A, 32, Second Schedule, Third Schedule amended (w.e.f. 3-9-1977).	<i>Ibid.</i> ss. 4, 6, 7, 8, 9, 10, 11, 12, 14, 15, 16, 18, 19.
			S. 24, First Schedule inserted (w.e.f. 3-9-1977).	<i>Ibid.</i> , ss. 13, 18.
			First Schedule renumbered as Second Schedule (w.e.f. 3-9-1977).	<i>Ibid.</i> , s. 18.
			Second Schedule renumbered as Third Schedule (w.e.f. 3-9-1977).	<i>Ibid.</i> , s. 19.
			Third Schedule renumbered as Fourth Schedule (w.e.f. 3-9-1977).	<i>Ibid.</i> , s. 20.
1965	42	Cardamom Act, 1965 .	Ss. 14, 33 amended.	26, ss. 2, 3.
1968	34	Enemy Property Act, 1968 .	Long title, ss. 2, 3, 4, 5, 7, 8, 23, 24 amended (w.e.f. 27-9-1977).	40, ss. 2, 3, 4, 5, 6, 7, 8, 9, 10.
1968	46	Insecticides Act, 1968 .	Ss. 4, 9, 13, 18, 21, 31, 36 amended.	24, ss. 2, 3, 4, 5, 6, 7, .
			S. 32 omitted.	<i>Ibid.</i> s. 8.
1973	21	Finance Act, 1973 .	S. 23 amended (w.e.f. 1-4-1977).	29, s. 35.
1974	38	Compulsory Deposit Scheme (Income-tax Payers) Act, 1974 .	S. 3 (partly) amended (w.e.f. 1-4-1977) and partly (w.e.f. 1-9-1977).	29, s. 36.
			S. 4 amended (w.e.f. 1-4-1977).	<i>Ibid.</i> , s. 36.
1974	45	Interest-tax Act, 1974 .	Throughout the Act, for "Appellate Assistant Commissioner" and "an Appellate Assistant Commissioner", the words "Commissioner (Appeals)" and "a Commissioner (Appeals)" substituted.	29, s. 39 and Fifth Sch.
			Ss. 3, 20 amended (w.e.f. Date to be notified).	<i>Ibid.</i> , s. 39 and Fifth Sch.
			S. 15A inserted (w.e.f. Date to be notified).	<i>Ibid.</i> , s. 39 and Fifth Sch.
1974	47	Oil Industry (Development) Act, 1974 .	S. 22A inserted retrospectively.	29, s. 37.
1975	51	Customs Tariff Act, 1975 .	First Schedule amended.	29, s. 31 and Second Sch.
1976	8	Voluntary Disclosure of Income and Wealth Act, 1976 .	S. 14 (partly amended w.e.f. 1-4-1976 and partly retrospectively).	29, s. 38.
			S. 15 amended (retrospectively).	<i>Ibid.</i> , s. 38.

1	2	3	4	5
1976	27	Prevention of Publication of Objectionable Matter Act, 1976	Repealed.	14, s. 2.
1976	63	Betwa River Board Act, 1976	Ss. 4, 7, 10, 11, 12, 13 amended.	47, ss. 2, 3, 4, 5, 6, 7.
1976	89	Indian Iron and Steel Company (Acquisition of Shares) Act, 1976	Ss. 2, 7 amended (w.e.f. 13-10-1977). Ss. 7A and 7B inserted (w.e.f. 13-10-1977).	39, ss. 2, 3; <i>Ibid.</i> , s. 4.
1977	11	Finance Act, 1977	Ss. 2 and 4 repealed retrospectively.	29, s. 41.

PART II.—ORDINANCES REPEALED

Year	No.	Short title of Ordinance	No. and section of 1977 Act by which repealed
1	2	3	4
1976	15	Caltex [Acquisition of Shares of Caltex Oil Refining (India) Limited and of the Undertakings in India of Caltex (India) Limited] Ordinance, 1976	17, s. 24 (w.e.f. 30-12-1976).
1976	16	Food Corporations (Amendment) Ordinance, 1976	12, s. 3 (w.e.f. 31-12-1976).
1977	2	Petroleum Pipelines (Acquisition of Right of User in Land) Amendment Ordinance, 1977	13, s. 11 (w. e. f. 3-2-1977).
1977	4	Disputed Elections (Prime Minister and Speaker) Ordinance, 1977	16, s. 28 (w.e.f. 3-2-1977).
1977	8	Yoga Undertakings (Taking Over of Management) Ordinance, 1977	21, s. 16 (w.e.f. 24-5-1977).
1977	9	Payment of Bonus (Amendment) Ordinance, 1977	43, s. 21 (w.e.f. 3-9-1977).
1977	11	Enemy Property (Amendment) Ordinance, 1977	40, s. 11 (w.e.f. 27-9-1977).
1977	12	Requisitioning and Acquisition of Immovable Property (Amendment) Ordinance, 1977	44, s. 3 (w.e.f. 21-3-1977).
1977	13	Smith, Stanistreet and Company Limited (Acquisition and Transfer of Undertakings) Ordinance, 1977	41, s. 34 (w.e.f. 1-10-1977).
1977	14	Gresham and Craven of India (Private) Limited (Acquisition and Transfer of Undertakings) Ordinance, 1977	42, s. 33 (w.e.f. 1-8-1977).
1977	15	Indian Iron and Steel Company (Acquisition of Shares) Amendment Ordinance, 1977	39, s. 5 (w.e.f. 13-10-1977).
1977	16	Advocates (Amendment) Ordinance, 1977	38, s. 8 (w.e.f. 31-10-1977).



THE APPROPRIATION (VOTE ON ACCOUNT) ACT, 1977

No. 1 OF 1977

[31st March, 1977.]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of India for the services of a part of the financial year 1977-78.

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

1. This Act may be called the Appropriation (Vote on Account) Act, 1977. Short title.

2. From and out of the Consolidated Fund of India there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of ten thousand one hundred and seventeen crores, four lakhs and ninety-eight thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1977-78. Withdrawal of Rs. 10117, 04,98,000 from and out of the Consolidated Fund of India for the financial year 1977-78.

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

4. References to Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before the 24th March, 1977 and shall, on or after that date, be construed as references to the appropriate Ministries or Departments as reconstituted from time to time. Construction of references to Ministries and Departments in the Schedule.

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 Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
1	Department of Agriculture Revenue	81,41,000	3,000	81,44,000
2	Agriculture Revenue	62,85,93,000		62,85,93,000
	Capital	173,68,30,000	28,32,13,000	202,00,43,000
3	Fisheries Revenue	7,06,12,000		7,06,12,000
	Capital	3,82,74,000	8,80,000	3,91,54,000
4	Animal Husbandry and Dairy Development Revenue	18,72,66,000	3,000	18,72,69,000
	Capital	2,20,60,000	1,23,52,000	3,44,12,000
5	Forest Revenue	5,29,52,000		5,29,52,000
	Capital	46,67,000	1,16,00,000	1,62,67,000
6	Department of Food Revenue	203,08,79,000	3,000	203,08,82,000
	Capital	14,72,51,000	9,77,000	14,82,28,000
7	Department of Rural De- velopment Revenue	45,69,88,000	2,000	45,69,90,000
	Capital	5,68,07,000	1,52,08,000	7,20,15,000
8	Department of Agricul- tural Research and Edu- cation Revenue	2,55,000		2,55,000
9	Payments to Indian Co- uncil of Agricultural Research Revenue	19,49,75,000		19,49,75,000
10	Department of Irrigation Revenue	7,93,01,000		7,93,01,000
	Capital	2,47,25,000	5,36,67,000	7,83,92,000
11	Ministry of Chemicals and Fertilizers Revenue	14,35,000	..	14,35,000
12	Chemicals and Fertilizers Industries Revenue	25,000	..	25,000
	Capital	156,79,64,000	..	156,79,64,000
13	Ministry of Civil Supplies and Cooperation Revenue	12,27,000	..	12,27,000
14	Civil Supplies and Co- operation Revenue	7,54,74,000		7,54,74,000
	Capital	7,21,16,000	85,47,000	8,06,63,000
15	Ministry of Commerce Revenue	48,50,000	..	48,50,000
16	Foreign Trade and Ex- port Production Revenue	131,54,90,000		131,54,90,000
	Capital	106,22,44,000	3,25,00,000	109,47,44,000
17	Ministry of Communica- tions Revenue	54,34,000		54,34,000
	Capital	4,27,33,000	..	4,27,33,000
18	Overseas Communica- tions Service Revenue	3,59,10,000	..	3,59,10,000
	Capital	2,83,45,000	3,000	2,83,48,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
19	Posts and Telegraphs— Working Expenses . . . Revenue	203,52,45,000	17,000	203,52,62,000
20	Posts and Telegraphs— Dividend to General Revenues, Appropria- tions to Reserve Funds and Repayment of Loans from General Revenues . . . Revenue	54,56,43,000		54,56,43,000
21	Capital Outlay on Posts and Telegraphs . . . Capital	115,02,67,000		115,02,67,000
22	Ministry of Defence . . . Revenue Capital	24,05,94,000 17,08,68,000	.. 22,00,000	24,05,94,000 17,30,68,000
23	Defence Services—Army . . . Revenue	598,83,47,000	3,27,000	598,86,74,000
24	Defence Services—Navy . . . Revenue	62,58,65,000	17,000	62,58,82,000
25	Defence Services—Air Force Revenue	191,84,23,000	50,000	191,84,73,000
26	Defence Services—Pen- sions Revenue	37,15,02,000	7,000	37,15,09,000
27	Capital Outlay on De- fence Services . . . Capital	102,10,01,000		102,20,01,000
28	Department of Education . . . Revenue	52,53,000	..	52,53,000
29	Education Revenue Capital	62,46,11,000 26,90,000	.. 1,43,69,000	62,46,11,000 1,70,59,000
30	Department of Social Welfare Revenue	6,76,70,000	..	6,76,70,000
31	Ministry of Energy . . . Revenue	22,75,000	..	22,75,000
32	Power Development . . . Revenue Capital	17,28,69,000 48,52,31,000	.. 4,70,00,000	17,28,69,000 53,22,31,000
33	Coal and Lignite . . . Revenue Capital	7,67,68,000 113,10,00,000	7,67,68,000 113,10,00,000
34	Ministry of External Affairs Revenue Capital	38,33,79,000 2,80,47,000	8,000 ..	38,33,87,000 2,80,47,000
35	Ministry of Finance . . . Revenue	10,28,04,000	13,000	10,28,17,000
36	Stamps Revenue Capital	7,82,67,000 38,26,000	7,82,67,000 38,26,000
37	Audit Revenue	19,75,00,000	32,85,000	20,07,85,000
38	Currency, Coinage and Mint Revenue Capital	16,11,77,000 8,35,12,000	16,11,77,000 8,35,12,000
39	Pensions Revenue	17,78,50,000	21,50,000	18,00,00,000
40	Transfers to State and Union Territory Go- vernments Revenue Capital	182,48,33,000 ..	618,77,67,000 693,13,33,000	801,26,00,000 693,43,33,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
	CHARGED—Interest payments Revenue	..	533,41,74,000	533,41,74,000
41	Other Expenditure of the Ministry of Finance . . . Revenue Capital	59,81,33,000 155,32,73,000	1,14,000 ..	59,82,47,000 155,32,73,000
42	Loans to Government Servants, etc. . . . Capital	19,33,33,000	..	19,33,33,000
	CHARGED—Repayment of Debt Capital	..	3511,96,06,000	3511,96,06,000
43	Department of Revenue and Banking . . . Revenue Capital	2,22,19,000 38,33,49,000	.. 1,33,000	2,22,19,000 38,34,82,000
44	Customs Revenue	8,92,94,000	14,000	8,93,08,000
45	Union Excise Duties . . Revenue	15,89,20,000	29,000	15,89,49,000
46	Taxes on Income, Estate Duty, Wealth Tax and Gift Tax Revenue	14,77,60,000	72,000	14,78,32,000
47	Opium and Alkaloid Factories Revenue Capital	24,69,87,000 24,50,000	.. 1,000	24,69,88,000 24,50,000
48	Ministry of Health and Family Planning . . Revenue	28,17,000	..	28,17,000
49	Medical and Public Health Revenue Capital	38,85,35,000 19,31,41,000	.. 1,00,000	38,85,35,000 19,32,41,000
50	Family Planning . . Revenue Capital	43,38,28,000 4,67,000	43,38,28,000 4,67,000
51	Ministry of Home Affairs Revenue	87,62,000	..	87,62,000
52	Cabinet Revenue	64,73,000	..	64,73,000
53	Department of Personnel and Administrative Reforms Revenue Capital	2,73,08,000 ..	7,000 26,67,000	2,73,15,000 26,67,000
54	Police Revenue Capital	70,50,83,000 2,16,67,000	11,000 3,21,67,000	70,50,94,000 5,38,34,000
55	Census Revenue	1,26,79,000	..	1,26,79,000
56	Other Expenditure of the Ministry of Home Affairs Revenue Capital	52,34,16,000 19,39,58,000	23,65,35,000 30,14,000	75,99,51,000 19,69,72,000
57	Delhi Revenue Capital	44,13,68,000 26,47,00,000	19,00,000 83,52,000	44,32,68,000 27,30,52,000
58	Chandigarh Revenue Capital	6,51,58,000 3,13,76,000	22,53,000 2,00,000	6,74,11,000 3,15,76,000
59	Andaman and Nicobar Islands Revenue Capital	7,74,24,000 3,77,87,000	.. 3,000	7,74,27,000 3,77,87,000
60	Dadra and Nagar Haveli Revenue Capital	78,96,000 70,04,000	78,96,000 70,04,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
61	Lakshadweep . . . Revenue	1,52,34,000	..	1,52,34,000
		52,13,000	..	52,13,000
62	Ministry of Industry . . . Revenue	1,05,87,000	..	1,05,87,000
63	Industries . . . Revenue	7,98,69,000	..	7,98,69,000
		80,04,89,000	..	80,04,89,000
64	Village and Small Industries . . . Revenue	12,81,28,000	75,00,000	13,56,28,000
		10,82,78,000	1,73,33,000	12,56,11,000
65	Ministry of Information and Broadcasting . . . Revenue	27,95,000	..	27,95,000
66	Information and Publicity . . . Revenue	6,62,44,000	..	6,62,44,000
		27,57,000	..	27,57,000
67	Broadcasting . . . Revenue	19,55,94,000	..	19,55,94,000
		8,53,59,000	..	8,53,59,000
68	Ministry of Labour . . . Revenue	28,33,000	..	28,33,000
69	Labour and Employment . . . Revenue	22,46,00,000	9,000	22,46,09,000
		3,15,000	..	3,15,000
70	Ministry of Law, Justice and Company Affairs . . . Revenue	4,43,60,000	..	4,43,60,000
71	Administration of Justice . . . Revenue	12,56,000	21,70,000	34,26,000
72	Ministry of Petroleum . . . Revenue	21,49,000	..	21,49,000
73	Petroleum and Petro-Chemicals Industries . . . Revenue	21,73,61,000	..	21,73,61,000
		144,97,15,000	..	144,97,15,000
74	Ministry of Planning . . . Revenue	2,70,000	..	2,70,000
75	Statistics . . . Revenue	4,48,70,000	..	4,48,70,000
76	Planning Commission . . . Revenue	2,25,75,000	..	2,25,75,000
77	Department of Science and Technology . . . Revenue	6,92,55,000	..	6,92,55,000
		55,00,000	..	55,00,000
78	Survey of India . . . Revenue	6,24,57,000	..	6,24,57,000
79	Grants to Council of Scientific and Industrial Research . . . Revenue	17,17,09,000	..	17,17,09,000
80	Ministry of Shipping and Transport . . . Revenue	99,24,000	..	99,24,000
81	Roads . . . Revenue	30,80,99,000	4,000	30,81,03,000
		32,68,04,000	4,34,00,000	37,02,04,000
82	Ports, Lighthouses and Shipping . . . Revenue	10,58,01,000	1,000	10,58,02,000
		72,72,88,000	67,33,000	73,40,21,000
83	Road and Inland Water Transport . . . Revenue	20,78,000	..	20,78,000
		2,85,53,000	75,67,000	3,61,20,000
84	Department of Steel . . . Revenue	26,31,04,000	..	26,31,04,000
		186,59,12,000	1,00,00,000	187,59,12,000
85	Department of Mines . . . Revenue	10,67,000	..	10,67,000

1 No. of Vote	2 Services and purposes		3		
			Sums not exceeding		
			Voted by Parliament	Charged on the Consoli- dated Fund	Total
			Rs.	Rs.	Rs.
86	Mines and Minerals	Revenue	14,50,80,000	..	14,50,80,000
		Capital	22,49,00,000	6,67,000	22,55,67,000
87	Department of Supply	Revenue	8,14,000	..	8,14,000
88	Supplies and Disposals	Revenue	2,54,58,000	..	2,54,58,000
89	Department of Rehabi- litation	Revenue	8,41,75,000	29,000	8,42,04,000
		Capital	3,17,76,000	2,98,80,000	6,16,56,000
90	Ministry of Tourism and Civil Aviation	Revenue	18,70,000	..	18,70,000
91	Meteorology	Revenue	5,75,05,000	..	5,75,05,000
		Capital	1,23,45,000	..	1,23,45,000
92	Aviation	Revenue	8,28,34,000	17,000	8,28,51,000
		Capital	12,60,52,000	3,33,000	12,63,85,000
93	Tourism	Revenue	1,54,82,000	..	1,54,82,000
		Capital	2,61,67,000	..	2,61,67,000
94	Ministry of Works and Housing	Revenue	41,80,000	..	41,80,000
95	Public Works	Revenue	21,49,55,000	7,000	21,49,62,000
		Capital	9,80,26,000	3,33,000	9,83,59,000
96	Water Supply and Sewerage	Revenue	1,00,37,000	..	1,00,37,000
97	Housing and Urban Development	Revenue	4,39,22,000	22,47,000	4,61,69,000
		Capital	11,10,75,000	17,15,19,000	28,25,94,000
98	Stationery and Printing	Revenue	10,51,73,000	1,000	10,51,74,000
99	Department of Atomic Energy	Revenue	16,96,000	..	16,96,000
100	Atomic Energy Research, Development and In- dustrial Projects	Revenue	21,95,70,000	..	21,95,70,000
		Capital	31,71,41,000	..	31,71,41,000
101	Nuclear Power Schemes	Revenue	13,92,89,000	..	13,92,89,000
		Capital	19,34,68,000	..	19,34,68,000
102	Department of Culture	Revenue	3,03,99,000	..	3,03,99,000
103	Archaeology	Revenue	2,26,66,000	..	2,26,66,000
104	Department of Electronics	Revenue	2,82,33,000	..	2,82,33,000
		Capital	1,48,43,000	..	1,48,43,000
105	Department of Space	Revenue	12,99,72,000	..	12,99,72,000
		Capital	2,91,61,000	..	2,91,61,000
106	Lok Sabha	Revenue	1,54,10,000	39,000	1,54,49,000
107	Rajya Sabha	Revenue	65,45,000	38,000	65,83,000
108	Department of Parlia- mentary Affairs	Revenue	6,43,000	..	6,43,000
109	CHARGED—Staff, House- hold and Allowances of the President	Revenue	..	23,35,000	23,35,000
	Secretariat of the Vice- President	Revenue	1,88,000	..	1,88,000
	CHARGED—Union Public Service Commission	Revenue	..	81,16,000	81,16,000
	TOTAL		4650,73,67,000	5466,31,31,000	10117,04,98,000

THE APPROPRIATION ACT, 1977

No. 2 OF 1977

[31st March, 1977.]

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 1976-77.

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

1. This Act may be called the Appropriation Act, 1977.

Short
title.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of two thousand seven hundred and sixty-eight crores, sixty-two lakhs and eleven thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1976-77, in respect of the services specified in column 2 of the Schedule.

Issue of
Rs. 2768,
62,11,000
out of the
Consoli-
dated
Fund of
India for
the year
1976-77.

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.

Appro-
priation.

THE SCHEDULE
(See sections 2 and 3)

I No. of Vote	2 Services and purposes	3		
		Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
2	Agriculture . . . Revenue	1,000	..	1,000
3	Fisheries . . . Capital	61,00,000	..	61,00,000
4	Animal Husbandry and Dairy Development . Revenue	98,95,000	..	98,95,000
6	Department of Food . Revenue	304,94,51,000	..	304,94,51,000
	Capital	25,96,51,000	5,75,000	26,02,26,000
7	Department of Rural Development . . Capital	3,00,00,000	..	3,00,00,000
9	Payments to Indian Coun- cil of Agricultural Research . . . Revenue	49,82,000	..	49,82,000
10	Department of Irrigation Revenue	2,03,71,000	..	2,03,71,000
	Capital	..	40,00,000	40,00,000
12	Chemicals and Fertilisers Industries . . Capital	86,96,00,000	..	86,96,00,000
13	Ministry of Commerce . Revenue	21,62,000	..	21,62,000
14	Foreign Trade and Export Production . . . Revenue	122,20,96,000	..	122,20,96,000
	Capital	3,000	..	3,000
17	Post and Telegraphs — Working Expenses . Revenue	..	15,000	15,000
19	Capital Outlay on Posts and Telegraphs . Capital	20,96,00,000	..	20,96,00,000
20	Ministry of Defence . Revenue	3,26,000	..	3,26,000
	Capital	4,16,88,000	36,18,000	4,53,06,000
21	Defence Services—Army. Revenue	89,09,38,000	3,85,000	89,13,23,000
23	Defence Services—Air Force . . . Revenue	22,43,82,000	..	22,43,82,000
24	Defence Services—Pen- sions . . . Revenue	2,88,93,000	15,000	2,89,08,000
26	Department of Education Revenue	8,90,000	..	8,90,000
27	Education . . . Revenue	2,000	..	2,000
29	Ministry of Energy . Revenue	3,68,000	..	3,68,000
30	Power Development . Revenue	1,000	..	1,000
	Capital	16,58,40,000	..	16,58,40,000
32	Ministry of External Affairs . Revenue	10,08,30,000	..	10,08,30,000
34	Stamps . . . Revenue	2,74,71,000	..	2,74,71,000
35	Audit . . . Revenue	..	5,000	5,000
36	Currency, Coinage and Mint . . . Revenue	8,62,09,000	..	8,62,09,000
	Capital	7,90,51,000	5,60,000	7,96,11,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
38	Transfers to State and Union Territory Gov- ernments Revenue	111,85,78,000	53,43,98,000	165,29,76,000
	Capital	..	38,82,16,000	38,82,16,000
	Interest Payments . . . Revenue	..	38,25,60,000	38,25,60,000
39	Other Expenditure of the Ministry of Finance . . Revenue	14,54,00,000	..	14,54,00,000
40	Loans to Government Servants, etc. Capital	28,85,00,000	..	28,85,00,000
	Repayment of Debt . . . Capital	..	1504,00,00,000	1504,00,00,000
41	Department of Revenue and Banking Revenue	1,14,07,000	..	1,14,07,000
	Capital	23,65,63,000	..	23,65,63,000
43	Union Excise Duties . . Revenue	78,14,000	43,000	78,57,000
44	Taxes on Income, Estate Duty, Wealth Tax and Gift Tax Revenue	1,99,85,000	80,000	2,00,65,000
45	Opium and Alkaloid Factories Revenue	88,63,000	..	88,63,000
46	Ministry of Health and Family Planning . . . Revenue	8,44,000	..	8,44,000
47	Medical and Public Health Capital	10,17,54,000 8,95,46,000	10,17,54,000 8,95,46,000
48	Family Planning . . . Revenue	27,20,90,000	..	27,20,90,000
49	Ministry of Home Affairs Revenue	50,71,000	..	50,71,000
50	Cabinet Revenue	78,48,000	..	78,48,000
51	Department of Personnel and Administrative Reforms Revenue	93,43,000	..	93,43,000
	Capital	..	79,00,000	79,00,000
52	Police Revenue	13,55,43,000	..	13,55,43,000
	Capital	1,00,00,000	..	1,00,00,000
54	Other Expenditure of the Ministry of Home Affairs Revenue	1,52,55,000	..	1,52,55,000
	Capital	2,07,11,000	..	2,07,11,000
55	Delhi Revenue	11,67,54,000	..	11,67,54,000
	Capital	21,92,78,000	4,04,000	21,96,82,000
56	Chandigarh Revenue	1,39,39,000	12,17,000	1,51,56,000
	Capital	..	11,00,000	11,00,000
57	Andaman and Nicobar Islands Revenue	2,05,32,000	..	2,05,32,000
	Capital	2,24,000	..	2,24,000
58	Dadra and Nagar Haveli. Revenue	8,64,000	..	8,64,000
59	Lakshadweep Revenue	1,58,32,000	..	1,58,32,000
	Capital	16,54,000	..	16,54,000
60	Ministry of Industry and Civil Supplies Revenue	2,78,000	..	2,78,000
61	Industries Capital	26,90,25,000	..	26,90,25,000
62	Village and Small Indus- tries Revenue	42,81,000	..	42,81,000
	Capital	2,000	..	2,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Conso- lidated Fund	Total
		Rs.	Rs.	Rs.
64	Ministry of Information and Broadcasting . Revenue	21,55,000	..	21,55,000
65	Information and Publicity Revenue	2,92,61,000	..	2,92,61,000
66	Broadcasting . . . Revenue Capital	17,64,69,000 37,000	17,64,69,000 37,000
67	Ministry of Labour . Revenue	6,00,000	..	6,00,000
68	Labour and Employment Revenue	6,98,94,000	..	6,98,94,000
70	Administration of Justice Revenue	..	3,27,000	3,27,000
71	Ministry of Petroleum . Revenue	16,69,000	..	16,69,000
72	Petroleum and Petro- Chemicals Industries . Capital	4,000	..	4,000
76	Department of Science and Technology . Revenue	2,20,90,000	..	2,20,90,000
77	Survey of India . . . Revenue	20,00,000	26,000	20,26,000
79	Ministry of Shipping and Transport . . . Revenue	29,80,000	..	29,80,000
80	Roads Revenue Capital	4,76,48,000 92,90,000	1,20,000 ..	4,77,68,000 92,90,000
81	Ports, Lighthouses and Shipping Revenue Capital	4,87,80,000 18,17,75,000	.. 68,38,000	4,87,80,000 18,86,13,000
82	Road and Inland Water Transport Capital	..	66,75,000	66,75,000
83	Department of Steel . Revenue Capital	2,82,58,000 1,000	2,82,58,000 1,000
88	Department of Rehabili- tation Capital	1,000	1,70,84,000	1,70,85,000
90	Meteorology Revenue Capital	1,000 1,000	1,000 1,000
91	Aviation Revenue	..	1,000	1,000
92	Tourism Revenue	24,05,000	..	24,05,000
93	Ministry of Works and Housing Revenue	5,63,000	..	5,63,000
94	Public Works Revenue Capital	9,19,91,000 1,61,80,000	17,000 ..	9,20,08,000 1,61,80,000
96	Housing and Urban Development Revenue Capital	2,32,39,000 1,00,000	4,00,000 20,51,000	2,36,39,000 21,51,000
97	Stationery and Printing . Revenue	14,88,000	..	14,88,000
98	Department of Atomic Energy Revenue	1,00,000	..	1,00,000
99	Atomic Energy Research, Development and Indus- trial Projects Revenue	2,85,41,000	..	2,85,41,000
106	Rajya Sabha Revenue	..	20,000	20,000
	Staff, Household and Allowances of the President Revenue	..	1,23,000	1,23,000
	Union Public Service Commission Revenue	..	13,38,000	13,38,000
	TOTAL .	1128,60,63,000	1640,01,48,000	2768,62,11,000

THE APPROPRIATION (RAILWAYS) VOTE ON
ACCOUNT ACT, 1977

No. 3 OF 1977

[31st March, 1977]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of India for the services of a part of the financial year 1977-78 for the purposes of Railways.

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

1. This Act may be called the Appropriation (Railways) Vote on Account Act, 1977. Short title.
2. From and out of the Consolidated Fund of India there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of eleven hundred and five crores, fifty-five lakhs and sixty-seven thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1977-78, in respect of the services relating to railways specified in column 2 of the Schedule. Withdrawal of Rs. 1105, 55,67,000 from and out of the Consolidated Fund of India for the financial year 1977-78.
3. The sums authorised to be withdrawn from and out of the Consolidated Fund by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.

THE SCHEDULE

(See sections 2 and 3)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
1	Railway Board	84,24,000	..	84,24,000
2	Miscellaneous Expenditure	4,05,33,000	1,00,000	4,06,33,000
3	Payments to Worked Lines and Others	15,56,000	..	15,56,000
4	Working Expenses—Administration	52,79,80,000	79,000	52,80,59,000
5	Working Expenses—Repairs and Main- tenance	221,48,94,000	5,16,000	221,54,10,000
6	Working Expenses—Operating Staff	112,91,45,000	15,92,000	113,07,37,000
7	Working Expenses—Operation (Fuel)	109,28,16,000	14,63,000	109,42,79,000
8	Working Expenses—Operation other than Staff and Fuel	36,53,76,000	76,18,000	37,29,94,000
9	Working Expenses—Miscellaneous Expenses	19,58,56,000	4,57,000	19,63,13,000
10	Working Expenses—Staff Welfare	19,10,53,000	46,000	19,10,99,000
11	Working Expenses—Appropriation to Depreciation Reserve Fund	46,66,67,000	..	46,66,67,000
11A	Working Expenses—Appropriation to Pension Fund	13,33,33,000	..	13,33,33,000
12	Dividend to General Revenues and Con- tribution for Grants to States in lieu of Passenger Fare Tax	6,02,13,000	..	6,02,13,000
13	Open Line Works (Revenue)	2,99,95,000	20,000	3,00,15,000
14	Construction of New Lines—Capital and Depreciation Reserve Fund	17,27,44,000	5,00,000	17,32,44,000
15	Open Line Works—Capital, Depre- ciation Reserve Fund and Develop- ment Fund	423,27,15,000	16,67,000	423,43,82,000
16	Pensionary Charges—Pension Fund	12,80,32,000	..	12,80,32,000
21	Appropriation to Accident Compens- ation, Safety and Passenger Amen- ities Fund	3,07,61,000	..	3,07,61,000
22	Accident Compensation, Safety and Passenger Amenities Fund	1,76,33,000	17,83,000	1,94,16,000
	TOTAL	1103,97,26,000	1,53,41,000	1105,55,67,000

THE APPROPRIATION (RAILWAYS) ACT, 1977

No. 4 of 1977

[31st March, 1977]

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 1976-77 for the purposes of Railways.

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

1. This Act may be called the Appropriation (Railways) Act, 1977. Short title.
2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one hundred and five crores, forty-six lakhs and seventy thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1976-77, in respect of the services relating to railways specified in column 2 of the Schedule. Issue of Rs. 105, 46,70,000 out of the Consolidated Fund of India for the financial year 1976-77.
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 Consol- idated Fund	Total
		Rs.	Rs.	Rs.
3	Payments to Worked Lines and Others	16,40,000	..	16,40,000
4	Working Expenses—Administration	..	2,23,000	2,23,000
5	Working Expenses—Repairs and Maintenance	..	9,86,000	9,86,000
7	Working Expenses Operation (Fuel)	2,88,46,000	..	2,88,46,000
8	Working Expenses—Operation other than Staff and Fuel	3,53,50,000	45,81,000	3,99,31,000
9	Working Expenses—Miscellaneous Expenses	2,00,87,000	3,36,000	2,04,23,000
10	Working Expenses—Staff Welfare	79,29,000	..	79,29,000
11A	Working Expenses—Appropriation to Pension Fund	5,00,00,000	..	5,00,00,000
12	Dividend to General Revenues and Contribution for Grants to States in lieu of Passenger Fare Tax	3,70,10,000	..	3,70,10,000
14	Construction of New Lines—Capital and Depreciation Reserve Fund	3,00,26,000	3,47,000	3,03,73,000
15	Open Line Works—Capital, Depreciation Reserve Fund and Development Fund	43,17,16,000	..	43,17,16,000
16	Pensionary Charges—Pension Fund	12,63,85,000	20,000	12,64,05,000
18	Appropriation to Development Fund	15,70,80,000	..	15,70,80,000
19	Appropriation to Revenue Reserve Fund	10,97,70,000	..	10,97,70,000
21	Appropriation to Accident Compensation, Safety and Passenger Amenities Fund	83,28,000	..	83,28,000
22	Accident Compensation, Safety and Passenger Amenities Fund	..	40,60,000	40,60,000
	TOTAL	104,41,67,000	1,05,03,000	105,46,70,000

THE TAMIL NADU APPROPRIATION (VOTE ON
ACCOUNT) ACT, 1977

No. 5 OF 1977

[31st March, 1977]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Tamil Nadu for the services of a part of the financial year 1977-78.

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

1. This Act may be called the Tamil Nadu Appropriation (Vote on Account) Act, 1977. Short title.

2. From and out of the Consolidated Fund of the State of Tamil Nadu there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of four hundred and fourteen crores, eighty-nine lakhs and seventy-three thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1977-78. With-
drawal of
Rs. 414,
89,73,000
from and
out of the
Consoli-
dated
Fund of
the State
of Tamil
Nadu for
the finan-
cial year
1977-78.

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

THE SCHEDULE
(See sections 2 and 3)

I No. of Vote/ App- ro- pria- tion	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolida- ted Fund	Total
		Rs.	Rs.	Rs.
1	Land Revenue Department . . . Revenue	1,69,66,000	..	1,69,66,000
2	State Excise Department Revenue	25,83,000	..	25,83,000
3	Motor Vehicles Acts— Administration . . . Revenue	37,79,000	5,000	37,84,000
4	General Sales Tax and Other Taxes and Du- ties— Administration . . . Revenue	2,08,52,000	6,000	2,08,58,000
5	Stamps Administration Revenue	23,25,000	..	23,25,000
6	Registration . . . Revenue	88,63,000	1,000	88,64,000
	Debt Charges . . . Revenue	..	30,75,63,000	30,75,63,000
7	State Legislature Revenue	11,13,000	22,000	11,35,000
8	Elections . . . Revenue	11,71,000	..	11,71,000
9	Head of State, Ministers and Headquarters Staff Revenue	5,30,46,000	35,62,000	5,66,08,000
10	Milk Supply Schemes . Revenue	41,54,000	..	41,54,000
11	District Administration . Revenue	6,35,55,000	15,000	6,35,70,000
12	Administration of the Ta- mil Nadu Hindu Reli- gious and Charitable Endowments Act, 1959 Revenue	54,94,000	6,000	55,00,000
13	Administration of Justice Revenue	1,80,39,000	27,78,000	2,08,17,000
14	Jails . . . Revenue	2,19,29,000	..	2,19,29,000
15	Police . . . Revenue	13,15,09,000	1,000	13,15,10,000
16	Fire Services . . . Revenue	96,00,000	..	96,00,000
17	Education . . . Revenue	61,29,18,000	..	61,29,18,000
18	Medical . . . Revenue	18,08,17,000	1,000	18,08,18,000
19	Public Health Revenue	11,03,73,000	..	11,03,73,000
20	Agriculture . . . Revenue	14,26,65,000	2,000	14,26,67,000
21	Fisheries . . . Revenue	77,97,000	..	77,97,000
22	Animal Husbandry Revenue	4,11,97,000	1,000	4,11,98,000
23	Co-operation . . . Revenue	2,22,58,000	..	2,22,58,000
24	Industries . . . Revenue	1,35,69,000	..	1,35,69,000

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.
25	Cinchona . . . Revenue	38,23,000	..	38,23,000
26	Handlooms and Textiles Revenue	1,36,78,000	..	1,36,78,000
27	Khadi . . . Revenue	25,84,000	..	25,84,000
28	Community Development Projects, etc. Revenue	14,41,51,000	..	14,41,51,000
29	Labour including Factories Revenue	1,64,00,000	1,000	1,64,01,000
30	Social Welfare . . . Revenue	1,81,76,000	..	1,81,76,000
31	Welfare of the Scheduled Tribes and Castes, etc. Revenue	6,19,54,000	2,000	6,19,56,000
32	Welfare of the Backward Classes, etc. . Revenue	2,64,01,000	1,000	2,64,02,000
33	Housing . . . Revenue	3,93,96,000	..	3,93,96,000
34	Urban Development . Revenue	3,47,97,000	..	3,47,97,000
35	Civil Supplies . . . Revenue	1,60,44,000	..	1,60,44,000
36	Irrigation . . . Revenue	7,97,14,000	..	7,97,14,000
37	Public Works—Buildings Revenue	1,14,78,000	79,000	1,15,57,000
38	Public Works—Establishment and Tools and Plant Revenue	2,13,81,000	..	2,13,81,000
39	Roads and Bridges . Revenue	9,94,38,000	1,000	9,94,39,000
40	Road Transport Services and Shipping . Revenue	78,60,000	1,000	78,61,000
41	Relief on Accounts of Natural Calamities Revenue	5,000	63,33,000	63,38,000
42	Pensions and Other Retirement Benefits Revenue	7,25,08,000	33,94,000	7,59,02,000
43	Miscellaneous Revenue	18,01,40,000	6,31,000	18,07,71,000
44	Stationery and Printing Revenue	2,60,12,000	85,000	2,60,97,000
45	Forest Department . Revenue	1,72,14,000	2,000	1,72,16,000
46	Compensation and Assignments . . . Revenue	5,45,18,000	9,39,000	5,54,57,000
47	Compensation to Zamindars . . . Capital	9,17,000	..	9,17,000
48	Capital Outlay on Public Health, Sanitation and Water-Supply . Capital	30,38,000	..	30,38,000
49	Capital Outlay on Agriculture . . . Capital	5,14,36,000	1,000	5,14,37,000
50	Capital Outlay on Industrial Development Capital	2,32,06,000	2,000	2,32,08,000
51	Capital Outlay on Irrigation Capital	12,98,49,000	..	12,98,49,000
52	Capital Outlay on Public Works—Buildings Capital	3,82,40,000	1,000	3,82,41,000

1 No. of Vote/ App- ro- pria- tion	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolida- ted Fund	Total
		Rs.	Rs.	Rs.
53	Capital Outlay on Roads and Bridges . . . Capital	3,38,52,000	..	3,38,52,000
54	Capital Outlay on Road Transport Services and Shipping . . . Capital	26,52,000	..	26,52,000
55	Capital Outlay on Forests Capital	1,53,42,000	..	1,53,42,000
56	Miscellaneous Capital Outlay . . . Capital	3,17,18,000	1,000	3,17,19,000
57	Loans and Advances by the State Government Capital	33,37,80,000	..	33,37,80,000
	Public Debt—Repayment Capital	..	71,52,62,000	71,52,62,000
	TOTAL	310,82,74,000	104,06,99,000	414,89,73,000

THE TAMIL NADU APPROPRIATION ACT, 1977

No. 6 OF 1977

[31st March, 1977.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Tamil Nadu for the services of the financial year 1976-77.

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

1. This Act may be called the Tamil Nadu Appropriation Act, 1977. Short title.
2. From and out of the Consolidated Fund of the State of Tamil Nadu there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one hundred and fifty-four crores, eighty-four lakhs and fifty-two thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1976-77, in respect of the services specified in column 2 of the Schedule. Issue of Rs. 154, 84,52,000 from and out of the Consolidated Fund of the State of Tamil Nadu for the financial year 1976-77.
3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Tamil Nadu 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)

I No. of Vote	2 Services and Purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Land Revenue Department Revenue	34,52,000	11,000	34,63,000
2	State Excise Department Revenue	7,38,000	..	7,38,000
3	Motor Vehicles Acts— Administration Revenue	11,33,000	..	11,33,000
4	General Sales Tax and Other Taxes and Duties— Administration Revenue	85,37,000	22,000	85,59,000
6	Registration Revenue	19,78,000	..	19,78,000
8	Elections Revenue	1,75,78,000	..	1,75,78,000
9	Head of State, Ministers and Headquarters Staff Revenue	2,02,55,000	26,51,000	2,29,06,000
11	District Administration Revenue	52,80,000	86,000	53,66,000
12	Administration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 Revenue	6,10,000	33,000	6,43,000
13	Administration of Justice Revenue	33,47,000	3,76,000	37,23,000
14	Jails Revenue	33,24,000	..	33,24,000
15	Police Revenue	1,93,04,000	86,000	1,93,90,000
17	Education Revenue	17,45,33,000	..	17,45,33,000
18	Medical Revenue	6,03,00,000	..	6,03,00,000
19	Public Health Revenue	14,68,03,000	1,000	14,68,04,000
20	Agriculture Revenue	16,000	..	16,000
22	Animal Husbandry Revenue	2,00,23,000	..	2,00,23,000
23	Co-operation Revenue	66,76,000	..	66,76,000
24	Industries Revenue	1,000	21,000	22,000
25	Cinchona Revenue	8,18,000	..	8,18,000
26	Handlooms and Textiles Revenue	3,43,65,000	..	3,43,65,000
27	Khadi Revenue	11,64,000	..	11,64,000
28	Community Develop- ment Projects, etc. Revenue	4,65,60,000	6,000	4,65,66,000
29	Labour including Factories Revenue	42,57,000	..	42,57,000
30	Social Welfare Revenue	53,38,000	..	53,38,000
31	Welfare of the Scheduled Tribes and Castes, etc. Revenue	1,54,31,000	48,000	1,54,79,000
33	Housing Revenue	1,74,65,000	7,000	1,74,72,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
34	Urban Development Revenue	48,44,000	..	48,44,000 ⁰
35	Civil Supplies . . . Revenue	34,23,000	19,000	34,42,000 ⁰
36	Irrigation Revenue	3,50,88,000	15,000	3,51,03,000 ⁰
37	Public Works—Buildings Revenue	96,28,000	9,71,000	1,05,99,000 ⁰
38	Public Works—Estab- lishment and Tools and Plant Revenue	1,35,39,000	..	1,35,39,000 ⁰
39	Roads and Bridges . . Revenue	9,10,76,000	4,000	9,10,80,000 ⁰
41	Relief on Account of Natural Calamities . . Revenue	84,47,000	..	84,47,000 ⁰
42	Pensions and other Re- tirement Benefits . . Revenue	2,64,53,000	54,90,000	3,19,43,000 ⁰
43	Miscellaneous . . . Revenue	5,000	..	5,000
44	Stationery and Printing Revenue	39,38,000	5,000	39,89,000
45	Forest Department . . Revenue	39,21,000	..	39,21,000
46	Compensation and As- signments Revenue	1,03,77,000	..	1,03,77,000
47	Compensation to Zamindars Capital	92,00,000	..	92,00,000
49	Capital Outlay on Agri- culture Capital	5,000	7,000	12,000
50	Capital Outlay on In- dustrial Development Capital	3,98,94,000	4,45,000	4,03,39,000
51	Capital Outlay on Irri- gation Capital	3,50,10,000	..	3,50,10,000
52	Capital Outlay on Pub- lic Works—Buildings Capital	56,16,000	26,19,000	82,35,000
53	Capital Outlay on Roads and Bridges Capital	1,71,26,000	..	1,71,26,000
54	Capital Outlay on Road Transport Services and Shipping Capital	1,000	..	1,000
55	Capital Outlay on Forests Capital	27,67,000	..	27,67,000
56	Miscellaneous Capital Outlay Capital	6,62,51,000	1,77,000	6,64,28,000
57	Loans and Advances by the State Government Capital	52,94,11,000	..	52,94,11,000
	TOTAL	153,53,06,000	1,31,46,000	154,84,52,000

THE NAGALAND APPROPRIATION (VOTE ON
ACCOUNT) ACT, 1977

No. 7 OF 1977

[31st March, 1977.]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Nagaland for the services of a part of the financial year 1977-78.

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

Short
title.

1. This Act may be called the Nagaland Appropriation (Vote on Account) Act, 1977.

With-
drawal of
Rs. 34,75,
71,000
from and
out of the
Consoli-
dated
Fund of
the State
of Naga-
land for
the finan-
cial year
1977-78.

2. From and out of the Consolidated Fund of the State of Nagaland there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of thirty-four crores, seventy-five lakhs and seventy-one thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1977-78.

Appro-
priation.

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

THE SCHEDULE
(See sections 2 and 3)

1 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	State Legislature . . . Revenue	17,08,000	2,08,000	19,16,000
2	Head of State . . . Revenue	..	3,08,000	3,08,000
3	Council of Ministers . . Revenue	3,57,000	..	3,57,000
4	Administration of Justice Revenue	5,43,000	1,03,000	6,46,000
5	Election Revenue	9,90,000	..	9,90,000
6	Land Revenue, Stamps and Registration . . Revenue	6,88,000	..	6,88,000
7	State Excise Revenue	3,33,000	..	3,33,000
8	Sales Tax Revenue	3,96,000	..	3,96,000
9	Taxes on Vehicles . . Revenue	2,10,000	..	2,10,000
10	Servicing of Debt . . Revenue	..	1,14,75,000	1,14,75,000
	Capital	..	2,37,75,000	2,37,75,000
11	Public Service Commission . . . Revenue	..	2,08,000	2,08,000
12	Civil Secretariat . . . Revenue	49,29,000	..	49,29,000
13	District Administration, Special Welfare Scheme and Tribal Council . . . Revenue	81,67,000	..	81,67,000
14	Treasury and Accounts Administration . . . Revenue	4,50,000	..	4,50,000
15	Special expenditure on maintenance of law and order including contribution for pensions and gratuities . . Revenue	4,17,000	..	4,17,000
16	Village Guards Revenue	20,00,000	..	20,00,000
17	Civil Police and Fire Service Unit Revenue	2,97,48,000	..	2,97,48,000
	Capital	4,17,000	..	4,17,000
18	Jails Revenue	20,00,000	..	20,00,000
19	Stationery and Printing Revenue	14,58,000	..	14,58,000
20	Vigilance Commission . . Revenue	3,33,000	..	3,33,000
21	Workshop Organisation Revenue	4,55,000	..	4,55,000
22	Nagaland Houses . . . Revenue	2,29,000	..	2,29,000
23	Administrative Training Institute Revenue	1,54,000	..	1,54,000
24	State Lotteries Revenue	7,48,000	..	7,48,000
25	Pensions and other Retirement Benefits . . Revenue	7,08,000	..	7,08,000
26	Education Revenue	2,91,03,000	..	2,91,03,000

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.
27	Art and Culture and Gazetteers Unit Revenue	4,98,000	..	4,98,000
28	Medical, Public Health and Family Planning . Revenue	1,60,15,000	..	1,60,15,000
29	Urban Development . Revenue	6,31,000	..	6,31,000
30	Information, Publicity and Tourism . . . Revenue	14,88,000	..	14,88,000
31	Employment Exchange . Revenue	1,08,000	..	1,08,000
32	Labour Revenue	63,000	..	63,000
33	Community Development Revenue	35,42,000	..	35,42,000
34	Social Welfare . . . Revenue	21,48,000	..	21,48,000
35	Soldiers, Sailors and Airmen's Board . Revenue	50,000	..	50,000
36	Social Security, Welfare and Community Services . . . Revenue	7,50,000	..	7,50,000
37	Evaluation Unit . . . Revenue	67,000	..	67,000
38	Co-operation Revenue Capital	13,88,000 15,79,000	13,88,000 15,79,000
39	Statistics Revenue	6,08,000	..	6,08,000
40	Weights and Measures . Revenue	1,92,000	..	1,92,000
41	Supply Office at Calcutta Agriculture, Minor Irrigation, Fisheries, etc. . Revenue	71,000	..	71,000
42		97,35,000	..	97,35,000
43	Soil Conservation . . Revenue	33,24,000	..	33,24,000
44	Grain Supply Scheme . Revenue Capital	20,71,000 1,16,40,000	20,71,000 1,16,40,000
45	Animal Husbandry and Dairy Development . Revenue Capital	60,70,000 83,000	60,70,000 83,000
46	Forest Revenue	1,18,29,000	..	1,18,29,000
47	Industries Revenue Capital	58,98,000 13,54,000	58,98,000 13,54,000
48	Mineral Development . Revenue	12,90,000	..	12,90,000
49	Power Projects . . . Revenue Capital	1,61,12,000 79,58,000	1,61,12,000 79,58,000
50	Road Transport . . . Revenue Capital	32,08,000 12,91,000	32,08,000 12,91,000
51	Housing Loans and Loans to Government Servants Capital	5,83,000	..	5,83,000
52	Public Works, Housing, Roads and Bridges . Revenue Capital	6,60,11,000 2,60,56,000	6,60,11,000 2,60,56,000
53	Functional Buildings and other Developmental Schemes Capital	81,59,000	..	81,59,000
54	Water Supply Schemes . Revenue Capital	75,00,000 55,83,000	75,00,000 55,83,000
	TOTAL	31,14,94,000	3,60,77,000	34,75,71,000

THE NAGALAND APPROPRIATION ACT, 1977

No. 8 OF 1977

[31st March, 1977]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Nagaland for the services of the financial year 1976-77.

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

1. This Act may be called the Nagaland Appropriation Act, 1977. Short title.
2. From and out of the Consolidated Fund of the State of Nagaland 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 crores, thirty-three lakhs and forty thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1976-77, in respect of the services specified in column 2 of the Schedule. Issue of Rs. 18,33,40,000 from and out of the Consolidated Fund of the State of Nagaland for the financial year 1976-77.
3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Nagaland 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.
2	Head of State . . . Revenue	..	11,50,000	11,50,000
5	Election . . . Revenue	6,78,000	..	6,78,000
6	Land Revenue, Stamps and Registration . . Revenue	6,39,000	..	6,39,000
7	State Excise . . . Revenue	46,000	..	46,000
8	Sales Tax . . . Revenue	1,19,000	..	1,19,000
9	Taxes on vehicles . . Revenue	91,000	..	91,000
10	Servicing of debt . . Revenue	..	73,58,000	73,58,000
12	Civil Secretariat . . Revenue	7,50,000	11,71,52,000	11,71,52,000
15	Special expenditure on maintenance of law and order including con- tribution for pensions and gratuities . . . Revenue	25,00,000	..	25,00,000
17	Civil Police and Fire Ser- vice Unit . . . Revenue	48,49,000	..	48,49,000
	Capital	1,63,000	..	1,63,000
18	Jails . . . Revenue	21,60,000	..	21,60,000
19	Stationery and Printing . Revenue	2,50,000	..	2,50,000
24	State Lotteries . . . Revenue	6,31,000	..	6,31,000
25	Pensions and other Retire- ment Benefits . . . Revenue	8,95,000	..	8,95,000
26	Education . . . Revenue	38,49,000	..	38,49,000
27	Art and Culture and Gaz- etteers Unit . . . Revenue	1,44,000	..	1,44,000
30	Information, Publicity and Tourism . . . Revenue	8,03,000	..	8,03,000
33	Tribal Development Blocks, Community Projects, etc. Revenue	2,20,000	..	2,20,000
36	Social Security, Welfare and Community Services Revenue	35,00,000	..	35,00,000
38	Co-operation . . . Revenue	1,63,000	..	1,63,000
42	Agriculture, Minor Irri- gation, Fisheries, etc. . Revenue	8,71,000	..	8,71,000
44	Grain Supply Scheme . . Revenue	18,38,000	..	18,38,000
47	Industries . . . Revenue	1,000	..	1,000
	Capital	15,60,000	..	15,60,000
49	Power Projects . . . Revenue	55,57,000	..	55,57,000
52	Public Works, Housing, Roads and Bridges . . Capital	37,55,000	..	37,55,000
53	Functional Buildings and other Developmental Schemes . . . Capital	1,000	..	1,000
54	Water Supply Schemes . Revenue	2,16,47,000	..	2,16,47,000
	TOTAL . . .	5,76,80,000	12,56,60,000	18,33,40,000

THE PONDICHERRY APPROPRIATION (VOTE ON
ACCOUNT) ACT, 1977

No. 9 OF 1977

[31st March, 1977]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the Union territory of Pondicherry for the services of a part of the financial year 1977-78.

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

1. This Act may be called the Pondicherry Appropriation (Vote on Account) Act, 1977. Short title.

2. From and out of the Consolidated Fund of the Union territory of Pondicherry there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of eleven crores, forty-two lakhs and twenty-two thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1977-78. Withdrawal of Rs. 11,42,22,000 from and out of the Consolidated Fund of the Union territory of Pondicherry for the financial year 1977-78.

3. The sums authorised to be withdrawn from and out of the Consolidated Fund of the Union territory of Pondicherry 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 Sumis not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
1	Legislative Assembly . . . Revenue	1,88,000	18,000	2,06,000
2	Administrator . . . Revenue	5,000	2,08,000	2,13,000
3	Council of Ministers . . . Revenue	63,000	..	63,000
4	Administration of Justice . . . Revenue	7,32,000	..	7,32,000
5	Elections . . . Revenue	82,000	..	82,000
6	Revenue . . . Revenue	27,62,000	..	27,62,000
7	Sales Tax . . . Revenue	3,45,000	..	3,45,000
8	Taxes on Vehicles . . . Revenue	92,000	..	92,000
9	Secretariat . . . Revenue	11,95,000	..	11,95,000
10	District Administration . . . Revenue Capital	31,29,000 5,16,000	31,29,000 5,16,000
11	Treasury and Accounts Administration . . . Revenue	6,79,000	..	6,79,000
12	Police . . . Revenue	37,88,000	..	37,88,000
13	Jails . . . Revenue	2,16,000	..	2,16,000
14	Stationery and Printing . . . Revenue	7,01,000	..	7,01,000
15	Miscellaneous Administra- tive General Services . . . Revenue	9,58,000	..	9,58,000
16	Retirement Benefits . . . Revenue	14,52,000	..	14,52,000
17	Public Works . . . Revenue Capital	1,27,67,000 77,63,000	21,000 ..	1,27,88,000 77,63,000
18	Education . . . Revenue Capital	1,76,89,000 13,000	1,76,89,000 13,000
19	Medical . . . Revenue	1,01,19,000	..	1,01,19,000
20	Information and Publicity . . . Revenue	5,93,000	..	5,93,000
21	Labour and Employment . . . Revenue	7,64,000	..	7,64,000
22	Social Welfare . . . Revenue Capital	34,02,000 9,000	34,02,000 9,000
23	Co-operation . . . Revenue Capital	12,58,000 12,45,000	12,58,000 12,45,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
24	Miscellaneous General Economic Services . . . Revenue	3,53,000	..	3,53,000
25	Agriculture . . . Revenue Capital	38,58,000 2,15,000	38,53,000 2,15,000
26	Animal Husbandry . . . Revenue Capital	10,97,000 83,000	10,97,000 83,000
27	Fisheries . . . Revenue Capital	14,15,000 55,000	14,15,000 55,000
28	Community Development . Revenue Capital	20,58,000 42,000	20,58,000 42,000
29	Industries . . . Revenue Capital	12,03,000 16,04,000	12,03,000 16,04,000
30	Food and Nutrition . . . Revenue	1,76,000	..	1,76,000
31	Electricity . . . Revenue Capital	1,06,64,000 80,73,000	1,06,64,000 80,73,000
32	Ports and Pilotage . . . Revenue Capital	1,98,000 96,000	1,98,000 96,000
	Public Debt . . . Revenue	..	43,40,000	43,40,000
	Capital	..	46,40,080	46,40,080
33	Loans to Government Servants Capital	12,80,000	..	12,80,000
	TOTAL	10,49,95,000	92,27,000	11,42,22,000

THE PONDICHERRY APPROPRIATION ACT, 1977

No. 10 OF 1977

[31st March, 1977]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the Union territory of Pondicherry for the services of the financial year 1976-77.

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

Short
title.

1. This Act may be called the Pondicherry Appropriation Act, 1977.

Issue of
Rs. 1,41,
97,000
from and
out of the
Consoli-
dated
Fund of
the Union
territory
of Pondi-
cherry for
the finan-
cial year
1976-77.

2. From and out of the Consolidated Fund of the Union territory of Pondicherry 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 crore, forty-one lakhs and ninety-seven thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1976-77, in respect of the services specified in column 2 of the Schedule

Appro-
priation.

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

THE SCHEDULE

(See sections 2 and 3)

1 No. of Vote	2 Services and purposes	3		
		Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
2	Administrator . . . Revenue	..	1,10,000	1,10,000
4	Administration of Justice Revenue	1,05,000	..	1,05,000
6	Revenue . . . Revenue	8,74,000	1,000	8,75,000
7	Sales Tax . . . Revenue	7,000	..	7,000
8	Taxes on Vehicles . . Revenue	11,000	..	11,000
10	District Administration . Capital	7,17,000	..	7,17,000
14	Stationery and Printing . Revenue	1,49,000	..	1,49,000
16	Retirement Benefits . . Revenue	2,99,000	..	2,99,000
17	Public Works . . . Revenue Capital	32,91,000 10,06,000	10,000 ..	33,01,000 10,06,000
18	Education . . . Revenue	7,56,000	1,000	7,57,000
19	Medical . . . Revenue	17,55,000	..	17,55,000
20	Information and Publicity Revenue	35,000	..	3,35,000
23	Co-operation . . . Capital	4,90,000	..	4,90,000
27	Fisheries . . . Capital	85,000	..	85,000
28	Community Development Revenue	20,000	..	20,000
31	Electricity . . . Revenue Capital	4,02,000 32,63,000	4,02,000 32,63,000
32	Ports and Pilotage . . . Revenue Capital	3,000 49,000	3,000 49,000
	Public Debt . . . Revenue Capital	56,000 4,02,000	56,000 4,02,000
	TOTAL . . .	1,36,17,000	5,80,000	1,41,97,000

THE FINANCE ACT, 1977

No. 11 OF 1977

[6th April, 1977]

An Act to continue for the financial year 1977-78 the existing rates of income-tax with certain modifications and to provide for the continuance of the provisions relating to auxiliary duties of customs and excise and the discontinuance of the duty on salt for the said year.

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

Short
title
and com-
mence-
ment.

1. (1) This Act may be called the Finance Act, 1977.

(2) Save as otherwise provided in this Act, it shall be deemed to have come into force on the 1st day of April, 1977.

Income-
tax.

~~Income-tax.~~ ^{4xxx} 2. ~~The provisions of section 2 of, and the First Schedule to, the Finance Act, 1976, shall apply in relation to income-tax for the assessment year or, as the case may be, the financial year commencing on the 1st day of April, 1977, as they apply in relation to income-tax for the assessment year or, as the case may be, the financial year commencing on the 1st day of April, 1976, with the following modifications, namely:—~~ 66 of 1976.

(a) in section 2,—

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

“(1) Subject to the provisions of sub-sections (2) and (4), for the assessment year commencing on the 1st day of

April, 1977, income-tax shall be charged at the rates specified in Part I of the First Schedule and shall be increased,—

(a) in the cases to which Paragraphs A, B, C and D of that Part apply, by a surcharge for purposes of the Union; and

(b) in the cases to which Paragraph E of that Part applies, by a surcharge,

calculated in each case in the manner provided therein:

Provided that where an assessee, being a company, has made, during the financial year commencing on the 1st day of April, 1976, any deposit with the Industrial Development Bank of India established under the Industrial Development Bank of India Act, 1964 under the Companies Deposits (Surcharge on Income-tax) Scheme, 1976, then, the surcharge on income-tax payable by the company,—

18 of 1964.

(a) in a case where the amount of the deposit so made is equal to or exceeds the amount of surcharge on income-tax payable by it, shall be *nil*; and

(b) in a case where the amount of the deposit so made falls short of the amount of surcharge on income-tax payable by it, shall be reduced by the amount of the deposit.”;

(ii) sub-section (3) shall be omitted;

(iii) for sub-section (8), the following sub-section shall be substituted, namely:—

“(8) Where an assessee, being a company, makes, during the financial year commencing on the 1st day of April, 1977, any deposit with the Industrial Development Bank of India established under the Industrial Development Bank of India Act, 1964 under any such scheme as the Central Government may, by notification in the Official Gazette, frame in this behalf, then, the surcharge on income-tax payable by the company for the assessment year commencing on the 1st day of April, 1978,—

18 of 1964.

(i) in a case where the amount of the deposit so made is equal to or exceeds the amount of surcharge on income-tax payable by it, shall be *nil*; and

(ii) in a case where the amount of the deposit so made falls short of the amount of surcharge on income-tax payable by it, shall be reduced by the amount of the deposit.”;

(iv) in sub-section (9), in clause (b), for the figures “1976”, the figures “1977” shall be substituted;

(b) in the First Schedule,—

(i) in Part I,—

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

“Paragraph A

Sub-Paragraph I

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

Rates of income-tax

(1) where the total income does not exceed Rs. 8,000	<i>Nil;</i>
(2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000	15 per cent. of the amount by which the total income exceeds Rs. 8,000;
(3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000	Rs. 1,050 <i>plus</i> 18 per cent. of the amount by which the total income exceeds Rs. 15,000,
(4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000	Rs. 1,950 <i>plus</i> 25 per cent. of the amount by which the total income exceeds Rs. 20,000;
(5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000	Rs. 3,200 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 25,000;
(6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000	Rs. 4,700 <i>plus</i> 40 per cent. of the amount by which the total income exceeds Rs. 30,000;
(7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000	Rs. 12,700 <i>plus</i> 50 per cent. of the amount by which the total income exceeds Rs. 50,000;
(8) where the total income exceeds Rs. 70,000 but does not exceed Rs. 1,00,000	Rs. 22,700 <i>plus</i> 55 per cent. of the amount by which the total income exceeds Rs. 70,000;
(9) where the total income exceeds Rs. 1,00,000	Rs. 39,200 <i>plus</i> 60 per cent. of the amount by which the total income exceeds Rs. 1,00,000.

Surcharge on income-tax

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

Sub-Paragraph II

In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of

the previous year relevant to the assessment year commencing on the 1st day of April, 1977 exceeds Rs. 8,000,—

Rates of income-tax

- | | |
|--|--|
| (1) where the total income does not exceed Rs. 8,000 | Nil; |
| (2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000 | 18 per cent. of the amount by which the total income exceeds Rs. 8,000; |
| (3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000 | Rs. 1,260 plus 25 per cent. of the amount by which the total income exceeds Rs. 15,000; |
| (4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000 | Rs. 2,510 plus 30 per cent. of the amount by which the total income exceeds Rs. 20,000; |
| (5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000 | Rs. 4,010 plus 40 per cent. of the amount by which the total income exceeds Rs. 25,000; |
| (6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000 | Rs. 6,010 plus 50 per cent. of the amount by which the total income exceeds Rs. 30,000; |
| (7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000 | Rs. 16,010 plus 55 per cent. of the amount by which the total income exceeds Rs. 50,000; |
| (8) where the total income exceeds Rs. 70,000 | Rs. 27,010 plus 60 per cent. of the amount by which the total income exceeds Rs. 70,000. |

Surcharge on income-tax

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

(2) Paragraph E shall be omitted;

(3) Paragraph F shall be re-lettered as Paragraph E and in Paragraph E as so re-lettered,—

(A) the words and figures “, other than the Life Insurance Corporation of India established under the Life Insurance Corporation Act, 1956” shall be omitted;

(B) for the words, figures and letters “after the 31st day of March 1961, or”, the words, figures and letters “after the 31st day of March, 1961 but before the 1st day of April, 1976, or” shall be substituted;

(C) for the words, figures ^{and} ~~and~~ letters “after the 29th day of February, 1964,” the words, figures and letters “after the 29th day of February, 1964 but before the 1st day of April, 1976,” shall be substituted;

(ii) in Part III, in Sub-Paragraph II of Paragraph A, for the figures “1977”, the figures “1978” shall be substituted;

(iii) in Part IV, in rule 9,—

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

‘(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1977, 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, 1974 or the 1st day of April, 1975 or the 1st day of April, 1976, 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, 1974, 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, 1975 or the 1st day of April, 1976,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1975, 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, 1976, and

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1976,

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, 1977.

Explanation.—In this sub-rule and sub-rule (2), the expression “section 2 of this Act” means section 2 of the Finance Act, 1976, as applied for the purposes of this Act.

66 of 1976.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1978 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 that 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, 1974 or the 1st day of April, 1975 or the

1st day of April, 1976 or the 1st day of April, 1977, is a loss, then, for the purposes of sub-section (7) 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, 1974, 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, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1975, 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, 1976 or the 1st day of April, 1977,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1976, 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, 1977, and

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1977,

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, 1978 or the period aforesaid.;

(b) for sub-rule (5), the following sub-rule shall be substituted, namely:—

“(5) Notwithstanding anything contained in this rule, no loss which has not been determined by the Income-tax Officer under the provisions of these rules, or the rules contained in Part IV of the First Schedule to the Finance Act, 1974, or of the First Schedule to the Finance Act, 1975, or of the First Schedule to the Finance Act, 1976, shall be set off under sub-rule (1) or, as the case may be, sub-rule (2).”

20 of 1974.
25 of 1975.
66 of 1976.

51 of 1975.

3. (1) In the case of goods mentioned in the First Schedule to the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), or in that Schedule as amended from time to time, there shall be levied and collected as an auxiliary duty of customs an amount equal to twenty per cent. of the value of the goods as determined in accordance

Auxiliary
duty of
customs.

with the provisions of section 14 of the Customs Act, 1962 (hereinafter referred to as the Customs Act).

52 of 1962.

(2) Sub-section (1) shall come into force on the 1st day of July, 1977 and cease to have effect after the 31st day of March, 1978, except as respects things done or omitted to be done before such cesser, and section 6 of the General Clauses Act, 1897, shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act.

10 of 1897.

(3) The auxiliary duties of customs referred to in sub-section (1) shall be in addition to any duties of customs chargeable on such goods under the Customs Act, or any other law for the time being in force.

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

Auxiliary
duties of
excise.

~~4. (1) In the case of goods mentioned in the First Schedule to the Central Excises and Salt Act, 1944 (hereinafter referred to as the Central Excises Act), or in that Schedule as amended from time to time, there shall be levied and collected as an auxiliary duty of excise an amount equal to twenty per cent. of the value of the goods as determined in accordance with the provisions of section 4 of the Central Excises Act.~~

1 of 1944.

(2) Sub-section (1) shall come into force on the 1st day of July, 1977 and cease to have effect after the 31st day of March, 1978, except as respects things done or omitted to be done before such cesser, and section 6 of the General Clauses Act, 1897, shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act.

10 of 1897.

(3) The auxiliary duties of excise referred to in sub-section (1) shall be in addition to any duties of excise chargeable on such goods under the Central Excises Act, or any other law for the time being in force.

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

Disconti-
nuance of
salt duty.

5. For the year beginning on the 1st day of April, 1977, no duty under the Central Excises Act or the Customs Tariff Act shall be levied in respect of salt manufactured in, or imported into, India.

↳ Repealed by Act 29 of 1977, S. 41.

THE FOOD CORPORATIONS (AMENDMENT) ACT, 1977

No. 12 OF 1977

[11th April, 1977]

An Act further to amend the Food Corporations Act, 1964.

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

1. (1) This Act may be called the Food Corporations (Amendment) Act, 1977.

Short title
and com-
mence-
ment.

37 of 1964.

(2) It shall be deemed to have come into force on the 31st day of December, 1976.

2. In section 12A of the Food Corporations Act, 1964 (hereinafter referred to as the principal Act)—

Amend-
ment of
section
12A.

(i) in sub-section (3), for the words, brackets and figures "subject to the provisions of sub-sections (4), (5) and (6)", the words, brackets figures and letters "subject to the provisions of sub-sections (4), (4A), (4B), (4C), (5) and (6)", shall be substituted;

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

"(4A) Notwithstanding anything contained in sub-section (4),—

(a) every officer or other employee in respect of whom an order of transfer under sub-section (1) had been made before the date of commencement of the Food Corporations (Amendment) Act, 1977 (hereafter in this section referred to as the appointed day) shall, whether or not he had exercised the option under sub-section (4) before the appointed day, exercise such option within six months from the appointed day; and

(b) every officer or other employee in respect of whom an order of transfer under sub-section (1) may be made after the appointed day shall, within six months from the date of such order, exercise his option under sub-section (4),

and in each such case such option once exercised shall be final:

Provided that where an officer or other employee having exercised an option under sub-section (4) before the appointed day,—

(i) has died or retired before the appointed day, or dies or retires after the appointed day, before exercising the option as required by this sub-section, or

(ii) does not exercise the option as required by this sub-section,

the option already exercised by him shall be deemed to have been validly exercised by him under sub-section (4).

(4B) Where an officer or other employee—

(a) has died or retired, or dies or retires, after an order of transfer under sub-section (1) in respect of such officer or other employee is made but before exercising the option under sub-section (4) or, as the case may be, as required by sub-section (4A); or

(b) has died or retired, or dies or retires, before an order of transfer under sub-section (1) in respect of such officer or other employee is made,

he shall, notwithstanding anything contained in sub-section (4) or sub-section (4A),—

(i) in a case falling under clause (a), be deemed to have exercised an option under sub-section (4); and

(ii) in a case falling under clause (b), be deemed to have been transferred under sub-section (1) and exercised an option under sub-section (4),

to be governed by the leave, provident fund, retirement or other terminal benefits admissible to the employees of the Central Government in accordance with the rules and orders of the Central Government as amended from time to time:

Provided that nothing in clause (a) of this sub-section shall apply to an officer or other employee who has, before the appointed day, been paid the terminal benefits as admissible to the employees of the Corporation under the regulations made by the Corporation under this Act, unless such officer or other

employee refunds in a lump sum within six months from the appointed day the amount of contributions made by the Corporation towards such terminal benefits:

Provided further that nothing in clause (b) of this sub-section shall apply to an officer or other employee who has intimated, under the proviso to sub-section (1), his intention of not becoming an employee of the Corporation.

(4C) Where an officer or other employee has exercised an option under sub-section (4), or exercises, or is deemed to have exercised, an option under that sub-section, read with sub-section (4A) or sub-section (4B), to be governed by the leave, provident fund, retirement or other terminal benefits admissible to the employees of the Central Government, such benefits shall be calculated on the basis of the pay and allowances drawn by him in the Corporation."

16 of 1976

3. (1) The Food Corporations (Amendment) Ordinance, 1976, is hereby repealed.

Repeal
and
saving.

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

THE PETROLEUM PIPELINES (ACQUISITION OF RIGHT
OF USER IN LAND) AMENDMENT ACT, 1977

No. 13 OF 1977

[18th April, 1977.]

An Act to amend the Petroleum Pipelines (Acquisition of Right of
User in Land) Act, 1962.

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

Short
title and
commence-
ment.

1. (1) This Act may be called the Petroleum Pipelines (Acquisition
of Right of User in Land) Amendment Act, 1977.

(2) It shall be deemed to have come into force on the 3rd day of
February, 1977.

Amend-
ment of
long title.

2. In the Petroleum Pipelines (Acquisition of Right of User in Land)
Act, 1962 (hereinafter referred to as the principal Act), in the long
title, for the words "for laying petroleum pipelines", the words "for lay-
ing pipelines for the transport of petroleum and minerals" shall be sub-
stituted.

50 of 1962.

Amend-
ment of
section 1.

3. In section 1 of the principal Act, in sub-section (1), for the words
"Petroleum Pipelines", the words "Petroleum and Minerals Pipelines"
shall be substituted.

Amend-
ment of
section 2.

4. In section 2 of the principal Act,—

(i) in clause (a), the following words shall be inserted at the
end, namely:—

"and different persons or authorities may be authorised to per-
form all or any of the functions of the competent authority under
this Act in the same area or different areas specified in the notifi-
cation";

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

35 of 1952.

‘(ba) “minerals” have the meanings assigned to them in the Mines Act, 1952, and include mineral oils and stowing sand but do not include petroleum;’.

5. In section 3 of the principal Act, in sub-section (1), after the words “transport of petroleum”, the words “or any mineral” shall be inserted.

Amend-
ment of
section 3.

6. In section 4 of the principal Act, after the words “for transporting petroleum”, the words “or any mineral” shall be inserted.

Amend-
ment of
section 4.

7. In section 6 of the principal Act,—

Amend-
ment of
section 6.

(i) in sub-section (1),—

(a) for the words “submit a report accordingly to the Central Government”, the words, brackets and figures “either make a report in respect of the land described in the notification under sub-section (1) of section 3, or make different reports in respect of different parcels of such land, to the Central Government containing his recommendations on the objections, together with the record of the proceedings held by him, for the decision of that Government” shall be substituted;

(b) after the words “the Central Government shall”, the words “, if satisfied that such land is required for laying any pipeline for the transport of petroleum or any mineral,” shall be inserted;

(c) the words, brackets and figures “and different declarations may be made from time to time in respect of different parcels of the land described in the notification issued under sub-section (1) of section 3, irrespective of whether one report or different reports have been made by the competent authority under this section” shall be inserted at the end;

(ii) in sub-section (2), for the words “in the land”, the words “in the land specified therein” shall be substituted;

(iii) in sub-section (3), for the words “no declaration under this section has been published”, the words “no declaration in respect of any parcel of land covered by that notification has been published under this section” shall be substituted;

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

“(3A) No declaration in respect of any land covered by a notification issued under sub-section (1) of section 3, published after the commencement of the Petroleum Pipelines (Acquisition of Right of User in Land) Amendment Act, 1977, shall be made after the expiry of three years from the date of such publication.”.

Amend-
ment of
section 7.

8. In section 7 of the principal Act, in sub-section (1),—

(i) in clause (i), the word “and” at the end shall be omitted;

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

“(ia) for laying pipelines for the transport of petroleum, it shall be lawful for any person authorised by the Central Government or such State Government or corporation to use such land for laying pipelines for transporting any mineral and where the right of user in any land has so vested for laying pipelines for transporting any mineral, it shall be lawful for such person to use such land for laying pipelines for transporting petroleum or any other mineral; and”.

Amend-
ment of
section 9.

9. In section 9 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

“(3) Where the owner or occupier of the land with respect to which a declaration has been made under sub-section (1) of section 6,—

(a) constructs any building or any other structure, or

(b) constructs or excavates any well, tank, reservoir or dam,

or

(c) plants any tree,

on that land, the Court of the District Judge within the local limits of whose jurisdiction such land is situate may, on an application made to it by the competent authority and after holding such inquiry as it may deem fit, cause the building, structure, reservoir, dam or tree to be removed or the well or tank to be filled up, and the costs of such removal or filling up shall be recoverable from such owner or occupier in the same manner as if the order for the recovery of such costs were a decree made by that Court.”.

Amend-
ment of
section 17.

10. In section 17 of the principal Act,—

(i) in sub-section (1), for the word “purposes”, the word “provisions” shall be substituted;

(ii) in sub-section (3), for the words “before the expiry of the session in which it is so laid or the successive sessions aforesaid”, the words “before the expiry of the session immediately following the session or the successive sessions aforesaid” shall be substituted.

Repeal
and
saving.

11. (1) The Petroleum Pipelines (Acquisition of Right of User in Land) Amendment Ordinance, 1977 is hereby repealed. 2 of 1977.

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

THE PREVENTION OF PUBLICATION OF OBJECTIONABLE
MATTER (REPEAL) ACT, 1977

No. 14 of 1977

[18th April, 1977.]

An Act to repeal the Prevention of Publication of Objectionable
Matter Act, 1976.

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

1. This Act may be called the Prevention of Publication of Objectionable
Matter (Repeal) Act, 1977.

Short
title.

2. The Prevention of Publication of Objectionable Matter Act, 1976,
is hereby repealed.

Repeal
of Act 27
of 1976.

THE PARLIAMENTARY PROCEEDINGS (PROTECTION OF PUBLICATION) ACT, 1977

No. 15 OF 1977

[18th April, 1977.]

An Act to protect the publication of reports of proceedings of Parliament.

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

Short title
extent
and commence-
ment.

1. (1) This Act may be called the Parliamentary Proceedings (Protection of Publication) Act, 1977.

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

(3) It shall be deemed to have come into force on the 25th day of March, 1977.

Defini-
tion.

2. In this Act, "newspaper" means any printed periodical work containing public news or comments on public news, and includes a news-agency supplying material for publication in a newspaper.

Publica-
tion of
reports
of Parlia-
mentary
proceed-
ings
privileged.

3. (1) Save as otherwise provided in sub-section (2), no person shall be liable to any proceedings, civil or criminal, in any court in respect of the publication in a newspaper of a substantially true report of any proceedings of either House of Parliament, unless the publication is proved to have been made with malice.

(2) Nothing in sub-section (1) shall be construed as protecting the publication of any matter, the publication of which is not for the public good.

Act also
to apply
to Parlia-
mentary
proceed-
ings
broadcast
by
wireless
tele-
graphy

4. This Act shall apply in relation to reports or matters broadcast by means of wireless telegraphy as part of any programme or service provided by means of a broadcasting station situate within the territories to which this Act extends as it applies in relation to reports or matters published in a newspaper.

THE DISPUTED ELECTIONS (PRIME MINISTER
AND SPEAKER) ACT, 1977

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**THE DISPUTED ELECTIONS (PRIME MINISTER
AND SPEAKER) ACT, 1977**

No. 16 OF 1977

[18th April, 1977.]

An Act to provide for Authorities to deal with disputed elections to Parliament in the case of Prime Minister and Speaker of the House of the People and for matters connected therewith.

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

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Disputed Elections (Prime Minister and Speaker) Act, 1977.

Short
title and
com-
mence-
ment.

(2) It shall be deemed to have come into force on the 3rd day of February, 1977.

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

Defini-
tions.

(a) "Authority" means an Authority constituted under section 4 for the trial of a petition;

(b) "candidate" means a person who has been or claims to have been duly nominated as a candidate at any election;

(c) "costs" means all costs, charges and expenses of, or incidental to, a trial of a petition under this Act;

(d) "election" means an election in the case of Prime Minister or in the case of Speaker;

(e) "election in the case of Prime Minister" means an election to either House of Parliament of a person who holds the office of Prime Minister at the time of such election or is appointed as Prime Minister after such election;

(f) "election in the case of Speaker" means an election to the House of the People of a person who holds the office of Speaker at the time of such election or is chosen as the Speaker for that House after such election;

(g) "petition" means a petition calling in question an election;

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

(i) "returned candidate" means a candidate whose name has been published under section 67 of the Representation of the People Act, 1951, as duly elected at an election in the case of Prime Minister or, as the case may be, an election in the case of Speaker;

43 of 1951.

(j) each of the expressions defined in the Representation of the People Act, 1951, but not defined in this Act shall have the same meaning as in that Act.

45 of 1951.

CHAPTER II

AUTHORITIES FOR DISPUTED ELECTIONS

Petitions
in res-
pect of
disputed
elections.

Authority
to try a
petition.

3. No election shall be called in question except by a petition presented in accordance with the provisions of this Act.

4. (1) Every petition shall be tried by an Authority, constituted for the purpose by the Central Government by notification in the Official Gazette.

(2) The Authority shall consist of a single member, who is a Judge of the Supreme Court, to be nominated in this behalf by the Chief Justice of India.

(3) If for any reason a vacancy occurs in the office of member aforesaid, the Chief Justice shall, as soon as practicable, nominate a person to fill the vacancy, and thereupon the trial of the petition shall be continued as if that member had been the Authority from the commencement of the trial of such petition:

Provided that the Authority may, if it thinks fit, recall and re-examine any of the witnesses already examined.

CHAPTER III

PRESENTATION OF PETITIONS IN RESPECT OF DISPUTED ELECTIONS

Presenta-
tion of
petition.

5. (1) A petition calling in question any election may be presented on one or more of the grounds specified in sub-section (1) of section 100 and section 101 of the Representation of the People Act, 1951, to the Election Commission by any candidate at such election or any elector within forty-five days from, but not earlier than, the date of election of the returned candidate, or if there are more returned candidates than one at the election and the dates of their election are different, the last of those dates:

43 of 1951.

Provided that a petition calling in question the election of a person who does not hold the office of Prime Minister or, as the case may be, Speaker of the House of the People at the time of such election and who is appointed or chosen to that office after such election but before the

expiry of the time for presenting such election petition, may be presented within forty-five days from the date on which such person was appointed as the Prime Minister or chosen as the Speaker of the House of the People.

Explanation.—In this sub-section, “elector” means a person who was entitled to vote at the election to which the petition relates, whether he has voted at such election or not.

(2) A petition shall be deemed to have been presented to the Election Commission when it is delivered to the Election Commission or to such other officer as may be appointed by it in this behalf—

(a) by the person making the petition, or

(b) by a person authorised in writing in this behalf by the person making the petition.

(3) Every petition shall be accompanied by as many copies thereof as there are respondents mentioned in the petition and one more copy for the use of the Election Commission, and every such copy shall be attested by the petitioner under his own signature to be a true copy of the petition.

(4) At the time of presenting a petition, the petitioner shall deposit with the Election Commission in such manner as may be prescribed a sum of two thousand rupees as security for costs.

(5) The Authority trying a petition may at any time during the course of the trial of the petition call upon the petitioner to give such further security for costs as it may direct.

(6) No person shall be entitled to be joined as a respondent to a petition under sub-section (3) of section 10 unless he has given such security for costs as the Authority may direct.

6. A petitioner shall join as respondents to his petition—

(a) where the petitioner, in addition to claiming a declaration that the election of all or any of the returned candidates is void, claims a further declaration that he himself or any other candidate has been duly elected, all the contesting candidates other than the petitioner, and where no such further declaration is claimed, all the returned candidates; and

(b) any other candidate against whom allegations of any corrupt practice are made in the petition.

7. (1) A petition—

(a) shall contain a concise statement of the material facts on which the petitioner relies;

(b) shall set forth full particulars of any corrupt practice that the petitioner alleges, including as full a statement as possible of the names of the parties alleged to have committed such corrupt practice and the date and place of the commission of each such practice; and

Contents
of peti-
tion.

Parties
to the
petition.

(c) shall be signed by the petitioner and verified in the manner laid down in the Code of Civil Procedure, 1908, for the verification of pleadings:

Provided that where the petitioner alleges any corrupt practice, the petition shall also be accompanied by an affidavit in the prescribed form in support of the allegation of such corrupt practice and the particulars thereof.

(2) Any schedule or annexure to the petition shall also be signed by the petitioner and verified in the same manner as the petition.

Relief that may be claimed by the petitioner.

8. A petitioner may, in addition to claiming a declaration that the election of all or any of the returned candidates is void, claim a further declaration that he himself or any other candidate has been duly elected.

Procedure on receiving petitions.

9. (1) The Election Commission shall, as soon as may be after the receipt of a petition under section 5, forward it to the Authority for trying the petition.

(2) Where more petitions than one have been received under section 5 in respect of the same election, the Election Commission shall forward them to the Authority and such Authority may, in its discretion, try them separately or in one or more groups.

CHAPTER IV

TRIAL OF PETITIONS

Trial of petitions.

10. (1) Subject to any rules made in this behalf, the Authority for the trial of any petition shall hold the trial at New Delhi.

(2) The Authority shall dismiss the petition—

(a) if the petition has not been presented within the period specified in sub-section (1) of section 5;

(b) if the petition does not comply with the provisions of sub-section (3) or sub-section (4) of section 5 or section 6.

Explanation.—An order dismissing a petition under this sub-section shall be deemed to be an order made under clause (a) of section 16.

(3) Any candidate not already a respondent to a petition shall, upon application made by him to the Authority within fourteen days from the date of commencement of the trial and subject to any order as to security for costs which may be made by the Authority, be entitled to be joined as a respondent.

Explanation.—For the purposes of this sub-section and of section 15, the trial of a petition shall be deemed to commence on the date fixed for the respondents to appear before the Authority and answer the claim or claims made in the petition.

(4) The Authority may, upon such terms as to costs and otherwise as it may deem fit, allow the particulars of any corrupt practice alleged in the petition to be amended or amplified in such manner as may in its

opinion be necessary for ensuring a fair and effective trial of the petition, but shall not allow any amendment of the petition which will have the effect of introducing particulars of a corrupt practice not previously alleged in the petition.

(5) The trial of a petition shall, so far as is practicable consistently with the interests of justice in respect of the trial, be continued from day to day until its conclusion, unless the Authority finds the adjournment of the trial beyond the following day to be necessary for reasons to be recorded.

(6) Every petition shall be tried as expeditiously as possible and endeavour shall be made to conclude the trial within six months from the date of commencement of the trial.

11. (1) Subject to the provisions of this Act and of any rules made thereunder, every petition shall be tried by the Authority, as nearly as may be, in accordance with the procedure applicable under the Code of Civil Procedure, 1908 to the trial of suits:

5 of 1908.

Proce-
dure
before
the
Authority.

Provided that the Authority shall have the discretion to refuse, for reasons to be recorded in writing, to examine any witness or witnesses, if it is of the opinion that the evidence of such witness or witnesses is not material for the decision of the petition or that the party tendering such witness or witnesses is doing so on frivolous grounds or with a view to delay the proceedings.

(2) For the purposes of any such trial, the Authority shall have all the powers of a Civil Court while trying a suit under the Code of Civil Procedure, 1908, in respect of the following matters, namely:—

5 of 1908.

- (a) summoning and enforcing the attendance of any person and examining him on oath;
- (b) requiring the discovery and production of any document;
- (c) receiving evidence on affidavits;
- (d) requisitioning any public record or copy thereof from any court or office;
- (e) issuing commissions for the examination of witnesses or documents;
- (f) such other matters as may be prescribed.

1 of 1872.

(3) The provisions of the Indian Evidence Act, 1872, shall, subject to the provisions of this Act, be deemed to apply in all respects to the trial of a petition.

45 of 1860.

(4) Any proceeding before the Authority shall be deemed to be a judicial proceeding within the meaning of section 193 of the Indian Penal Code.

12. No witness or other person shall be required to state for whom he has voted at an election.

Secrecy
of voting
not to
be in-
fringed.

Answer-
ing of
criminat-
ing ques-
tions and
certifi-
cate of
indem-
nity.

13. (1) No witness shall be excused from answering any question as to any matter relevant to a matter in issue in the trial of a petition upon the ground that the answer to such question may criminate or may tend to criminate him, or that it may expose or may tend to expose him to any penalty or forfeiture:

Provided that—

(a) a witness, who answers truly all questions which he is required to answer shall be entitled to receive a certificate of indemnity from the Authority; and

(b) an answer given by a witness to a question put by or before the Authority shall not, except in the case of any criminal proceeding for perjury in respect of the evidence, be admissible in evidence against him in any civil or criminal proceeding.

(2) When a certificate of indemnity has been granted to any witness, it may be pleaded by him in any court and shall be a full and complete defence to or upon any charge under Chapter IXA of the Indian Penal Code or Part VII of the Representation of the People Act, 1951, arising out of the matter to which such certificate relates, but it shall not be deemed to relieve him from any disqualification in connection with an election imposed by this Act or any other law.

46 of 1860.
43 of 1951.

Expenses
of wit-
nesses.

14. The reasonable expenses incurred by any person in attending to give evidence before the Authority may be allowed by it to such person, and shall, unless the Authority otherwise directs, be deemed to be part of the costs.

Recrimi-
nation
when
seat
claimed.

15. (1) When in a petition a declaration that any candidate other than the returned candidate has been duly elected is claimed, the returned candidate or any other party may give evidence to prove that the election of such candidate would have been void if he had been the returned candidate and a petition had been presented calling in question his election:

Provided that the returned candidate or such other party, as aforesaid shall not be entitled to give such evidence unless he has, within fourteen days from the date of commencement of the trial, given notice to the Authority of his intention to do so and has also given the security and the further security referred to in sub-sections (4), (5) and (6) respectively of section 5.

(2) Every notice referred to in sub-section (1) shall be accompanied by the statement and particulars required by section 7 in the case of a petition and shall be signed and verified in like manner.

Decision
of the
Authority.

16. At the conclusion of the trial of a petition the Authority shall make an order—

(a) dismissing the petition; or

(b) declaring the election of all or any of the returned candidates to be void; or

(c) declaring the election of all or any of the returned candidates to be void and the petitioner or any other candidate to have been duly elected.

17. (1) At the time of making an order under section 16, the Authority shall also make an order—

(a) where any charge is made in the petition of any corrupt practice having been committed at the election, recording—

(i) a finding whether any corrupt practice has or has not been proved to have been committed at the election, and the nature of that corrupt practice; and

(ii) the names of all persons, if any, who have been proved at the trial to have been guilty of any corrupt practice and the nature of that practice; and

(b) fixing the total amount of costs payable and specifying the persons by and to whom costs shall be paid:

Provided that a person who is not a party to the petition shall not be named in the order under sub-clause (ii) of clause (a) unless—

(a) he has been given notice to appear before the Authority and to show cause why he should not be so named; and

(b) if he appears in pursuance of the notice, he has been given an opportunity of cross-examining any witness who has already been examined by the Authority and has given evidence against him, of calling evidence in his defence and of being heard.

(2) In this section and in section 18, the expression "agent" has the same meaning as in section 123 of the Representation of the People Act, 1951.

43 of 1951.

18. (1) Subject to the provisions of sub-section (2), if the Authority is of opinion—

(a) that on the date of his election a returned candidate was not qualified, or was disqualified, to be chosen to fill the seat under the Constitution or the Representation of the People Act, 1951 or this Act or the Government of Union Territories Act, 1963; or

(b) that any corrupt practice has been committed by a returned candidate or his election agent or by any other person with the consent of a returned candidate or his election agent; or

(c) that any nomination has been improperly rejected; or

(d) that the result of the election, in so far as it concerns the returned candidate, has been materially affected—

(i) by the improper acceptance of any nomination, or

(ii) by any corrupt practice committed in the interests of the returned candidate by an agent other than his election agent, or

(iii) by the improper reception, refusal or rejection of any vote or the reception of any vote which is void, or

Other orders to be made by the Authority.

Grounds for declaring election to be void.

43 of 1951.
20 of 1963.

(iv) by any non-compliance with the provisions of the Constitution or of this Act or of any rules or orders made under this Act,

the Authority shall declare the election of the returned candidate to be void.

(2) If in the opinion of the Authority a returned candidate has been guilty by an agent, other than his election agent, of any corrupt practice but the Authority is satisfied—

(a) that no such corrupt practice was committed at the election by the candidate or his election agent, and every such corrupt practice was committed contrary to the orders, and without the consent, of the candidate or his election agent;

(b) that the candidate and his election agent took all reasonable means for preventing the commission of corrupt practices at the election; and

(c) that in all other respects the election was free from any corrupt practice on the part of the candidate or any of his agents,

then the Authority may decide that the election of the returned candidate is not void.

Grounds for which a candidate other than the returned candidate may be declared to have been elected.

19. If any person who has lodged a petition has, in addition to calling in question the election of the returned candidate, claimed a declaration that he himself or any other candidate has been duly elected and the Authority is of opinion—

(a) that in fact the petitioner or such other candidate received a majority of the valid votes; or

(b) that but for the votes obtained by the returned candidate by corrupt practices the petitioner or such other candidate would have obtained a majority of the valid votes,

the Authority shall after declaring the election of the returned candidate to be void declare the petitioner or such other candidate, as the case may be, to have been duly elected.

Communication of orders of the Authority.

20. The Authority shall, as soon as may be after the conclusion of the trial of a petition, intimate the substance of the decision to the Election Commission and the Speaker or the Chairman, as the case may be, of the House of Parliament and, as soon as may be thereafter, shall send to the Election Commission an authenticated copy of the decision.

Costs.

21. Costs shall be in the discretion of the Authority:

Provided that where a petition is dismissed under clause (a) of section 16, the returned candidate shall be entitled to the costs incurred by him in contesting the petition and accordingly the Authority shall make an order for costs in favour of the returned candidate.

Orders of Authority to be final.

22. No order made by an Authority under this Act shall be called in question in any court.

23. (1) An order made by an Authority under this Act shall take effect as soon as it is pronounced by the Authority.

Effect of orders of Authority.

(2) Where by an order under section 16 the election of a returned candidate is declared to be void, acts and proceedings in which that returned candidate has, before the date thereof, participated as a member of Parliament or, as the Prime Minister or as the Speaker of the House of the People shall not be invalidated by reason of that order, nor shall such candidate be subjected to any liability or penalty on the ground of such participation.

CHAPTER V

MISCELLANEOUS

43 of 1951.

24. The provisions of sections 109 to 116 (both inclusive) of the Representation of the People Act, 1951, relating to withdrawal and abatement of election petitions shall, so far as may be, apply in relation to withdrawal and abatement of petitions under this Act subject to the modifications that the references therein to an election petition, High Court and petitioner shall be construed as references to a petition under this Act, the Authority for hearing such petition and the petitioner in respect of such petition respectively.

Withdrawal and abatement of petitions.

25. (1) If in any order as to costs under the provisions of this Act there is a direction for payment of costs by any party to any person, such costs shall, if they have not been already paid, be paid in full, or so far as possible, out of the security deposit and the further security deposit, if any, made by such party under this Act on an application made in writing in that behalf within a period of one year, from the date of such order to the Election Commission by the person in whose favour the costs have been awarded.

Payment of costs out of security deposits and return of such deposits.

(2) If there is any balance left of any of the said security deposits after payment under sub-section (1) of the costs referred to in that sub-section, such balance, or where no costs have been awarded or no application as aforesaid has been made within the said period of one year, the whole of the said security deposits may, on an application made in that behalf in writing to the Election Commission by the person by whom the deposits have been made, or if such person dies after making such deposits, by the legal representative of such person, be returned to the said person or to his legal representative, as the case may be.

26. Any order as to costs under the provisions of this Act may be produced before the principal civil court of original jurisdiction within the local limits of whose jurisdiction any person directed by such order to pay any sum of money has a place of residence or business, or where such place is within a presidency-town before the court of small causes having jurisdiction there, and such court shall execute the order or cause the same to be executed in the same manner and by the same procedure as if it were a decree for the payment of money made by itself in a suit:

Execution of orders as to costs.

Provided that where any such costs or any portion thereof may be recovered by an application made under sub-section (1) of section 25, no

application shall lie under this section within a period of one year from the date of such order unless it is for the recovery of the balance of any costs which has been left unrealised after an application has been made under that sub-section owing to the insufficiency of the amount of the security deposits referred to in that sub-section.

Power to
make
rules.

27. (1) The Central Government may make rules for carrying out the purposes of this Act.

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

(a) the deposit or further deposit to be made by the petitioner as security for the costs;

(b) the appointment of officers and other employees for assisting the Authorities in the discharge of their functions and the conditions of service of such officers and other employees;

(c) the custody of deposits made under this Act, the payment of costs out of such deposits on an application made under section 25 and other matters relating to the disposal of such applications;

(d) the fees, if any, payable in respect of any petition or application under this Act;

(e) any other matter which has to be prescribed by or provided for by rules made under this Act.

(3) Every rule made by the Central Government under this Act shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session, for a total period of thirty days which may be comprised in one session or in two 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.

Repeal
and
saving.

28. (1) The Disputed Elections (Prime Minister and Speaker) Ordinance, 1977, is hereby repealed.

4 of 1977.

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

THE CALTEX [ACQUISITION OF SHARES OF CALTEX
OIL REFINING (INDIA) LIMITED AND OF THE
UNDERTAKINGS IN INDIA OF CALTEX (INDIA)
LIMITED] ACT, 1977

No. 17 OF 1977

[23rd April, 1977.]

An Act to provide, in the public interest, for the acquisition of the shares of Caltex Oil Refining (India) Limited and for the acquisition and transfer of the right, title and interest of Caltex (India) Limited in relation to its undertakings in India and thereby to secure that the ownership and control of the petroleum products produced by the Caltex Oil Refining (India) Limited, and marketed and distributed by the said undertakings, in India, are so distributed as best to subserve the common good.

WHEREAS the Caltex Petroleum Corporation (a foreign company) has at present the ownership of, and control over, a significant portion of the petroleum products produced, marketed and distributed in India by reason of the fact that one of its subsidiaries, namely, the Caltex Oil Refining (India) Limited (an Indian company), is carrying on the business of refining crude oil and producing petroleum products in India and another of its subsidiaries, namely, the Caltex (India) Limited (a foreign company), is carrying on through its undertakings in India the business of marketing and distributing petroleum products;

AND WHEREAS it is expedient in the public interest that the shares of the said Caltex Oil Refining (India) Limited and the undertakings in India of the said Caltex (India) Limited should be acquired;

AND WHEREAS such acquisition is for giving effect to the policy of the State towards securing the principle specified in clause (b) of article 39 of the Constitution as the ownership and control of the material resources of the community, to wit the petroleum products produced by the said Caltex Oil Refining (India) Limited and marketed and distributed by

the undertakings of the said Caltex (India) Limited, in India, would by reason of such acquisition become vested in the State and thereby so distributed as best to subserve the common good.

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

CHAPTER I

PRELIMINARY

Short title and commencement.

1. (1) This Act may be called the Caltex [Acquisition of Shares of Caltex Oil Refining (India) Limited and of the Undertakings in India of Caltex (India) Limited] Act, 1977.

(2) It shall be deemed to have come into force on the 30th day of December, 1976.

Definitions.

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

(a) “appointed day” means the 30th day of December, 1976;

(b) “Caltex (India)” means the Caltex (India) Limited, a foreign company within the meaning of section 591 of the Companies Act, 1956, incorporated in Bahamas Islands and having its registered office in the City of Nassau in the Island of New Providence; 1 of 1956.

(c) “Caltex Oil Refining” means the Caltex Oil Refining (India) Limited, being a company as defined in the Companies Act, 1956, and having its registered office at Shoorji Vallabhdass Marg, Bombay; 1 of 1956.

(d) “Caltex Petroleum” means the Caltex Petroleum Corporation, a company incorporated in the State of Delaware in the United States of America and having its principal business office at 380, Madison Avenue, New York, United States of America;

(e) “Government company” means a company as defined in section 617 of the Companies Act, 1956; 1 of 1956.

(f) “notification” means a notification published in the Official Gazette;

(g) “prescribed” means prescribed by rules made under this Act.

CHAPTER II

ACQUISITION OF THE SHARES OF CALTEX OIL REFINING

Transfer and vesting in the Central Government of shares of Caltex Oil Refining.

3. (1) On the appointed day, all the shares in the capital of Caltex Oil Refining shall, by virtue of this Act, stand transferred to, and vested in, the Central Government.

(2) All the shares which have vested in the Central Government under sub-section (1) shall, by force of such vesting, be freed and discharged of all trusts, liabilities, obligations, mortgages, charges, liens and other encumbrances affecting them.

(3) Any dividend payable by Caltex Oil Refining in respect of any period beginning from the 1st day of January, 1976, shall be payable to the Central Government.

4. (1) For the purpose of enabling Caltex Oil Refining to function as a Government company, the Central Government may, by notification, make such amendments in the memorandum and articles of association of that company and such other provisions as it may consider necessary.

Management of Caltex Oil Refining.

(2) Any amendments in the memorandum and articles of association of Caltex Oil Refining and any other provisions made under sub-section (1), shall have effect notwithstanding anything contained in the Companies Act, 1956.

1 of 1956.

CHAPTER III

ACQUISITION OF THE UNDERTAKINGS OF CALTEX (INDIA) IN INDIA

5. On the appointed day, the right, title and interest of Caltex (India) in relation to its undertakings in India shall, by virtue of this Act, stand transferred to, and vested in, the Central Government.

Transfer and vesting in the Central Government of the undertakings of Caltex (India) in India.

6. (1) The undertakings of Caltex (India) referred to in section 5 shall be deemed to include all assets, rights, powers, authorities and privileges and all property, movable and immovable, cash balances, reserve funds, book debts, investments and all other rights and interests in, or arising out of, such property as were, immediately before the appointed day, in the ownership, possession, power or control of Caltex (India), in relation to its undertakings in India, and all books of account, registers, records and all other documents of whatever nature relating thereto and shall also be deemed to include all borrowings, liabilities (including the liability for the payment of any pension and other pensionary benefits to the persons employed in relation to its undertakings in India) and obligations of whatever kind then subsisting of Caltex (India) in relation to its undertakings in India:

General effect of vesting.

Provided that remittances outside India of any money for the payment of pension or other pensionary benefits shall be subject to the rules and regulations for the time being in force in relation to such remittances.

(2) The profits earned by Caltex (India) in relation to its undertakings in India from the 1st day of January, 1976 shall be payable to the Central Government.

(3) Unless otherwise expressly provided by this Act, all deeds, bonds, agreements, powers of attorney, grants of legal representation and other instruments of whatever nature in relation to the undertakings of Caltex (India) in India subsisting or having effect immediately before the appointed day, and to which Caltex (India) is a party or which are in favour of Caltex (India) shall be of as full force and effect against or in favour of the Central Government and may be enforced or acted as fully and effectually as if in the place of Caltex (India), the Central Government had been a party thereto or as if they had been issued in favour of the Central Government.

(4) If on the appointed day, any suit, appeal or other proceeding of whatever nature in relation to the undertakings of Caltex (India) in India, which have been transferred to, and vested in, the Central Government under section 5, is pending by or against Caltex (India), the same shall not abate, be discontinued or be, in any way, prejudicially affected by reason of the transfer of the undertakings of Caltex (India) in India or of anything contained in this Act but the suit, appeal or other proceeding may be continued, prosecuted and enforced by or against the Central Government.

Special provisions as to certain rights and interests held by Caltex (India) before the appointed day.

7. (1) Every right or interest in respect of any property in India (including a right under any lease or under any right of tenancy or any right under any arrangement to secure any premises for any purpose), which Caltex (India) held immediately before the appointed day, shall, notwithstanding anything contained in any other law or in any agreement or instrument relating to such right or interest, vest in, and be held by, the Central Government on and after the appointed day on the same terms and conditions on which Caltex (India) would have held it, if no negotiations had taken place for the acquisition by the Central Government of the undertakings of Caltex (India) in India or, as the case may be, if this Act had not been passed.

(2) If at any time after the 2nd day of February, 1974 (being the date on which the Central Government's policy for acquiring undertakings engaged in the production, marketing or distribution of petroleum products was made known) and before the commencement of this Act, Caltex (India) surrendered or otherwise relinquished any right or interest in respect of any property in India (including a right under any lease or under any right of tenancy or a right under any arrangement to secure any premises for any purpose), then, for the purposes of this Act, notwithstanding anything contained in any other law or in any agreement or instrument relating to such right or interest, the Central Government shall, on and after the appointed day, be entitled to such right or interest on the same terms and conditions on which Caltex (India) would have been entitled to such right or interest if it had not surrendered or otherwise relinquished such right or interest and this Act had not been passed:

Provided that nothing in this sub-section shall apply to any right or interest surrendered or otherwise relinquished by Caltex (India) before the commencement of this Act for sufficient monetary consideration.

(3) On the expiry of the term of any lease, tenancy or arrangement referred to in sub-section (1) or sub-section (2), such lease or tenancy or arrangement shall, if so desired by the Central Government, be renewed or continued, so far as may be, on the same terms and conditions on which the lease or tenancy or arrangement was originally granted or entered into.

Removal of doubts.

8. (1) For the removal of doubts, it is hereby declared that the provisions of sections 5, 6 and 7 shall apply to the extent to which any property appertains to the business carried on by Caltex (India) in India;

and to the rights and powers acquired, and to debts, liabilities and obligations incurred, and to contracts, agreements and other instruments made, by Caltex (India) in India, and to legal proceedings relating to those matters pending in any court or tribunal in India.

(2) If any question arises as to whether any property appertained, immediately before the appointed day, to any business of Caltex (India) in India, or whether any rights, powers, debts, liabilities or obligations were acquired or incurred or any contract, agreement or other instrument was made by Caltex (India) for the purposes of its business in India, or whether any documents relate to those purposes, or whether the provisions of section 7 apply in relation to any property, the question shall be referred to the Central Government which shall, after giving a reasonable opportunity of being heard to the persons interested in the matter, decide it in such manner as it may think fit.

9. (1) Notwithstanding anything contained in sections 5, 6 and 7, the Central Government may, if it is satisfied that a Government company is willing to comply, or has complied, with such terms and conditions as that Government may think fit to impose, direct by notification, that the right, title and interest and the liabilities of Caltex (India) in relation to any of its undertakings in India shall, instead of continuing to vest in the Central Government, vest in the Government company either on the date of the notification or on such earlier or later date (not being a date earlier than the appointed day) as may be specified in the notification.

Power of Central Government to direct vesting of the undertakings of Caltex (India) in a Government company.

(2) When the right, title and interest and the liabilities of Caltex (India) in relation to its undertakings in India vest in a Government company under sub-section (1), all the rights and liabilities of the Central Government in relation to such undertakings shall, on and from the date of such vesting, be deemed to have become the rights and liabilities, respectively, of the Government company.

(3) The provisions of sections 5, 6 and 7 shall, so far as may be, apply in relation to such Government company as they apply in relation to the Central Government and for this purpose references therein to the "Central Government" shall be construed as references to such Government company.

CHAPTER IV

PAYMENT OF AMOUNT

10. (1) For the transfer to, and vesting in, the Central Government under section 3 of the shares of Caltex Oil Refining and for the transfer to, and vesting in, the Central Government under section 5 of the right, title and interest of Caltex (India) in relation to its undertakings in India, there shall be paid by the Central Government an aggregate amount of rupees thirteen crores to Caltex Petroleum and Caltex (India) in the proportions agreed to by them.

Payment of amount to Caltex Petroleum and Caltex (India).

(2) The amount specified in sub-section (1) shall carry interest free of income-tax at the rate of eight per cent. per annum from the 1st day of January, 1977, till the date of payment in the manner specified in the Schedule.

(3) The amounts payable under sub-sections (1) and (2) shall be payable in instalments in accordance with the provisions of the Schedule.

(4) In addition to the amounts mentioned in sub-sections (1) and (2), the Central Government shall pay to Caltex Petroleum or Caltex (India), as the case may be, such amount in Indian currency as may be required by the said companies to pay towards all taxes in India on the amounts payable under the said sub-sections and all other taxes in India the liability for the payment of which arises directly on the transfer to, and vesting in, the Central Government of the shares of Caltex Oil Refining and of the undertakings of Caltex (India) in India.

CHAPTER V

PROVISIONS RELATING TO EMPLOYEES

Transfer of service of existing employees of Caltex (India), etc.

11. (1) Every whole-time officer or other employee of Caltex (India) who was, immediately before the appointed day, employed by Caltex (India) in connection with its undertakings in India, and every whole-time officer or other employee of Caltex (India) who was, immediately before the appointed day, temporarily holding any assignment outside India shall, on the appointed day, become an officer or other employee, as the case may be, of the Central Government or the Government company (hereinafter referred to as the successor Government company) in which the right, title and interest of Caltex (India) in relation to its undertakings in India have vested under this Act and shall hold office or service under the Central Government or the successor Government company, as the case may be, on the same terms and conditions and with the same rights to pension, gratuity and other matters as would have been admissible to him if there had been no such vesting and shall continue to do so unless and until his employment under the Central Government or the successor Government company is duly terminated or until his remuneration and conditions of service are duly altered by the Central Government or the successor Government company.

(2) Subject to rules made in this behalf under section 23, every whole-time officer or other employee of Caltex Oil Refining who was, immediately before the appointed day, employed by Caltex Oil Refining in India, and every whole-time officer or other employee of Caltex Oil Refining who was, immediately before the appointed day, temporarily holding any assignment outside India shall, on and from that day, continue to be an officer or other employee of Caltex Oil Refining on the same terms and conditions and with the same rights to pension, gratuity and other matters as are admissible to him immediately before that day and shall continue to hold such office unless and until his employment under the Caltex Oil Refining is duly terminated or until his remuneration and conditions of service are duly altered by that company.

(3) If any question arises as to whether any person was a whole-time officer or other employee of Caltex (India), or as to whether any officer or other employee was employed wholly or mainly in connection with the undertakings of Caltex (India) in India immediately before the appointed day, or whether any whole-time officer or other employee of Caltex (India) was temporarily holding any assignment outside India, the question shall be referred, within a period of two years from the appointed day, to the Central Government which shall, after giving a reasonable opportunity of being heard to the person concerned in the matter, decide it in such manner as it thinks fit and such decision shall be final.

14 of 1947.
39 of 1972.

(4) Notwithstanding anything contained in the Industrial Disputes Act, 1947, the Payment of Gratuity Act, 1972, or in any other law for the time being in force, the transfer of the services of any officer or other employee under sub-section (1) shall not entitle any such officer or other employee to any compensation or gratuity under those Acts or such other law, and no such claim shall be entertained by any court, tribunal or other authority.

12. (1) Where a provident, superannuation, welfare or other fund has been established by Caltex (India) for the benefit of the persons employed by it in connection with its undertakings in India, the moneys relatable to the employees—

Provi-
dent,
superan-
nuation,
welfare
fund. etc.

(i) whose services are transferred by or under this Act to the Central Government or the successor Government company, or

(ii) who are in receipt of pension or other pensionary benefits immediately before the appointed day, shall, out of the moneys standing, on that day, to the credit of such provident, superannuation, welfare or other fund stand transferred to, and vested in, the Central Government or the successor Government company, as the case may be, free from any trust that may have been constituted by Caltex (India) in respect thereof.

(2) The moneys which stand transferred, under sub-section (1), to the Central Government or the successor Government company shall be dealt with by the Central Government or that company, as the case may be, in such manner as may be prescribed.

(3) The successor Government company shall, as soon as may be after the undertakings of Caltex (India) in India become vested in it, constitute, in respect of the moneys and other assets which are transferred to, and vested in, it under this section, one or more trusts having objects as similar to the objects of the existing trusts, as in the circumstances may be practicable, so, however, that the rights and interests of the beneficiaries of the trust referred to in sub-section (1) are not, in any way, prejudiced or diminished.

(4) Where all the moneys and other assets belonging to an existing trust are transferred to, and vested in, the Central Government or the successor Government company under this section, the trustees of such trust shall, as from the date of such vesting, stand discharged from the trust except as respects things done or omitted to be done before the date of such vesting.

CHAPTER VI

MISCELLANEOUS

13. The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in any instrument having effect by virtue of any law other than this Act or in any decree or order of any court, tribunal or other authority.

Effect of
Act
on other
laws.

14. (1) Where any property, appertaining to any undertaking of Caltex (India) in India has been transferred to, and vested in, the Central Government or the successor Government company under this Act.—

Duty to
deliver
possession
of proper-
ties, etc.

(a) every person in whose possession, custody or control any such property may be, shall, on a demand by the Central Government

or the successor Government company, as the case may be, deliver the property to the Central Government or the successor Government company, as the case may be, forthwith;

(b) any person who, immediately before such vesting, has, in his possession, custody or control, any books, documents or other papers relating to the undertakings of Caltex (India) in India, shall be liable to account for the said books, documents and papers to the Central Government or the successor Government company, as the case may be, and shall deliver them up to the Central Government or that company or to such person as the Central Government or that company may authorise in this behalf.

(2) Without prejudice to the other provisions contained in this section, it shall be lawful for the Central Government or the successor Government company to take all necessary steps for taking possession of all properties, which have been transferred to, and vested in, it under this Act.

Contracts to continue unless terminated by Central Government.

15. (1) Every contract entered into by Caltex (India) for any service, sale or supply in India, and in force immediately before the appointed day, shall, unless terminated under sub-section (2), within a period of two years from the appointed day, continue to be of full force and effect against or in favour of the Central Government or, as the case may be, the successor Government company.

(2) The Central Government may, if it is satisfied that any contract referred to in sub-section (1) is unduly onerous or has been entered into in bad faith or is detrimental to the interests of that Government or the successor Government company, as the case may be, by order in writing, either terminate such contract or make such alterations or modifications therein as it may think fit:

Provided that the Central Government shall not terminate any contract or make any alteration or modification therein except after giving to the parties to the contract, a reasonable opportunity of being heard and except after recording in writing, its reasons for such termination, alteration or modification, as the case may be.

Use of designs, trade marks, etc., belonging to Caltex Petroleum or Caltex (India).

16. Nothing in this Act shall be construed to entitle Caltex Oil Refining or the Central Government or the successor Government company to use—

(a) any designs, trade marks, trade names (including the name Caltex or any part thereof), styles of labelling, belonging to Caltex Petroleum or Caltex (India), after the expiry of a period of twelve months from the appointed day; and

(b) any station decor (including distinctive colour schemes) belonging to Caltex Petroleum or Caltex (India), after the expiry of a period of twenty-four months from the appointed day.

Penalties.

17. Any person who,—

(a) having in his possession, custody or control any property forming part of any undertaking of Caltex (India) in India wrongfully withholds such property from the Central Government or the successor Government company; or

(b) wrongfully obtains possession of, or retains, any property forming part of any undertaking of Caltex (India) in India; or

(c) wilfully withholds or fails to furnish to the Central Government or the successor Government company or any person specified by the Central Government or that company, any books, documents or other papers relating to any undertaking of Caltex (India) in India which may be in his possession, custody or control; or

(d) fails to deliver to the Central Government or the successor Government company, any assets, books of account, registers or other documents in his possession, custody or control relating to any undertaking of Caltex (India) in India; or

(e) wrongfully removes or destroys any property forming part of any undertaking of Caltex (India) in India; or

(f) wrongfully uses any property forming part of any undertaking of Caltex (India) in India,

shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to ten thousand rupees, or with both.

18. (1) Where an offence under this Act has been committed by a company, every person who, at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly: Offences by companies.

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section—

(a) “company” means any body corporate and includes a firm or other association of individuals; and

(b) “director”, in relation to a firm, means a partner in the firm.

19. No suit, prosecution or other legal proceeding shall lie against the Central Government or the successor Government company or any of its officers or other employees for anything which is in good faith done or intended to be done under this Act. Protection of action taken in good faith.

Cognizance of offences. 20. Notwithstanding anything contained in the Code of Criminal Procedure, 1973, no court shall take cognizance of any offence against this Act except on a complaint, in writing, made by the Central Government or any officer authorised in this behalf by that Government.

Indemnity. 21. Every officer of the Central Government and every officer or other employee of the successor Government company shall be indemnified by the Central Government or the successor Government company, as the case may be, against all losses and expenses incurred by him in, or in relation to, the discharge of his duties under this Act except such as have been caused by his own wilful act or default.

Power to remove difficulties. 22. If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, not inconsistent with the provisions of this Act, remove the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the appointed day.

Power to make rules. 23. (1) The Central Government may, by notification, make rules to carry out the provisions of this Act.

(2) Every rule made by the Central Government under this Act shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two 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.

Repeal and saving. 24. (1) The Caltex [Acquisition of Shares of Caltex Oil Refining (India) Limited and of the Undertakings in India of Caltex (India) Limited] Ord. 15 of 1976. Ordinance, 1976, is hereby repealed.

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

THE SCHEDULE

[See section 10]

1. The amount specified in sub-section (1) of section 10 shall be deemed to correspond to fourteen million, five hundred and sixty thousand dollars (hereafter in this Schedule referred to as the principal amount).

2. The amount referred to in the foregoing paragraph and the interest due thereon shall be paid in instalments in accordance with the provisions of the Table below, namely:—

Table

Date of Payment	Instalments in dollars		
	Principal amount	Interest	Total
(i) 31-3-1977	10,080,000	—	10,080,000
(ii) 31-3-1978	1,120,000	642,419	1,762,419
(iii) 31-3-1979	1,120,000	268,800	1,388,800
(iv) 31-3-1980	1,120,000	179,200	1,299,200
(v) 31-3-1981	1,120,000	89,600	1,209,600

Explanation.—In this Schedule “dollar” means the unit of currency in the United States of America.

THE APPROPRIATION (RAILWAYS) No. 2 ACT, 1977

No. 18 OF 1977

[23rd June, 1977.]

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 1977-78 for the purposes of Railways.

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

1. This Act may be called the Appropriation (Railways) No. 2 Act, 1977.

Short title.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedule to the Appropriation (Railways) Vote on Account Act, 1977] to the sum of three thousand seven hundred twenty-eight crores, seventy-nine lakhs and seventy thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1977-78, in respect of the services relating to railways specified in column 2 of the Schedule.

Issue of Rs. 3728, 79,70,000 out of the Consolidated Fund of India for the financial year 1977-78.

3 of 1977.

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)

I No. of Vote	2 Services and purposes	3		
		Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
1	Railway Board	2,51,88,000	..	2,51,88,000
2	Miscellaneous Expenditure	12,16,84,000	3,00,000	12,19,84,000
3	Payments to Worked Lines and Others	46,68,000	..	46,68,000
4	Working Expenses—Administration.	158,69,39,000	2,38,000	158,71,77,000
5	Working Expenses—Repairs and Maintenance	667,58,82,000	15,47,000	667,74,29,000
6	Working Expenses—Operating Staff.	340,37,34,000	47,77,000	340,85,11,000
7	Working Expenses—Operation (Fuel).	334,28,02,000	43,88,000	334,71,90,000
8	Working Expenses—Operation other than Staff and Fuel	111,11,28,000	2,28,53,000	113,39,81,000
9	Working Expenses—Miscellaneous Expenses	58,75,68,000	13,72,000	58,89,40,000
10	Working Expenses—Staff Welfare .	57,31,59,000	1,37,000	57,32,96,000
11	Working Expenses—Appropriation to Depreciation Reserve Fund .	140,00,00,000	..	140,00,00,000
11-A	Working Expenses—Appropriation to Pension Fund	40,00,00,000	..	40,00,00,000
12	Dividend to General Revenues and Contribution for Grants to States in lieu of Passenger Fare Tax .	225,32,34,000	..	225,32,34,000
13	Open Line Works (Revenue)	8,99,85,000	60,000	9,00,45,000
14	Construction of New Lines—Capital and Depreciation Reserve Fund .	51,82,32,000	15,00,000	51,97,32,000
15	Open Line Works—Capital, De- preciation Reserve Fund and Deve- lopment Fund	1239,87,73,000	50,00,000	1240,37,73,000
16	Pensionary Charges—Pension Fund .	38,40,96,000	..	38,40,96,000
17	Repayment of Loans from General Revenues and Interest thereon— Development Fund	8,38,96,000	..	8,38,96,000
18	Appropriation to Development Fund.	26,65,66,000	..	26,65,66,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
19	Appropriation to Revenue Reserve Fund	5,84,02,000	..	5,84,02,000
20	Payments towards Amortisation of over-capitalisation, Repayment of Loans from General Revenues and Interest thereon—Revenue Reserve Fund	180,55,28,000	..	180,55,28,000
21	Appropriation to Accident Compensation, Safety and Passenger Amenities Fund	9,22,84,000	..	9,22,84,000
22	Accident Compensation, Safety and Passenger Amenities Fund	5,67,00,000	53,50,000	6,20,50,000
	TOTAL	3724,04,48,000	4,75,22,000	3728,79,70,000

THE PAYMENT OF WAGES (AMENDMENT) ACT, 1977

No. 19 OF 1977

[30th June, 1977.]

An Act further to amend the Payment of Wages Act, 1936.

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

Short
title.

1. This Act may be called the Payment of Wages (Amendment) Act, 1977.

Amend-
ment of
section 7.

2. In section 7 of the Payment of Wages Act, 1936, in sub-section (2), after clause (p), the following clause shall be inserted, namely:— 4 of 1936.

“(q) deductions for contributions to any insurance scheme framed by the Central Government for the benefit of its employees.”.

THE PRESIDENTIAL AND VICE-PRESIDENTIAL
ELECTIONS (AMENDMENT) ACT, 1977

No. 20 OF 1977

[5th July, 1977]

An Act further to amend the Presidential and Vice-Presidential
Elections Act, 1952.

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

1. This Act may be called the Presidential and Vice-Presidential
Elections (Amendment) Act, 1977.

Short
title.

2. In the Presidential and Vice-Presidential Elections Act, 1952, for
Part III, the following Part shall be substituted, namely:—

Substitu-
tion of
new Part
for Part
III of Act
31 of 1952.

‘PART III

DISPUTES REGARDING ELECTIONS

13. In this Part, unless the context otherwise requires,—

Defini-
tions.

(a) “candidate” means a person who has been or claims to
have been duly nominated as a candidate at an election;

(b) “costs” means all costs, charges and expenses of, or inci-
dental to, a trial of an election petition;

(c) “returned candidate” means a candidate whose name has
been published under section 12 as duly elected.

14. (1) No election shall be called in question except by present-
ing an election petition to the authority specified in sub-section (2).

(2) The authority having jurisdiction to try an election petition
shall be the Supreme Court.

Authority
to try
election
petitions.

(3) Every election petition shall be presented to such authority
in accordance with the provisions of this Part and of the rules made
by the Supreme Court under article 145.

Presentation of petition.

14A. (1) An election petition calling in question an election may be presented on one or more of the grounds specified in sub-section (1) of section 18 and section 19, to the Supreme Court by any candidate at such election, or—

(i) in the case of Presidential election, by twenty or more electors joined together as petitioners;

(ii) in the case of Vice-Presidential election, by ten or more electors joined together as petitioners.

(2) Any such petition may be presented at any time after the date of publication of the declaration containing the name of the returned candidate at the election under section 12, but not later than thirty days from the date of such publication.

Form of petitions, etc., and procedure.

15. Subject to the provisions of this Part, rules made [whether before or after the commencement of the Presidential and Vice-Presidential Elections (Amendment) Act, 1977] by the Supreme Court under article 145 may regulate the form of election petitions, the manner in which they are to be presented, the persons who are to be made parties thereto, the procedure to be adopted in connection therewith and the circumstances in which petitions are to abate, or may be withdrawn, and in which new petitioners may be substituted, and may require security to be given for costs.

Relief that may be claimed by the petitioner.

16. A petitioner may claim either of the following declarations:—

(a) that the election of the returned candidate is void;

(b) that the election of the returned candidate is void and that he himself or any other candidate has been duly elected.

Orders of the Supreme Court.

17. (1) At the conclusion of the trial of the election petition, the Supreme Court shall make an order—

(a) dismissing the election petition; or

(b) declaring the election of the returned candidate to be void; or

(c) declaring the election of the returned candidate to be void and the petitioner or any other candidate to have been duly elected.

(2) At the time of making an order under sub-section (1), the Supreme Court shall also make an order fixing the total amount of costs payable and specifying the persons by and to whom costs shall be paid.

Grounds for declaring the election of a returned candidate to be void.

18. (1) If the Supreme Court is of opinion,—

(a) that the offence of bribery or undue influence at the election has been committed by the returned candidate or by any person with the consent of the returned candidate; or

(b) that the result of the election has been materially affected—

(i) by the improper reception or refusal of a vote; or

(ii) by any non-compliance with the provisions of the Constitution or of this Act or of any rules or orders made under this Act; or

(iii) by reason of the fact that the nomination of any candidate (other than the successful candidate), who has not withdrawn his candidature, has been wrongly accepted; or

(c) that the nomination of any candidate has been wrongly rejected or the nomination of the successful candidate has been wrongly accepted;

the Supreme Court shall declare the election of the returned candidate to be void.

(2) For the purposes of this section, the offences of bribery and undue influence at an election have the same meaning as in Chapter IXA of the Indian Penal Code.

45 of 1860.

19. If any person who has lodged an election petition has, in addition to calling in question the election of the returned candidate, claimed a declaration that he himself or any other candidate has been duly elected and the Supreme Court is of opinion that in fact the petitioner or such other candidate received a majority of the valid votes, the Supreme Court shall, after declaring the election of the returned candidate to be void, declare the petitioner or such other candidate, as the case may be, to have been duly elected:

Grounds for which a candidate other than the returned candidate may be declared to have been elected.

Provided that the petitioner or such other candidate shall not be declared to be duly elected if it is proved that the election of such candidate would have been void if he had been the returned candidate and a petition had been presented calling in question his election.

20. The Supreme Court shall, after announcing the orders made under section 17, send a copy thereof to the Central Government, and on receipt of such copy the Central Government shall forthwith cause the order to be published in the Official Gazette.

Transmission of orders to the Central Government and its publication.

THE YOGA UNDERTAKINGS (TAKING OVER OF MANAGEMENT) ACT, 1977

No. 21 of 1977

[5th July, 1977.]

An Act to provide for the taking over of the management of the undertakings of the two Yoga Societies for a limited period in the public interest and in order to secure the proper management thereof and for matters connected therewith or incidental thereto.

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

CHAPTER I

PRELIMINARY

Short title
and
com-
mence-
ment.

1. (1) This Act may be called the Yoga Undertakings (Taking Over of Management) Act, 1977.

(2) It shall be deemed to have come into force on the 24th day of May, 1977.

Defini-
tions.

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

(a) "Administrator" means the person or body of persons appointed as the Administrator under section 4;

(b) "appointed day" means the 24th day of May, 1977;

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

(d) "Societies Registration Act" means the Societies Registration Act, 1860, as in force in the Union territory of Delhi;

(e) "two Yoga Societies" means the—

(i) Vishwayatan Yogashram, a society registered under the Societies Registration Act and having its registered office at B-35, Defence Colony, New Delhi, and

(ii) Central Research Institute for Yoga, a society registered under the Societies Registration Act, and having its registered office at Yogashram, Ashok Road, New Delhi,

21 of 1860.

and the expression "Yoga Society" shall be construed as referring to one of the two Yoga Societies;

(f) words and expressions used herein and not defined, but defined in the Societies Registration Act shall have the meanings, respectively, assigned to them in that Act.

CHAPTER II

TAKING OVER OF THE MANAGEMENT OF THE UNDERTAKINGS OF THE TWO YOGA SOCIETIES

3. (1) On and from the appointed day, and for a period of two years thereafter, the management of the undertakings of the two Yoga Societies shall vest in the Central Government:

Provided that if the Central Government is of opinion that in order to secure the proper management of the undertakings of either, or both, of the Yoga Societies, it is expedient that such management should continue to vest in the Central Government after the expiry of the said period of two years, it may, from time to time, issue directions for the continuance of such management for such period, not exceeding one year at a time, as it may think fit; so, however, that the total period for which such management shall continue to vest in the Central Government shall not, in any case, exceed five years.

(2) The undertaking of each of the two Yoga Societies shall be deemed to include all assets, rights, lease-holds, powers, authorities and privileges and all property, movable and immovable, including lands, buildings, works, workshops, projects, stores, instruments, machinery, aircraft, automobiles and other vehicles, cash balances, reserve funds, investments and book debts and all other rights and interests arising out of such property as were immediately before the appointed day in the ownership, possession, power or control of each of the two Yoga Societies, whether within or without India, and all books of account, registers, maps, plans and all other documents of whatever nature relating thereto.

(3) Any contract, whether express or implied, or other arrangement, in so far as it relates to the management of the business and affairs of the undertakings of either, or both, of the Yoga Societies, and in force immediately before the appointed day, shall be deemed to have terminated on the appointed day.

(4) All persons in charge of the management of either of the two Yoga Societies, including persons holding offices as directors, managers, members of the Governing Body or Board of Trustees or any other managerial personnel of either, or both, of the Yoga Societies immediately before the appointed day shall be deemed to have vacated their offices as such on the appointed day.

Management of the undertakings of the two Yoga Societies.

Adminis-
trator of
the two
Societies.
Yoga

4. (1) The Central Government shall, as from the appointed day, appoint a person or a body of persons as the Administrator of the undertakings of the two Yoga Societies for the purpose of taking over the management thereof and the Administrator shall carry on the management of the undertakings of the two Yoga Societies for and on behalf of the Central Government.

(2) The Central Government may issue such directions (including directions as to initiating, defending or continuing any legal proceedings before any court, tribunal or other authority) to the Administrator as to his powers and duties as that Government may deem desirable and the Administrator may apply to the Central Government at any time for instructions as to the manner in which he shall conduct the management of the undertakings of the two Yoga Societies or in relation to any matter arising in the course of such management.

(3) Subject to the other provisions of this Act and the rules made thereunder and to the control of the Central Government, the Administrator shall be entitled, notwithstanding anything contained in the Societies Registration Act or in any other law for the time being in force, to exercise, in relation to the undertakings of the two Yoga Societies, the powers of the Governing Body, or, as the case may be, the Board of Trustees, of the respective Yoga Society, including the powers to dispose of any property or assets of such society, whether such powers are derived under any law for the time being in force or from the memorandum and rules and regulations of the concerned Yoga Society or from any other source.

(4) Every person having possession, custody or control of any property forming part of any undertaking of either of the two Yoga Societies shall deliver forthwith such property to the Administrator or to any officer or other employee of the Central Government, as may be authorised by the Central Government in this behalf.

(5) Any person who, on the appointed day, has in his possession or under his control any books, papers or other documents relating to any undertaking of either of the two Yoga Societies, including the minutes books containing the resolutions of the persons in charge of the management of the concerned Yoga Society before the appointed day, the current cheque books relating to the undertakings of the concerned Yoga Society, any letters, memoranda, notes or other communications between him and either of the two Yoga Societies shall, notwithstanding anything contained in any other law for the time being in force, be liable to account for the books, papers and other documents (including such minutes books, cheque books, letters, memoranda, notes or other communications) to the Administrator or to any such person (being an officer or other employee of the Central Government) as may be authorised by the Central Government in this behalf.

(6) Every person in charge of the management of the undertakings of either of the two Yoga Societies immediately before the appointed day shall, within ten days from that day or within such further period as the Central Government may allow in this behalf, furnish to the

Administrator a complete inventory of all the properties and assets (including particulars of book debts and investments and belongings) forming part of the undertakings of the concerned Yoga Society immediately before the appointed day and of all the liabilities and obligations of the concerned Yoga Society, in relation to its undertakings, subsisting immediately before that day, and also of all agreements entered into by either, or both, of the Yoga Societies in relation to its or their undertakings and in force immediately before that day.

(7) The Administrator shall receive from the funds of the two Yoga Societies such remuneration as the Central Government may fix.

No right to compensation for premature termination of a contract.

5. Notwithstanding anything contained in any law for the time being in force, no person in respect of whom any contract of management or other arrangement is terminated by reason of the provisions contained in sub-section (3) of section 3 or who ceases to hold any office by reason of the provisions contained in sub-section (4) of that section, shall be entitled to claim any compensation for the premature termination of the contract of management or other arrangement or for the loss of his office.

Relinquishment of management of the two Yoga Societies.

6. (1) Notwithstanding anything contained in sub-section (1) of section 3, if, at any time before the expiry of the period referred to in that sub-section, it appears to the Central Government that the purposes of the vesting of the management of the undertakings of either, or both, of the Yoga Societies in that Government have been fulfilled or that for any other reason it is not necessary that the management of the undertakings of either, or both, of the Yoga Societies should remain vested in that Government, it may, by order published in the Official Gazette, relinquish the management of the undertakings of either, or both, of the Yoga Societies with effect from such date as may be specified in the order.

(2) On and from the date specified under sub-section (1), the management of the undertakings of the concerned Yoga Society shall vest in the Governing Body (by whatever name called) of the concerned Yoga Society and such management shall be carried on in accordance with the provisions of the Societies Registration Act, so, however, that the steps, if any, in relation to the management of the undertakings of the concerned Yoga Society may be taken after the publication of the order under sub-section (1).

Application of Act 21 of 1960.

7. (1) Notwithstanding anything contained in the Societies Registration Act or in the memorandum and rules and regulations of either of the two Yoga Societies, but subject to the provisions of sub-section (2) of section 6, so long as the management of the undertakings of the two Yoga Societies remains vested in the Central Government,—

(a) it shall not be lawful for the members of either of the two Yoga Societies or any other person to nominate or appoint any person to be a member of the Governing Body (by whatever name called) of either of the two Yoga Societies;

(b) no resolution passed at any meeting of the members of either of the two Yoga Societies or at any meeting of the Governing Body (by whatever name called) of either of the two Yoga Societies,

on or after the appointed day, shall be given effect to unless approved by the Central Government;

(c) no proceeding for the dissolution of either of the two Yoga Societies or for their merger with any other society or for the appointment of a Receiver in respect of any undertaking thereof shall lie in any court except with the consent of the Central Government.

(2) Subject to the provisions contained in sub-section (1) and subject to such other exceptions, restrictions and limitations, if any, as may be prescribed, the Societies Registration Act shall continue to apply to the concerned Yoga Society in the same manner as it applied thereto before the appointed day.

CHAPTER III

MISCELLANEOUS

Penal-
ties.

8. Any person who,—

(a) having in his possession or custody or under his control any property forming part of any undertaking of either of the two Yoga Societies, wrongfully withholds such property from the Administrator or any person authorised under this Act, or

(b) wrongfully obtains possession of any such property, or

(c) wilfully retains, or fails to deliver, any property forming part of any of the undertakings of either of the two Yoga Societies or removes or destroys it, or

(d) wilfully withholds or fails to account for any books, papers or other documents which may be in his possession or custody or under his control to the Administrator or any person authorised under this Act, or

(e) fails, without any reasonable cause, to furnish information or particulars as provided in sub-section (6) of section 4,

shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to ten thousand rupees, or with both.

Offences
by com-
panies.

9. (1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the company as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to, any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(a) “company” means any body corporate and includes a firm or other association of individuals; and

(b) “director”, in relation to a firm, means a partner in the firm.

10. In computing the period of limitation prescribed by any law for the time being in force for any suit or application against any person by either of the two Yoga Societies in respect of any matter arising out of any transaction in relation to their undertakings, the time during which this Act is in force shall be excluded. Exclusion of period of operation of Act.

11. The provisions of this Act or any notification, order or rule made thereunder shall have effect notwithstanding anything inconsistent therewith contained in any law other than this Act or in any instrument having effect by virtue of any law other than this Act or in any decree or order of any court. Act to have overriding effect.

12. (1) No suit, prosecution or other legal proceeding shall lie against the Administrator or any officer or other employee of the Central Government for anything which is in good faith done or intended to be done under this Act. Protection of action taken in good faith.

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

13. (1) If the Central Government is satisfied, after such inquiry as it may think fit, that any contract or agreement entered into at any time within one year immediately preceding the appointed day, between either of the two Yoga Societies and any other person, in so far as such contract or agreement relates to any undertaking of such Yoga Society, has been entered into in bad faith, or is detrimental to the interests of the concerned Yoga Society, it may make an order cancelling or varying (either unconditionally or subject to such conditions as it may think fit to impose) such contract or agreement and thereafter the contract or agreement shall have effect accordingly. Contracts in bad faith may be cancelled or varied.

Provided that no contract or agreement shall be cancelled or varied except after giving to the parties to the contract or agreement a reasonable opportunity of being heard.

(2) Any person aggrieved by an order under sub-section (1) may make an application to the High Court at Delhi for the variation or reversal of such order and thereupon such court may confirm, modify or reverse such order.

Power to terminate contract of employment.

14. If the Administrator is of opinion that any contract of employment entered into by either of the two Yoga Societies in relation to their undertakings, at any time before the appointed day, is unduly onerous, he may, by giving to the employee one month's notice in writing or the salary or wages for one month in lieu thereof, terminate such contract of employment.

Power to make rules.

15. (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.

(2) Every rule made by the Central Government under this Act shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two 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.

Repeal and saving.

16. (1) The Yoga Undertakings (Taking Over of Management) Ordinance, 1977, is hereby repealed.

8 of 1977.

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

THE APPROPRIATION (No. 2) ACT, 1977

No. 22 OF 1977

[23rd July, 1977.]

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 1977-78.

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

1. This Act may be called the Appropriation (No. 2) Act, 1977.

Short
title.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedule to the Appropriation (Vote on Account) Act, 1977] to the sum of twenty-nine thousand two hundred and twenty-four crores, twenty-two lakhs and ninety-one thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1977-78 in respect of the services specified in column 2 of the Schedule.

Issue of
Rs.
29224,
22,91,000
out of
the Con-
solidated
Fund of
India for
the year
1977-78.

1 of 1977.

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.

Appro-
priation.

4. References to Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before the 11th June, 1977, and shall, on or after that date, be construed as references to the appropriate Ministries or Departments as reconstituted from time to time.

Construc-
tion of
referen-
ces to
Minis-
tries and
Depart-
ments in
the
Schedule.

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 · Revenue	2,47,23,000	10,000	2,47,33,000
2	Agriculture · Revenue Capital	198,56,26,000 446,40,32,000	83,89,52,000	198,56,26,000 530,29,84,000
3	Fisheries · Revenue Capital	22,44,34,000 13,77,21,000	26,40,000	22,44,34,000 14,03,61,000
4	Animal Husbandry and Dairy Development · Revenue Capital	54,56,68,000 10,07,60,000	10,000 1,16,07,000	54,56,78,000 11,23,67,000
5	Forest · Revenue Capital	21,38,55,000 2,40,00,000	4,48,00,000	21,38,55,000 6,88,00,000
6	Department of Food. Revenue Capital	585,08,37,000 42,95,83,000	10,000 29,30,000	585,08,47,000 43,25,13,000
7	Department of Ru- ral Development · Revenue Capital	151,65,90,000 17,54,21,000	5,000 4,10,00,000	151,65,95,000 21,64,21,000
8	Department of Agricultural Research and Education · Revenue	7,64,000	..	7,64,000
9	Payments to Indian Council of Agri- cultural Research · Revenue	56,89,25,000	..	56,89,25,000
10	Department of Irrigation · Revenue Capital	23,69,02,000 7,41,76,000	16,10,00,000	23,69,02,000 23,51,76,000
11	Ministry of Chem- icals and Fer- tilizers · Revenue	43,06,000	..	43,06,000
12	Chemicals and Fer- tilizers Industries · Revenue Capital	75,000 454,38,91,000	..	75,000 454,38,91,000
13	Ministry of Civil Supplies and Co- operation · Revenue	36,80,000	..	36,80,000
14	Civil Supplies and Co-operation · Revenue Capital	22,85,22,000 21,40,48,000	2,56,40,000	22,85,22,000 23,96,88,000
15	Ministry of Com- merce · Revenue	1,45,51,000	..	1,45,51,000
16	Foreign Trade and Export Produc- tion · Revenue Capital	409,20,29,000 283,42,31,000	18,60,00,000	409,20,29,000 302,02,31,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding			
		Voted by Parliament	Charged on the Consolidated Fund	Total	
		Rs.	Rs.	Rs.	
17	Ministry of Com- munications	Revenue Capital	1,63,02,000 11,82,00,000	1,63,02,000 11,82,00,000
18	Overseas Commu- nications Service	Revenue Capital	10,77,31,000 8,50,35,000	.. 10,000	10,77,31,000 8,50,45,000
19	Posts and Tele- graphs—Working Expenses	Revenue	611,07,33,000	50,000	611,07,83,000
20	Posts and Tele- graphs—Dividend to General Reven- ues, Appropriations to Reserve Funds and Repayment of Loans from General Revenues	Revenue	163,68,66,000	..	163,68,66,000
21	Capital Outlay on Posts and Tele- graphs	Capital	346,58,00,000	..	346,58,00,000
22	Ministry of Defence.	Revenue Capital	72,75,13,000 45,50,05,000	.. 65,99,000	72,75,13,000 46,16,04,000
23	Defence Services— Army	Revenue	1782,93,42,000	9,80,000	1783,03,22,000
24	Defence Services— Navy	Revenue	187,54,94,000	1,50,000	187,56,44,000
25	Defence Services— Air Force	Revenue	566,04,70,000	1,50,000	566,06,20,000
26	Defence Services— Pensions	Revenue	111,45,05,000	20,000	111,45,25,000
27	Capital Outlay on Defence Services.	Capital	275,08,03,000	30,00,000	275,38,03,000
28	Department of Edu- cation	Revenue	1,57,59,000	..	1,57,59,000
29	Education	Revenue Capital	182,67,34,000 80,71,000	.. 4 31,06,000	182,67,34,000 5,11,77,000
30	Department of Social Welfare	Revenue	17,68,09,000	..	17,68,09,000
31	Ministry of Energy	Revenue	68,26,000	..	68,26,000
32	Power Development	Revenue Capital	51,86,08,000 189,06,93,000	.. 14,10,00,000	51,86,08,000 203,16,93,000
33	Coal and Lignite	Revenue Capital	23,03,03,000 324,30,02,000	23,03,03,000 324,30,02,000
34	Ministry of External Affairs	Revenue Capital	103,23,37,000 8,41,40,000	25,000 ..	103,23,62,000 8,41,40,000
35	Ministry of Finance.	Revenue	30,84,13,000	40,000	30,84,53,000
36	Stamps	Revenue Capital	23,48,00,000 1,14,77,000	23,48,00,000 1,14,77,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
37	Audit Revenue	59,25,00,000	98,56,000	60,23,56,000
38	Currency, Coinage and Mint Revenue Capital	48,35,31,000 25,05,35,000	48,35,31,000 25,05,35,000
39	Pensions Revenue	45,07,00,000	43,00,000	45,50,00,000
40	Transfers to State and Union Territory Governments Revenue Capital	545,09,27,000 ..	1674,71,00,000 1511,48,80,000	2219,80,27,000 1511,48,80,000
	CHARGED— Interest Payments . . Revenue	..	1600,25,22,000	1600,25,22,000
41	Other Expenditure of the Ministry of Finance Revenue Capital	172,41,08,000 444,91,56,000	3,43,000 ..	172,44,51,000 444,91,56,000
42	Loans to Govern- ment Servants, etc. Capital	58,00,00,000	..	58,00,00,000
	CHARGED— Repayment of Debt . . Capital	..	10536,09,34,000	10536,09,34,000
43	Department of Reve- nue and Banking . . Revenue Capital	7,69,94,000 115,00,47,000	.. 4,00,000	7,69,94,000 115,04,47,000
44	Customs Revenue	27,50,80,000	43,000	27,51,23,000
45	Union Excise Duties . Revenue	47,67,59,000	88,000	47,68,47,000
46	Taxes on Income, Estate Duty, Wealth Tax and Gift Tax . . Revenue	44,32,81,000	2,16,000	44,34,97,000
47	Opium and Alkaloid Factories Revenue Capital	30,12,55,000 73,49,000	1,000 ..	30,12,56,000 73,49,000
48	Ministry of Health and Family Welfare . . Revenue	84,51,000	..	84,51,000
49	Medical and Public Health Revenue Capital	115,25,49,000 57,94,23,000	.. 3,00,000	115,25,49,000 57,97,23,000
50	Family Welfare . . Revenue Capital	107,53,34,000 14,00,000	107,53,34,000 14,00,000
51	Ministry of Home Affairs Revenue	2,62,86,000	..	2,62,86,000
52	Cabinet Revenue	1,89,18,000	..	1,89,18,000
53	Department of Per- sonnel and Adminis- trative Reforms . . Revenue Capital	6,56,92,000 ..	20,000 80,00,000	6,57,12,000 80,00,000
54	Police Revenue Capital	209,53,94,000 6,50,00,000	71,000 9,25,00,000	209,54,65,000 15,75,00,000
55	Census Revenue	3,80,38,000	..	3,80,38,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
56	Other Expenditure of the Ministry of Home Affairs . Revenue Capital .	156,52,48,000 56,18,75,000	70,96,06,000 2,40,42,000	227,48,54,000 58,59,17,000
57	Delhi Revenue Capital	132,35,54,000 79,40,99,000	57,00,000 2,50,56,000	132,92,54,000 81,91,55,000
58	Chandigarh . . . Revenue Capital	19,54,75,000 9,41,29,000	67,58,000 6,00,000	20,22,33,000 9,47,29,000
59	Andaman and Nico- bar Islands . . Revenue Capital	23,16,71,000 11,19,62,000	8,000 ..	23,16,79,000 11,19,62,000
60	Dadra and Nagar Haveli Revenue Capital	2,36,88,000 2,10,13,000	2,36,88,000 2,10,13,000
61	Lakshadweep . . Revenue Capital	4,57,03,000 1,56,38,000	4,57,03,000 1,56,38,000
62	Ministry of Industry Revenue	3,17,61,000	..	3,17,61,000
63	Industries . . . Revenue Capital	23,86,06,000 227,79,68,000	23,86,06,000 227,79,68,000
64	Village and Small Industries . . . Revenue Capital	39,23,84,000 36,68,33,000	1,50,00,000 5,20,00,000	40,73,84,000 41,88,33,000
65	Ministry of Infor- mation and Broad- casting Revenue	82,86,000	..	82,86,000
66	Information and Publicity Revenue Capital	18,47,31,000 82,70,000	18,47,31,000 1,82,70,000
67	Broadcasting . . . Revenue Capital	57,88,13,000 23,38,76,000	57,88,13,000 23,38,76,000
68	Ministry of Labour Revenue	85,00,000	..	1,85,00,000
69	Labour and Em- ployment Revenue Capital	67,22,00,000 9,46,000	25,000 ..	67,22,25,000 9,46,000
70	Ministry of Law, Justice and Com- pany Affairs . . Revenue	13,30,80,000	..	13,30,80,000
71	Administration of Justice Revenue	1,37,67,000	65,11,000	1,02,78,000
72	Ministry of Petro- leum Revenue	64,48,000	..	64,48,000
73	Petroleum and Pe- tro-Chemicals In- dustries Revenue Capital	60,20,82,000 399,91,45,000	60,20,82,000 399,91,45,000
74	Ministry of Planning Revenue	4,8,10,000	..	4,8,10,000
75	Statistics Revenue	13,05,59,000	..	13,05,59,000
76	Planning Commission Revenue	5,15,35,000	..	5,15,35,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
77	Department of Science and Tech- nology . . . Revenue Capital	20,21,09,000 1,68,00,000	20,21,09,000 1,68,00,000
78	Survey of India . . Revenue	18,68,00,000	..	18,68,00,000
79	Grants to Council of Scientific and Industrial Re- search . . . Revenue	50,26,28,000	..	50,26,28,000
80	Ministry of Shipping and Transport . . Revenue	2,97,71,000	..	2,97,71,000
81	Roads . . . Revenue Capital	88,42,96,000 90,54,12,000	10,000 8,52,00,000	88,43,06,000 99,06,12,000
82	Ports, Lighthouses and Shipping . . Revenue Capital	31,74,04,000 211,86,63,000	4,000 2,02,00,000	31,74,08,000 213,88,63,000
83	Road and Inland Water Transport . . Revenue Capital	62,35,000 6,83,92,000	.. 1,27,00,000	62,35,000 8,10,92,000
84	Department of Steel . . Revenue Capital	78,93,13,000 513,77,37,000	.. 3,00,00,000	78,93,13,000 516,77,37,000
85	Department of Mines . . Revenue	32,00,000	..	32,00,000
86	Mines and Minerals . . Revenue Capital	41,52,40,000 65,47,00,000	2,000 20,00,000	41,52,42,000 65,67,00,000
87	Department of Supply . . . Revenue	24,42,000	..	24,42,000
88	Supplies and Dis- posals . . . Revenue	7,60,73,000	..	7,60,73,000
89	Department of Re- habilitation . . Revenue Capital	25,12,75,000 9,43,29,000	85,000 8,93,90,000	25,13,60,000 18,37,19,000
90	Ministry of Tourism and Civil Aviation . . Revenue	56,10,000	..	56,10,000
91	Meteorology . . . Revenue Capital	16,80,78,000 3,55,00,000	16,80,78,000 3,55,00,000
92	Aviation . . . Revenue Capital	23,11,03,000 32,44,56,000	50,000 9,00,000	23,11,53,000 32,53,56,000
93	Tourism . . . Revenue Capital	4,64,45,000 5,35,02,000	4,64,45,000 5,35,02,000
94	Ministry of Works and Housing . . . Revenue	1,25,41,000	..	1,25,41,000
95	Public Works . . . Revenue Capital	64,48,66,000 25,37,49,000	21,000 10,00,000	64,48,87,000 25,47,49,000
96	Water Supply and Sewerage . . . Revenue	43,01,11,000	..	43,01,11,000
97	Housing and Urban Development . . . Revenue Capital	13,17,66,000 31,32,24,000	67,41,000 48,45,57,000	13,85,07,000 79,77,81,000

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	Stationery and Printing . . . Revenue	31,55,19,000	4,000	31,55,23,000
99	Department of Atomic Energy . . . Revenue	50,87,000	..	50,87,000
100	Atomic Energy Research, Development and Industrial Projects . . . Revenue	65,87,11,000	..	65,87,11,000
		93,64,22,000	..	93,64,22,000
101	Nuclear Power Schemes . . . Revenue	40,45,66,000	..	40,45,66,000
		53,10,68,000	..	53,10,68,000
102	Department of Culture . . . Revenue	8,95,98,000	..	8,95,98,000
103	Archaeology . . . Revenue	6,79,99,000	..	6,79,99,000
104	Department of Electronics . . . Revenue	8,47,00,000	..	8,47,00,000
		4,45,28,000	..	4,45,28,000
105	Department of Space . . . Revenue	38,99,17,000	..	38,99,17,000
		7,03,83,000	..	7,03,83,000
106	Lok Sabha . . . Revenue	4,56,45,000	1,18,000	4,57,63,000
107	Rajya Sabha . . . Revenue	1,96,36,000	1,15,000	1,97,51,000
108	Department of Parliamentary Affairs . . . Revenue	19,30,000	..	19,30,000
	CHARGED—Staff, Household and Allowances of the President . . . Revenue	..	70,06,000	70,06,000
109	Secretariat of the Vice-President . . . Revenue	5,63,000	..	5,63,000
	CHARGED—Union Public Service Commission . . . Revenue	..	2,10,49,000	2,10,49,000
	TOTAL . . .	13578,45,25,000	15645,77,66,000	29224,22,91,000

THE OIL AND NATURAL GAS COMMISSION
(AMENDMENT) ACT, 1977

No. 23 OF 1977

[30th July, 1977.]

An Act further to amend the Oil and Natural Gas Commission Act, 1959.

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

Short
title.

1. This Act may be called the Oil and Natural Gas Commission (Amendment) Act, 1977.

Amend-
ment of
section 14.

2. In section 14 of the Oil and Natural Gas Commission Act, 1959 43 of 1959.
(hereinafter referred to as the principal Act), sub-section (3) shall be omitted.

Amend-
ment of
section 15.

3. In section 15 of the principal Act, for the proviso, the following proviso shall be substituted, namely:—

“Provided that before exercising its powers in respect of the following matters, it shall obtain the previous approval of the Central Government, namely:—

(a) the creation of any post, the salary or honorarium of which would either be more than such amount as may be prescribed, or where no such amount has been prescribed, more than rupees two thousand seven hundred and fifty or be on a scale the maximum of which exceeds such amount as may be prescribed or where no such amount has been prescribed, exceeds rupees two thousand seven hundred and fifty, and the appointment of any person to any such post;

(b) the implementation of any scheme or proposal which will involve a capital expenditure exceeding such amount as may be prescribed, or where no such amount has been prescribed, exceeding fifty lakhs of rupees;

(c) the disposal of any property, right or privilege the original or book value of which exceeds such amount as may be prescribed, or where no such amount has been prescribed, exceeds ten lakhs of rupees.”.

5 of 1970.

4. In section 19 of the principal Act, in sub-section (3), for the words “or where there is neither an office of that Bank, nor an agent of that Bank”, the words, brackets and figures “or in a corresponding new bank constituted under the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 or in such other bank as may be prescribed, or” shall be substituted.

Amend-
ment of
section 19.

5. After section 30 of the principal Act, the following section shall be inserted, namely:—

Insertion
of new
section
30A.

“30A. The Commission shall be bound by such directions, including directions regarding reservation of posts for the Scheduled Castes and the Scheduled Tribes, as the Central Government may, from time to time, for reasons to be recorded in writing, give to the Commission in respect of its affairs.”.

Commis-
sion to
comply
with
direc-
tions.

6. In section 31 of the principal Act,—

Amend-
ment of
section 31.

(a) in sub-section (2), after clause (g), the following clauses shall be inserted, namely:—

“(g1) the amount of salary, or honorarium, or the maximum of the scale of pay of any post, the creation of which requires the previous approval of the Central Government under section 15;

(g2) the amount of capital expenditure in respect of any scheme or proposal the implementation of which would require the previous approval of the Central Government under section 15, or the original or book value of any property, right or privilege the disposal of which would require such approval;

(g3) any bank in which the monies of the Commission may be deposited as provided in section 19;”;

(b) in sub-section (3), for the words “in two successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following”, the words “in two or more successive sessions, and if before the expiry of the session immediately following the session or the successive sessions aforesaid” shall be substituted.

THE INSECTICIDES (AMENDMENT) ACT, 1977

No. 24 OF 1977

[2nd August, 1977.]

An Act further to amend the Insecticides Act, 1968.

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

Short
title.

1. This Act may be called the Insecticides (Amendment) Act, 1977.

Amend-
ment of
section 4.

2. In section 4 of the Insecticides Act, 1968 (hereinafter referred to as the principal Act),—

(a) in sub-section (3),—

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

“(xiiia) the Animal Husbandry Commissioner, Department of Agriculture, *ex officio*;

(xiiib) the Joint Commissioner (Fisheries), Department of Agriculture, *ex officio*;

(xiiic) the Deputy Inspector General of Forests (Wild Life), Department of Agriculture, *ex officio*;

(xiiid) the Industrial Adviser (Chemicals), Directorate General of Technical Development, *ex officio*.”;

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

“(xxv) one ecologist to be nominated by the Central Government.”;

(b) in sub-section (4), for the brackets and figures “(xx)”, the brackets and figures “(xxi)” shall be substituted;

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

“(5) No act or proceeding of the Board, the Registration Committee or any Committee appointed under section 6, shall be

called in question on the ground merely of the existence of any vacancy in, or any defect in the constitution of, the Board, the Registration Committee or such Committee, as the case may be.”.

3. In section 9 of the principal Act,—

Amend-
ment of
section 9.

(i) in sub-section (3), for the words “on such conditions”, the words “on such conditions as may be specified by it” shall be substituted;

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

“(3A) In the case of applications received by it prior to the 31st day of March, 1975, notwithstanding the expiry of the period specified in sub-section (3) for the disposal of such applications, it shall be lawful and shall be deemed always to have been lawful for the Registration Committee to dispose of such applications at any time after such expiry but within a period of one year from the commencement of the Insecticides (Amendment) Act, 1977:

Provided that nothing contained in this sub-section shall be deemed to make any contravention before the commencement of the Insecticides (Amendment) Act, 1977, of a condition of a certificate of registration granted before such commencement, an offence punishable under this Act.

(3B) Where the Registration Committee is of opinion that the insecticide is being introduced for the first time in India, it may, pending any enquiry, register it provisionally for a period of two years on such conditions as may be specified by it.

(3C) The Registration Committee may, having regard to the efficacy of the insecticide and its safety to human beings and animals, vary the conditions subject to which a certificate of registration has been granted and may for that purpose require the certificate-holder by notice in writing to deliver up the certificate to it within such time as may be specified in the notice.”.

4. In section 13 of the principal Act,—

Amend-
ment of
section 13.

(a) in sub-section (1),—

(i) after the words “distribute any insecticide”, the words “or to undertake commercial pest control operations with the use of any insecticide” shall be inserted;

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

“Provided further that any person engaged in the commercial pest control operations immediately before the commencement of the Insecticides (Amendment) Act, 1977, shall make an application to the licensing officer for the grant of a licence within a period of six months from the commencement of the said Act.”;

(b) in the proviso to sub-section (4), for the words "the proviso", the words "the first proviso or, as the case may be, the second proviso" shall be substituted;

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

"(5) In prescribing fees for the grant or renewal of licences under this section, different fees may be prescribed for the sale or distribution of insecticides for purposes of domestic use and for other purposes."

Amend-
ment of
section 18.

5. In section 18 of the principal Act,—

(a) in sub-section (1), for the words "transport or cause to be used", the words "transport, use, or cause to be used" shall be substituted;

(b) in sub-section (2), after the words "sale or distribute", the words "or use for commercial pest control operations" shall be inserted.

Amend-
ment of
section 21.

6. In section 21 of the principal Act,—

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

"(2) The provisions of the Code of Criminal Procedure, 1973 shall, as far as may be, apply to any search or seizure under this Act as they apply to any search or seizure made under the authority of a warrant issued under section 94 of the said Code.";

2 of 1974.

(b) in sub-section (3), for the words and figures "section 57 of the Code of Criminal Procedure, 1898", the words and figures "section 42 of the Code of Criminal Procedure, 1973" shall be substituted.

5 of 1898.

2 of 1974.

Amend-
ment of
section 31.

7. In sub-section (2) of section 31 of the principal Act, for the words "presidency magistrate or a magistrate of the first class", the words "metropolitan magistrate or a judicial magistrate of the first class" shall be substituted.

Omission
of section
32.

8. Section 32 of the principal Act shall be omitted.

Amend-
ment of
section 36.

9. In section 36 of the principal Act,—

(a) in sub-section (2),—

(i) in clause (f), the words "the conditions of registration and" shall be omitted;

(ii) clause (x) shall be omitted;

(b) in sub-section (3), for the words "or in two successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following", the words "or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid" shall be substituted.

THE NAGALAND APPROPRIATION (No. 2) ACT, 1977

No. 25 OF 1977

[2nd August, 1977]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the State of Nagaland for the services of the financial year 1977-78.

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

1. This Act may be called the Nagaland Appropriation (No. 2) Act, 1977.

Short
title.

2. From and out of the Consolidated Fund of the State of Nagaland there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedule to the Nagaland Appropriation (Vote on Account) Act, 1977] to the sum of eighty-three crores, forty-one lakhs and seventy thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1977-78 in respect of the services specified in column 2 of the Schedule.

Issue of
Rs. 83,41,
70,000
from and
out of
the
Conso-
lidated
Fund
of the
State of
Nagaland
for the
financial
year
1977-78.

7 of 1977.

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

Appro-
priation.

THE SCHEDULE

(See sections 2 and 3)

1	2	3		
		Sums not exceeding		
No. of Vote/ Appropriation	Services and purposes	Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	State Legislature . . . Revenue	41,00,000	5,00,000	46,00,000
2	Head of State . . . Revenue	..	7,38,000	7,38,000
3	Council of Ministers . . . Revenue	8,58,000	..	8,58,000
4	Administration of Justice . . . Revenue	13,04,000	2,46,000	15,50,000
5	Election . . . Revenue	23,75,000	..	23,75,000
6	Land Revenue, Stamps and Registration . . . Revenue	16,50,000	..	16,50,000
7	State Excise . . . Revenue	8,00,000	..	8,00,000
8	Sales Tax . . . Revenue	9,50,000	..	9,50,000
9	Taxes on Vehicles . . . Revenue	5,03,000	..	5,03,000
10	Servicing of Debt . . . Revenue	..	2,75,40,000	2,75,40,000
	Capital	..	5,70,60,000	5,70,60,000
11	Public Service Commission . . . Revenue	..	5,00,000	5,00,000
12	Civil Secretariat . . . Revenue	1,18,30,000	..	1,18,30,000
13	District Administration, Special Welfare Scheme and Tribal Council . . . Revenue	1,96,00,000	..	1,96,00,000
14	Treasury and Accounts Administration . . . Revenue	10,80,000	..	10,80,000
15	Special expenditure on maintenance of law and order including contribution for pensions and gratuities . . . Revenue	10,00,000	..	10,00,000
16	Village Guards . . . Revenue	48,00,000	..	48,00,000
17	Civil Police and Fire Service Unit . . . Revenue	7,13,96,000	..	7,13,96,000
	Capital	10,00,000	..	10,00,000
18	Jails . . . Revenue	48,00,000	..	48,00,000
19	Stationery and Printing . . . Revenue	35,00,000	..	35,00,000
20	Vigilance Commission . . . Revenue	8,00,000	..	8,00,000
21	Workshop Organisation . . . Revenue	10,92,000	..	10,92,000
22	Nagaland Houses . . . Revenue	5,50,000	..	5,50,000
23	Administrative Training Institute Revenue	3,70,000	..	3,70,000

I	2	3		
		Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
No. of Vote/ Appropriation	Services and purposes	Rs.	Rs.	Rs.
24	State Lotteries Revenue	17,96,000	..	17,96,000
25	Pensions and other Retirement Benefits Revenue	17,00,000	..	17,00,000
26	Education Revenue	6,98,46,000	..	6,98,46,000
27	Art and Culture and Gazetteers Unit Revenue	11,95,000	..	11,95,000
28	Medical, Public Health and Family Planning . . Revenue	3,84,36,000	..	3,84,36,000
29	Urban Development . . Revenue	15,15,000	..	15,15,000
30	Information, Publicity and Tourism Revenue	35,70,000	..	35,70,000
31	Employment Exchange . . Revenue	2,60,000	..	2,60,000
32	Labour Revenue	1,50,000	..	1,50,000
33	Community Development . Revenue	85,00,000	..	85,00,000
34	Social Welfare Revenue	51,54,000	..	51,54,000
35	Soldiers, Sailors and Airmen's Board Revenue	1,20,000	..	1,20,000
36	Social Security, Welfare and Community Services . . Revenue	18,00,000	..	18,00,000
37	Evaluation Unit Revenue	1,60,000	..	1,60,000
38	Co-operation Revenue	33,30,000	..	33,30,000
		Capital	..	37,90,000
39	Statistics Revenue	14,58,000	..	14,58,000
40	Weights and Measures . . Revenue	4,60,000	..	4,60,000
41	Supply Office at Calcutta . Revenue	1,70,000	..	1,70,000
42	Agriculture, Minor Irrigation, Fisheries, etc. . . . Revenue	2,33,64,000	..	2,33,64,000
43	Soil Conservation Revenue	79,78,000	..	79,78,000
44	Grain Supply Scheme . . Revenue	49,71,000	..	49,71,000
		Capital	..	2,79,36,000
45	Animal Husbandry and Dairy Development Revenue	1,45,67,000	..	1,45,67,000
		Capital	..	2,00,000
46	Forest Revenue	2,83,90,000	..	2,83,90,000
47	Industries Revenue	1,41,56,000	..	1,41,56,000
		Capital	..	32,50,000
48	Mineral Development . . Revenue	30,95,000	..	30,95,000

1	2	3		
		Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
49	Power Projects Revenue	3,86,68,000	..	3,86,68,000
	Capital	1,91,00,000	..	1,91,00,000
50	Road Transport Revenue	77,00,000	..	77,00,000
	Capital	31,00,000	..	31,00,000
51	Housing Loans and Loans to Government Servants . . . Capital	14,00,000	..	14,00,000
52	Public Works, Housing, Roads and Bridges Revenue	15,84,27,000	..	15,84,27,000
	Capital	6,25,35,000	..	6,25,35,000
53	Functional buildings and other Developmental Schemes . . Capital	1,95,81,000	..	1,95,81,000
54	Water Supply Schemes . . . Revenue	1,80,00,000	..	1,80,00,000
	Capital	1,34,00,000	..	1,34,00,000
	TOTAL .	74,75,86,000	8,65,84,000	83,41,70,000

THE CARDAMOM (AMENDMENT) ACT, 1977

No. 26 OF 1977

[2nd August, 1977]

An Act to amend the Cardamom Act, 1965.

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

1. This Act may be called the Cardamom (Amendment) Act, 1977.

42 of 1965.

2. In section 14 of the Cardamom Act, 1965 (hereinafter referred to as the principal Act), in sub-section (1), for the words "not exceeding two per cent. *ad valorem*", the words "not exceeding five per cent. *ad valorem*" shall be substituted.

Short
title.
Amend-
ment of
section 14.

3. In section 33 of the principal Act, in sub-section (3), for the words "in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following", the words "in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid" shall be substituted.

Amend-
ment of
section 33.

THE MOTOR VEHICLES (AMENDMENT) ACT, 1977

No. 27 OF 1977

[3rd August, 1977]

An Act further to amend the Motor Vehicles Act, 1939.

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

Short
title
and
com-
mence-
ment.

1. (1) This Act may be called the Motor Vehicles (Amendment) Act, 1977.

(2) It shall come into force on ¹such 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.

Amend-
ment of
section
7.

2. In section 7 of the Motor Vehicles Act, 1939 (hereinafter referred to as the principal Act), in sub-section (8), for the words "a fee of eleven rupees", the words "such fee as the Central Government may, by rules made under this Act, specify" shall be substituted.

4 of 1939.

Amend-
ment of
section
11.

3. In section 11 of the principal Act,—

(i) in sub-section (3), for the words "nine rupees", the words "the amount specified in the rules made by the Central Government in this behalf" shall be substituted;

(ii) in sub-section (3A), for the words "eleven rupees", the words "the amount specified in the rules made by the Central Government in this behalf" shall be substituted.

Amend-
ment
sectio
17.

4. In section 17 of the principal Act in sub-section (1) to (4)
- 1.9.1977: vide Notifn. No.S.O.647(E), dt. 1.9.1977
(in respect of ss. 4, 5, 7, 12(1) and 13).
- 1.1.1978: vide Notifn. No.S.O.847(E), dt. 20.12.1977,
(in respect of s.10).
- 1.1.1978: vide Notifn. No.S.O.845(E), dt. 19.12.1977,
(in respect of ss. 2, 3 & 6).
- 1.3.1978: vide Notifn. No. S.O.123(E), dt. 22.2.1978,
(in respect of section 9).

5. After section 17 of the principal Act, the following sections shall be inserted, namely:—

Insertion
of new
sections
17A and
17B.

'17A. (1) Where, in relation to a person who had been previously convicted of an offence punishable under section 116, a case is registered by a police officer on the allegation that such person has by such reckless or dangerous driving as is referred to in the said section 116, caused the death of, or grievous hurt to, one or more persons, the driving licence held by such person shall become, and shall remain, suspended—

Suspension
of driving
licence in
certain
cases.

(a) for a period of six months from the date on which the case is registered, or

(b) if such person is discharged or acquitted before the expiry of the period aforesaid, until such discharge or acquittal, as the case may be.

(2) Where by virtue of the provisions of sub-section (1), the driving licence held by a person becomes suspended, the police officer, by whom the case referred to in sub-section (1) is registered, shall bring such suspension to the notice of the Court competent to take cognizance of such offence, and, thereupon, such Court shall take possession of the driving licence, endorse the suspension thereon and forward it to the licensing authority by which it was granted or last renewed and that authority shall, on receipt of the driving licence, keep it in its safe custody until the expiry of the period of suspension, or, as the case may be, until the holder of the licence is discharged or acquitted by the Court trying the offence and shall, on such expiry or discharge or acquittal, as the case may be, return the licence to the holder thereof on an application made by him for such return:

Provided that no such licence shall be returned unless the holder thereof has, after such expiry, discharge or acquittal, undergone and passed, to the satisfaction of the licensing authority by which the licence was issued or last renewed, a fresh test of competence to drive specified in the Third Schedule.

(3) Where the person referred to in sub-section (1) is acquitted or discharged, the Court competent to take cognizance of the offence referred to in sub-section (1) shall, on the application of the holder of the driving licence, cancel the endorsement thereon with regard to the suspension of such driving licence.

(4) If a licence to drive a particular class or description of motor vehicles is suspended under sub-section (1), the person holding such licence shall be debarred from holding or obtaining any licence to drive such particular class or description of motor vehicles so long as the suspension of the driving licence remains in force.

17B. (1) Without prejudice to the provisions of sub-section (5) of section 17, where a person, referred to in sub-section (1) of section 17A, is convicted of an offence of causing, by such reckless or dangerous driving as is referred to in section 116, the death of, or grievous hurt to, one or more persons, the Court, trying such person on such charge, may cancel, or suspend for such period as it may think fit, the driving licence held by such person.

Suspension or cancellation of driving licence on conviction.

(2) Without prejudice to the provisions of sub-section (3) of section 17, if a person, having been previously convicted of an offence punishable under section 117, is again convicted of an offence punishable under that section, the Court, making such subsequent conviction, shall, by order, cancel the driving licence held by such person.

(3) If a driving licence is cancelled or suspended under this section, the Court shall take the driving licence in its custody, endorse the cancellation or, as the case may be, suspension, thereon and send the driving licence so cancelled or endorsed to the authority by which the licence was issued or last renewed and such authority shall, on receipt of the licence, keep the licence in its custody, and in the case of a suspended licence, return the licence to the holder thereof after the expiry of the period of suspension on an application made by him for such return:

Provided that no such licence shall be returned unless the holder thereof has, after the expiry of the period of suspension, undergone and passed, to the satisfaction of the licensing authority by which the licence was issued or last renewed, a fresh test of competence to drive specified in the Third Schedule.

(4) If a licence to drive a particular class or description of motor vehicles is suspended or cancelled under this section, the person holding such a licence shall be debarred from holding, or obtaining, any licence to drive such particular class or description of motor vehicles so long as the suspension or cancellation of the driving licence remains in force.

Explanation.—For the purposes of this section, “Court making the conviction” means the Court by which the final order of conviction is made.

6. After section 20 of the principal Act, the following section shall be inserted, namely:—

Insertion
of new
section
20A.

“20A. The Central Government may, by notification in the Official Gazette, make rules specifying the fees payable under sub-section (8) of section 7 and sub-sections (3) and (3A) of section 11 for the grant or renewal of driving licences.”.

Power
of
Central
Govern-
ment to
make
rules.

7. In section 63 of the principal Act,—

Amend-
ment of
section
63.

(1) in sub-section (7), for the words “in respect of tourist vehicles such number of permits valid for the whole or any part of India”, the words “permits valid for the whole or any part of India, in respect of such number of tourist vehicles” shall be substituted;

(2) in sub-section (11)—

(a) for the words “grant to public carriers in a State such number of national permits”, the words “grant, in a State, national permits to the owners of motor vehicles who use, or intend to use, such vehicles for the carriage of goods, for hire or reward, in respect of such number of motor vehicles” shall be substituted;

(b) in the *Explanation*, in clause (a)—

(i) for the words “to a public carrier authorising him to operate as a public carrier”, the words “to the owner of a motor vehicle authorising him to operate as a public carrier” shall be substituted;

(ii) for the words “indicated by the public carrier”, the words “indicated by such owner” shall be substituted.

8. After section 85 of the principal Act, the following section shall be inserted, namely:—

Insertion
of new
section
85A.

“85A. Every person driving or riding (otherwise than in a side car) on a motor cycle of any class shall, while in a public place, wear a protective headgear of such description as may be specified by the Central Government by rules made by it in this behalf, and different descriptions of headgears may be specified in such rules in relation to different circumstances or different class of motor cycles:

Wear-
ing of
 protec-
tive
head-
gear.

Provided that the provisions of this section shall not apply to a person who is a Sikh, if he is, while driving or riding on the motor cycle, in a public place, wearing a turban:

Provided further that the Central Government may, by such rules, provide for such exceptions as it may think fit.

Explanation.—"Protective headgear" means a helmet which,—

(a) by virtue of its shape, material and construction, could reasonably be expected to afford to the person driving or riding on a motor cycle a degree of protection from injury in the event of an accident; and

(b) is securely fastened to the head of the wearer by means of the straps or other fastenings provided on the headgear.

Substitution of section 117.

9. For section 117 of the principal Act, the following section shall be substituted, namely:—

Driving by a drunken person or by a person under the influence of drugs.

"117. Whoever, while driving, or attempting to drive, a motor vehicle or riding or attempting to ride, a motor cycle,—

(a) has, in his blood, alcohol in any quantity, howsoever small the quantity may be, or

(b) is under the influence of a drug to such an extent as to be incapable of exercising proper control over the vehicle,

shall be punishable for the first offence with imprisonment for a term which may extend to six months, or with fine which may extend to two thousand rupees, or with both; and for a second or subsequent offence, if committed within three years of the commission of the previous similar offence, with imprisonment for a term which may extend to two years, or with fine which may extend to three thousand rupees, or with both.

Explanation.—For the purposes of this section, the drug or drugs specified by the Central Government in this behalf, by notification in the Official Gazette, shall be deemed to render a person incapable of exercising proper control over a motor vehicle."

10. After section 128 of the principal Act, the following sections shall be inserted, namely:—

Insertion of new sections 128A, 128B and 128C. Breath tests.

'128A. (1) A police officer in uniform may require any person driving or attempting to drive a motor vehicle in a public place to provide one or more specimens of breath for breath test there or nearby, if the police officer has any reasonable cause—

(a) to suspect him of having alcohol in any quantity in his body, or

(b) to suspect him of having committed an offence punishable under section 117:

Provided that no requirement for breath test shall be made unless it is made as soon as reasonably practicable after the commission of such offence.

(2) If a motor vehicle is involved in an accident in a public place and a police officer in uniform has any reasonable cause to suspect that the person who was driving or attempting to drive the motor vehicle at the time of the accident, had alcohol in his blood or urine or that he was driving under the influence of a drug referred to in section 117, he may require the person so driving or attempting to drive the motor vehicle, to provide a specimen of his breath for a breath test—

(a) in the case of a person who is at a hospital as an indoor patient, at the hospital,

(b) in the case of any other person, either at or near the place where the requirement is made, or, if the police officer thinks fit, at a police station specified by the police officer:

Provided that a person shall not be required to provide such a specimen while at a hospital as an indoor patient if the registered medical practitioner in immediate charge of his case is not first notified of the proposal to make the requirement or objects to the provision of a specimen on the ground that its provision or the requirement to provide it would be prejudicial to the proper care or treatment of the patient.

(3) If it appears to a police officer in uniform, in consequence of a breath test carried out by him on any person under sub-section (1) or sub-section (2), that the device by means of which the test has been carried out indicates the presence of alcohol in the person's blood, the police officer may arrest that person without warrant except while that person is at a hospital as an indoor patient.

(4) If a person, required by a police officer under sub-section (1) or sub-section (2) to provide a specimen of breath for a breath test, refuses or fails to do so and the police officer has reasonable cause to suspect him of having alcohol in his blood or urine, the police officer may arrest him without warrant except while he is at a hospital as an indoor patient.

(5) A person arrested under this section shall, while at a police station, be given an opportunity to provide a specimen of breath for a breath test there.

(6) The results of a breath test made in pursuance of the provisions of this section shall be admissible in evidence.

Explanation.—For the purposes of this section, “breath test” means a test for the purpose of obtaining an indication of the presence of alcohol in a person's blood carried out, on one or more specimens of breath provided by that person, by means of a device of a type approved by the Central Government, by notification in the Official Gazette, for the purpose of such a test.

Labora-
tory test.

128B. (1) A person, who has been arrested under section 128A, may, while at a police station, be required by a police officer to provide, to such registered medical practitioner as may be produced by such police officer, a specimen of his blood or urine for a laboratory test if,—

(a) it appears to the police officer that the device, by means of which breath test was taken in relation to such person, indicates the presence of alcohol in the blood of such person, or

(b) such person, when given the opportunity to submit to a breath test, has refused, omitted or failed to do so:

Provided that where the person required to provide such specimen is a female and the registered medical practitioner produced by such police officer is a male medical practitioner, the specimen shall be taken only in the presence of a female, whether a medical practitioner or not.

(2) A person while at a hospital as an indoor patient may be required by a police officer to provide at the hospital a specimen of his blood or urine for a laboratory test—

(a) if it appears to the police officer that the device by means of which test is carried out in relation to the breath of such person indicates the presence of alcohol in the blood of such person, or

(b) if that person having been required, whether, at the hospital or elsewhere, to provide a specimen of breath for a breath test, has refused, omitted or failed to do so and a police officer has reasonable cause to suspect him of having alcohol in his blood:

Provided that a person shall not be required to provide a specimen of his blood or urine for a laboratory test under this sub-section if the registered medical practitioner in immediate charge of his case is not first notified of the proposal to make the requirement or objects to the provision of such specimen on the ground that its provision or the requirement to provide it would be prejudicial to the proper care or treatment of the patient.

(3) The results of a laboratory test made in pursuance of this section shall be admissible in evidence.

Explanation.—For the purposes of this section, “laboratory test” means the analysis of a specimen of blood or of urine made at a laboratory established, maintained or recognised by the Central Government or a State Government.

Presump-
tion of
unfitness
to drive.

128C. In any proceeding for an offence punishable under section 117, if it is proved that the accused, when requested by a police officer at any time so to do, had refused, omitted or failed to consent to the taking of or providing a specimen of his breath for a breath test or a specimen of his blood or urine for a laboratory test, his refusal, omission or failure may, unless reasonable cause therefor is shown, be presumed to be a circumstance supporting any evidence given on behalf of the prosecution, or rebutting any evidence given on behalf of the defence, with respect to his condition at that time.

11. In the First Schedule to the principal Act,—

(i) in Form A—

(a) in Part III, in paragraph (h), for the figures and word "84 and 85", the figures, word and letter "84, 85 and 85A" shall be substituted;

(b) the "Note", appearing after the words "*Signature or thumb impression of applicant*", shall be omitted;

(ii) in Form B, in section 11, as reproduced under the heading "*(Reverse)*",—

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

"Provided further that where the application is for the renewal of a licence to drive as a paid employee or to drive a transport vehicle or where in any other case the original licence was issued on production of a medical certificate, the same shall be accompanied by a fresh medical certificate in Form C as set forth in the First Schedule, signed by a registered medical practitioner, and the provisions of sub-section (5) of section 7 shall apply to every such case.";

(b) in sub-section (3), for the words "nine rupees", the words "the amount specified in the rules made by the Central Government in this behalf" shall be substituted;

(c) in sub-section (3A), for the words "eleven rupees", the words "the amount specified in the rules made by the Central Government in this behalf" shall be substituted;

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

"(3B) When the authority to whom an application for the renewal of a licence to drive as a paid employee or to drive a transport vehicle is made, is not the authority which issued the licence sought to be renewed, it may, for the purpose of deciding whether the application for such renewal may be granted, verify the antecedents of the applicant in such manner as may be prescribed and pending the verification, such authority may grant a provisional licence for such period or periods not exceeding six months in the aggregate, subject to the condition that every such provisional licence shall cease to be effective immediately on the renewal of the licence sought to be renewed, or, as the case may be, on the refusal to renew the licence, and

(i) where the application for renewal has been rejected, the fee paid shall be refunded to such extent and in such manner as may be prescribed;

(ii) where the application for renewal has not been rejected within the said period, the licence shall be renewed."

Amend-
ment of
Sixth
Schedule.

12. In the Sixth Schedule to the principal Act—

(1) in the entries in column 2,—

(a) against “Andhra Pradesh”, after the letters “AA”, the letters “AD, AT” shall be inserted;

(b) against “Assam”, after the letters “AS”, the letters “AM” shall be inserted;

(c) against “Bihar”, after the letters “BH”, the letters “BP” shall be inserted;

(d) against “Gujarat”, after the letters “GT”, the letters “GR” shall be inserted;

(e) against “Haryana”, after the letters “HY”, the letters “HN” shall be inserted;

(f) against “Jammu and Kashmir”, after the letters “JK”, the letters “KM” shall be inserted;

(g) against “Kerala”, after the letters “KL”, the letters “KE” shall be inserted;

(h) against “Madhya Pradesh”, after the letters “CP”, the letters “MB” shall be inserted;

(i) against “Maharashtra”, after the letters “MH”, the letters “MX, MW, MZ” shall be inserted;

(j) against “Punjab”, after the letters “PU”, the letters “PB, PJ” shall be inserted;

(k) against “Uttar Pradesh”, after the letters “UT”, the letters “UR” shall be inserted;

(l) against “West Bengal”, after the letters “WM”, the letters “WN” shall be inserted;

(m) against “Delhi”, after the letters “DH”, the letters “DE, DI” shall be inserted;

(2) after the entries in columns 1 and 2 in relation to the State of Rajasthan, the following respective entries shall be inserted, namely:—

“Sikkim SK, SS”.

Amend-
ment of
Eighth
Schedule.

13. In the Eighth Schedule to the principal Act, against item (1)—

(a) in sub-item (a), the words “or a motor cycle” shall be omitted;

(b) after sub-item (a), the following sub-item shall be inserted, namely:—

“(aa) if the vehicle is a motor cycle 50.

NOTE.—Endeavour shall be made to enforce the speed limit specified in this sub-item by inserting in the motor cycle such device, like a governor or the like, which would ensure that the motor cycle cannot be ridden at a speed faster than the speed specified in this sub-item.”.

THE APPROPRIATION (No. 3) ACT, 1977

No. 28 OF 1977

[6th August, 1977.]

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, 1975, in excess of the amounts granted for those services and for that year.

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

1. This Act may be called the Appropriation (No. 3) Act, 1977.
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 two hundred and forty-eight crores, fifty-five lakhs, eighty-two thousand, four hundred and ninety-eight rupees shall be deemed to have been authorised to be paid and applied to meet the amount 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, 1975, in excess of the amounts granted for those services and for that year.
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, 1975.

Short
title.

Issue of
Rs. 248,55,
82,498
out of
the
Consoli-
dated
Fund of
India to
meet
certain
excess
expendi-
ture for
the year
ended on
the 31st
March,
1975.

Appro-
priation

THE SCHEDULE
(See sections 2 and 3)

I No. of Vote	2 Services and purposes	3 Excess		
		Voted portion	Charged portion	Total
		Rs.	Rs.	Rs.
1	Department of Agriculture . . . Revenue	12,47,562	..	12,47,562
11	Ministry of Commerce . . . Revenue	8,67,309	..	8,67,309
13	Ministry of Communi- cations . . . Revenue	[2,13,989	..	2,13,989
17	Capital Outlay on Posts and Telegraphs . . . Capital	9,03,71,016	..	9,03,71,016
18	Ministry of Defence . . . Revenue	[7,37,538	..	[7,37,538
21	Defence Services—Air Force . . . Revenue	9,20,56,785	..	9,20,56,785
22	Defence Services— Pensions . . . Revenue	..	[26,038	26,038
31	Taxes on Income, Estate Duty, Wealth Tax and Gift Tax . . . Revenue	[46,33,680	..	[46,33,680
32	Stamps . . . Revenue	780	..	780
34	Currency, Coinage and Mint . . . Revenue	51,13,742	..	51,13,742
	. . . Capital	1,32,10,688	..	1,32,10,688
	Repayment of Debt . . . Capital	..	220,33,82,289	220,33,82,289
40	Ministry of Health and Family Planning . . . Revenue	30,528	..	30,528
41	Medical and Public Health . . . Capital	48,14,934	..	[48,14,934

1	2	3		
		Excess		
No. of Vote	Services and purposes	Voted portion	Charged portion	Total
		Rs.	Rs.	Rs.
43	Ministry of Heavy Industry . . . Revenue	18,336	..	18,336
50	Other Expenditure of the Ministry of Home Affairs . . . Revenue	4,10,90,991	..	4,10,90,991
52	Chandigarh . . . Revenue	..	23,790	23,790
	Capital	3,89,030	..	3,89,030
53	Andaman and Nicobar Islands . . . Revenue	78,51,083	..	78,51,083
57	Ministry of Industrial Development . . . Revenue	19,29,775	..	19,29,775
60	Ministry of Information and Broadcasting . . . Revenue	2,04,840	..	2,04,840
62	Broadcasting . . . Revenue	52,18,304	..	52,18,304
65	Power Schemes . . . Revenue	23,34,037	..	23,34,037
76	Ports, Lighthouses and Shipping . . . Revenue	5,01,857	..	5,01,857
80	Mines and Minerals . . . Revenue	28,91,337	..	28,91,337
94	Atomic Energy Research, Development and Industrial Projects . . . Revenue	24,70,789	..	24,70,789
102	Department of Space . . . Revenue	11,96,002	..	11,96,002
	Capital	27,55,449	..	27,55,449
	TOTAL . . .	28,21,50,381	220,34,32,117	248,55,82,498

THE FINANCE (No. 2) ACT, 1977

ARRANGEMENT OF SECTIONS

CHAPTER I

PRELIMINARY

SECTIONS

1. Short title and commencement.

CHAPTER II

RATES OF INCOME-TAX

2. Income-tax.

CHAPTER III

DIRECT TAXES

Income-tax

3. Amendment of section 2.
4. Amendment of section 9.
5. Amendment of section 10.
6. Amendment of section 11.
7. Amendment of section 13.
8. Amendment of section 24.
9. Amendment of section 32A.
10. Insertion of new section 35CC.
11. Amendment of section 36.
12. Amendment of section 50.
13. Insertion of new section 54E.
14. Amendment of section 55.
15. Insertion of new section 72A.
16. Amendment of section 80G.
17. Amendment of section 80HH.
18. Insertion of new section 80HHA.
19. Substitution of new section for section 80RRA.
20. Amendment of section 104.

SECTIONS

21. Amendment of section 109
22. Amendment of section 115A.
23. Amendment of section 155.
24. Amendment of section 194..
25. Insertion of new section 206B.
26. Amendment of section 208.
27. Amendment of section 273.
28. Insertion of new Eleventh Schedule.
29. Consequential amendments to certain sections.

Wealth-tax

30. Amendment of Act 27 of 1957.

CHAPTER IV

INDIRECT TAXES

31. Amendment of Act 51 of 1975.
32. Amendment of Act 1 of 1944.
33. Amendment of Act 58 of 1957.

CHAPTER V

MISCELLANEOUS

34. Amendment of Act 61 of 1956.
35. Amendment of Act 21 of 1973.
36. Amendment of Act 38 of 1974.
37. Amendment of Act 47 of 1974.
38. Amendment of Act 8 of 1976.
39. Amendment of Income-tax Act, etc., to provide for a new appellate authority thereunder.
40. Power to exempt feature films, etc., from payment of excise duty.
41. Repeal.

THE FIRST SCHEDULE.

THE SECOND SCHEDULE.

THE THIRD SCHEDULE.

THE FOURTH SCHEDULE.

THE FIFTH SCHEDULE.

THE FINANCE (No. 2) ACT, 1977

No. 29 OF 1977

[8th August, 1977]

An Act to give effect to the financial proposals of the Central Government for the financial year 1977-78.

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

CHAPTER I

PRELIMINARY

Short title
and com-
mence-
ment.

1. (1) This Act may be called the Finance (No. 2) Act, 1977.

(2) Save as otherwise provided in this Act, sections 2 to 30 and sections 34 to 39 shall be deemed to have come into force on the 1st day of April, 1977.

CHAPTER II

RATES OF INCOME-TAX

Income-
tax.

2. (1) Subject to the provisions of sub-sections (2) and (3), for the assessment year commencing on the 1st day of April, 1977, income-tax shall be charged at the rates specified in Part I of the First Schedule and shall be increased,—

(a) in the cases to which Paragraphs A, B, C and D of that Part apply, by a surcharge for purposes of the Union; and

(b) in the cases to which Paragraph E of that Part applies, by a surcharge,

calculated in each case in the manner provided therein:

18 of 1964.

Provided that where an assessee, being a company, has made, during the financial year commencing on the 1st day of April, 1976, any deposit with the Industrial Development Bank of India established under the Industrial Development Bank of India Act, 1964 under the Companies Deposits (Surcharge on Income-tax) Scheme, 1976, then, the surcharge on income-tax payable by the company,—

(a) in a case where the amount of the deposit so made is equal to or exceeds the amount of surcharge on income-tax payable by it, shall be *nil*; and

(b) in a case where the amount of the deposit so made falls short of the amount of surcharge on income-tax payable by it, shall be reduced by the amount of the deposit.

(2) In the cases to which Sub-Paragraph I or Sub-Paragraph II of Paragraph A of Part I of the First Schedule applies, where the assessee has, in the previous year, any net agricultural income, in addition to total income, and the total income exceeds eight 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 eight 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 Sub-Paragraph I or, as the case may be, Sub-Paragraph II of 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 eight 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 Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if the net agricultural income as so increased were the total income;

(iii) the amount by which income-tax determined in accordance with sub-clause (i) exceeds the amount of income-tax determined in accordance with sub-clause (ii) shall be the income-tax chargeable in respect of the total income.

43 of 1961.

(3) In cases to which the provisions of Chapter XII or section 164 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 (1) or the rates as specified in that Chapter or section, as the case may be.

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

(5) Subject to the provisions of sub-section (6), in cases in which income-tax has to be calculated under the first proviso to sub-section (5) of section 132 of the Income-tax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or deducted under sub-section (9) of section 80E of the said Act from any payment referred to in the said sub-section (9) or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed, at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be so calculated, charged, deducted or computed at the rate or rates specified in Part III of the First Schedule:

Provided that in cases to which the provisions of Chapter XII or section 164 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.

(6) In the cases to which Sub-Paragraph I or Sub-Paragraph II of 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, in addition to total income, and the total income exceeds ten thousand rupees, then, in calculating income-tax under the first proviso to sub-section (5) of section 132 of the Income-tax Act or in charging income-tax under sub-section (2) of section 174 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 eight thousand rupees of the total income but without being liable to tax), only for the purpose of calculating, 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 calculated, 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 Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if such aggregate income were the total income:

Provided that for the purposes of determining the amount of income-tax or "advance tax" in accordance with this sub-clause, the provisions of clause (ii) of the proviso below Sub-

Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A and the provisions relating to surcharge on income-tax in the said Sub-Paragraphs shall not apply;

(ii) the net agricultural income shall be increased by a sum of eight 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 Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if the net agricultural income as so increased were the total income:

Provided that for the purposes of determining the amount of income-tax or "advance tax" in accordance with this sub-clause, the provisions of clause (i) and clause (ii) of the proviso below Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A and the provisions relating to surcharge on income-tax in the said Sub-Paragraphs shall not apply;

(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):

Provided that where the sum so arrived at exceeds seventy per cent. of the amount by which the total income exceeds ten thousand rupees, the excess shall be disregarded;

(iv) the amount of income-tax or "advance tax" determined in accordance with sub-clause (iii) shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent. of such income-tax or, as the case may be, "advance tax" 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.

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

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

(b) "domestic company" means an Indian company, or any other company which, in respect of its income liable to income-tax under the Income-tax Act for the assessment year commencing on the 1st day of April, 1977, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income in accordance with the provisions of section 194 of that Act;

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

Explanation.—For the purposes of this clause, a company shall be deemed to be mainly engaged in the business of genera-

tion or distribution of electricity or any other form of power or in the construction of ships or in the manufacture or processing of goods or in mining, if the income attributable to any one or more of the aforesaid activities included in its total income of the previous year (as computed before making any deduction under Chapter VIA of the Income-tax Act) is not less than fifty-one per cent. of such total income;

(d) "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);

(e) "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;

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

(g) all other words and expressions used in this section or in 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

Amend-
ment of
section 2.

3. In section 2 of the Income-tax Act, in clause (42A), for the words "sixty months", the words "thirty-six months" shall be substituted with effect from the 1st day of April, 1978.

Amend-
ment of
section 9.

4. In section 9 of the Income-tax Act, in sub-section (1),—

(a) after clause (vii) and before the *Explanation*, the following proviso shall be inserted, namely:—

"Provided that nothing contained in this clause shall apply in relation to any income by way of fees for technical services payable in pursuance of an agreement made before the 1st day of April, 1976 and approved by the Central Government.";

(b) the *Explanation* below clause (vii) shall be numbered as *Explanation 2* and before that *Explanation* as so numbered, the following *Explanation* shall be inserted, namely:—

"*Explanation 1*.—For the purposes of the foregoing proviso, an agreement made on or after the 1st day of April, 1976 shall be deemed to have been made before that date if the agreement is made in accordance with proposals approved by the Central Government before that date."

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

(a) in clause (6), in sub-clause (i), after item (a), the following item shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1972, namely:—

“(aa) from his employer, for his children having full time education in any educational institution outside India, in connection with their proceeding to India during vacation;”;

(b) in clause (26A), for the figures, letters and words “1st day of April, 1975”, the figures, letters and words “1st day of April, 1980” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1975.

Amend-
ment of
section 10.

6. In section 11 of the Income-tax Act, in clause (b) of sub-section (2), with effect from the 1st day of April, 1978,—

(a) for sub-clause (ii), the following sub-clause shall be substituted, namely:—

“(ii) deposited in any account with the Post Office Savings Bank [including deposits made under the Post Office (Time Deposits) Rules, 1970] or a scheduled bank or a co-operative society engaged in carrying on the business of banking (including a co-operative land mortgage bank or a co-operative land development bank):

Provided that the money so accumulated or set apart may also be deposited, or continue to remain deposited, during any previous year commencing before the 1st day of April, 1981 with any other banking company, being a banking company to which the Banking Regulation Act, 1949 applies, or”;

10 of 1949.

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

Explanation.—For the purposes of sub-clause (ii), “scheduled bank” means the State Bank of India constituted under the State Bank of India Act, 1955, a subsidiary bank as defined in the State Bank of India (Subsidiary Banks) Act, 1959, a corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970, or any other bank, being a bank included in the Second Schedule to the Reserve Bank of India Act, 1934.

23 of 1955.

38 of 1959.

5 of 1970.

2 of 1934.

7. In section 13 of the Income-tax Act, with effect from the 1st day of April, 1978,—

(a) in sub-section (1), in clause (d),—

(i) for the figures, letters and words “1st day of April, 1979”, the figures, letters and words “1st day of April, 1982” shall be substituted;

(ii) for the figures, letters and words “1st day of April, 1978”, the figures, letters and words “1st day of April, 1981” shall be substituted;

Amend-
ment of
section 13.

(b) in sub-section (5), in clause (a), for sub-clause (iii), the following sub-clause shall be substituted, namely:—

‘(iii) deposit in any account with a scheduled bank or a co-operative society engaged in carrying on the business of banking (including a co-operative land mortgage bank or a co-operative land development bank).

Explanation.—In this sub-clause, “scheduled bank” shall have the same meaning as in the *Explanation* at the end of clause (b) of sub-section (2) of section 11.’

Amend-
ment of
section 24.

8. In section 24 of the Income-tax Act, in sub-section (1),—

(a) in clause (ix), the word “and” occurring at the end shall be omitted;

(b) after clause (ix) as so amended, the following *Explanation* shall be inserted, namely:—

“*Explanation.*—The deduction under this clause shall be made irrespective of whether the period during which the property or, as the case may be, part of the property was vacant precedes or follows the period during which it is let;”

Amend-
ment of
section
32A.

9. In section 32A of the Income-tax Act, with effect from the 1st day of April, 1978,—

(a) in sub-section (2),—

(i) in clause (b), for sub-clauses (ii) and (iii), the following sub-clauses shall be substituted, namely:—

“(ii) in a small-scale industrial undertaking for the purposes of business of manufacture or production of any article or thing; or

(iii) in any other industrial undertaking for the purposes of business of construction, manufacture or production of any article or thing, not being an article or thing specified in the list in the Eleventh Schedule.”;

(ii) in the *Explanation*, for the words, brackets and figure “this sub-section and sub-section (4)”, the words, brackets, figures and letter “this sub-section and sub-sections (2B) and (4)” shall be substituted;

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

‘(2A) The deduction under sub-section (1) shall not be denied in respect of any machinery or plant installed and used mainly for the purposes of business of construction, manufacture or production of any article or thing, not being an article or thing specified in the list in the Eleventh Schedule, by reason only that such machinery or plant is also used for the purposes of

business of construction, manufacture or production of any article or thing specified in the said list.

(2B) Where any new machinery or plant is installed after the 30th day of June, 1977, but before the 1st day of April, 1982, for the purposes of business of manufacture or production of any article or thing and such article or thing—

(a) is manufactured or produced by using any technology (including any process) or other know-how developed in, or

(b) is an article or thing invented in,

a laboratory owned or financed by the Government, or a laboratory owned by a public sector company or a University or by an institution recognised in this behalf by the prescribed authority,

the provisions of sub-section (1) shall have effect in relation to such machinery or plant as if for the words "twenty-five per cent.", the words "thirty-five per cent." had been substituted, if the following conditions are fulfilled, namely:—

(i) the right to use such technology (including any process) or other know-how or to manufacture or produce such article or thing has been acquired from the owner of such laboratory or any person deriving title from such owner;

(ii) the assessee furnishes, along with his return of income for the assessment year for which the deduction is claimed, a certificate from the prescribed authority to the effect that such article or thing is manufactured or produced by using such technology (including any process) or other know-how developed in such laboratory or is an article or thing invented in such laboratory; and

(iii) the machinery or plant is not used for the purpose of business of manufacture or production of any article or thing specified in the list in the Eleventh Schedule.

Explanation.—For the purposes of this sub-section,—

(a) "laboratory financed by the Government" means a laboratory owned by any body (including a society registered under the Societies Registration Act, 1860) and financed wholly or mainly by the Government;

(b) "public sector company" means any corporation established by or under any Central, State or Provincial Act or a Government company as defined in section 617 of the Companies Act, 1956;

(c) "University" means a University established or incorporated by or under a Central, State or Provincial Act and includes an institution declared under section 3 of the University Grants Commission Act, 1956 to be a University for the purposes of that Act.;

21 of 1860.

1 of 1956.

3 of 1956.

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

“(8A) The Central Government, if it considers necessary or expedient so to do, may, by notification in the Official Gazette, omit any article or thing from the list of articles or things specified in the Eleventh Schedule.”

Insertion
of new
section
35CC.

Rural
Develop-
ment Al-
lowance.

10. In the Income-tax Act, after section 35C, the following section shall be inserted with effect from the 1st day of September, 1977, namely:—

‘35CC. (1) Where the assessee, being a company or a co-operative society, incurs any expenditure on any programme of rural development, the assessee shall, in accordance with and subject to the provisions of this section, be allowed a deduction of the amount of such expenditure incurred during the previous year:

Provided that the approval of the prescribed authority has been obtained by the assessee in respect of such programme before incurring the expenditure.

Explanation.—For the purposes of this sub-section,—

(a) “programme of rural development” includes any programme for promoting the social and economic welfare of, or the uplift of, the public in any rural area;

(b) “rural area” means any area other than—

(i) an area which is comprised within the jurisdiction of a municipality (whether known as a municipality, municipal corporation, notified area committee, town area committee, town committee or by any other name) or a cantonment board and which has a population of not less than ten thousand according to the last preceding census of which the relevant figures have been published before the first day of the previous year; or

(ii) an area within such distance, not being more than fifteen kilometres, from the local limits of any municipality or cantonment board referred to in sub-clause (i), as the Central Government may, having regard to the stage of development of such area (including the extent of, and scope for, urbanisation of such area) and other relevant considerations, specify in this behalf by notification in the Official Gazette.

(2) Where the expenditure referred to in sub-section (1) results in the acquisition or creation of an asset, being building, machinery, plant or furniture, and the assessee does not divest itself of the ownership of such asset before the end of the previous year, no deduction in respect of such expenditure shall be allowed under sub-section (1) but the assessee shall be entitled to the allowance for depreciation in respect of the asset so acquired or created as if such asset was used for the purposes of the business and the provisions of sections 32, 34, 41 and 43 shall, so far as may be, apply accordingly.

(3) No deduction shall be allowed in respect of the expenditure referred to in sub-section (1) unless the assessee furnishes, along with the return of income for the assessment year for which the deduction is claimed, a statement of such expenditure in the prescribed form duly signed and verified by an accountant, as defined in the Explanation below sub-section (2) of section 288 and setting forth such particulars as may be prescribed.

(4) Where a deduction under this section is claimed and allowed for any assessment year in respect of any expenditure referred to in sub-section (1), deduction shall not be allowed in respect of such expenditure under any other provision of this Act for the same or any other assessment year.

11. In section 36 of the Income-tax Act, in sub-section (1), for sub-clause (b) of clause (viii), the following sub-clause shall be substituted with effect from the 1st day of April, 1978, namely:—

Amendment of section 36.

“(b) in the case of any other financial corporation, twenty-five per cent.”.

12. In section 50 of the Income-tax Act, in clause (2), for the figures, letters and words “1st day of January, 1954”, the figures, letters and words “1st day of January, 1964” shall be substituted with effect from the 1st day of April, 1978.

Amendment of section 50.

13. In the Income-tax Act, after section 54D, the following section shall be inserted with effect from the 1st day of April, 1978, namely:—

Insertion of new section 54E.

‘54E. (1) Where the capital gain arises from the transfer of a capital asset, not being a short-term capital asset, (the capital asset so transferred being hereafter in this section referred to as the original asset) and the assessee has, within a period of six months after the date of such transfer, invested or deposited the full value of the consideration or any part thereof received or accruing as a result of such transfer in any specified asset (such specified asset being hereafter in this section referred to as the new asset), the capital gain shall be dealt with in accordance with the following provisions of this section, that is to say,—

Capital gain on transfer of capital assets not to be charged in certain cases.

(a) if the cost of the new asset is not less than the full value of the consideration received or accruing in respect of the original asset, the whole of such capital gain shall not be charged under section 45;

(b) if the cost of the new asset is less than the full value of the consideration received or accruing in respect of the original asset, so much of the capital gain as bears to the whole of the capital gain the same proportion as the cost of acquisition of the new asset bears to the full value of such consideration shall not be charged under section 45.”

Explanation 1.—For the purposes of this sub-section, “specified asset” means any of the following assets, namely:—

(i) securities of the Central Government or a State Government;

(ii) savings certificates as defined in clause (c) of section 2 of the Government Savings Certificates Act, 1959;

- (iii) units in the Unit Trust of India established under the Unit Trust of India Act, 1963; 52 of 1963.
- (iv) debentures specified by the Central Government for the purposes of clause (ii) of sub-section (1) of section 80L;
- (v) shares in any Indian company which are issued to the public or are listed in a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 and any rules made thereunder; 42 of 1956.
- (vi) deposits for a period of not less than three years with the State Bank of India established under the State Bank of India Act, 1955 or any subsidiary bank as defined in the State Bank of India (Subsidiary Banks) Act, 1959 or any nationalised bank, that is to say, any corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 or any co-operative society engaged in carrying on the business of banking (including a co-operative land mortgage bank or a co-operative land development bank). 23 of 1955.
38 of 1959.
5 of 1970.

Explanation 2.—“Cost” in relation to any new asset, being a deposit referred to in clause (vi) of *Explanation 1*, means the amount of such deposit.

(2) Where the new asset is transferred, or converted (otherwise than by transfer) into money, within a period of three years from the date of its acquisition, the amount of capital gain arising from the transfer of the original asset not charged under section 45 on the basis of the cost of such new asset as provided in clause (a) or, as the case may be, clause (b), of sub-section (1) shall be deemed to be income chargeable under the head “Capital gains” relating to capital assets other than short-term capital assets of the previous year in which the new asset is transferred or converted (otherwise than by transfer) into money.’.

Amend-
ment of
section 55.

14. In section 55 of the Income-tax Act, for the figures, letters and words “1st day of January, 1954”, wherever they occur, the figures, letters and words “1st day of January, 1964” shall be substituted with effect from the 1st day of April, 1978.

Insertion
of new
section
72A.

15. In the Income-tax Act, after section 72, the following section shall be inserted, with effect from the 1st day of April, 1978, namely:—

Provisions
relating
to carry
forward
and set
off of ac-
cumula-
ted loss
and
unabsorb-
ed de-
preciation
allowance
in certain
cases of
amalgam-
ation.

72A. (1) Where there has been an amalgamation of a company owning an industrial undertaking or a ship with another company and the Central Government, on the recommendation of the specified authority, is satisfied that the following conditions are fulfilled, namely:—

(a) the amalgamating company was not, immediately before such amalgamation, financially viable by reason of its liabilities, losses and other relevant factors;

(b) the amalgamation was in the public interest; and

(c) such other conditions as the Central Government may, by notification in the Official Gazette, specify, to ensure

that the benefit under this section is restricted to amalgamations which would facilitate the rehabilitation or revival of the business of the amalgamating company,

then, the Central Government may make a declaration to that effect, and, thereupon, notwithstanding anything contained in any other provision of this Act, the accumulated loss and the unabsorbed depreciation of the amalgamating company shall be deemed to be the loss or, as the case may be, allowance for depreciation of the amalgamated company for the previous year in which the amalgamation was effected, and the other provisions of this Act relating to set off and carry forward of loss and allowance for depreciation shall apply accordingly.

(2) Notwithstanding anything contained in sub-section (1), the accumulated loss shall not be set off or carried forward and the unabsorbed depreciation shall not be allowed in the assessment of the amalgamated company unless the following conditions are fulfilled, namely:—

(i) during the previous year relevant to the assessment year for which such set off or allowance is claimed, the business of the amalgamating company is carried on by the amalgamated company without any modification or reorganisation or with such modification or reorganisation as may be approved by the Central Government to enable the amalgamated company to carry on such business more economically or more efficiently;

(ii) the amalgamated company furnishes, along with its return of income for the said assessment year, a certificate from the specified authority to the effect that adequate steps have been taken by that company for the rehabilitation or revival of the business of the amalgamating company.

Explanation.—In this section,—

(a) “accumulated loss” means so much of the loss of the amalgamating company under the head “Profits and gains of business or profession” (not being a loss sustained in a speculation business) which the amalgamating company would have been entitled to carry forward and set off under the provisions of section 72 if the amalgamation had not been effected;

(b) “specified authority” means such authority as the Central Government may, by notification in the Official Gazette, specify for the purposes of this section;

(c) “unabsorbed depreciation” means so much of the allowance for depreciation of the amalgamating company which remains to be allowed and which would have been allowed to the amalgamating company under the provisions of this Act if the amalgamation had not been effected.’

16. In section 80G of the Income-tax Act, in sub-section (4), with effect from the 1st day of April, 1978,—

(a) for the words “two hundred thousand rupees”, the words “five hundred thousand rupees” shall be substituted;

Amend-
ment of
section
80G.

(b) the proviso shall be omitted.

Amendment of section 80HH.

17. In section 80HH of the Income-tax Act, after sub-section (9), the following sub-section shall be inserted with effect from the 1st day of April, 1978, namely:—

“(9A) Where a deduction in relation to the profits and gains of a small-scale industrial undertaking to which section 80HHA applies is claimed and allowed under that section for any assessment year, deduction in relation to such profits and gains shall not be allowed under this section for the same or any other assessment year.”.

Insertion of new section 80HHA.

Deduction in respect of profits and gains from newly established small-scale industrial undertakings in certain areas.

18. In the Income-tax Act, after section 80HH, the following section shall be inserted with effect from the 1st day of April, 1978, namely:—

‘80HHA. (1) Where the gross total income of an assessee includes any profits and gains derived from a small-scale industrial undertaking to which this section applies, there shall, in accordance with and subject to the provisions of this section, be allowed, in computing the total income of the assessee, a deduction from such profits and gains of an amount equal to twenty per cent. thereof.

(2) This section applies to any small-scale industrial undertaking which fulfils all the following conditions, namely:—

(i) it begins to manufacture or produce articles after the 30th day of September, 1977 in any rural area;

(ii) it is not formed by the splitting up, or the reconstruction, of a business already in existence:

Provided that this condition shall not apply in respect of any small-scale industrial undertaking which is formed as a result of the re-establishment, reconstruction or revival by the assessee of the business of any such industrial undertaking as is referred to in section 33B, in the circumstances and within the period specified in that section;

(iii) it is not formed by the transfer to a new business of machinery or plant previously used for any purpose;

(iv) it employs ten or more workers in a manufacturing process carried on with the aid of power, or employs twenty or more workers in a manufacturing process carried on without the aid of power.

Explanation.—Where in the case of a small-scale industrial undertaking, any machinery or plant or any part thereof previously used for any purpose is transferred to a new business and the total value of the machinery or plant or part so transferred does not exceed twenty per cent. of the total value of the machinery or plant used in the business, then, for the purposes of clause (iii) of this sub-section, the condition specified therein shall be deemed to have been fulfilled.

(3) The deduction specified in sub-section (1) shall be allowed in computing the total income in respect of each of the ten assessment

years beginning with the assessment year relevant to the previous year in which the small-scale industrial undertaking begins to manufacture or produce articles.

(4) Where the assessee is a person, other than a company or a co-operative society, the deduction under sub-section (1) shall not be admissible unless the accounts of the small-scale industrial undertaking for the previous year relevant to the assessment year for which the deduction is claimed have been audited by an accountant as defined in the *Explanation* below sub-section (2) of section 288 and the assessee furnishes, along with his return of income, the report of such audit in the prescribed form duly signed and verified by such accountant.

(5) The provisions of sub-sections (6) and (7) of section 80HH shall, so far as may be, apply in relation to the computation of the profits and gains of a small-scale industrial undertaking for the purposes of the deduction under this section as they apply in relation to the computation of the profits and gains of an industrial undertaking for the purposes of the deduction under that section.

(6) In a case where the assessee is entitled also to the deduction under section 80J in relation to the profits and gains of a small-scale industrial undertaking to which this section applies, effect shall first be given to the provisions of this section.

(7) Where a deduction in relation to the profits and gains of a small-scale industrial undertaking to which section 80HH applies is claimed and allowed under that section for any assessment year, deduction in relation to such profits and gains shall not be allowed under this section for the same or any other assessment year.

(8) Nothing contained in this section shall apply in relation to any small-scale industrial undertaking engaged in mining.

Explanation.—For the purposes of this section,—

(a) "rural area" shall have the same meaning as in clause (b) of the *Explanation* to sub-section (1) of section 35CC;

(b) an industrial undertaking shall be deemed to be a small-scale industrial undertaking, if the aggregate value of the machinery and plant (other than tools, jigs, dies and moulds) installed, as on the last day of the previous year, for the purposes of the business of the undertaking does not exceed ten lakh rupees; and for this purpose the value of any machinery or plant shall be,—

(i) in the case of any machinery or plant owned by the assessee, the actual cost thereof to the assessee; and

(ii) in the case of any machinery or plant hired by the assessee, the actual cost thereof as in the case of the owner of such machinery or plant.

Substitution of new section for section 80RRA.

Deduction in respect of remuneration received for services rendered outside India.

19. For section 80RRA of the Income-tax Act, the following section shall be substituted with effect from the 1st day of April, 1978, namely:—

‘80RRA. (1) Where the gross total income of an individual who is a citizen of India includes any remuneration received by him in foreign currency from any employer (being a foreign employer or an Indian concern) for any service rendered by him outside India, there shall, in accordance with and subject to the provisions of this section, be allowed, in computing the total income of the individual, a deduction from such remuneration of an amount equal to fifty per cent thereof:

Provided that where the individual renders continuous service outside India under or for such employer for a period exceeding thirty-six months, no deduction under this section shall be allowed in respect of the remuneration for such service relating to any period after the expiry of the thirty-six months aforesaid.

(2) The deduction under this section shall be allowed—

(i) in the case of an individual who is or was, immediately before undertaking such service, in the employment of the Central Government or any State Government, only if such service is sponsored by the Central Government;

(ii) in the case of any other individual, only if he is a technician and the terms and conditions of his service outside India are approved in this behalf by the Central Government or the prescribed authority.

Explanation.—For the purposes of this section—

(a) “foreign currency” shall have the meaning assigned to it in the Foreign Exchange Regulation Act, 1973;

46 of 1973.

(b) “foreign employer” means,—

(i) the Government of a foreign State; or

(ii) a foreign enterprise; or

(iii) any association or body established outside India;

(c) “technician” means a person having specialised knowledge and experience in—

(i) constructional or manufacturing operations or mining or the generation or distribution of electricity or any other form of power; or

(ii) agriculture, animal husbandry, dairy farming, deep sea fishing or ship building; or

(iii) public administration or industrial or business management; or

(iv) accountancy; or

(v) any field of natural or applied science (including medical science) or social science; or

(vi) any other field which the Board may prescribe in this behalf,

who is employed in a capacity in which such specialised knowledge and experience are actually utilised.'

20. In section 104 of the Income-tax Act, for sub-section (4), the following sub-section and *Explanation* shall be substituted with effect from the 1st day of April, 1978, namely:—

Amend-
ment of
section
104.

“(4) Without prejudice to the provisions of section 108, nothing contained in this section shall apply to—

(a) an Indian company whose business consists mainly in the construction of ships or in the manufacture or processing of goods or in mining or in the generation or distribution of electricity or any other form of power;

(b) a company which is neither an Indian company nor a company which has made the prescribed arrangements for the declaration and payment of dividends within India.

Explanation.—For the purposes of clause (a) of this sub-section, the business of a company shall be deemed to consist mainly in the construction of ships or in the manufacture or processing of goods or in mining or in the generation or distribution of electricity or any other form of power, if the income attributable to any of the aforesaid activities included in its gross total income for the relevant previous year is not less than fifty-one per cent. of such total income” ✓

21. In section 109 of the Income-tax Act, with effect from the 1st day of April, 1978,—

Amend-
ment of
section
109.

(a) clause (ia) shall be omitted;

(b) in clause (iii),—

(i) in sub-clause (1), for the words “an industrial company or a consultancy service company”, the words “a consultancy service company” shall be substituted;

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

“(3) in the case of an Indian company, not being an Indian company referred to in clause (a) of sub-section (4) of section 104 or a consultancy service company, a part of whose gross total income consists of profits and gains attributable to—

(i) the business of construction of ships or of manufacture or processing of goods or of mining or of generation or distribution of electricity or any other form of power; or

(ii) the business of provision of technical know-how, or of rendering services in connection with the provision of technical know-how, to other persons—

(a) in relation to that part of its gross total income as is attributable to the business referred to in item (i) of this sub-clause.....Nil;

(b) in relation to that part of its gross total income as is attributable to the business referred to in item (ii) of this sub-clause.....45 %;

(c) in relation to the remaining part of its gross total income—

(1) if it is an investment company or a company which satisfies the conditions specified in sub-clause (4) (a) of this clause.....90%;

(2) in any other case.....60%.

Explanation.—The provisions of this Chapter shall apply as if each of the aforesaid parts of the gross total income of the company were the gross total income of the company in relation to that part and as if the amount of dividends actually distributed and the distributable income were also similarly apportioned for the purposes of section 104 and this section;”.

Amendment of section 115A.

22. In section 115A of the Income-tax Act, with effect from the 1st day of April, 1978,—

(a) in sub-section (1), for the words, brackets and figure “Subject to the provisions of sub-section (2)”, the words, brackets, figures and letter “Subject to the provisions of sub-sections (1A) and (2)” shall be substituted;

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

“(1A) Where the royalty referred to in clause (b) of sub-section (1) is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book to an Indian concern, the provisions of sub-section (1) shall apply in relation to such royalty as if the words “and approved by the Central Government” occurring in the said clause had been omitted:

Provided that such book is on a subject, the books on which are permitted, according to the Import Trade Control Policy of the Government of India for the period commencing from the 1st day of April, 1977 and ending with the 31st day of March, 1978, to be imported into India under an Open General Licence.

Explanation.—In this sub-section, “Open General Licence” means an Open General Licence issued by the Central Government in pursuance of the Imports (Control) Order, 1955.’.

23. In section 155 of the Income-tax Act, after sub-section (10), the following sub-section shall be inserted with effect from the 1st day of April, 1978, namely:—

Amend-
ment of
section
155.

“(10A) Where in the assessment for any year, a capital gain arising from the transfer of a capital asset, not being a short-term capital asset, is charged to tax and within a period of six months after the date of such transfer, the assessee has made any investment or deposit in any specified asset within the meaning of *Explanation 1* to sub-section (1) of section 54E, the Income-tax Officer shall amend the order of assessment so as to exclude the amount of the capital gain not chargeable to tax under the provisions of section 54E, 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 that section being reckoned from the date of the assessment.”.

24. In section 194 of the Income-tax Act, with effect from the 1st day of October, 1977,—

Amend-
ment of
section
194.

(a) in the proviso, for the words “Provided that”, the words “Provided further that” shall be substituted;

(b) before the proviso as so amended, the following proviso shall be inserted, namely:—

“Provided that no such deduction shall be made in the case of any shareholder, not being a company, if—

(a) the shareholder is resident in India;

(b) the amount of such dividend does not exceed two hundred and fifty rupees; and

(c) the shareholder furnishes to the person responsible for paying the dividend a statement in writing in the prescribed form and verified in the prescribed manner declaring that his estimated total income of the previous year in which such dividend is to be included under the provisions of section 8 will be less than the minimum liable to income-tax:”.

25. In the Income-tax Act, after section 206A and before the heading “C.—Advance payment of tax”, the following section shall be inserted with effect from the 1st day of October, 1977, namely:—

Insertion
of new
section
206B.

“206B. Any person responsible for paying any dividend referred to in section 194 shall prepare, and within thirty days from the 31st day of March in each year, deliver or cause to be delivered to the Income-tax Officer in the prescribed form and verified in the prescribed manner, a return in writing showing—

Person
paying
dividend
to certain
residents
without
deduction
of tax to
furnish
prescrib-
ed.
return.

(a) the name and address of every person who has furnished to him a statement under the first proviso to section 194;

(b) the amount of the dividend paid or distributed during the financial year to each such person; and

(c) such other particulars as may be prescribed.”.

Amend-
ment of
section
208.

26. In section 208 of the Income-tax Act, in sub-section (2), for clause (c), the following clause shall be substituted with effect from the 1st day of September, 1977, namely:—

“(c) in any other case—Rs. 10,000.”.

Amend-
ment of
section
273.

27. In section 273 of the Income-tax Act, with effect from the 1st day of September, 1977,—

(a) in clause (a), for the words and figures “has furnished under section 212”, the words, brackets and figures “has furnished under sub-section (1) or sub-section (2) or sub-section (3) of section 212” shall be substituted;

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

“(aa) has furnished under sub-section (3A) of section 212 an estimate of the advance tax payable by him which he knew or had reason to believe to be untrue, or”;

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

“(ia) which, in the case referred to in clause (aa), shall not be less than ten per cent. but shall not exceed one and a half times the amount by which the tax actually paid during the financial year immediately preceding the assessment year under the provisions of Chapter XVII-C falls short of seventy-five per cent. of the assessed tax as defined in sub-section (5) of section 215;”;

(d) the following *Explanation* shall be inserted at the end, namely:—

“*Explanation.*—For the purposes of clause (ia), the amount paid by the assessee on or before the date extended by the Commissioner under the proviso to sub-section (3A) of section 212 shall, where the date so extended falls beyond the financial year immediately preceding the assessment year, also be regarded as tax actually paid during that financial year.”.

Insertion
of new
Eleventh
Schedule.

28. In the Income-tax Act, after the Tenth Schedule, the following Schedule shall be inserted with effect from the 1st day of April, 1978, namely:—

“THE ELEVENTH SCHEDULE

(See section 32A)

List of articles or things

1. Beer, wine and other alcoholic spirits.
2. Tobacco and tobacco preparations, such as, cigars and cheroots, cigarettes, biris, smoking mixtures for pipes and cigarettes, chewing tobacco and snuff.
3. Cosmetics and toilet preparations.
4. Tooth paste, dental cream, tooth powder and soap.
5. Aerated waters in the manufacture of which blended flavouring concentrates in any form are used.

6. Confectionery and chocolates.
7. Gramophones, including record players, and gramophone records.
8. Broadcast television receiver sets; radios (including transistor sets); radiograms and tape recorders (including cassette recorders and tape decks).
9. Cinematograph films and projectors.
10. Photographic apparatus and goods.
11. Electric fans.
12. Domestic electrical appliances, not falling under any other item in this list.

Explanation.—"Domestic electrical appliances" means electrical appliances normally used in the household and similar appliances used in places, such as, hotels, restaurants, hostels, offices, educational institutions and hospitals.

13. Household furniture, utensils, crockery and cutlery not falling under any other item in this list.
14. Pressure cookers.
15. Vacuum flasks and other vacuum vessels.
16. Tableware and sanitaryware.
17. Glass and glassware.
18. Chinaware and porcelainware.
19. Mosaic tiles and glazed tiles.
20. Organic surface active agents; surface active preparations and washing preparations whether or not containing soap.
21. Synthetic detergents.
22. Office machines and apparatus such as typewriters, calculating machines, cash registering machines, cheque writing machines, intercom machines and teleprinters.

Explanation.—The expression "Office machines and apparatus" includes all machines and apparatus used in offices, shops, factories, workshops, educational institutions, railway stations, hotels and restaurants for doing office work, for data processing and for transmission and reception of messages.

23. Steel furniture, whether made partly or wholly of steel.
24. Safes, strong boxes, cash and deed boxes and strong room doors.
25. Latex foam sponge and polyurethane foam.
26. Pigments, colours, paints, enamels, varnishes, blacks and cellulose lacquers.
27. Crown corks or other fittings of cork, rubber, polyethylene or any other material.

28. Pilfer-proof caps for packaging or other fittings of cork, rubber, polyethylene or any other material.

29. Amplifiers or any other apparatus used for addressing the public.

Conse-
quential
amend-
ments to
certain
sections.

29. (1) The following amendments (being amendments of a consequential nature) shall be made in the Income-tax Act, namely:—

(a) in section 44D, in the *Explanation*,—

(i) in clause (a), for the words, brackets and figures “the *Explanation* to clause (vii) of sub-section (1) of section 9”, the words, figures and brackets “*Explanation 2* to clause (vii) of sub-section (1) of section 9” shall be substituted;

(ii) in clause (c), for the words, brackets and figures “the *Explanation* to clause (vi) of sub-section (1) of section 9”, the words, figures and brackets “*Explanation 2* to clause (vi) of sub-section (1) of section 9” shall be substituted;

(b) in section 115A, in the *Explanation* below sub-section (1),—

(i) in clause (a), for the words, brackets and figures “the *Explanation* to clause (vii) of sub-section (1) of section 9”, the words, figures and brackets “*Explanation 2* to clause (vii) of sub-section (1) of section 9” shall be substituted;

(ii) in clause (c), for the words, brackets and figures “the *Explanation* to clause (vi) of sub-section (1) of section 9”, the words, figures and brackets “*Explanation 2* to clause (vi) of sub-section (1) of section 9” shall be substituted.

(2) The following amendments (being amendments of a consequential nature) shall be made in the Income-tax Act with effect from the 1st day of April, 1978, namely:—

(a) in section 45, for the figures, letters and word “54B and 54D”, the figures, letters and word “54B, 54D and 54E” shall be substituted;

(b) in sub-section (3) of section 80A, after the word, figures and letters “section 80HH”, the words, figures and letters “or section 80HHA” shall be inserted;

(c) in section 80J, after the word, figures and letters “section 80HH”, at both the places where they occur, the words, figures and letters “or section 80HHA” shall be inserted;

(d) in sub-section (3) of section 80P,—

(i) for the words, figures and letters “section 80HH or section 80J”, the words, figures and letters “section 80HH or section 80HHA or section 80J” shall be substituted;

(ii) for the words, figures and letters “section 80HH, section 80J”, the words, figures and letters “section 80HH, section 80HHA, section 80J” shall be substituted;

(e) in sub-section (2) of section 80QQ,—

(i) for the words, figures and letters “section 80HH or section 80J”, the words, figures and letters “section 80HH or section 80HHA or section 80J” shall be substituted;

(ii) for the words, figures and letters "section 80HH, section 80J", the words, figures and letters "section 80HH, section 80HHA, section 80J" shall be substituted;

(f) in the Ninth Schedule, for the brackets, words, figures and letters "[See section 32(1) (vi) and section 32A(2) (b) (ii)]", the brackets, words, figures and letters "[See section 32(1) (vi) and section 80M(1)(a)(i)]" shall be substituted.

Wealth-tax

30. In the Wealth-tax Act, 1957, for Part I of Schedule I [being the Part as substituted, with effect from the 1st day of April, 1977, by sub-clause (a) of clause (6) of section 27 of the Finance Act, 1976], the following Part shall be substituted, namely:—

Amendment of Act 27 of 1957.

66 of 1976.

"PART I

(1) In the case of every individual or Hindu undivided family, not being a Hindu undivided family to which item (2) of this Part applies,—

Rate of tax

- | | |
|--|---|
| (a) where the net wealth does not exceed Rs. 2,50,000 | $\frac{1}{2}$ per cent. of the net wealth; |
| (b) where the net wealth exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000 | Rs. 1,250 plus 1 per cent. of the amount by which the net wealth exceeds Rs. 2,50,000; |
| (c) where the net wealth exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | Rs. 3,750 plus 2 per cent. of the amount by which the net wealth exceeds Rs. 5,00,000; |
| (d) where the net wealth exceeds Rs. 10,00,000 but does not exceed Rs. 15,00,000 | Rs. 13,750 plus $2\frac{1}{2}$ per cent. of the amount by which the net wealth exceeds Rs. 10,00,000; |
| (e) where the net wealth exceeds Rs. 15,00,000 | Rs. 26,250 plus $3\frac{1}{2}$ per cent. of the amount by which the net wealth exceeds Rs. 15,00,000: |

Provided that for the purposes of this item,—

(i) no wealth-tax shall be payable where the net wealth does not exceed Rs. 1,00,000;

(ii) the wealth-tax payable shall, in no case, exceed 5 per cent. of the amount by which the net wealth exceeds Rs. 1,00,000.

(2) In the case of every Hindu undivided family which has at least one member whose net wealth assessable for the assessment year exceeds Rs. 1,00,000,—

Rate of tax

- | | |
|---|---|
| (a) where the net wealth does not exceed Rs. 2,50,000 | $1\frac{1}{2}$ per cent. of the net wealth; |
| (b) where the net wealth exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000 | Rs. 3,750 plus 2 per cent. of the amount by which the net wealth exceeds Rs. 2,50,000; |
| (c) where the net wealth exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | Rs. 8,750 plus $2\frac{1}{4}$ per cent. of the amount by which the net wealth exceeds Rs. 5,00,000; |
| (d) where the net wealth exceeds Rs. 10,00,000 | Rs. 21,250 plus $3\frac{1}{2}$ per cent. of the amount by which the net wealth exceeds Rs. 10,00,000: |

Provided that for the purposes of this item,—

(i) no wealth-tax shall be payable where the net wealth does not exceed Rs. 1,00,000;

(ii) the wealth-tax payable shall, in no case, exceed 5 per cent. of the amount by which the net wealth exceeds Rs. 1,00,000.”.

CHAPTER IV

INDIRECT TAXES

Amend-
ment of
Act 51
of 1975.

31. The Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), shall be amended in the manner specified in the Second Schedule.

Amend-
ment of
Act 1 of
1944.

32. The Central Excises and Salt Act, 1944 (hereinafter referred to as the Central Excises Act), shall be amended in the manner specified in the Third Schedule.

Amend-
ment of
Act 58 of
1957.

33. The Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the Additional Duties of Excise Act), shall be amended in the manner specified in the Fourth Schedule.

CHAPTER V

MISCELLANEOUS

Amend-
ment of
Act 61 of
1956.

34. In the Khadi and Village Industries Commission Act, 1956, in Chapter V, before section 25, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1962, namely:—

Exemption
from
liability
to pay
income-
tax.

“24A. Notwithstanding anything contained in the Income-tax Act, 1961, the Commission shall not be liable to pay any income-tax on its income, profits or gains.”.

43 of 1961.

Amend-
ment of
Act 21 of
1973.

35. In section 23 of the Finance Act, 1973, for the words “four previous years”, the words “six previous years” shall be substituted.

Amend-
ment of
Act 38 of
1974.

36. In the Compulsory Deposit Scheme (Income-tax Payers) Act, 1974,—

(a) in section 3,—

(i) in sub-section (1), for the words, figures and letters “for the assessment year commencing on the 1st day of April, 1975, the assessment year commencing on the 1st day of April, 1976 and the assessment year commencing on the 1st day of April, 1977.”, the words, figures, letters and brackets “for the assessment year commencing on the 1st day of April, 1975 and every subsequent assessment year (not being an assessment year commencing on or after the 1st day of April, 1980).” shall be substituted;

(ii) after sub-section (2), the following sub-section shall be inserted with effect from the 1st day of September, 1977, namely:—

“(3) Notwithstanding anything contained in sub-section (1),—

(a) an individual specified in sub-clause (i) of clause (a) of sub-section (2), or

(b) any person specified in clause (b) of sub-section (2) who is assessable under the Income-tax Act in respect of the total income of the individual aforesaid,

shall not be liable to make any compulsory deposit for any assessment year where, in either case, such individual is more than seventy years of age on the first day of the financial year immediately preceding that assessment year.”;

(b) in section 4, in sub-section (1), for clause (ii), the following clause shall be substituted, namely:—

“(ii) for the assessment year commencing on the 1st day of April, 1977 and every subsequent assessment year (not being an assessment year commencing on or after the 1st day of April, 1980), at the rates specified in Paragraph B of the Schedule.”.

37. In the Oil Industry (Development) Act, 1974, in Chapter V, before section 23, the following section shall be inserted and shall be deemed always to have been inserted, namely:—

Amend-
ment of
Act 47 of
1974.

43 of 1961.

“22A. Notwithstanding anything contained in the Income-tax Act, 1961, the Board shall not be liable to pay any income-tax on its income, profits or gains.”.

Exemp-
tion from
liability
to pay
income-
tax.

38. In the Voluntary Disclosure of Income and Wealth Act, 1976, with effect from the 1st day of April, 1976,—

Amend-
ment of
Act 8 of
1976.

(a) in section 14,—

(i) in sub-section (5), in the *Explanation*, for the words “For the purposes of this sub-section”, the words, brackets, figure and letter “For the purposes of this sub-section and sub-section (5A)” shall be deemed to have been substituted;

(ii) after sub-section (5), the following sub-sections shall be deemed to have been inserted, namely:—

“(5A) A declarant who has not paid, in accordance with the provisions of section 5, the tax chargeable in respect of the income of the previous year or years for which the declaration has been made shall, notwithstanding anything contained in sub-section (5), be entitled to the immunity provided under sub-section (1) if, before the 1st day of January, 1978, the declarant—

(i) pays the amount of such tax remaining unpaid;
and

(ii) pays simple interest at the rate of twelve per cent. per annum on the amount of such tax remaining unpaid on the 31st day of March, 1976, from the 1st day of April, 1976 to the date of payment of such tax.

(5B) The provisions of the Income-tax Act and any rules made thereunder shall, so far as may be, apply to the interest payable under sub-section (5A) as if such interest were interest payable under sub-section (2) of section 220 of that Act.”;

(iii) in sub-section (6), for the words, figures and brackets “in accordance with the provisions of section 5, read with sub-section (5) of this section”, the words, figures, brackets and letter “in accordance with the provisions of section 5, read with sub-section (5) or, as the case may be, in accordance with the provisions of sub-section (5A)” shall be deemed to have been substituted;

(b) in section 15,—

(i) in sub-section (5), in the *Explanation*, for the words “For the purposes of this sub-section”, the words, brackets, figure and letter “For the purposes of this sub-section and sub-section (5A)” shall be deemed to have been substituted;

(ii) after sub-section (5), the following sub-sections shall be deemed to have been inserted, namely:—

“(5A) A declarant—

(a) who has not paid, in accordance with the provisions of section 5, the wealth-tax chargeable in respect of the net wealth for the assessment year or years for which the declaration has been made; or

(b) who has not invested in the securities referred to in sub-section (3) of section 3 within the time specified in sub-section (4) of section 5 the sum specified in sub-section (6); or

(c) who has neither so paid such wealth-tax nor so invested such sum,

shall, notwithstanding anything contained in sub-section (5), be entitled to the immunity provided under sub-section (1), if the declarant—

(i) in a case falling under clause (a), pays before the 1st day of January, 1978 (hereafter in this sub-section referred to as the said date) the amount of such wealth-tax remaining unpaid and also simple interest at the rate of twelve per cent. per annum on the amount of such wealth-tax remaining unpaid on the 31st day of March, 1976, from the 1st day of April, 1976 to the date of payment of such wealth-tax;

(ii) in a case falling under clause (b), invests before the said date in the securities aforesaid the sum specified in sub-section (6) or, as the case may be, the amount which falls short of the sum required to be invested;

(iii) in a case falling under clause (c), pays before the said date the amount of such wealth-tax remaining unpaid and also simple interest at the rate of twelve per cent. per annum on the amount of wealth-tax remaining unpaid on the 31st day of March, 1976, from the 1st day of April, 1976 to the date of payment of such wealth-tax and invests before the said date in the securities aforesaid the sum specified in sub-section (6) or, as the case may be, the amount which falls short of the sum required to be invested.

(5B) The provisions of the Wealth-tax Act and any rules made thereunder shall, so far as may be, apply to the interest payable under sub-section (5A) as if such interest were interest payable under sub-section (2) of section 31 of the Wealth-tax Act.”;

(iii) in sub-section (7), for the words, figures and brackets “in accordance with the provisions of section 5, read with sub-section (5) of this section”, the words, figures, brackets and letter “in accordance with the provisions of section 5, read with sub-section (5) or, as the case may be, in accordance with the provisions of sub-section (5A)” shall be deemed to have been substituted.

39. (1) The amendments directed in the Fifth Schedule, being amendments to provide for a new appellate authority under the Income-tax Act, the Wealth-tax Act, 1957, the Gift-tax Act, 1958, the Companies (Profits) Surtax Act, 1964 and the Interest-tax Act, 1974 and for matters connected therewith, shall be made in the said Acts.

27 of 1957.
18 of 1958.
7 of 1964.
45 of 1974.

Amendment of Income-tax Act, etc., to provide for a new appellate authority thereunder.

(2) For the removal of doubts it is hereby declared that any action required to be taken, after the commencement of this section, in relation to any appeal disposed of by an Appellate Assistant Commissioner or a Commissioner before such commencement, under any Act referred to in sub-section (1), may be taken as if the amendments directed to be made in that Act by sub-section (1) had not been made.

(3) This section shall come into force on ¹such date as the Central Government may, by notification in the Official Gazette, appoint.

40. (1) The Central Government may, by notification in the Official Gazette, exempt retrospectively from a date not earlier than the 18th day of June, 1977, subject to such conditions as may be specified in the notification, cinematograph films, exposed, falling under Item No. 37 in the First Schedule to the Central Excises Act, from the whole or any part of the duty leviable thereon under that Act.

Power to exempt feature films, etc., from payment of excise duty.

(2) The provisions of the Central Excises Act and the rules made thereunder shall apply in relation to any notification issued under sub-section (1) as they apply in relation to any notification issued under rule 8 of the said rules.

11 of 1977.

41. Sections 2 and 4 of the Finance Act, 1977 are hereby repealed and shall be deemed never to have been enacted.

Repeal.

THE FIRST SCHEDULE

(See section 2)

PART I

INCOME-TAX AND SURCHARGE ON INCOME-TAX

Paragraph A

Sub-Paragraph I

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

Rates of income-tax

(1) where the total income does not exceed Rs. 8,000	Nil;
(2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000	15 per cent. of the amount by which the total income exceeds Rs. 8,000;
(3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000	Rs. 1,050 plus 18 per cent. of the amount by which the total income exceeds Rs. 15,000;
(4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000	Rs. 1,950 plus 25 per cent. of the amount by which the total income exceeds Rs. 20,000;
(5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000	Rs. 3,200 plus 30 per cent. of the amount by which the total income exceeds Rs. 25,000;
(6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000	Rs. 4,700 plus 40 per cent. of the amount by which the total income exceeds Rs. 30,000;
(7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000	Rs. 12,700 plus 50 per cent. of the amount by which the total income exceeds Rs. 50,000;
(8) where the total income exceeds Rs. 70,000 but does not exceed Rs. 1,00,000	Rs. 22,700 plus 55 per cent. of the amount by which the total income exceeds Rs. 70,000;
(9) where the total income exceeds Rs. 1,00,000	Rs. 39,200 plus 60 per cent. of the amount by which the total income exceeds Rs. 1,00,000.

Surcharge on income-tax

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

Sub-Paragraph II

In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1977 exceeds Rs. 8,000,—

Rates of income-tax

(1) where the total income does not exceed Rs. 8,000	Nil;
(2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000	18 per cent. of the amount by which the total income exceeds Rs. 8,000;
(3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000	Rs. 1,260 plus 25 per cent. of the amount by which the total income exceeds Rs. 15,000;
(4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000	Rs. 2,510 plus 30 per cent. of the amount by which the total income exceeds Rs. 20,000;
(5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000	Rs. 4,010 plus 40 per cent. of the amount by which the total income exceeds Rs. 25,000;
(6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000	Rs. 6,010 plus 50 per cent. of the amount by which the total income exceeds Rs. 30,000;
(7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000	Rs. 16,010 plus 55 per cent. of the amount by which the total income exceeds Rs. 50,000;
(8) where the total income exceeds Rs. 70,000	Rs. 27,010 plus 60 per cent. of the amount by which the total income exceeds Rs. 70,000.

Surcharge on income-tax

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

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(1) where the total income does not exceed Rs. 10,000	15 per cent. of the total income;
(2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000	Rs. 1,500 plus 25 per cent. of the amount by which the total income exceeds Rs. 10,000;
(3) where the total income exceeds Rs. 20,000	Rs. 4,000 plus 40 per cent. of the amount by which the total income exceeds Rs. 20,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge for

purposes of the Union calculated at the rate of ten per cent. of such income-tax.

Paragraph C

Sub-Paragraph I

In the case of every registered firm, not being a case to which Sub-Paragraph II of this Paragraph applies,—

Rates of income-tax

(1) where the total income does not exceed Rs. 10,000	Nil;
(2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000	5 per cent. of the amount by which the total income exceeds Rs. 10,000;
(3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000	Rs. 750 plus 7 per cent. of the amount by which the total income exceeds Rs. 25,000;
(4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000	Rs. 2,500 plus 15 per cent. of the amount by which the total income exceeds Rs. 50,000;
(5) where the total income exceeds Rs. 1,00,000	Rs. 10,000 plus 24 per cent. of the amount by which the total income exceeds Rs. 1,00,000.

Surcharge on income-tax

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

Sub-Paragraph II

In the case of every registered firm whose total income includes income derived from a profession carried on by it and the income so included is not less than fifty-one per cent. of such total income,—

Rates of income-tax

(1) where the total income does not exceed Rs. 10,000	Nil;
(2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000	4 per cent. of the amount by which the total income exceeds Rs. 10,000;
(3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000	Rs. 600 plus 7 per cent. of the amount by which the total income exceeds Rs. 25,000;
(4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000	Rs. 2,350 plus 13 per cent. of the amount by which the total income exceeds Rs. 50,000;
(5) where the total income exceeds Rs. 1,00,000	Rs. 8,850 plus 22 per cent. of the amount by which the total income exceeds Rs. 1,00,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for

purposes of the Union calculated at the rate of ten per cent. of such income-tax.

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

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income 50 per cent.

Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—

(1) where the company is a company in which the public are substantially interested,—

(i) in a case where the total income does not exceed Rs. 1,00,000 45 per cent. of the total income;

(ii) in a case where the total income exceeds Rs. 1,00,000 55 per cent. of the total income;

(2) where the company is not a company in which the public are substantially interested,—

(i) in the case of an industrial company,—

(a) where the total income does not exceed Rs. 2,00,000 55 per cent. of the total income;

(b) where the total income exceeds Rs. 2,00,000 60 per cent. of the total income;

(ii) in any other case 65 per cent. of the total income:

Provided that—

(i) the income-tax payable by a domestic company, being a company in which the public are substantially interested, the total income of which exceeds Rs. 1,00,000, shall not exceed the aggregate of—

(a) the income-tax which would have been payable by the company if its total income had been Rs. 1,00,000 (the income of Rs. 1,00,000 for this purpose being computed as if such income

included income from various sources in the same proportion as the total income of the company); and

(b) eighty per cent. of the amount by which its total income exceeds Rs. 1,00,000;

(ii) the income-tax payable by a domestic company, not being a company in which the public are substantially interested, which is an industrial company and the total income of which exceeds Rs. 2,00,000, shall not exceed the aggregate of—

(a) the income-tax which would have been payable by the company if its total income had been Rs. 2,00,000 (the income of Rs. 2,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(b) eighty per cent. of the amount by which its total income exceeds Rs. 2,00,000.

II. In the case of a company other than a domestic company,—

(i) on so much of the total income as consists of—

(a) royalties received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976, or

(b) fees for rendering technical services received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government

50 per cent.:

(ii) on the balance, if any, of the total income

70 per cent.

Surcharge on income-tax

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

PART II

Rates for deduction of tax at source in certain cases

In every case in which under the provisions of sections 193, 194, 194A, 194B, 194D and 195 of the Income-tax Act, tax is to be deducted at the

rates in force, deduction shall be made from the income subject to deduction at the following rates:—

	Income-tax	
	Rate of income-tax	Rate of surcharge
1. In the case of a person other than a company—		
(a) where the person is resident in India—		
(i) on income by way of interest other than "Interest on securities"	10 per cent.	Nil;
(ii) on income by way of winnings from lotteries and crossword puzzles	30 per cent.	4.5 per cent.;
(iii) on income by way of insurance commission	10 per cent.	Nil;
(iv) on any other income (excluding interest payable on a tax-free security)	20 per cent.	3 per cent.;
(b) where the person is not resident in India—		
(i) on the whole income (excluding interest payable on a tax-free security)	income-tax at 30 per cent. and surcharge at 4.5 per cent. of the amount of the income,	
	or	
	income-tax and surcharge on income-tax in respect of the income at the rates prescribed in Sub-Paragraph I of Paragraph A of Part III of this Schedule, if such income had been the total income, whichever is higher;	
(ii) on income by way of interest payable on a tax-free security	15 per cent.	2.25 per cent.
2. In the case of a company—		
(a) where the company is a domestic company—		
(i) on income by way of interest other than "Interest on securities"	20 per cent.	1 per cent.;
(ii) on any other income (excluding interest payable on a tax-free security)	22 per cent.	1 per cent.;
(b) where the company is not a domestic company—		
(i) on income by way of dividends payable by any domestic company	25 per cent.	Nil;

	Income-tax	
	Rate of income-tax	Rate of surcharge
(ii) on income by way of royalty payable by an Indian concern in pursuance of an agreement made by it with 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 proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern	40 per cent.	Nil;
(iii) on income by way of royalty [not being royalty of the nature referred to in sub-item (b) (ii)] payable by an Indian concern in pursuance of an agreement made by it with the Indian concern and which has been approved by the Central Government,—		
(A) where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976	50 per cent.	2.5 per cent.;
(B) where the agreement is made after the 31st day of March, 1976—		
(1) on so much of the amount of such income as consists of lump sum consideration for the transfer outside India of, or the imparting of information outside India in respect of, any data, documentation, drawing or specification relating to any patent, invention, model, design, secret formula or process, or trade mark or similar property	20 per cent.	Nil;
(2) on the balance, if any, of such income	40 per cent.	Nil;
(iv) on income by way of fees for technical services payable by an Indian concern in pursuance of an agreement made by it with the Indian concern and which has been approved by the Central Government—		
(A) where the agreement is made after the 29th day	50 per cent.	2.5 per cent.;

	Income-tax	
	Rate of income-tax	Rate of surcharge
of February, 1964 but before the 1st day of April, 1976		
(B) where the agreement is made after the 31st day of March, 1976	40 per cent.	Nil;
(v) on income by way of interest payable on a tax-free security	44 per cent.	2.2 per cent.;
(vi) on any other income	70 per cent.	3.5 per cent.

PART III

Rates for calculating or charging income-tax in certain cases, deducting income-tax from income chargeable under the head "Salaries" or any payment referred to in sub-section (9) of section 80E and computing "advance tax".

In cases in which income-tax has to be calculated under the first proviso to sub-section (5) of section 132 of the Income-tax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or deducted under sub-section (9) of section 80E of the said Act from any payment referred to in the said sub-section (9) or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed, at the rate or rates in force, such income-tax or, as the case may be, "advance tax" (not being "advance tax" in respect of any income chargeable to tax under Chapter XII or section 164 of the Income-tax Act at the rates as specified in that Chapter or section), shall be so calculated, charged, deducted or computed at the following rate or rates:—

Paragraph A

Sub-Paragraph I

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

Rates of income-tax:

(1) where the total income does not exceed Rs. 8,000	Nil;
(2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000	15 per cent. of the amount by which the total income exceeds Rs. 8,000;
(3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000	Rs. 1,050 plus 18 per cent. of the amount by which the total income exceeds Rs. 15,000;
(4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000	Rs. 1,950 plus 25 per cent. of the amount by which the total income exceeds Rs. 20,000;

(5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000	Rs. 3,200 plus 30 per cent. of the amount by which the total income exceeds Rs. 25,000;
(6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000	Rs. 4,700 plus 40 per cent. of the amount by which the total income exceeds Rs. 30,000;
(7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000	Rs. 12,700 plus 50 per cent. of the amount by which the total income exceeds Rs. 50,000;
(8) where the total income exceeds Rs. 70,000 but does not exceed Rs. 1,00,000	Rs. 22,700 plus 55 per cent. of the amount by which the total income exceeds Rs. 70,000;
(9) where the total income exceeds Rs. 1,00,000	Rs. 39,200 plus 60 per cent. of the amount by which the total income exceeds Rs. 1,00,000;

Provided that for the purposes of this Sub-Paragraph,—

(i) no income-tax shall be payable on a total income not exceeding Rs. 10,000;

(ii) where the total income exceeds Rs. 10,000 but does not exceed Rs. 10,540, the income-tax payable thereon shall not exceed seventy per cent. of the amount by which the total income exceeds Rs. 10,000.

Surcharge on income-tax

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

Sub-Paragraph II

In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1978 exceeds Rs. 10,000,—

Rates of income-tax

(1) where the total income does not exceed Rs. 8,000	Nil;
(2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000	18 per cent. of the amount by which the total income exceeds Rs. 8,000;
(3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000	Rs. 1,260 plus 25 per cent. of the amount by which the total income exceeds Rs. 15,000;
(4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000	Rs. 2,510 plus 30 per cent. of the amount by which the total income exceeds Rs. 20,000;
(5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000	Rs. 4,010 plus 40 per cent. of the amount by which the total income exceeds Rs. 25,000;
(6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000	Rs. 6,010 plus 50 per cent. of the amount by which the total income exceeds Rs. 30,000;

(7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000	Rs. 16,010 plus 55 per cent. of the amount by which the total income exceeds Rs. 50,000;
(8) where the total income exceeds Rs. 70,000	Rs. 27,010 plus 60 per cent. of the amount by which the total income exceeds Rs. 70,000:

Provided that for the purposes of this Sub-Paragraph,—

(i) no income-tax shall be payable on a total income not exceeding Rs. 10,000;

(ii) where the total income exceeds Rs. 10,000 but does not exceed Rs. 10,690, the income-tax payable thereon shall not exceed seventy per cent. of the amount by which the total income exceeds Rs. 10,000.

Surcharge on income-tax

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

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(1) where the total income does not exceed Rs. 10,000	15 per cent. of the total income;
(2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000	Rs. 1,500 plus 25 per cent. of the amount by which the total income exceeds Rs. 10,000;
(3) where the total income exceeds Rs. 20,000	Rs. 4,000 plus 40 per cent. of the amount by which the total income exceeds Rs. 20,000.

Surcharge on income-tax

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

Paragraph C

Sub-Paragraph I

In the case of every registered firm, not being a case to which Sub-Paragraph II of this Paragraph applies,—

Rates of income-tax

(1) where the total income does not exceed Rs. 10,000	Nil;
(2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000	5 per cent. of the amount by which the total income exceeds Rs. 10,000;
(3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000	Rs. 750 plus 7 per cent. of the amount by which the total income exceeds Rs. 25,000;

(4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000	Rs. 2,500 plus 15 per cent. of the amount by which the total income exceeds Rs. 50,000;
(5) where the total income exceeds Rs. 1,00,000	Rs. 10,000 plus 24 per cent. of the amount by which the total income exceeds Rs. 1,00,000.

Surcharge on income-tax

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

Sub-Paragraph II

In the case of every registered firm whose total income includes income derived from a profession carried on by it and the income so included is not less than fifty-one per cent. of such total income,—

Rates of income-tax

(1) where the total income does not exceed Rs. 10,000	Nil;
(2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000	4 per cent. of the amount by which the total income exceeds Rs. 10,000;
(3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000	Rs. 600 plus 7 per cent. of the amount by which the total income exceeds Rs. 25,000;
(4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000	Rs. 2,350 plus 13 per cent. of the amount by which the total income exceeds Rs. 50,000;
(5) where the total income exceeds Rs. 1,00,000	Rs. 8,850 plus 22 per cent. of the amount by which the total income exceeds Rs. 1,00,000.

Surcharge on income-tax

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

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

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income 50 per cent.

Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent. of such income-tax.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—

(1) where the company is a company in which the public are substantially interested,—

(i) in a case where the total income does not exceed Rs. 1,00,000 45 per cent. of the total income;

(ii) in a case where the total income exceeds Rs. 1,00,000 55 per cent. of the total income;

(2) where the company is not a company in which the public are substantially interested,—

(i) in the case of an industrial company,—

(a) where the total income does not exceed Rs. 2,00,000 55 per cent. of the total income;

(b) where the total income exceeds Rs. 2,00,000 60 per cent. of the total income;

(ii) in any other case 65 per cent. of the total income;

Provided that—

(i) the income-tax payable by a domestic company, being a company in which the public are substantially interested, the total income of which exceeds Rs. 1,00,000, shall not exceed the aggregate of—

(a) the income-tax which would have been payable by the company if its total income had been Rs. 1,00,000 (the income of Rs. 1,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(b) eighty per cent. of the amount by which its total income exceeds Rs. 1,00,000;

(ii) the income-tax payable by a domestic company, not being a company in which the public are substantially interested, which is an industrial company and the total income of which exceeds Rs. 2,00,000, shall not exceed the aggregate of—

(a) the income-tax which would have been payable by the company if its total income had been Rs. 2,00,000 (the income of Rs. 2,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(b) eighty per cent. of the amount by which its total income exceeds Rs. 2,00,000.

II. In the case of a company other than a domestic company,—

(i) on so much of the total income as consists of—

(a) royalties received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976, or

(b) fees for rendering technical services received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government 50 per cent.;

(ii) on the balance, if any, of the total income 70 per cent.

Surcharge on income-tax

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

PART IV

[See section 2(7) (e)]

RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

Rule 1.—Agricultural income of the nature referred to in sub-clause (a) of clause (1) 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) and (4) of section 40A.

Rule 2.—Agricultural income of the nature referred to in sub-clause (b) or sub-clause (c) of clause (1) 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 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 "Profits and gains of business or profession" and the provisions of sections 30, 31, 32, 34, 36, 37, 38, 40, 40A [other than sub-sections (3) and (4) thereof], 41, 43, and 43A 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 (1) 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:

Provided that sub-section (2) of the said section 23 shall apply subject to the modifications that the references to "total income" therein shall be construed as references to net agricultural income and that the words, figures and letter "and before making any deduction under Chapter VIA" shall be omitted.

Rule 4.—Notwithstanding anything contained in any other provisions of these rules, in a case 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.

Rule 5.—Where the assessee is a partner of a registered firm or an unregistered firm assessed as a registered firm under clause (b) of section 183 of the Income-tax Act, which in the previous year has any agricultural income, or is a partner of an unregistered firm which has not been assessed as a registered firm under clause (b) of the said section 183 and 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 unregistered firm but has any agricultural income, then, the agricultural income or loss of the firm shall be computed in accordance with these rules and his share in the agricultural income or loss of the firm shall be computed in the manner laid down in sub-section (1), sub-section (2) and sub-section (3) of section 67 of the Income-tax Act and the share so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 6.—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 7.—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 partner of an unregistered firm which has not been assessed as a registered firm under clause (b) of section 183 of the Income-tax Act or is a member of an association of persons or body of individuals and the share of the assessee in the agricultural income of the firm, 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 8.—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 9.—(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1977, 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, 1974 or the 1st day of April, 1975 or the 1st day of April, 1976, 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, 1974, 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, 1975 or the 1st day of April, 1976,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1975, 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, 1976, and

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1976,

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, 1977.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1978 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 that 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, 1974 or the 1st day of April, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977, is a loss, then, for the purposes of sub-section (6) 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, 1974, 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, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1975, 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, 1976, or the 1st day of April, 1977,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1976, 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, 1977, and

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1977,

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, 1978 or the period aforesaid.

(3) Where a change has occurred in the constitution of a firm, nothing in sub-rule (1) or sub-rule (2) shall entitle the firm to set off so much of the loss proportionate to the share of a retired or deceased partner computed in the manner laid down in sub-section (1), sub-section (2) and sub-section (3) of section 67 of the Income-tax Act as exceeds his share of profits, if any, of the previous year in the firm, or entitle any partner to the benefit of any portion of the said loss (computed in the manner aforesaid) which is not apportionable to him.

(4) 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).

(5) Notwithstanding anything contained in this rule, no loss which has not been determined by the Income-tax Officer under the provisions of these rules, or the rules contained in Part IV of the First Schedule to the Finance Act, 1974, or of the First Schedule to the Finance Act, 1975, or of the First Schedule to the Finance Act, 1976, shall be set off under sub-rule (1) or, as the case may be, sub-rule (2).

20 of 1974.
25 of 1975.
66 of 1976.

Rule 10.—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 11.—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 12.—For the purposes of computing the net agricultural income of the assessee, the Income-tax 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 31)

PART I

In the First Schedule to the Customs Tariff Act,—

(i) in sub-heading No. (3) of Heading No. 37.01/08, for the entry in column (3), the entry "40% *ad valorem*" shall be substituted;

(ii) in Heading No. 51.01/03, for the entry in column (3), the entry "100% plus Rs. 30 per kilogram" shall be substituted;

(iii) in sub-heading No. (2) of Heading No. 53.01/05, for the entry in column (3), the entry "60%" shall be substituted;

(iv) in Heading No. 56.01/04, for the entry in column (3), the entry "140%" shall be substituted;

(v) in Heading No. 56.05/06, for the entry in column (3), the entry "100% plus Rs. 30 per kilogram" shall be substituted;

(vi) in Heading No. 69.09, for the entry in column (3), the entry "100%" shall be substituted;

(vii) in sub-heading No. (2) of Heading No. 76.03/04, for the entry in column (3), the entry "100%" shall be substituted;

(viii) in sub-heading No. (1) of Heading No. 84.51/55, for the entry in column (3), the entry "100%" shall be substituted;

(ix) in Heading No. 85.01,—

(1) in sub-heading No. (2), for the entry in column (3), the entry "100%" shall be substituted;

(2) in sub-heading No. (3), for the entry in column (3), the entry "100%" shall be substituted;

(x) in Heading No. 85.13, for the entry in column (3), the entry "100%" shall be substituted;

(xi) in Heading No. 85.14, for the entry in column (3), the entry "100%" shall be substituted;

(xii) in sub-heading No. (1) of Heading No. 85.15, for the entry in column (3), the entry "100%" shall be substituted;

(xiii) in Heading No. 85.18/27,—

(1) in sub-heading No. (1), for the entry in column (3), the entry "100%" shall be substituted;

(2) in sub-heading No. (2), for the entry in column (3), the entry "100%" shall be substituted;

(xiv) in Heading No. 100.01, in column (2), for the words "All dutiable articles imported by a passenger as baggage", the words "All dutiable articles imported by a passenger, or a member of the crew, as baggage" shall be substituted.

PART II

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates of duty are protective
		Standard	U.K.	Other Preferential Areas	
(1)	(2)	(3)	(4)	(5)	(6)

In the First Schedule to the Customs Tariff Act,—

(i) for Heading No. 85.02, the following Heading shall be substituted, namely:—

“85.02	Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electromagnetic and permanent magnet chucks, clamps, vices and similar work holders; electromagnetic clutches and couplings; electromagnetic brakes; electromagnetic lifting heads:				
(1)	Not elsewhere specified	40%	—	—	—
(2)	Ferrite permanent magnets and articles of ferrite for permanent magnets, being blanks of such magnets	100%	—	—	—”;

(ii) for Heading No. 90.29, the following Heading shall be substituted, namely:—

“90.29	Parts or accessories suitable for use solely or principally with one or more of the articles falling within Heading No. 90.23, 90.24, 90.26, 90.27 or 90.28:				
(1)	Not elsewhere specified	Rate of duty applicable to the main article of which they are parts or accessories.	—	—	—
(2)	Parts or accessories, containing thermionic valves or transistors or similar semiconductor devices or electronic microcircuits or capacitors other than paper capacitors	100%	—	—	—”.

THE THIRD SCHEDULE

(See section 32)

PART I

In the First Schedule to the Central Excises Act,—

(i) in Item No. 1A, for the entry in the second column against sub-item (1), the entry "Chewing gums." shall be substituted;

(ii) in Item No. 1C, for the entry in the second column against sub-Item (2), the entry "Butter, whether pasteurised or not." shall be substituted;

(iii) in Item No. 4,—

(a) under "I. Unmanufactured tobacco—", for each of the entries in the third column against sub-Items (1), (3) and (4), the entry "Twenty rupees." shall be substituted;

(b) under "II. Manufactured tobacco—", for the entries in the third column against sub-Items (1), (2), (3) (i), (3) (ii) and (4), the entries "One hundred and seventy per cent. *ad valorem*.", "Two hundred and seventy per cent. *ad valorem*.", "Four rupees and sixty paise per thousand.", "One rupee and sixty paise per thousand." and "Two hundred and twenty per cent. *ad valorem*." shall, respectively, be substituted;

(iv) in Item No. 14C, for the entry in the third column, the entry "Fifteen per cent. *ad valorem*." shall be substituted;

(v) in Item No. 14D, for the entry in the third column, the entry "Thirty per cent. *ad valorem*." shall be substituted;

(vi) in Item No. 14DD, for the entry in the third column, the entry "Twenty-five per cent. *ad valorem*." shall be substituted;

(vii) in Item No. 14F, for the entry in the third column, the entry "Sixty per cent. *ad valorem*." shall be substituted;

(viii) in Item No. 16A, for the entries in the third column against sub-Items (1), (2), (3) and (4), the entries "Fifty per cent. *ad valorem*.", "Thirty-six per cent. *ad valorem*.", "Twenty-four per cent. *ad valorem*." and "Twenty-four per cent. *ad valorem*." shall, respectively, be substituted;

(ix) in Item No. 16AA, for the entry in the third column, the entry "Five per cent. *ad valorem*." shall be substituted;

(x) in Item No. 16B, for the entry in the third column against sub-Item (ii), the entry "Twenty-seven and half per cent. *ad valorem*." shall be substituted;

(xi) in Item No. 17, for the entry in the third column against sub-Item (2), the entry "Forty per cent. *ad valorem*." shall be substituted;

(xii) in Item No. 23, for the entry in the third column against sub-Item (2), the entry "Forty per cent. *ad valorem*." shall be substituted;

(xiii) in Item No. 26, for the entry in the third column, the entry "Three hundred and fifty rupees per metric tonne." shall be substituted;

(xiv) in Item No. 26A, for the entries in the third column against sub-Items (1), (1a), (2) and (3), the entries "Five thousand six hundred rupees per metric tonne.", "Five thousand six hundred rupees per metric tonne.", "Six thousand three hundred rupees per metric tonne." and "Twenty-eight per cent, *ad valorem*." shall, respectively, be substituted;

(xv) in Item No. 26AA, for the entries in the third column against sub-Items (i), (ia), (ii), (iii), (iv) and (v), the entries "Three hundred and fifty rupees per metric tonne.", "Three hundred and fifty rupees per metric tonne.", "One thousand three hundred and fifty rupees per metric tonne.", "One thousand three hundred and fifty rupees per metric tonne.", "One thousand rupees per metric tonne plus the excise duty for the time being leviable on pig iron or steel ingots, as the case may be." and "Seven hundred and fifty rupees per metric tonne." shall, respectively, be substituted;

(xvi) in Item No. 26B, for the entries in the third column against sub-Items (1), (2) and (3), the entries "Two thousand six hundred and twenty-five rupees per metric tonne.", "Three thousand one hundred and fifty rupees per metric tonne." and "Thirty-five per cent. *ad valorem*." shall, respectively, be substituted;

(xvii) in Item No. 27,—

(a) for the entry in the second column against sub-Item (b), the following entry shall be substituted, namely:—

"Manufactures, the following, namely, plates, sheets, circles, strips, shapes and sections, in any form or size, not otherwise specified.";

(b) for each of the entries in the third column against sub-Items (a) (i), (a) (ii), (b), (c), (d), (e) and (f), the entry "Fifty per cent. *ad valorem* plus two thousand rupees per metric tonne." shall be substituted;

(xviii) in Item No. 33A,—

(a) in the second column, for the words and brackets "AND TAPE RECORDERS (INCLUDING CASSETTE RECORDERS AND TAPE DECKS)", the words and brackets " , TAPE RECORDERS (INCLUDING CASSETTE RECORDERS AND TAPE DECKS) AND TAPE PLAYERS (INCLUDING CASSETTE PLAYERS)" shall be substituted;

(b) for the entry in the second column against sub-Item (3), the entry "Radiograms (including radio or transistor sets with extra space in cabinet for fitting in record players or record changers)." shall be substituted;

(c) for each of the entries in the third column against sub-Items (2), (3) and (4), the entry "Thirty-five per cent. *ad valorem*." shall be substituted;

(xix) Item No. 47 shall be omitted;

(xx) Item No. 59 shall be omitted;

(xxi) in Item No. 68, for the entry in the third column, the entry "Two per cent. *ad valorem*." shall be substituted.

PART II

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

In the First Schedule to the Central Excises Act,—

(i) for Item No. 1D, the following Item shall be substituted, namely:—

"1D AERATED WATERS,
WHETHER OR NOT
FLAVOURED OR SWEET-
ENED AND WHETHER
OR NOT CONTAINING
VEGETABLE OR FRUIT
JUICE OR FRUIT
PULP—

(1) Aerated waters which are only charged with carbon dioxide gas under pressure and which contain no other added ingredient.

Twenty-five per cent. *ad valorem*.

(2) All others.

Fifty-five per cent. *ad valorem*."

(ii) for Item No. 14, the following Item shall be substituted, namely:—

"14 PIGMENTS, COLOURS,
PAINTS, ENAMELS,
VARNISHES, BLACKS
AND CELLULOSE LAC-
QUERS—

I. (1) Pigments, colours,
paints and enamels—

(i) Aluminium paste.

Ten per cent. *ad valorem*.

(ii) Pigments and colours, not otherwise specified.

Five per cent. *ad valorem*.

(2) Water paints—

(i) Dry distemper including cement based water paints.

Ten per cent. *ad valorem*.

(ii) Oil-bound distemper.

Fifteen per cent. *ad valorem*.

(iii) Water pigment finishes for leather.

Ten per cent. *ad valorem*.

(iv) Plastic emulsion paints.

Fifteen per cent. *ad valorem*.

(3) Oil paints and enamels—

(i) Tinting paste (Blue).

Ten per cent. *ad valorem*.

(ii) Stiff paints.

Fifteen per cent. *ad valorem*.

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)
	(iii) Ready-mixed paints and enamels.	Fifteen per cent. <i>ad valorem</i> .
	(4) Dispersed organic pigments ordinarily used for the printing of textiles, whether in the form of powder, paste, or in emulsion	Ten per cent. <i>ad valorem</i> .
	(5) Paints and enamels, not otherwise specified.	Fifteen per cent. <i>ad valorem</i> .
II. Varnishes and blacks—		
	(i) Varnishes.	Fifteen per cent. <i>ad valorem</i> .
	(ii) Bituminous and coal-tar blacks.	Five per cent. <i>ad valorem</i> .
III. Cellulose lacquers—		
	(i) Nitrocellulose lacquers, clear and pigmented and nitrocellulose ancillaries in liquid, semisolid or pasty form.	Fifteen per cent. <i>ad valorem</i> .
	(ii) Cellulose lacquers, not otherwise specified.	Fifteen per cent. <i>ad valorem</i> .
Explanation.—This Item does not include carbon black.”;		
(iii) for Item No. 14H, the following Item shall be substituted, namely:—		
“14H. GASES, INCLUDING LIQUEFIED OR SOLIDIFIED GASES, THE FOLLOWING, NAMELY:—		
	(i) Oxygen.	Twelve per cent. <i>ad valorem</i> .
	(ii) Chlorine.	Twelve per cent. <i>ad valorem</i> .
	(iii) Ammonia.	Twelve per cent. <i>ad valorem</i> .
	(iv) Carbonic acid (Carbon dioxide).	Rupee one and twenty paise per kilogram.
	(v) Refrigerant gases, not otherwise specified, such as sulphur dioxide and freon.	Twenty-four per cent. <i>ad valorem</i> .
	(vi) Acetylene (whether in dissolved condition or not).	Twelve per cent. <i>ad valorem</i> .”;

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

(iv) for Item No. 15A, the following Item shall be substituted, namely:—

15A. ARTIFICIAL OR SYNTHETIC RESINS AND PLASTIC MATERIALS AND CELLULOSE ESTERS AND ETHERS, AND ARTICLES THEREOF—

(1) The following artificial or synthetic resins and plastic materials, and cellulose esters and ethers, in any form, whether solid, liquid or pasty, or as powder, granules or flakes, or in the form of moulding powders, namely:—

Fifty per cent. *ad valorem*.

(i) Condensation, Polycondensation and Polyaddition products, whether or not modified or polymerised, and whether or not linear such as Phenoplasts, Aminoplasts, Alkyds, Polyamides, Super-Polyamides, Polyesters, Polyallyl esters, Polycarbonates, Polyethers, Polyethylene imines, Polyurethanes, Epoxide resins and Silicones;

(ii) Polymerisation and Copolymerisation products such as Polyethylene, Polytetrahaloethylenes, Polyisobutylene, Polystyrene, Polyvinyl chloride, Polyvinyl acetate, Polyvinyl chloroacetate and other polyvinyl derivatives, Polyacrylic and Polymethacrylic derivatives and Coumarone-indene Resins; and

(iii) Cellulose acetate (including Cellulose diacetate or Cellulose triacetate), Cellulose acetate butyrate and Cellulose propionate, Cellulose acetate propionate, Ethylcellulose and Benzylcellulose, whether plasticised or not, and plasticised Cellulose nitrate.

(2) Articles made of plastics, all sorts, including tubes, rods, sheets, foils, sticks, other rectangular or profile shapes, whether laminated or not, and whether

Fifty per cent. *ad valorem*.

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

rigid or flexible, including lay-flat tubings, and polyvinyl chloride sheets, not otherwise specified.

(3) Polyurethane foam. Seventy per cent. *ad valorem*.

(4) Articles made of polyurethane foam. Seventy per cent. *ad valorem*.

Explanation.—For the purpose of sub-Item (2), “plastics” means the various artificial or synthetic resins or plastic materials or cellulose esters and others included in sub-Item (1).’;

(v) after Item No. 15C, the following Item shall be inserted, namely:—

<p>15D. POLISHES AND CREAMS FOR FOOTWEAR, FURNITURE, FLOORS, LEATHER, METALS, MOTOR VEHICLES AND GLASS; SCOURING POWDERS AND PASTES.</p>	<p>Ten per cent. <i>ad valorem</i>.</p>
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Explanation.—This Item does not include French Polish.”;

(vi) for Item No. 18, the following Item shall be substituted, namely:—

18. I. MAN-MADE FIBRES,
OTHER THAN MINERAL
FIBRES—

(i) Non-cellulosic Eighty-five rupees per kilogram.

(ii) Cellulosic. Four rupees per kilogram.

II. MAN-MADE FILAMENT YARNS—

(i) Non-cellulosic—

(a) other than textured. Eighty-five rupees per kilogram.

(b) textured. Ninety-five rupees per kilogram.

Explanation.—“Textured Yarn” means yarn that has been processed to introduce crimps, coils, loops or curls along the length of the filaments and shall include bulked yarn and stretch yarn.

(ii) Cellulosic. Twenty rupees per kilogram.

(iii) Metallized. Eighty-five rupees per kilogram.

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

III. CELLULOSIC SPUN YARN—

Yarn, in which man-made fibre of cellulosic origin predominates in weight and, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power—

(i) not containing, or containing not more than one-sixth by weight of non-cellulosic fibre calculated on the total fibre content. 5.5 paise per count per kilogram.

(ii) containing more than one-sixth by weight of non-cellulosic fibre calculated on the total fibre content. Eighteen rupees per kilogram.

Explanation I.—"Count" means the size of grey yarn (excluding any sizing material) expressed in English Count.

Explanation II.—For multiple fold yarn, "count" means the count of the basic single yarn.

Explanation III.—Where two or more of the following fibres, that is to say,—

- (a) man-made fibre of cellulosic origin;
- (b) cotton;
- (c) wool or acrylic fibre, or both;
- (d) silk (including silk noil);
- (e) jute (including Bimlipatam jute or mesta fibre);
- (f) man-made fibre of non-cellulosic origin, other than acrylic fibre;
- (g) flax;
- (h) ramie,

in any yarn are equal in weight, then, such one of those fibres, the predominance of which would render such yarn fall under that sub-Item or Item (hereafter in this *Explanation* referred to as the applicable sub-Item or Item), among the sub-Items and Items Nos. 18III, 18A, 18B, 18C, 18D, 18E, 18FI and 18FII, which, read with the relevant notification, if any, for the time being in force issued under the Central Excise Rules, 1944, involves the highest amount of duty, shall be deemed to be predominant in such yarn and accordingly such yarn shall be deemed to fall under the applicable sub-Item or Item, as the case may be.;

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

(vii) for Item No. 18A, the following Item shall be substituted, namely:—

18A. COTTON YARN, ALL SORTS—

Yarn, in which cotton predominates in weight and, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power—

(i) not containing, or containing not more than one-sixth by weight of non-cellulosic fibre calculated on the total fibre content.

5.5 paise per count per kilogram.

(ii) containing more than one-sixth by weight of non-cellulosic fibre calculated on the total fibre content.

Eighteen rupees per kilogram.

Explanation.—

(1) "Cotton yarn" shall include cotton twist and thread.

(2) Cotton yarn, twist or thread, all sorts, whether sized or unsized, in all forms including skeins, hanks, cops, cones, bobbins, pirns, spools, reels, cheeses, balls or on warp beams shall be deemed to be included under this Item.

(3) *Explanations I, II and III* under sub-Item III of Item No. 18 shall, so far as may be, apply in relation to this Item as they apply in relation to that Item.;

(viii) for Item No. 18B, the following Item shall be substituted, namely:—

18B. WOOLLEN AND ACRYLIC SPUN YARN—

Yarn, in which wool or acrylic fibre or both predominates or predominate in weight and, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power—

(i) not containing or containing not more than one-sixth by weight of non-cellulosic fibre (other than acrylic fibre) calculated on the total fibre content.

Twenty rupees per kilogram.

(ii) containing more than one-sixth by weight of non-cellulosic fibre (other than acrylic fibre) calculated on the total fibre content.

Eighteen rupees per kilogram.

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

Explanation I.—Woollen and acrylic spun yarn shall be deemed to include woollen and acrylic knitting yarn.

Explanation II.—*Explanation III* under sub-Item III of Item No. 18 shall, so far as may be, apply in relation to this Item as it applies in relation to that Item.”;

(ix) for Item No. 18C, the following Item shall be substituted, namely:—

“18C. SILK YARN, ALL SORTS—

Yarn, in which silk (including silk noil) predominates in weight and, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power—

(i) not containing or containing not more than one-sixth by weight of non-cellulosic fibre calculated on the total fibre content.

Twenty per cent. *ad valorem*.

(ii) containing more than one-sixth by weight of non-cellulosic fibre calculated on the total fibre content.

Eighteen rupees per kilogram.

Explanation.—*Explanation III* under sub-Item III of Item No. 18 shall, so far as may be, apply in relation to this Item as it applies in relation to that Item.”;

(x) for Item No. 18D, the following Item shall be substituted, namely:—

“18D. JUTE YARN, ALL SORTS—

Yarn, in which jute (including Bimlipatam jute or mesta fibre) predominates in weight and, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power.

Rupees six hundred per metric tonne.

Explanation I.—“Jute yarn” shall include jute twist, thread, rope and twine.

Explanation II.—*Explanation III* under sub-Item III of Item No. 18 shall, so far as may be, apply in relation to this Item as it applies in relation to that Item.”;

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

(xi) for Item No. 18E, the following Item shall be substituted, namely:—

“18E. NON-CELLULOSIC SPUN YARN—

Spun (discontinuous) yarn, in which man-made fibres of non-cellulosic origin, other than acrylic fibre, predominate in weight and, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power. Twenty-four rupees per kilogram.

Explanation.—*Explanation III* under sub-Item III of Item No. 18 shall, so far as may be, apply in relation to this Item as it applies in relation to that Item.”;

(xii) after Item No. 18E, the following Item shall be inserted, namely:—

“18F. I. FLAX YARN—

Yarn, in which flax predominates in weight and, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power—

(i) not containing or containing not more than one-sixth by weight of non-cellulosic fibre calculated on the total fibre content. 5.5 paise per count per kilogram.

(ii) containing more than one-sixth by weight of non-cellulosic fibre calculated on the total fibre content. Eighteen rupees per kilogram.

II. RAMIE YARN—

Yarn, in which ramie predominates in weight and, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power. Eighteen rupees per kilogram.

Explanation.—*Explanations I, II and III* under sub-Item III of Item No. 18 shall, so far as may be, apply in relation to this Item as they apply in relation to that Item.”;

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

(xiii) in Item No. 19,—

(a) in column (2), for the portion beginning with the words ‘“Cotton fabrics” means all varieties of fabrics’ and ending with the words “which are embroidered or impregnated, coated or laminated, as the case may be—”, the following shall be substituted, namely:—

‘“Cotton fabrics” means all varieties of fabrics manufactured either wholly or partly from cotton and includes dhories, sarees, chadders, bed-sheets, bed-spreads, counterpanes, table-cloths, embroidery in the piece, in strips or in motifs and fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials, if (i) in such fabrics cotton predominates in weight, or (ii) such fabrics contain more than 40 per cent. by weight of cotton and 50 per cent. or more by weight of non-cellulosic fibres or yarn or both:

Provided that in the case of embroidery in the piece, in strips, or in motifs and fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials, such predominance or percentages, as the case may be, shall be in relation to the base fabrics which are embroidered or impregnated, coated or laminated, as the case may be—’;

(b) for sub-Item I, the following sub-Item shall be substituted, namely:—

“I. Cotton fabrics other than (i) embroidery in the piece, in strips or in motifs, and (ii) fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials.

Twenty per cent *ad valorem*.”;

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

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

“*Explanation II*.—Where two or more of the following fibres, that is to say,

- (a) man-made fibre of cellulosic origin;
- (b) cotton;
- (c) wool;
- (d) silk (including silk noil);
- (e) jute (including Bimlipatam jute or mesta fibre);
- (f) man-made fibre of non-cellulosic origin;
- (g) flax;
- (h) ramie,

in any fabric are equal in weight, then, such one of those fibres the predominance of which would render such fabric fall under that Item (hereafter in this *Explanation* referred to as the applicable Item) among the Items Nos. 19, 20, 21, 22, 22A and 22AA, which, read with the relevant notification, if any, for the time being in force issued under the Central Excise Rules, 1944, involves the highest amount of duty, shall be deemed to be predominant in such fabric and accordingly such fabric shall be deemed to fall under the applicable Item.”;

(d) *Explanation III* shall be omitted;

(xiv) in Item No. 20,—

(a) in column (2), for the portion beginning with the words “but does not include any such fabric—” and ending with the words “shall be in relation to the base fabrics which are embroidered—”, the following shall be substituted, namely:—

“, in each of which silk (including silk noil) predominates in weight and which is not manufactured on handloom:

Provided that in the case of embroidery in the piece, in strips or in motifs, such predominance shall be in relation to the base fabrics which are embroidered—”;

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

(b) the *Explanation* shall be numbered as *Explanation I* and after that *Explanation* as so numbered the following *Explanation* shall be inserted, namely:—

“*Explanation II.*—*Explanation II* under Item No. 19 shall, so far as may be, apply in relation to this Item as it applies in relation to that Item.”;

(xv) in Item No. 21,—

(a) in column (2), for the portion beginning with the words “manufactured wholly of wool” and ending with the words “in relation to the base fabrics which are embroidered—”, the following shall be substituted, namely:—

“in which wool predominates in weight or which contain more than 30 per cent. of wool and 50 per cent. or more of non-cellulosic fibre or yarn or both:

Provided that in the case of embroidery in the piece, in strips or in motifs, such predominance or percentages, as the case may be, shall be in relation to the base fabrics which are embroidered—”;

(b) the *Explanation* shall be numbered as *Explanation I* and after that *Explanation* as so numbered the following *Explanation* shall be inserted, namely:—

“*Explanation II.*—*Explanation II* under Item No. 19 shall, so far as may be, apply in relation to this Item as it applies in relation to that Item.”;

(xvi) for Item No. 22, the following Item shall be substituted, namely:—

‘22. MAN-MADE FABRICS—

“Man-made fabrics” means all varieties of fabrics manufactured either wholly or partly from man-made fibres or yarn and includes embroidery in the piece, in strips or in motifs and fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

artificial plastic materials, in each of which man-made (i) cellulosic fibre or yarn, or (ii) non-cellulosic fibre or yarn, predominates in weight:

Provided that in the case of embroidery in the piece, in strips or in motifs and fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials, such predominance shall be in relation to the base fabrics which are embroidered or impregnated, coated or laminated, as the case may be—

(1) Man-made fabrics other than (i) embroidery in the piece, in strips or in motifs, and (ii) fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials.

Twenty per cent. *ad valorem* plus rupees five per square metre.

(2) Embroidery in the piece, in strips or in motifs, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power.

The duty for the time being leviable on the base fabrics, if not already paid, plus twenty per cent. *ad valorem*.

(3) Fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials.

The duty for the time being leviable on the base fabrics, if not already paid, plus twenty per cent. *ad valorem*.

Explanation I.—“Base fabrics” means fabrics falling under sub-Item (1) of this Item which are subjected to the process of embroidery or which are impregnated, coated or laminated with preparations of cellulose derivatives or of other plastic materials.

Explanation II.—This Item does not include glass fabrics or fabrics falling under Item No. 19 or Item No. 21.

Explanation III.—*Explanation II* under Item No. 19 shall, so far as may be, apply in relation to this Item as it applies in relation to that Item.’;

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

(xvii) in Item No. 22A—

(a) in column (2), for the words, brackets and figures "BUT EXCLUDING ANY SUCH MANUFACTURE—

(i) if it contains 40 per cent. or more by weight of wool; or

(ii) if it contains no wool or less than 40 per cent. by weight of wool and less than 50 per cent. by weight of jute (including Bimlipatam jute or mesta fibre)—",

the words and brackets,

"IN WHICH JUTE (INCLUDING BIMLIPATAM JUTE OR MESTA FIBRE) PREDOMINATES IN WEIGHT—"

shall be substituted;

(b) for the entry in the third column against sub-Item (2), the entry "Six hundred rupees per metric tonne," shall be substituted;

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

"*Explanation.*—*Explanation II* under Item No. 19 shall, so far as may be, apply in relation to this Item as it applies in relation to that Item.";

(xviii) for Item No. 22AA, the following Item shall be substituted, namely:—

"22AA. (i) FLAX FABRIC, in which flax predominates in weight.	Fifteen per cent. <i>ad valorem</i> .
(ii) RAMIE FABRIC, in which ramie predominates in weight.	Fifteen per cent. <i>ad valorem</i> .

Explanation.—*Explanation II* under Item No. 19 shall, so far as may be, apply in relation to this Item as it applies in relation to that Item.";

(xix) for Item No. 28, the following Item shall be substituted, namely:—

"28. TIN PLATE AND TINNED, LACQUERED OR VARNISHED SHEETS INCLUDING TIN TAGGERS AND CUTTINGS OF SUCH PLATES, SHEETS OR TAGGERS—

(1) Tin plate and tinned sheets including tin taggers and cuttings of such plates, sheets or taggers.

One thousand seven hundred and fifty rupees per metric tonne.

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

(2) Lacquered sheets, varnished sheets, including cuttings of lacquered sheets and varnished sheets.

One thousand two hundred and fifty rupees per metric tonne.”;

(xx) for Item No. 30, the following Item shall be substituted, namely:—

“30. ELECTRIC MOTORS, ALL SORTS; AND PARTS THEREOF, NAMELY—

A. Motors which operate on alternating current—

1. Single phase motors.

Twenty per cent. *ad valorem*.

2. Three phase motors—

(i) for rated output not exceeding 7.5 Kw continuous rating or, in the case of short time or intermittent rated motors, its equivalent continuous rating,

Fifteen per cent. *ad valorem*.

(ii) for rated output exceeding 7.5 Kw continuous rating or, in the case of short time or intermittent rated motors, its equivalent continuous rating.

Ten per cent. *ad valorem*.

B. Motors which operate on direct current—

(i) with rated output not exceeding 7.5 Kw.

Twenty per cent. *ad valorem*.

(ii) with rated output exceeding 7.5 Kw.

Ten per cent. *ad valorem*.

C. Motors which are capable of operating on alternating current or on direct current.

Twenty per cent. *ad valorem*.

D. Parts of electric motors.

Twenty per cent. *ad valorem*.

Explanation I.—In the case of any multi-speed motor, the highest rated output of the motor shall be deemed to be the rated output of the motor.

Explanation II.—This Item does not include motors specially designed for use in gramophones or record players and all parts of such motors.”;

(xxi) for Item No. 33, the following Item shall be substituted, namely:—

“33. ELECTRIC FANS INCLUDING REGULATORS FOR ELECTRIC FANS, ALL SORTS—

(1) Table, cabin, carriage, pedestal and air circulator fans, of a diameter not exceeding 40.6 centimetres and regulators therefor.

Fifteen per cent. *ad valorem*.

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)
	(2) Electric fans, designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose, and regulators therefor.	Fifteen per cent. <i>ad valorem</i> .
	(3) Electric fans, not otherwise specified, and regulators therefor.	Twenty per cent. <i>ad valorem</i> ."
	(xxii) after Item No. 33E, the following Item shall be inserted, namely:—	
	"33F. MUSICAL SYSTEMS COMMERCIALLY KNOWN AS STEREO OR HI-FI SYSTEMS, NAMELY:—	
	(1) Stereo or hi-fi amplifiers.	Thirty-five per cent. <i>ad valorem</i> .
	(2) Speakers and speaker systems housed in acoustically designed enclosures which are ordinarily used as attachments with stereo or hi-fi systems, or with radios (including transistor sets), tuners, radiograms, gramophones (including record players) and tape recorders or players (including cassette recorders or players) having in-built stereo devices.	Thirty-five per cent. <i>ad valorem</i> ."
	(xxiii) for Item No. 34, the following Item shall be substituted, namely:—	
	"34. MOTOR VEHICLES AND TRACTORS—	
	I. Motor vehicles—	
	"Motor vehicles" means all mechanically propelled vehicles, other than tractors, designed for use upon roads—	
	(1) Two-wheeled and three-wheeled motor vehicles.	Twelve and half per cent. <i>ad valorem</i> .
	(2) Motor vehicles of engine capacity not exceeding 2500 cubic centimetres—	
	(i) Motor vehicles with body.	Seventeen and half per cent. <i>ad valorem</i> .
	(ii) Other motor vehicles (including chassis whether or not with cab).	Twenty per cent. <i>ad valorem</i> .
	(3) Motor vehicles of engine capacity exceeding 2500 cubic centimetres.	Seventeen and half per cent. <i>ad valorem</i> .
	II. Tractors, including agricultural tractors.	

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

Explanation I.—"Motor vehicles" and "Tractors, including agricultural tractors" shall include a chassis and a trailer; but shall not include a vehicle running upon fixed rails.

Explanation II.—For the purpose of this Item, where a motor vehicle is mounted, fitted or fixed with any weight lifting or other specialised material handling equipment, then, such equipment shall not be taken into account.;

(xxiv) in Item No. 34A, for the words "PARTS AND ACCESSORIES OF MOTOR VEHICLES, NOT OTHERWISE SPECIFIED.", the words and brackets "PARTS AND ACCESSORIES OF MOTOR VEHICLES AND TRACTORS (INCLUDING AGRICULTURAL TRACTORS), NOT OTHERWISE SPECIFIED." shall be substituted;

(xxv) for Item No. 37, the following Item shall be substituted, and shall be deemed to have been substituted, with effect from the 18th day of June, 1977, namely:—

"37. CINEMATOGRAPH FILMS—

I. Unexposed.

Two paise per metre.

II. Exposed—

(i) News-reels and shorts not exceeding 500 metres.

Fifty paise per metre.

(ii) Feature films—

Rate of duty for films which are of a length

(a) made wholly in black and white.

not exceeding 4000 metres.

exceeding 4000 metres.

Twelve thousand rupees per print.

Fifteen thousand rupees per print.

(b) made wholly or partly in colour.

Eighteen thousand rupees per print.

Twenty-two thousand and five hundred rupees per print.

(iii) Advertisement shorts and films not otherwise specified—

(a) made wholly in black and white.

Four rupees per metre.

(b) made wholly or partly in colour.

Six rupees per metre.;

(xxvi) for Item No. 37AA, the following Item shall be substituted, namely:—

"37AA. TAPE RECORDERS (INCLUDING CASSETTE RECORDERS AND TAPE DECKS) AND TAPE PLAYERS (INCLUDING CASSETTE PLAYERS).

Thirty per cent. *ad valorem*.";

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

(xxvii) after Item No. 43, the following Items shall be inserted, namely:—

“44. WATCHES, CLOCKS AND TIME-PIECES, PRIMARILY DESIGNED TO SHOW THE TIME OF DAY.	Ten per cent. <i>ad valorem</i> .
45. MACHINERY AND APPLIANCES FOR DETERMINATION OF WEIGHT INCLUDING PARTS OF WEIGH-BRIDGES.	Ten per cent. <i>ad valorem</i> .

Explanation.—This Item does not include scales having arms of equal length which determine weight by balancing the object against weight.”;

(xxviii) for Item No. 51A, the following Item shall be substituted, namely:—

“51A. TOOLS, THE FOLLOWING, NAMELY:— Ten per cent. *ad valorem*.”;

(i) Hand tools, the following:

Pliers (including cutting pliers), spanners, wrenches, files and rasps, screw drivers (including ratchet types);

(ii) Tools for working in the hand, pneumatic or with self-contained non-electric or electric motor;

(iii) Tools designed to be fitted into hand tools, machine tools or tools falling under sub-Item (ii), including dies for wire drawing, extrusion dies for metals and rock drilling bits;

(iv) Industrial knives and blades for hand or machine saws.

(xxix) after Item No. 60, the following Item shall be inserted, namely:—

“61. ELECTRIC LIGHTING FITTINGS, NAMELY:— Ten per cent. *ad valorem*”.

SWITCHES, PLUGS AND SOCKETS, ALL KINDS; CHOKES AND STARTERS FOR FLUORESCENT TUBES.

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

THE FOURTH SCHEDULE

(See section 33)

PART I

In the Additional Duties of Excise Act,—

(a) in clause (c) of section 2, for the words 'and "rayon or artificial silk fabrics"', the words 'and "man-made fabrics"' shall be substituted;

(b) in sub-section (1) of section 3, for the words "rayon or artificial silk fabrics", the words "man-made fabrics" shall be substituted.

PART II

In the First Schedule to the Additional Duties of Excise Act,—

(i) in Item No. 4, under "II. *Manufactured tobacco—*", for the entries in the third column against sub-Items (3) (i) and (3) (ii), the entries "One rupee per thousand" and "Forty paise per thousand" shall, respectively, be substituted;

(ii) in Item No. 19, for sub-Item I, the following sub-Item shall be substituted, namely:—

"I. Cotton fabrics other than (i) embroidery, in the piece, in strips or in motifs and (ii) fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials. Five per cent. *ad valorem.*";

(iii) in Item No. 22,—

(a) for the entry "RAYON OR ARTIFICIAL SILK FABRICS—", the entry "MAN-MADE FABRICS—" shall be substituted;

(b) in sub-Item (1), in the second column, for the words "Rayon or artificial silk fabrics", the words "Man-made fabrics" shall be substituted.

THE FIFTH SCHEDULE

(See section 39)

PART I

AMENDMENTS IN THE INCOME-TAX ACT

1. Section 2.—After clause (16), insert—

'(16A) "Commissioner (Appeals)" means a person appointed to be a Commissioner of Income-tax (Appeals) under sub-section (1) of section 117;'

2. Section 107A, sub-section (9).—For “Appellate Assistant Commissioner”, substitute “Commissioner (Appeals)”.

3. Section 116, clause (c) and section 117, sub-section (1).—After “Commissioners of Income-tax”, insert “, Commissioners of Income-tax (Appeals)”.

4. Sections 119, 154, 177, 189, 267, 271, 271A, 275 and 295.—After “the Appellate Assistant Commissioner”, wherever it occurs, insert “or the Commissioner (Appeals)”.

5. After section 121, insert—

Jurisdiction of Commissioners (Appeals).

“121A. (1) Commissioners (Appeals) shall perform their functions in respect of such areas or of such persons or classes of persons or of such incomes or classes of income as the Board may direct.

(2) Where any directions issued under sub-section (1) have assigned to two or more Commissioners (Appeals), the same area or the same persons or classes of persons or the same incomes or classes of income, they shall perform their functions in accordance with any orders which the Board may make for the distribution and allocation of the work to be performed.”

6. Section 125.—

(a) in sub-section (1), in clause (a), omit “and the Appellate Assistant Commissioner” and “and the Commissioner respectively”;

(b) in sub-section (2), for clause (a), substitute—

“(a) where such order is made under clause (a) of the said sub-section (1), references in this Act or in any rule made thereunder to the Income-tax Officer shall be deemed to be references to the Inspecting Assistant Commissioner and any provision of this Act requiring approval or sanction of the Inspecting Assistant Commissioner shall not apply;”

7. Section 125A.—For sub-section (4), substitute—

“(4) Where an order is made under sub-section (1) and the Inspecting Assistant Commissioner exercises the powers or performs the functions of an Income-tax Officer in relation to any area, or persons or classes of persons, or incomes or classes of income, or cases or classes of cases, references in this Act or in any rule made thereunder to the Income-tax Officer shall be construed as references to the Inspecting Assistant Commissioner and any provision of this Act requiring approval or sanction of the Inspecting Assistant Commissioner shall not apply.”

8. Section 126.—

(a) after “empower Commissioners,”, insert “Commissioners (Appeals),”;

(b) after “section 121,”, insert “section 121A,”.

9. Section 131, sub-section (1).—For “and Commissioner”, substitute “, Commissioner (Appeals) and Commissioner”.

10. Sections 133 and 134.—For “or the Inspecting Assistant Commissioner”, wherever it occurs, substitute “, the Inspecting Assistant Commissioner or the Commissioner (Appeals)”.

11. Section 245.—For “or Commissioner”, substitute “, Commissioner (Appeals) or Commissioner”.

12. Section 245A, clause (b).—After “a Commissioner,”, insert “a Commissioner (Appeals),”.

13. Chapter XX, in the sub-heading before section 246, after “Appellate Assistant Commissioner”, insert “and Commissioner (Appeals)”.

14. Section 246.—

(a) renumber the section as sub-section (1) of the section and in the sub-section as so numbered,

(i) in the opening portion, for “Any assessee aggrieved by any of the following orders”, substitute “Subject to the provisions of sub-section (2), any assessee aggrieved by any of the following orders”;

(ii) omit clause (a) and the *Explanation*;

(b) after the sub-section as so numbered, insert—

‘(2) Notwithstanding anything contained in sub-section (1), any assessee aggrieved by any of the following orders (whether made before or after the appointed day) may appeal to the Commissioner (Appeals) against such order—

(a) an order against the assessee, being a company, under section 104;

(b) an order specified in clauses (c) to (o) (both inclusive) of sub-section (1) where such order is made by the Inspecting Assistant Commissioner in exercise of the powers or functions conferred on or assigned to him under section 125 or section 125A;

(c) an order made by the Inspecting Assistant Commissioner imposing a fine under sub-section (2) of section 131;

(d) an order against the assessee, being a foreign company, where the assessee denies its liability to be assessed under this Act or any order of assessment under sub-section (3) of section 143 or section 144, and the assessee objects to the amount of income assessed or to the amount of tax determined or to the amount of loss computed or to the status under which it is assessed;

(e) an order against the assessee, being a domestic company, where the assessee denies its liability to be assessed under this Act or any order of assessment under sub-section (3) of section 143 or section 144, and the assessee objects to the amount of income assessed or to the amount of tax determined or to the amount of loss computed or to the status under which it is assessed, and the amount of

income so assessed or the amount of loss so computed exceeds five lakh rupees;

(f) an order of assessment under sub-section (3) of section 143 or section 144 made on the basis of directions issued by the Inspecting Assistant Commissioner under section 144B;

(g) an order imposing a penalty under clause (c) of sub-section (1) of section 271 where such penalty has been imposed with the previous approval of the Inspecting Assistant Commissioner under the proviso to clause (iii) of sub-section (1) of that section;

(h) an order made by an Inspecting Assistant Commissioner imposing a penalty under section 272A;

(i) an order made by an Income-tax Officer under the provisions of this Act in the case of such persons or classes of persons as the Board may, having regard to the nature of the cases, the complexities involved and other relevant considerations, direct.

(3) Every appeal against an order specified in sub-section (2) which is pending immediately before the appointed day before an Appellate Assistant Commissioner or a Commissioner and any matter arising out of or connected with such appeal and which is so pending shall stand transferred on that day to the Commissioner (Appeals) and the Commissioner (Appeals) may proceed with such appeal or matter from the stage at which it was on that day :

Provided that the appellant may demand that before proceeding further with the appeal or matter, the previous proceeding or any part thereof be reopened or that he be re-heard.

Explanation.—For the purposes of this section,—

(a) “appointed day” means the date appointed under section 39 of the Finance (No. 2) Act, 1977;

(b) “domestic company” and “foreign company” shall have the same meanings as in section 80B;

(c) “status” means the category under which the assessee is assessed as “individual”, “Hindu undivided family” and so on.

15. Sections 247, 248, 249, 250, 251 and 287.—After “Appellate Assistant Commissioner”, wherever it occurs, insert “or, as the case may be, the Commissioner (Appeals)”.

16. Section 253.—

(a) in clause (b) of sub-section (1), omit “or section 272A” and in that sub-section and sub-section (2), for “an Appellate Assistant Commissioner”, substitute “an Appellate Assistant Commissioner or, as the case may be, a Commissioner (Appeals)”;

(b) in sub-section (4), for “the Appellate Assistant Commissioner”, at both the places where it occurs, substitute “the Appellate Assistant Commissioner or, as the case may be, the Commissioner (Appeals)”.

17. Section 264, sub-section (4),—

(a) in clause (a), after “Appellate Assistant Commissioner”, insert “or to the Commissioner (Appeals)” and after “in the case of an appeal”, insert “to the Commissioner (Appeals) or”;

(b) in clause (c), after “subject of an appeal”, insert “to the Commissioner (Appeals) or”.

18. Section 272A.—

(a) in sub-section (1), after “Inspecting Assistant Commissioner or”, at both the places where it occurs, insert “a Commissioner (Appeals) or”;

(b) in sub-section (3), after “the Commissioner”, at both the places where it occurs, insert “or the Commissioner (Appeals)”.

19. Section 274, sub-section (3).—After “An Appellate Assistant Commissioner”, insert “or a Commissioner (Appeals)”.

PART II

AMENDMENTS IN THE WEALTH-TAX ACT, 1957

1. Section 2.—After clause (g), insert—

‘(gg) “Commissioner (Appeals)” means a person empowered to exercise the functions of a Commissioner of Wealth-tax (Appeals) under section 9A;’

2. Section 8AA.—For sub-section (4), substitute—

“(4) Where an order is made under sub-section (1) and the Inspecting Assistant Commissioner exercises the powers or performs the functions of a Wealth-tax Officer in respect of any case or person or proceeding, references in this Act or in any rule made thereunder to the Wealth-tax Officer shall be construed as references to the Inspecting Assistant Commissioner and any provision of this Act requiring approval or sanction of the Inspecting Assistant Commissioner shall not apply.”.

3. After section 9, insert—

“9A. The Board may empower as many persons as it thinks fit to exercise under this Act the functions of a Commissioner of Wealth-tax (Appeals), and on being so empowered the Commissioners (Appeals) shall perform their functions in respect of such areas or such persons or such classes of persons as the Board may direct, and where such directions have assigned to two or more Commissioners (Appeals) the same area or the same persons or the same classes of persons they shall perform their functions in accordance with such orders as the Board may make for the distribution and allocation of the work to be performed.”.

Commissioners of
Wealth-
tax
(Appeals).

4. Section 13, sub-section (1).—For “Appellate Assistant Commissioner of Wealth-tax”, substitute “Appellate Assistant Commissioner or the Commissioner (Appeals)”.

5. Section 18.—

(a) in sub-section (1),—

(i) in the opening portion, after “Appellate Assistant Commissioner,” insert “Commissioner (Appeals),”;

(ii) in *Explanation 2(A)* and *Explanation 3*, after “Appellate Assistant Commissioner,” insert “or the Commissioner (Appeals);”

(b) in sub-section (4), after “Appellate Assistant Commissioner,” insert “a Commissioner (Appeals),”;

(c) in sub-section (5), after “Appellate Assistant Commissioner,” at both the places where it occurs, insert “or Commissioner (Appeals)”.

6. Section 18A.—After “an Inspecting Assistant Commissioner”, wherever it occurs, insert “or a Commissioner (Appeals)”.

7. Section 22A, clause (b).—After “a Commissioner,” insert “a Commissioner (Appeals),”.

8. Section 23.—

(a) in sub-section (1), for “Any person”, substitute “Subject to the provisions of sub-section (1A), any person”;

(b) after sub-section (1), insert—

(1A) Notwithstanding anything contained in sub-section (1), ~~any~~ ^{any} person,—

(a) objecting to the amount of net wealth determined under this Act or objecting to the amount of wealth-tax determined as payable by him under this Act or denying his liability to be assessed under this Act, where the net wealth determined on assessment made under section 16 exceeds fifteen lakh rupees; or

(b) objecting to any penalty imposed under clause (c) of sub-section (1) of section 18 where the penalty has been imposed with the previous approval of the Inspecting Assistant Commissioner under sub-section (3) of section 18; or

(c) objecting to any assessment or order referred to in clauses (a) to (h) (both inclusive) or clause (i) of sub-section (1), where such assessment or order has been made by the Inspecting Assistant Commissioner in exercise of the powers or functions conferred on or assigned to him under section 8AA; or

(d) objecting to any penalty imposed by an Inspecting Assistant Commissioner under section 18A; or

(e) objecting to an order made by a Wealth-tax Officer in the case of such persons or classes of persons as the Board

may, having regard to the nature of the cases, the complexities involved and other relevant considerations, direct,

may appeal to the Commissioner (Appeals) against the assessment or order, as the case may be, in the prescribed form and verified in the prescribed manner.

(1B) Every appeal against any assessment or order referred to in sub-section (1A) which is pending immediately before the appointed day before an Appellate Assistant Commissioner or a Commissioner and any matter arising out of or connected with such appeal and which is so pending shall stand transferred on that day to the Commissioner (Appeals) and the Commissioner (Appeals) may proceed with the appeal or matter from the stage at which it was on that day:

Provided that the appellant may demand that before proceeding further with the appeal or matter the previous proceeding or any part thereof be reopened or that he be re-heard.

Explanation.—In this sub-section, “appointed day” means the date appointed under section 39 of the Finance (No. 2) Act, 1977;

(c) in sub-sections (2), (2A), (3), (4), (5), (5A), (5B) and (6), after “Appellate Assistant Commissioner”, wherever it occurs, insert “or, as the case may be, the Commissioner (Appeals)”;

(d) in sub-section (3A)—

(i) after “sub-section (1)”, insert “or of sub-section (1A)”;

(ii) after “the Appellate Assistant Commissioner”, insert “or, as the case may be, the Commissioner (Appeals)”.

9. Section 24.—

(a) in sub-section (1), after “the Appellate Assistant Commissioner”, insert “or the Commissioner (Appeals)” and in the same sub-section, omit “, or to an order passed by the Inspecting Assistant Commissioner under section 18A.”;

(b) in sub-section (2), after “Appellate Assistant Commissioner”, insert “or a Commissioner (Appeals)”;

(c) in sub-section (2A), after “Appellate Assistant Commissioner”, at both the places where it occurs, insert “or the Commissioner (Appeals)”.

10. Section 25, proviso to sub-section (1).—

(a) in clause (a), after “Appellate Assistant Commissioner”, insert “or to the Commissioner (Appeals)” and after “in the case of an appeal”, insert “to the Commissioner (Appeals) or”;

(b) in clause (b), after “Appellate Assistant Commissioner”, insert “or the Commissioner (Appeals)”.

11. Section 34A, sub-section (5).—After “Appellate Assistant Commissioner”, insert “, Commissioner (Appeals)”.

12. Sections 35 and 46.—After “the Appellate Assistant Commissioner”, wherever it occurs, insert “or the Commissioner (Appeals)”.

13. Section 35K, sub-section (2).—For “in sections 8, 9”, substitute “in sections 8, 9, 9A”.

14. Section 37, sub-section (1).—After “Appellate Assistant Commissioner,” insert “Commissioner (Appeals)”.

15. Section 42A, sub-section (2).—After “the Appellate Assistant Commissioner”, insert “or, as the case may be, the Commissioner (Appeals)”.

PART III

AMENDMENTS IN THE GIFT-TAX ACT, 1958

1. Section 2.—After clause (vi), insert—

‘(via) “Commissioner (Appeals)” means a person empowered to exercise the powers of a Commissioner of Gift-tax (Appeals) under section 8A;’

2. Section 7AA.—For sub-section (4), substitute—

“(4) Where an order is made under sub-section (1) and the Inspecting Assistant Commissioner exercises the powers or performs the functions of a Gift-tax Officer in respect of any case or person or proceeding under this Act, references in this Act or in any rule made thereunder to the Gift-tax Officer shall be construed as references to the Inspecting Assistant Commissioner and any provision of this Act requiring approval or sanction of the Inspecting Assistant Commissioner shall not apply.”

3. After section 8, insert—

Commis-
sioners of
Gift-tax
(Appeals).

“8A. The Board may empower as many persons as it thinks fit to exercise under this Act the functions of a Commissioner of Gift-tax (Appeals), and on being so empowered the Commissioners (Appeals) shall perform their functions in respect of such areas or such persons or such classes of persons as the Board may direct, and where such directions have assigned to two or more Commissioners (Appeals) the same areas or the same persons or the same classes of persons they shall perform their functions in accordance with such orders as the Board may make for the distribution and allocation of the work to be performed.”

4. Section 12, sub-section (1).—For “the Appellate Assistant Commissioner of Gift-tax”, substitute “the Commissioner (Appeals) or the Appellate Assistant Commissioner”.

5. Section 17.—

(a) in sub-section (1), after “Appellate Assistant Commissioner,” insert “Commissioner (Appeals),”;

(b) in sub-section (4), for “Commissioner or the Appellate Tribunal”, substitute “a Commissioner (Appeals), a Commissioner or the Appellate Tribunal”.

6. Section 17A.—After “an Inspecting Assistant Commissioner”, wherever it occurs, insert “or a Commissioner (Appeals)”

7. Section 21, sub-section (2).—After “Appellate Assistant Commissioner”, insert “, the Commissioner (Appeals)”.

8. Section 22.—

(a) in sub-section (1), for “Any person”, substitute “Subject to the provisions of sub-section (1A), any person”;

(b) after sub-section (1), insert—

‘(1A) Notwithstanding anything contained in sub-section (1), any person—

(a) objecting to the value of taxable gifts determined under this Act or objecting to the amount of gift-tax determined as payable by him or denying his liability to be assessed under this Act where the value of taxable gifts determined on assessment exceeds two lakh rupees; or

(b) objecting to any assessment or order referred to in clauses (a) to (h) (both inclusive) of sub-section (1) where such assessment or order has been made by an Inspecting Assistant Commissioner in exercise of the powers or functions conferred on or assigned to him under section 7AA; or

(c) objecting to any penalty imposed under clause (c) of sub-section (1) of section 17 where the penalty has been imposed with the previous approval of the Inspecting Assistant Commissioner under sub-section (3) of section 17; or

(d) objecting to any penalty imposed by an Inspecting Assistant Commissioner under section 17A; or

(e) objecting to any order made by a Gift-tax Officer in the case of such persons or classes of persons as the Board may, having regard to the nature of the cases, the complexities involved and other relevant considerations, direct,

may appeal to the Commissioner (Appeals) against the assessment or order, as the case may be, in the prescribed form and verified in the prescribed manner:

Provided that no appeal shall lie under clause (b) of this sub-section against any order referred to in clause (f) of sub-section (1) unless the tax has been paid before the appeal is filed.

(1B) Every appeal against any assessment or order referred to in sub-section (1A) which is pending immediately before the appointed day before an Appellate Assistant Commissioner or a Commissioner and any matter arising out of or connected with such appeal and which is so pending shall stand transferred on that day to the Commissioner (Appeals) and the Commissioner (Appeals) may proceed with the appeal or matter from the stage at which it was on that day:

Provided that the appellant may demand that before proceeding further with the appeal or matter the previous proceeding or any part thereof be reopened or that he be re-heard.

Explanation.—In this sub-section, “appointed day” means the date appointed under section 39 of the Finance (No. 2) Act, 1977; ;

(c) in sub-sections (2), (3), (4), (5), (5A), (5B) and (6), after “Appellate Assistant Commissioner”, wherever it occurs, insert “or, as the case may be, the Commissioner (Appeals)”.

9. Section 23.—

(a) in sub-section (1), after “the Appellate Assistant Commissioner”, insert “or the Commissioner (Appeals)” and in the same sub-section, omit “or to an order passed by the Inspecting Assistant Commissioner under section 17A”;

(b) in sub-section (2), after “Appellate Assistant Commissioner”, insert “or a Commissioner (Appeals)”;

(c) in sub-section (2A), after “Appellate Assistant Commissioner,”, at both the places where it occurs, insert “or the Commissioner (Appeals)”.

10. Section 24, proviso to sub-section (1).—

(a) in clause (a), after “Appellate Assistant Commissioner”, insert “or to the Commissioner (Appeals)” and for “in the case of the Appellate Tribunal”, substitute “in the case of an appeal to the Commissioner (Appeals) or to the Appellate Tribunal”;

(b) in clause (b), after “subject of an appeal”, insert “to the Commissioner (Appeals) or”.

11. Section 33A, sub-section (5).—After “Appellate Assistant Commissioner”, insert “, Commissioner (Appeals)”.

12. Sections 34 and 46.—After “Appellate Assistant Commissioner”, wherever it occurs, insert “or the Commissioner (Appeals)”.

13. Section 36, sub-section (1).—After “Appellate Assistant Commissioner,”, insert “the Commissioner (Appeals)”.

14. Section 41A, sub-section (2).—After “the Appellate Assistant Commissioner”, insert “or, as the case may be, the Commissioner (Appeals)”.

PART IV

AMENDMENTS IN THE COMPANIES (PROFITS) SURTAX ACT, 1964

1. Throughout the Act [except in sub-section (1) of section 3 and section 17], for “Appellate Assistant Commissioner” (except where it is preceded by “an”), substitute “Commissioner (Appeals)” and for “an Appellate Assistant Commissioner”, substitute “a Commissioner (Appeals)”.

2. Section 3, sub-section (1).—For “Additional Commissioner of Income-tax, Appellate Assistant Commissioner of Income-tax”, substitute “Commissioner of Income-tax (Appeals), Additional Commissioner of Income-tax”.

3. After section 11, insert,—

‘11A. Every appeal under this Act which is pending immediately before the appointed day before an Appellate Assistant Commissioner or a Commissioner and any matter arising out of or connected with such appeal and which is so pending shall stand transferred on that day to the Commissioner (Appeals) and the Commissioner (Appeals)

Transfer
of certain
pending
appeals.

may proceed with such appeal or matter from the stage at which it was on that day:

Provided that the appellant may demand that before proceeding further with the appeal or matter the previous proceeding or any part thereof be reopened or that he be re-heard.

Explanation.—In this section, “appointed day” means the date appointed under section 39 of the Finance (No. 2) Act, 1977.’.

4. Section 17.—

(a) in sub-section (1), omit “or Appellate Assistant Commissioner”;

(b) in sub-section (4), for clauses (a), (b) and (c), substitute—

“(a) where an appeal against the order lies to the Commissioner (Appeals) but has not been made and the time within which such appeal may be made has not expired, or the assessee has not waived his right of appeal; or

(b) where the order has been made the subject of an appeal to the Commissioner (Appeals).”;

(c) omit *Explanation 2*.

PART V

AMENDMENTS IN THE INTEREST-TAX ACT, 1974

1. Throughout the Act [except in sub-section (1) of section 3 and section 20], for “Appellate Assistant Commissioner” (except where it is preceded by “an”), substitute “Commissioner (Appeals)”, and for “an Appellate Assistant Commissioner”, substitute “a Commissioner (Appeals)”.

2. Section 3, sub-section (1).—For “Additional Commissioner of Income-tax, Appellate Assistant Commissioner of Income-tax”, substitute “Commissioner of Income-tax (Appeals), Additional Commissioner of Income-tax”.

3. After section 15, insert.—

‘15A. Every appeal under this Act which is pending immediately before the appointed day before an Appellate Assistant Commissioner or a Commissioner and any matter arising out of or connected with such appeal and which is so pending shall stand transferred on that day to the Commissioner (Appeals) and the Commissioner (Appeals) may proceed with such appeal or matter from the stage at which it was on that day:

Transfer
of certain
pending
appeals.

Provided that the appellant may demand that before proceeding further with the appeal or matter the previous proceeding or any part thereof be reopened or that he be re-heard.

Explanation.—In this section, “appointed day” means the date appointed under section 39 of the Finance (No. 2) Act, 1977.’.

4. Section 20,—

(a) in sub-section (1), omit “or Appellate Assistant Commissioner”;

(b) in sub-section (4), for clauses (a), (b) and (c), substitute—

“(a) where an appeal against the order lies to the Commissioner (Appeals) but has not been made and the time within which such appeal may be made has not expired, or the assessee has not waived his right of appeal; or

(b) where the order has been made the subject of an appeal to the Commissioner (Appeals).”;

(c) omit *Explanation 2*.

THE NATIONAL HIGHWAYS (AMENDMENT) ACT, 1977

NO. 30 OF 1977

[12th August, 1977]

An Act to amend the National Highways Act, 1956.

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

1. This Act may be called the National Highways (Amendment) Act, 1977. Short title.
- 48 of 1956. 2. In section 7 of the National Highways Act, 1956 (hereinafter referred to as the principal Act), in sub-section (1),— Amendment of section 7.
- (i) after the words “the use of ferries,” the words, figures and letters “permanent bridges the cost of construction of each of which is more than rupees twenty-five lakhs and which are opened to traffic on or after the 1st day of April, 1976,” shall be inserted;
- (ii) the following proviso shall be inserted, namely:—
- “Provided that if the Central Government is of opinion that it is necessary in the public interest so to do, it may, by like notification, specify any bridge in relation to the use of which fees shall not be leviable under this sub-section.”
3. In section 9 of the principal Act,— Amendment of section 9.
- (i) for clause (b) of sub-section (2), the following clause shall be substituted, namely:—
- “(b) the rates at which fees for services rendered in relation to the use of ferries, permanent bridges, temporary bridges and tunnels on any national highway may be levied, and the manner in which such fees shall be collected, under section 7;”
- (ii) after sub-section (2), the following sub-section shall be inserted, namely:—
- “(3) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two 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.”.

Amend-
ment of
section
10.

4. In section 10 of the principal Act, the portion beginning with the words and figure “and all rules made under section 9” and ending with the words “or the session immediately following” shall be omitted.

THE PETROLEUM (AMENDMENT) ACT, 1977

No. 3¹ OF 1977

[12th August, 1977.]

An Act further to amend the Petroleum Act, 1934.

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

- 30 of 1934.
1. This Act may be called the Petroleum (Amendment) Act, 1977. Short title
 2. In section 26 of the Petroleum Act, 1934 (hereinafter referred to as the principal Act), in sub-section (2), for the words and figures "Code of Criminal Procedure, 1898", the words and figures "Code of Criminal Procedure, 1973" shall be substituted. Amendment of section 26
 3. In section 27 of the principal Act, for the words "Chief Inspector of Explosives in India", the words "Chief Controller of Explosives" shall be substituted. Amendment of section 27.
 4. In section 28 of the principal Act,—
 - (i) in sub-section (1), for the words and figures "Code of Criminal Procedure, 1898"; the words and figures "Code of Criminal Procedure, 1973" shall be substituted; Amendment of section 28.
 - (ii) in sub-section (4), for the words "Chief Inspector of Explosives in India", the words "Chief Controller of Explosives" shall be substituted.
 5. In section 29 of the principal Act, after sub-section (3), the following sub-section shall be inserted, namely:— Amendment of section 29.

"(4) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two 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."

THE TEA (AMENDMENT) ACT, 1977

No. 32 OF 1977

[12th August, 1977.]

An Act further to amend the Tea Act, 1953.

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

Short
title,
Amend-
ment of
section
9.

1. This Act may be called the Tea (Amendment) Act, 1977.

2. In section 9 of the Tea Act, 1953 (hereinafter referred to as the principal Act),—

29 of
1953.

(a) in sub-section (1),—

(i) clause (a) shall be re-lettered as clause (aa) and before clause (aa) as so re-lettered, the following clause shall be inserted, namely:—

“(a) a Deputy Chairman to the Board who shall assist the Chairman in the performance of his duties and exercise such of the powers and perform such of the duties as may be prescribed or as may be delegated to him by the Board or by a Committee constituted by the Board under section 8 or by the Chairman;”;

(ii) in clause (b), for the words “a salary of rupees one thousand or more per month”, the words “a salary exceeding rupees one thousand seven hundred per month” shall be substituted;

(b) in sub-section (3), for the words “Secretary and other employees”, the words “Deputy Chairman, Secretary and other employees” shall be substituted.

3. In section 49 of the principal Act:—

Amend-
ment of
section
49.

(a) in sub-section (2), in clause (d), for the word “Secretary”, the words “Deputy Chairman, Secretary” shall be substituted;

(b) in sub-section (3), for the words “in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following”, the words “in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid” shall be substituted.

Amend-
ment of
section 50.

4. In section 50 of the principal Act, in sub-section (1), in clause (b), for the word “Secretary”, the words “Deputy Chairman, Secretary” shall be substituted.

THE SALARY AND ALLOWANCES OF LEADERS
OF OPPOSITION IN PARLIAMENT ACT, 1977

No. 33 OF 1977

[18th August, 1977.]

An Act to provide for the salary and allowances of Leaders of
Opposition in Parliament.

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

1. (1) This Act may be called the Salary and Allowances of Leaders of
Opposition in Parliament Act, 1977.

Short
title
and
com-
mence-
ment.

(2) It shall come into force on such date as the Central Government
may, by notification in the Official Gazette, appoint.

2. In this Act, "Leader of the Opposition", in relation to either House
of Parliament, means that member of the Council of States or the House
of the People, as the case may be, who is, for the time being, the Leader
in that House of the party in opposition to the Government having the
greatest numerical strength and recognised as such by the Chairman of
the Council of States or the Speaker of the House of the People, as the
case may be.

Definition.

Explanation.—Where there are two or more parties in opposition to
the Government, in the Council of States or in the House of the People
having the same numerical strength, the Chairman of the Council of
States or the Speaker of the House of the People, as the case may be, shall
having regard to the status of the parties, recognise any one of the Leaders
of such parties as the Leader of the Opposition for the purposes of this
section and such recognition shall be final and conclusive.

3. There shall be paid to each Leader of the Opposition a salary of
two thousand, two hundred and fifty rupees per mensem.

Salary of
Leaders
of Opposi-
tion.

4. (1) Each Leader of the Opposition shall, so long as he continues as
such Leader and for a period of one month immediately thereafter, be
entitled without payment of rent to the use of a furnished residence and
no charge shall fall on the Leader of the Opposition personally in respect
of the maintenance of such residence.

Residence
for
Leaders
of Opposi-
tion.

193
1.11.1977; vide Notifn. No.G.S.R.664(E), dt. 1.11.1977,
Gaz.of India, Exty., Pt. II, S.3(i), p.-2075.

(2) In the event of the death of a Leader of the Opposition, his family shall be entitled to the use of the furnished residence occupied by him—

(a) for a period of one month immediately after his death, without payment of rent and no charge shall fall on his family in respect of the maintenance of such residence; and

(b) for a further period of one month, on payment of rent at such rates as may be prescribed by rules made in this behalf by the Central Government and also charges in respect of electricity and water consumed in that residence during such further period.

Explanation.—For the purposes of this section, “residence” includes the staff quarters and other buildings appurtenant thereto, and the garden thereof, and “maintenance” in relation to a residence includes the payment of local rates and taxes and the provision of electricity and water.

5. Subject to any rules made in this behalf by the Central Government, a Leader of the Opposition shall be entitled to—

(a) travelling allowances for himself and the members of his family and for transport of his and his family's effects—

(i) in respect of the journey to Delhi from his usual place of residence outside Delhi for assuming office; and

(ii) in respect of the journey from Delhi to his usual place of residence outside Delhi on relinquishing office; and

(b) travelling and daily allowances in respect of tours undertaken by him in the discharge of his duties as Leader of the Opposition, whether by sea, land or air.

6. Subject to any rules made in this behalf by the Central Government, a Leader of the Opposition and the members of his family shall be entitled free of charge to accommodation in hospitals maintained by the Government and also to medical treatment.

7. No Leader of the Opposition in receipt of a salary or allowance under this Act shall be entitled to receive any sum out of funds provided by Parliament by way of salary or allowance in respect of his membership of either House of Parliament.

8. (1) Subject to any rules made in this behalf by the Central Government, each Leader of the Opposition shall be entitled to telephone and secretarial facilities.

(2) Subject to any rules made in this behalf by the Central Government, each Leader of the Opposition shall be entitled to a conveyance allowance of three hundred rupees per month.

Travel-
ling and
daily
allow-
ances to
Leaders
of Oppo-
sition.

Medical
treat-
ment, etc.,
to Lea-
ders of
Opposi-
tion.

Leaders
of Opposi-
tion not
to draw
salary or
allow-
ances as
Members
of Parlia-
ment.

Amenities
to Leaders
of Opposi-
tion.

9. The date on which any person became or ceased to be a Leader of the Opposition shall be published in the Official Gazette, and any such notification shall be conclusive evidence of the fact that he became, or ceased to be, a Leader of the Opposition on that date for all the purposes of this Act.

Notification respecting the date on which persons became or ceased to be Leaders of Opposition to be conclusive evidence thereof.

10. (1) The Central 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 power, such rules may provide for all or any of the following matters, namely:—

(a) the rates at which rent shall be payable by the family of a deceased Leader of the Opposition to the use of the furnished residence occupied by him under clause (b) of sub-section (2) of section 4;

(b) the travelling and daily allowances admissible to a Leader of the Opposition under section 5;

(c) the medical treatment admissible to a Leader of the Opposition and the members of his family under section 6;

(d) the telephone and secretarial facilities admissible to a Leader of the Opposition and the conditions subject to which he shall be entitled to conveyance allowance under section 8.

(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.

11. In the Salary, Allowances and Pension of Members of Parliament Act, 1954,—

Amendment of Act 30 of 1954.

(i) in clause (b) of section 2,—

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

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

“(ii) a Leader of the Opposition as defined in the Salary and Allowances of Leaders of Opposition in Parliament Act, 1977; and”;

(c) the existing sub-clause (ii) shall be re-numbered as sub-clause (iii);

(ii) in the *Explanation* to sub-section (1) of section 6, after the words and figures “the Salaries and Allowances of Ministers Act, 1952,” the words and figures “a Leader of the Opposition as defined in the Salary and Allowances of Leaders of Opposition in Parliament Act, 1977,” shall be inserted;

(iii) in sub-section (4) of section 8A,—

(a) for the words “an Officer of Parliament”, the words “as an officer of Parliament” shall be substituted; and

(b) for the words “, or both”, the words and figures “or as a Leader of the Opposition as defined in the Salary and Allowances of Leaders of Opposition in Parliament Act, 1977, or has served in all or any two of such capacities” shall be substituted.

Amend-
ment of
Act 10
of 1959.

12. In the Parliament (Prevention of Disqualification) Act, 1959, in section 3,—

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

“(aa) the office of a Leader of the Opposition in Parliament;”;

(ii) the *Explanation* at the end shall be numbered as *Explanation 1*, and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely:—

Explanation 2.—In clause (aa), the expression “Leader of the Opposition” shall have the meaning assigned to it in the Salary and Allowances of Leaders of Opposition in Parliament Act, 1977.

THE LADY HARDINGE MEDICAL COLLEGE AND
HOSPITAL (ACQUISITION) AND MISCELLANEOUS
PROVISIONS ACT, 1977

No. 34 OF 1977

[3rd December, 1977.]

An Act to provide for the acquisition of the Lady Hardinge Medical College and Hospital and for the management of the Kalavati Saran Hospital, with a view to ensuring better facilities for higher medical education for women and medical facilities for women and children in the Union territory of Delhi and for matters connected therewith or incidental thereto.

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

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Lady Hardinge Medical College and Hospital (Acquisition) and Miscellaneous Provisions Act, 1977.

Short
title and
com-
mence-
ment.

(2) It shall come into force on¹ such date as the Central Government may, by notification in the Official Gazette, appoint.

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

Defini-
tions.

(a) "appointed day" means the date on which this Act comes into force;

(b) "Board of Administration" means the Board of Administration constituted by the Central Government under the Scheme;

(c) "Board of Management" means the Board of Management of the Kalavati Saran Hospital, constituted by the Central Government;

¹ 1-2-1978, *Vide* Notification No. S. O. 188, dated 12-1-1978.

(d) "Fund" means the Lady Hardinge Hospital for Women and Children, Delhi, Fund, established by the Scheme;

(e) "Kalavati Saran Hospital" means the institution known as the Kalavati Saran Children's Hospital, New Delhi, together with the dispensaries attached thereto and used in connection therewith, and includes all laboratories and libraries used in connection with, or as accessories to, or adjuncts of, the said Hospital;

(f) "Lady Hardinge Medical College and Hospital" means the institutions known as the Lady Hardinge Medical College for Women, New Delhi, and the Lady Hardinge Hospital for Women and Children, New Delhi, together with the dispensaries attached thereto and used in connection therewith, and includes all lecture-rooms, museums, laboratories, libraries, hostels and boarding-houses used in connection with, or as accessories to, or adjuncts of, the said College or Hospital;

(g) "Scheme" means the Scheme for the administration of the Fund settled by the Central Government under sub-section (1) of section 5 of the Charitable Endowments Act, 1890, and published with the notification of the Government of India, in the late Ministry of Health, No. F. 4-3(1)/53-MI, dated the 12th June, 1953, as amended by the notifications of the Government of India, in the late Ministry of Health, No. F. 4-77/56-MII, dated the 14th March, 1957 and No. F. 4-77/56-MII, dated the 17th April, 1957;

6 of 1890.

(h) "Treasurer" means the Treasurer of Charitable Endowments for India, appointed under the Charitable Endowments Act, 1890.

6 of 1890.

CHAPTER II

ACQUISITION OF LADY HARDINGE MEDICAL COLLEGE AND HOSPITAL

Lady
Hardinge
Medical
College
and
Hospital
to vest
in
Central
Govern-
ment.

3. (1) On the appointed day, the Lady Hardinge Medical College and Hospital together with—

(a) all lands, on which the Lady Hardinge Medical College and Hospital stands, and all other lands appurtenant thereto and all buildings, erections and fixtures on such lands;

(b) all furniture, equipments, stores, apparatuses and appliances, drugs, moneys and other assets of the Lady Hardinge Medical College and Hospital;

(c) all other properties and assets, movable and immovable including leases pertaining to the Lady Hardinge Medical College and Hospital, whether vested in the Treasurer or the Board of Administration or in any other person; and all rights, powers, authorities and privileges, cash balances, reserve funds, investments and all other rights and interests in, or in relation to, or arising out of, such property as were, immediately before the appointed day, in the ownership, possession, power or control of the Treasurer or the Board of Administration or any other person in charge of the management of the affairs of the Lady Hardinge Medical College and Hospital; and

(d) all borrowings made by, or on behalf of, and all other liabilities and obligations of whatever kind, incurred in relation to,

the Lady Hardinge Medical College and Hospital, and subsisting on the appointed day,

shall stand transferred to, and shall vest absolutely in, the Central Government.

(2) Every deed of gift, endowment, bequest or trust or other document in relation to all or any of the properties, and assets, referred to in sub-section (1), shall, as from the appointed day, be construed as if it were made or executed in favour of the Central Government.

(3) Subject to the other provisions contained in this Act, any property, referred to in sub-section (1), which, by virtue of the provisions of that sub-section, has vested in the Central Government, shall, by force of such vesting, be freed and discharged from any trust, obligation, mortgage, charge, lien and other incumbrances affecting it, and any attachment, injunction or any decree or order of any court or tribunal restricting the use of such property in any manner shall be deemed to have been withdrawn.

(4) Subject to the other provisions contained in this Act, any proceeding or cause of action, pending or existing immediately before the appointed day, by or against the Treasurer or the Board of Administration or any other person, in relation to the Lady Hardinge Medical College and Hospital, may, as from the appointed day, be continued and enforced by or against the Central Government as it might have been enforced by or against the Treasurer or the Board of Administration or such other person if this Act had not been enacted, and shall cease to be enforceable by or against the Treasurer or the Board of Administration or such other person.

4. (1) The Central Government shall give, in cash, to the Treasurer an amount equivalent to the sum of rupees one lakh for the transfer to, and vesting in, the Central Government, under section 3, of the Lady Hardinge Medical College and Hospital.

Payment of amount.

(2) The amount, referred to in sub-section (1), shall be paid within three months from the appointed day (hereafter in this section referred to as the specified period).

(3) The amount, referred to in sub-section (1), if not paid within the specified period, shall carry interest at the rate of four per cent. per annum from the date of expiry of the specified period until the payment thereof.

5. On and from the appointed day, the Lady ^{Hardinge} Hardinge Medical College and Hospital shall be administered by the Central Government as a Government institution, and, in administering the properties transferred to and vested in it under section 3, regard shall be had to the purposes specified in the Scheme.

Lady Hardinge Medical College and Hospital to be administered as Government institution.

Applica-
bility of
Act-2 of
1882 to
Board
of Admi-
nistration.

6. For the removal of doubts, it is hereby declared that nothing in this Act shall be deemed to apply to any right accrued to, or any liability incurred by, the Board of Administration or any member thereof under the provisions of the Indian Trusts Act, 1882, in respect of anything done or omitted to be done by it or him during any period preceding the appointed day.

Amount
to be
held for
purposes
of
Scheme.

7. (1) The amount paid under section 4 shall vest in the Treasurer, and shall be held by him in the same manner as the Fund vested in him was held by him immediately before the appointed day.

(2) The amount paid to the Treasurer under section 4 shall be administered by the Board of Administration in the same manner in which the Fund was administered by it, as if such amount were the Fund.

CHAPTER III

MANAGEMENT OF THE KALAVATI SARAN HOSPITAL

Kalavati
Saran
Hospital
to be
managed
as
Govern-
ment
institu-
tion.

8. (1) Notwithstanding anything contained in any contract or instrument to the contrary, on and from the appointed day, the Kalavati Saran Hospital shall be managed by the Central Government as a Government institution.

(2) In managing the Kalavati Saran Hospital as a Government institution, regard shall be had to the purposes for which that Hospital was set up in pursuance of the indenture, dated the 8th day of June, 1954, executed by Shri Ashok Saran, and the indenture, dated the 8th day of June, 1954, executed by Shri Raghbir Saran, in favour of the President of India.

(3) On and from the appointed day, the Board of Management shall stand dissolved.

CHAPTER IV

MISCELLANEOUS

Act to
override
all other
enact-
ments.

9. The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or any instrument having effect by virtue of any law other than this Act or any decree or order of any court, tribunal or authority.

Provi-
sions
relating
to officers
and other
employees
of
Lady
Hardinga
Medical
College
and
Hospital
and
Kalavati
Saran
Hospital.

10. (1) Every officer or other employee, who, immediately before the appointed day, is employed in, or in connection with the affairs of, the Lady Hardinge Medical College and Hospital, or, as the case may be, the Kalavati Saran Hospital, shall become, as from the appointed day, an officer or other employee, as the case may be, of the Central Government, and shall hold his office 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, gratuity and other matters as he would have held, if this Act had not been enacted, and shall continue to do so unless and until his employment under the Central Government is duly terminated or until his remuneration, terms and conditions duly altered by the Central Government:

Provided that, if the alteration so made is not acceptable to any such officer or other employee, his employment may be terminated by

the Central Government on payment to him of an amount equivalent to three months' remuneration in the case of permanent employees and one month's remuneration in the case of other employees:

Provided further that nothing contained in this sub-section shall apply to any officer or other employee who has, by notice in writing given to the Central Government within thirty days next following the appointed day, intimated his intention of not becoming an officer or other employee of the Central Government.

14 of 1947.

(2) Notwithstanding anything contained in the Industrial Disputes Act, 1947, or in any other law for the time being in force, the transfer of the services of any officer or other employee, employed in, or in connection with the affairs of, the Lady Hardinge Medical College and Hospital or the Kalavati Saran Hospital to the Central Government shall not entitle any such officer or other employee to any compensation under that Act, or any other law, and no such claim shall be entertained by any court, tribunal or other authority.

(3) For the persons who, immediately before the appointed day, were the trustees for any pension, provident or gratuity fund or any other like fund constituted for the officers or other employees of the Lady Hardinge Medical College and Hospital and the Kalavati Saran Hospital, there shall be substituted as trustees such persons as the Central Government may, by general or special order, specify.

11. (1) All contracts, deeds, bonds, agreements, powers of attorney, grants of legal representation and other instruments of whatever nature, subsisting or having effect immediately before the appointed day, and to which the Board of Administration or, as the case may be, the Board of Management, or any person on behalf of the Board of Administration or, as the case may be, the Board of Management, is a party, or which are in favour of the Board of Administration or, as the case may be, Board of Management, shall, in so far as they relate to any purpose, or affairs, of the Lady Hardinge Medical College and Hospital, or, as the case may be, the Kalavati Saran Hospital, be of as full force and effect against, or in favour of, the Central Government, and may be enforced or acted upon as fully and effectually as if in place of the Board of Administration or, as the case may be, the Board of Management, the Central Government had been a party thereto or as if they had been issued in favour of the Central Government.

Effect of
contracts,
etc.

(2) If, on the appointed day, any suit, appeal or other proceeding of whatever nature in relation to the Lady Hardinge Medical College and Hospital, or, as the case may be, the Kalavati Saran Hospital, or any affair of the Lady Hardinge Medical College and Hospital or the Kalavati Saran Hospital, is pending by, or against, the Board of Administration or, as the case may be, the Board of Management or the Treasurer or any other person, the same shall not abate, be discontinued or be, in any way, prejudicially affected by reason of the transfer of the Lady Hardinge Medical College and Hospital to the Central Government or by reason of the assumption of management of the Kalavati Saran Hospital by the Central Government, or of anything contained in this Act; but the suit, appeal or other proceeding may be continued, prosecuted and enforced by or against the Central Government.

Contracts,
in bad
faith or
detrimen-
tal to the
interests
of
Lady
Hardinge
Medical
College
and
Hospital
and
Kalavati
Saran
Hospital
to be
cancelled
or varied.

12. (1) Notwithstanding anything contained in section 11, the Central Government may, if satisfied after such inquiry as it may think fit, that any contract or agreement entered into before the appointed day between the Board of Administration or Board of Management or any member thereof, in relation to the Lady Hardinge Medical College and Hospital, or, as the case may be, the Kalavati Saran Hospital, or any affairs connected with the Lady Hardinge Medical College and Hospital or the Kalavati Saran Hospital, has been entered into in bad faith, or is detrimental to the interests of the Lady Hardinge Medical College and Hospital, or, as the case may be, the Kalavati Saran Hospital, it may make an order cancelling or varying (either unconditionally or subject to such conditions as it may think fit to impose for the purpose) such contract or agreement and thereafter the contract or agreement shall have effect accordingly:

Provided that no contract or agreement shall be cancelled or varied except after giving to the parties to the contract or agreement a reasonable opportunity of being heard.

(2) Any person aggrieved by an order made under sub-section (1), may make an application to the principal court of civil jurisdiction within the local limits of whose jurisdiction the Lady Hardinge Medical College and Hospital, or, as the case may be, the Kalavati Saran Hospital is situated, for the variation or reversal of such order and thereupon such court may confirm, modify or reverse such order.

Duty to
deliver
possession
of pro-
perty, etc.

13. (1) On the transfer to, and the vesting in, the Central Government of the Lady Hardinge Medical College and Hospital, and on the assumption of the management of the Kalavati Saran Hospital by the Central Government,—

(a) the Board of Administration, or, as the case may be, the Board of Management, and every person in whose possession, custody or control any property or asset specified in sub-section (1) of section 3, or any property or asset pertaining to the Kalavati Saran Hospital may be, shall deliver the same to such officer or other person as may be authorised by the Central Government in this behalf;

(b) the Board of Administration or, as the case may be, the Board of Management, and every person who, immediately before such vesting or assumption, has in his possession, custody or control any books, documents or other papers relating to the Lady Hardinge Medical College and Hospital, or the Kalavati Saran Hospital, shall be liable to account for the said books, documents and papers to the Central Government and shall deliver them up to the Central Government or to such officer or other person as may be authorised by the Central Government in this behalf.

(2) Without prejudice to the other provisions contained in this section, it shall be lawful for the Central Government to take all necessary steps for taking possession of all properties and assets which have been transferred to, and vested in, it under this Act, or in relation to which the management has been assumed by it under this Act.

14. Any person who,—

Penalty.

(a) having in his possession, custody or control any property held for the purposes of the Lady Hardinge Medical College and Hospital or the Kalavati Saran Hospital, wrongfully withholds such property from the Central Government; or

(b) wrongfully obtains possession of, or retains, any property held for the purposes of the Lady Hardinge Medical College and Hospital, or the Kalavati Saran Hospital; or

(c) wilfully withholds or fails to furnish to the Central Government any books, documents or other papers relating to the Lady Hardinge Medical College and Hospital or the Kalavati Saran Hospital; or

(d) fails to deliver to the Central Government any assets, books or other documents in his possession, custody or control relating to the Lady Hardinge Medical College and Hospital or the Kalavati Saran Hospital; or

(e) wrongfully removes or destroys any property held for the purposes of the Lady Hardinge Medical College and Hospital or the Kalavati Saran Hospital; or

(f) wrongfully uses any property held for the purposes of the Lady Hardinge Medical College and Hospital or the Kalavati Saran Hospital,

shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to ten thousand rupees, or with both.

15. (1) Where an offence under this Act has been committed by a company, every person who, at the time the offence was committed, was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Offences
by com-
panies.

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(a) "company" means any body corporate and includes a firm or other association of individuals; and

(b) "director", in relation to a firm, means a partner in the firm.

Protection of action taken in good faith.

16. No suit, prosecution or other legal proceeding shall lie against the Central Government or any of its officers or other employees for anything which is in good faith done or intended to be done under this Act.

Cognizance of offences.

17. Notwithstanding anything contained in the Code of Criminal Procedure, 1973, no court shall take cognizance of any offence under this Act except on a complaint, in writing, made by the Central Government or any officer authorised in this behalf by that Government.

2 of 1974.

Indemnity.

18. Every officer of the Central Government shall be indemnified by the Central Government against all losses and expenses incurred by him in, or in relation to, the discharge of his duties under this Act except such as have been caused by his own wilful act or default.

Power to make rules.

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

(2) Every rule made by the Central Government under this Act shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two 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.

THE INLAND STEAM-VESSELS (AMENDMENT) ACT, 1977

No. 35 OF 1977

[7th December, 1977]

An Act further to amend the Inland Steam-vessels Act, 1917.

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

1. (1) This Act may be called the Inland Steam-vessels (Amendment) Act, 1977.

Short
title and
commence-
ment.

(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.

1 of 1917.

2. In the Inland Steam-vessels Act, 1917 (hereinafter referred to as the principal Act), in the long title, for the words "Inland Steam-vessels", the words "Inland Vessels" shall be substituted.

Amend-
ment of
long
title.

3. In the preamble to the principal Act, for the words "inland steam-vessels", the words "inland vessels" shall be substituted.

Amend-
ment of
preamble.

4. In section 1 of the principal Act, in sub-section (1), for the words "Inland Steam-vessels", the words "Inland Vessels" shall be substituted.

Amend-
ment of
section 1.

5. Throughout the principal Act, except in the long title, preamble and section 1, for the words "steam-vessel" and "steam-vessels", wherever they occur, the words "mechanically propelled vessel" and "mechanically propelled vessels" shall, respectively, be substituted.

Substitu-
tion of
references
to steam-
vessel by
mechani-
cally pro-
pelled
vessel.

Section 26 of the Act shall come into force w.e.f. 1.1.1979, vide Notifn. No. G.S.R. 600(E), dated 29.12.1978, Gaz. of India, Exty., Pt. II, S. 3(i), p. 1211.

dt. 18.4.1978

Amend-
ment of
section 2.

6. Section 2 of the principal Act shall be renumbered as sub-section (1) thereof, and—

(i) in sub-section (1) as so renumbered—

(a) for clause (1), the following clause shall be substituted, namely:—

“(a) “inland vessel” or “inland mechanically propelled vessel” means a mechanically propelled vessel which ordinarily plies on any inland water;”;

(b) clause (2) shall be lettered as clause (b);

(c) after clause (b) as so lettered, the following clause shall be inserted, namely:—

“(c) “mechanically propelled vessel” means every description of vessel propelled wholly or in part by electricity, steam or other mechanical power;”;

(d) clauses (3) and (4) shall be lettered as clauses (d) and (e) respectively;

(e) clause (5) shall be omitted;

(f) clauses (6), (7) and (8) shall be lettered as clauses (f), (g) and (h) respectively;

(ii) after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely:—

“(2) Any reference to the Inland Steam-vessels Act, 1917, in any law for the time being in force or in any instrument or other document shall be construed as a reference to the Inland Vessels Act, 1917.”.

1 of 1917.

Amend-
ment of
section 7.

7. In section 7 of the principal Act,—

(i) in item (iii), the word “and” occurring at the end shall be omitted;

(ii) after item (iii), the following item shall be inserted, namely:—

“(iiia) the nature and quantum of cargo which the mechanically propelled vessel is, in the judgment of the surveyor, fit to carry; and”.

Amend-
ment of
section
19E.

8. In section 19E of the principal Act, in sub-section (2), for the words and figures “registered under the Indian Companies Act, 1913”, the words and figures “within the meaning of section 3 of the Companies Act, 1956” shall be substituted.

7 of 1913.

1 of 1956.

Omission
of
section
19G.

9. Section 19G of the principal Act shall be omitted.

Amend-
ment of
section
19-I.

10. In section 19-I of the principal Act,—

(i) in sub-section (2),—

(a) for the words “inland waters of more than one State”, the words “inland waters of any other State” shall be substituted;

(b) the proviso shall be omitted;

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

“(3) When an inland mechanically propelled vessel registered in one State has been kept in another State for a period exceeding twelve months, the owner or master of the vessel shall make an application under section 19K to the registering authority, within whose jurisdiction the vessel then is, for the transfer of registry from the registering authority of the place where the vessel is registered.”.

Amend-
ment of
section
19K.

11. In section 19K of the principal Act,—

(i) in sub-section (1), for the words “the registering authority of the place where the vessel is registered”, the words “the registering authority of the State in which the vessel is kept” shall be substituted;

(ii) in sub-section (2), for the words “the registering authority of the intended place of registry with a copy of all particulars relating to the vessel”, the words “the registering authority of the place where the vessel is registered” shall be substituted;

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

“(3) The certificate of registration in respect of the vessel shall be delivered up to the registering authority of the intended place of registry along with the application.

(4) On receipt of the application under sub-section (1) and the prescribed fee, if any, the registering authority of the intended place of registry shall enter in its register book all the particulars relating to the vessel and grant a fresh certificate of registration in respect of the vessel and thenceforth such vessel shall be considered as registered at the new place of registry.

(5) A State Government may make rules under section 19R requiring the owner or master of an inland mechanically propelled vessel not registered within the State which is brought into or is, for the time being in the State, to furnish to a prescribed authority in the State such information with respect to the inland mechanically propelled vessel and its registration as may be prescribed.”.

12. In section 19M of the principal Act, in sub-section (1), in the proviso, for the words and figures “also registered under the Merchant Shipping Act, 1894, as amended by any subsequent enactment”, the words and figures “registered or deemed to be registered under the Merchant Shipping Act, 1958” shall be substituted.

Amend-
ment of
section
19M.

Insertion
of new sec-
tion after
section
19Q.

13. After section 19Q of the principal Act, the following section shall be inserted, namely:—

Mortgage
of mecha-
nically
propelled
vessel
or share.

'19QA. The provisions of sections 47, 48, 49, 50, 51, 52 and 53 of the Merchant Shipping Act, 1958, shall *mutatis mutandis* apply, in relation to the mortgage of a mechanically propelled vessel as they apply in relation to ships, subject to the following modifications, namely:—

44 of 1958.

(a) in sections 47, 48, 49, 50, 51, 52 and 53, references to "ship", "registrar" and "register book", wherever they occur, shall, respectively, be construed as references to "mechanically propelled vessel", "registering authority" and "book of registration";

(b) in section 47, in sub-section (1), for the words "the registrar of the ship's port of registry shall record it in the register book", the words "the registering authority shall record it in the book of registration" shall be substituted.'

Amend-
ment of
section
19R.

14. In section 19R of the principal Act, in sub-section (2),—

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

"(fa) prescribe the authority and provide for furnishing to such authority the information with respect to the inland mechanically propelled vessel and its registration under sub-section (5) of section 19K;";

(b) after clause (g), the following clause shall be inserted, namely:—

"(ga) provide for the form of instrument creating a mortgage of a mechanically propelled vessel or a share therein or transfer of any such mortgage;".

Insertion
of new
section
after
section
19R.

15. After section 19R of the principal Act, the following section shall be inserted, namely:—

Certain
certificates
issued
under
Merchant
Shipping
Act to be
valid
under
this Act.

"19S. Every certificate of registry and every certificate of survey issued in respect of a mechanically propelled vessel under the Merchant Shipping Act, 1958, shall be valid and effective as a certificate of registration or certificate of survey, as the case may be, issued under this Act and the relevant provisions of this Act shall apply in relation to such vessel as they apply to an inland mechanically propelled vessel registered under this Act."

44 of 1958.

Amend-
ment of
section
22.

16. In section 22 of the principal Act, in sub-section (1), for the words and figures "before the first day of April, 1890", the words and figures "for a period of three years before the first day of November, 1956" shall be substituted.

17. In section 22A of the principal Act, in sub-section (1), in clause (b), for the words and figures "certificate granted under the Indian Steam-ships Act, 1884", the words and figures "certificate granted or deemed to be granted under the Merchant Shipping Act, 1958" shall be substituted.
- 7 of 1884.
44 of 1958.
- Amend-
ment of
section
22A.
18. In section 25 of the principal Act,—
- (i) in clause (a), for the words and figures "certificate granted under the Indian Merchant Shipping Act, 1859, or granted under, or continued in force by, the Merchant Shipping Act, 1894", the words and figures "certificate granted or deemed to be granted under the Merchant Shipping Act, 1958" shall be substituted;
- 1 of 1859.
57 & 58
Vict., c. 60.
44 of 1958.
- (ii) in clause (b), for the words and figures "or the Indian Steam-ships Act, 1884, or granted under, or continued in force by, the Merchant Shipping Act, 1894", the words and figures "or granted or deemed to be granted under the Merchant Shipping Act, 1958" shall be substituted.
- 7 of 1884.
57 & 58
Vict., c. 60.
44 of 1958.
19. In section 26 of the principal Act, in clause (b), for the words and figures "certificate granted under the Indian Steam-ships Act, 1884", the words and figures "certificate granted or deemed to be granted under the Merchant Shipping Act, 1958" shall be substituted.
- 7 of 1884.
44 of 1958.
- Amend-
ment of
section
26.
20. In section 28 of the principal Act,—
- (i) in clause (a), for the words and figures "certificate granted under the Indian Merchant Shipping Act, 1859, or granted under, or continued in force by, the Merchant Shipping Act, 1894", the words and figures "certificate granted or deemed to be granted under the Merchant Shipping Act, 1958" shall be substituted.
- 1 of 1859.
57 & 58
Vict., c. 60.
44 of 1958.
- (ii) in clause (b), for the words and figures "certificate granted under the Indian Steam-ships Act, 1884, or an engineer's certificate granted under, or continued in force by, the Merchant Shipping Act, 1894", the words and figures "certificate granted or deemed to be granted under the Merchant Shipping Act, 1958" shall be substituted.
- 7 of 1884.
57 & 58
Vict., p. 60.
44 of 1958.
- Amend-
ment of
section
28.
21. In sub-section (1) of section 33 of the principal Act, for the portion beginning with the words "If a formal investigation" and ending with the words "the State Government may", the following shall be substituted, namely:—
- Amend-
ment of
section 33.

"Whenever the State Government is satisfied that it is necessary or expedient to have a formal investigation into the facts of any case reported under section 32 or otherwise brought to its notice, the State Government may".

Insertion
of new
Chapter
IVA.

22. After Chapter IV of the principal Act, the following Chapter shall be inserted, namely:—

“CHAPTER IVA

REMOVAL OF OBSTRUCTIONS AND SIMILAR HAZARDS IN NAVIGATION

Raising
of or
removal
of wreck
imped-
ing
naviga-
tion, etc.

44A. (1) If any mechanically propelled vessel or other vessel is wrecked, stranded or sunk in any inland water is or is likely to become obstruction, impediment or danger to the safe and convenient navigation or use of inland water or the landing place or embarkment or part thereof, any officer empowered by the State Government by notification in the Official Gazette in this behalf (hereafter in this Chapter referred to as competent officer) shall cause the vessel to be raised, removed, blown up or otherwise destroyed as the circumstances may warrant.

(2) If any property recovered by a competent officer acting under sub-section (1) is unclaimed or the person claiming it fails to pay reasonable expenses incurred by the competent officer under that sub-section and a further sum of twenty-five per cent. of the amount of such expenses, the competent officer may sell the property by public auction, if the property is of a perishable nature, forthwith, and if it is not of a perishable nature, at any time not less than two months after the recovery thereof.

(3) The expenses and further sum aforesaid shall be payable to the competent officer out of the sale proceeds of the property, and the balance shall be paid to the person entitled to the property recovered, or, if no such person appears and claims the balance, shall be held in deposit for payment, without interest, to the person thereafter establishing his right thereto:

Provided that the person makes his claim within three years from the date of the sale.

(4) Where the sale proceeds of the property are not sufficient to meet the expenses and further sum aforesaid, the owner of the vessel at the time the vessel was wrecked, stranded or sunk shall be liable to pay the deficiency to the competent officer on demand, and if the deficiency be not paid within one month of such demand, the competent officer may recover the deficiency from such owner as if it were an arrear of land revenue.

Removal
of obs-
truction
in inland
water.

44B. (1) The competent officer may remove, or cause to be removed, any timber, raft or other thing, floating or being in any part of the inland water, which, in his opinion, obstructs or impedes the free navigation thereof or the lawful use of any landing place or embarkment or part thereof.

(2) The owner of any such timber, raft or other thing shall be liable to pay the reasonable expenses of the removal thereof, and if such owner or any other person has without lawful excuse caused any such obstruction or impediment, or causes any public nuisance affecting or likely to affect such free navigation or lawful use, he shall also be punishable with fine which may extend to one hundred rupees.

(3) The competent officer or any magistrate having jurisdiction over the offence may cause any such nuisance to be abated.

44C. If the owner of any such timber, raft or other thing, or the person who has caused any such obstruction, impediment or public nuisance, neglects to pay the reasonable expenses incurred in the removal thereof, within one week after demand or within fourteen days after such removal has been notified in the Official Gazette or in such other manner as the State Government may, by general or special order direct, the competent officer may cause such timber, raft or other thing or the materials of any public nuisance so removed, or so much thereof as may be necessary, to be sold by public auction and may retain all the expenses of such removal and sale out of the proceeds of the sale, and shall pay the surplus of such proceeds or deliver so much of the thing or materials as may remain unsold, to the person entitled to receive the same and if no such person appears, shall cause the same to be kept and deposited in such manner as the State Government directs, and may, if necessary, from time to time, realise the expenses of keeping the same, together with the expenses of sale, or further sale of so much of the thing or materials as may remain unsold.

Recovery
of ex-
penses
of remo-
val.

44D. (1) If any obstruction or impediment to the navigation of any inland water has been lawfully made or has become lawful by reason of the long continuance of such obstruction or impediment or otherwise, the competent officer shall report the same for the information of the State Government and shall, with the sanction of the State Government, cause the same to be removed or altered, making reasonable compensation to the person suffering damage by such removal or alteration.

Removal
of lawful
obstruc-
tion.

(2) Any dispute arising out of or concerning such compensation shall be determined according to the law relating to like disputes in the case of land required for public purposes.

44E. (1) If any mechanically propelled vessel hooks or gets fouled in any of the buoys or moorings laid down by or by the authority of the State Government in any part of inland water, the master of such vessel shall not, nor shall any other person, except in the case of emergency, lift the buoy or mooring for the purpose of unhooking or getting clear from the same without the assistance of the competent officer.

Fouling
of Govern-
ment
moorings.

(2) The competent officer immediately on receiving information of such accident, shall assist and superintend the clearing of such vessel and the master of the vessel shall, on demand, pay such reasonable expenses as may be incurred in clearing the same.

(3) Any master or other person offending against the provisions of this section shall, for every such offence, be punishable with fine which may extend to one hundred rupees."

23. In section 45 of the principal Act, after clause (b), the following clause shall be inserted, namely:—

Amend-
ment of
section 45.

"(bb) if the holder of such certificate is proved to have deserted his vessel or has absented himself, without leave and without sufficient reason, from his vessel or from his duty; or",

Amend-
ment of
section 53.

24. In section 53 of the principal Act, in sub-section (5), for the words and figures "section 59 of the Code of Criminal Procedure, 1898", the words and figures "section 43 of the Code of Criminal Procedure, 1973" shall be substituted.

5 of 1898.
2 of 1974.

Amend-
ment of
section
54A.

25. In section 54A of the principal Act,—

(i) in sub-section (1), in clauses (a), (b) and (c), for the words "per mile", the words "per kilometre" shall be substituted;

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

"(3) In case of any dispute relating to the fixation of the maximum or the minimum rate per kilometre which may be charged in respect of any class of passengers or of freight on goods of any description carried in inland mechanically propelled vessel between any stations lying in two States, any one of the States may report the matter to the Central Government who shall decide the same."

Insertion
of new
Chapter
VIA.

26. After Chapter VI of the principal Act, the following Chapter shall be inserted, namely:—

'CHAPTER VIA

INSURANCE OF MECHANICALLY PROPELLED VESSELS AGAINST THIRD PARTY RISKS

Applica-
tion of
Chapter
VIII
of the
Motor
Vehicles
Act, 1939,
in
relation
to the
insurance
of mecha-
nically
propelled
vessels.

54C. The provisions of Chapter VIII of the Motor Vehicles Act, 1939, shall *mutatis mutandis* apply, in relation to the insurance of mechanically propelled vessels against third party risks as they apply in relation to motor vehicles, subject to the following modifications, namely:—

4 of 1939.

(a) throughout in Chapter VIII,—

(i) references to "motor vehicle" or "vehicle" shall be construed as references to "mechanically propelled vessel";

(ii) references to "public place" shall be construed as references to "inland water",

and such other consequential amendments as the rules of grammar may require shall also be made;

(b) in section 94,—

(i) in sub-section (3), for clause (c), the following clause shall be substituted, namely:—

"(c) any State Water Transport Undertaking providing inland water transport service, where such Undertaking is carried on by—

(i) the Central Government or a State Government;

(ii) any local authority or any corporation or company owned by the Central Government or one or more State Governments or by the Central Government and one or more State Governments";

(ii) in the *Explanation*, in item (iii), for the words "State Transport", the words "State Water Transport" shall be substituted;

(c) in section 95,—

(i) in sub-section (1),—

(A) in clause (b), in sub-clause (ii), for the words "of a public service vehicle", the words and brackets "of a mechanically propelled vessel used or adapted to be used for the carriage of passengers for hire or reward (hereinafter referred to as a public service vessel)" shall be substituted,

(B) in the proviso, in clause (i), for sub-clauses (b) and (c), the following sub-clauses shall be substituted, namely:—

"(b) if it is a public service vessel, engaged as a conductor of the vessel or in examining tickets on the vessel, or

(c) if it is a vessel used or adapted for the carriage of goods solely or in addition to passengers (hereinafter referred to as goods service vessel), being carried in the vessel, or";

(ii) in sub-section (2),—

(A) in clause (a), for the words "goods vehicle, a limit of fifty thousand rupees", the words "goods service vessel, a limit of two lakhs and fifty thousand rupees" shall be substituted,

(B) in clause (b),—

(1) in sub-clause (i), for the words "fifty thousand rupees", the words "two lakhs and fifty thousand rupees" shall be substituted;

(2) in sub-clause (ii),—

(a) in paragraph (3), for the words "one lakh", the words "five lakhs" shall be substituted;

(b) in paragraph (4), the words "where the vehicle is a motor cab, and five thousand rupees for each individual passenger in any other case" shall be omitted;

(C) in clause (d), for the words "a limit of rupees two thousand", the words "a limit of ten thousand rupees" shall be substituted;

(d) in section 96,—

(i) in sub-section (2), in clause (b),—

(A) for sub-clause (i), the following sub-clause shall be substituted, namely:—

“(i) a condition excluding the use of the mechanically propelled vessel—

(a) for hire or reward, where the vessel is on the date of the contract of insurance, a vessel not covered by a certificate of registration, or

(b) for organised racing or speed testing, or

(c) for a purpose not allowed by the certificate of registration under which the vessel is used, where the vessel is a public service vessel or a goods service vessel, or”;

(B) in sub-clause (ii),—

(1) for the words “not duly licensed”, the words and figures “not holding a certificate granted under Chapter III of the Inland Vessels Act, 1917” shall be substituted,

1 of 1917.

(2) for the words “a driving licence”, the words and figures “a certificate granted under Chapter III of the Inland Vessels Act, 1917” shall be substituted;

1 of 1917.

(ii) in sub-section (2A), after the words “obtained from a Court”, the words “in the State of Jammu and Kashmir or” shall be inserted;

(iii) in the proviso to sub-section (2A) and in sub-section (6), after the words “corresponding law”, the words “of the State of Jammu and Kashmir or” shall be inserted;

(e) after section 105, the following section shall be inserted, namely:—

“105A. When any person is injured or any property of third party is damaged as a result of an accident in which an inland mechanically propelled vessel is involved, the master or the driver of the vessel or other person in charge of the vessel shall—

(a) take all reasonable steps to secure medical attention for the injured person, and, if necessary, convey him to the nearest hospital, unless the injured person or his guardian in case he is a minor, desires otherwise;

Duty of driver in case of accident and injury to a person,

(b) give on demand by a police officer any information required by him, or, if no police officer is present, report the circumstances of the occurrence at the nearest police station as soon as possible, and in any case within twenty-four hours of the occurrence.”;

(f) in section 106,—

(A) in sub-section (2), for the word and figures “section 89”, the word, figures and letter “section 105A” shall be substituted;

(B) in sub-section (2A), in the proviso, for the words “transport vehicle”, the words “public service vessel or goods service vessel” shall be substituted;

(g) in section 107, for the words “whether by payment of a tax or otherwise for authority to use the vehicle in a public place to produce such evidence as may be prescribed by those rules to the effect that either”, the words “for a certificate of survey or a certificate of registration in respect of such vessel to produce such evidence as may be prescribed to the effect that either” shall be substituted;

(h) in section 108,—

(A) for the words “transport vehicle”, wherever they occur, the words “public service vessel or goods service vessel” shall be substituted, and such other consequential amendments as the rules of grammar may require shall also be made;

(B) in sub-section (1), in clause (a),—

(1) for the words “twenty-five thousand rupees for the first fifty vehicles”, the words “one lakh rupees for the first fifty mechanically propelled vessels” shall be substituted,

(2) for the words “one hundred and fifty thousand rupees”, the words “two lakhs and fifty thousand rupees” shall be substituted;

(i) for section 110 to section 110B, the following sections shall, respectively, be substituted, namely:—

“110. (1) The State Government may, by notification in the Official Gazette, constitute one or more Inland Vessels Accidents Claims Tribunals (hereinafter referred to as the Claims Tribunals) for such area as may be specified in the notification for the purpose of adjudicating upon claims for compensation in respect of accidents involving the death of, or bodily injury to, persons arising out of the use of mechanically propelled vessels or damage to any property of a third party so arising, or both:

Claims
Tribu-
nals.

Provided that where such claim includes a claim for compensation in respect of damage to property exceeding rupees ten thousand the claimant may, at his option, refer the claim to a civil court for adjudication and where a reference is so made, the Claims Tribunal shall have no jurisdiction to entertain any question relating to such claim.

(2) A Claims Tribunal shall consist of such number of members as the State Government may think fit to appoint and where it consists of two or more members, one of them shall be appointed as the Chairman thereof.

(3) A person shall not be qualified for appointment as a member of a Claims Tribunal unless he—

(a) is, or has been, a Judge of a High Court, or

(b) is, or has been, a District Judge, or

(c) is qualified for appointment as a Judge of the High Court.

(4) Where two or more Claims Tribunals are constituted for any area, the State Government may, by general or special order, regulate the distribution of business among them.

Applica-
tion for
compensa-
tion

110A. (1) An application for compensation arising out of an accident of the nature specified in sub-section (1) of section 110 may be made—

(a) by the person who has sustained the injury, or

(b) where death has resulted from the accident, by all or any of the legal representatives of the deceased, or

(c) by any agent duly authorised by the person injured or all or any of the legal representatives of the deceased, as the case may be:

Provided that where all the legal representatives of the deceased have not joined in any such application for compensation, the application shall be made on behalf of or for the benefit of all the legal representatives of the deceased and the legal representatives who have not so joined, shall be impleaded as respondents to the application.

(2) Every application under sub-section (1) shall be made to the Claims Tribunal having jurisdiction over the area in which the accident occurred, and shall be in such form and shall contain such particulars as may be prescribed.

(3) No application for compensation under this section shall be entertained unless it is made within six months of the occurrence of the accident:

Provided that the Claims Tribunal may entertain the application after the expiry of the said period of six months if it is satisfied that the applicant was prevented by sufficient cause from making the application in time.

8 of 1923

110AA. Notwithstanding anything contained in the Workmen's Compensation Act, 1923, where the death or bodily injury to any person gives rise to a claim for compensation under this Act and also under the Workmen's Compensation Act, 1923, the person entitled to compensation may claim such compensation under either of those Acts but not under both.

Option regarding claim for compensation in certain cases.

110B. On receipt of an application for compensation made under section 110A, the Claims Tribunal shall, after giving the parties an opportunity of being heard, hold an inquiry into the claim and may make an award determining the amount of compensation which appears to it to be just and specifying the person or persons to whom compensation shall be paid; and in making the award the Claims Tribunal shall specify the amount which shall be paid by the insurer or owner or master or driver of the vessel involved in the accident or by all or any of them, as the case may be.”;

Award of Claims Tribunal.

5 of 1898.

(j) in section 110C, for the words, figures and letters “section 195 and Chapter XXXV of the Code of Criminal Procedure, 1898”, the words, figures and letters “section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973” shall be substituted.’

2 of 1974.

27. In section 58 of the principal Act, for the words “ten rupees”, the words “one hundred rupees” shall be substituted.

Amendment of section 58.

28. After section 58 of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 58A.

“58A. If an inland mechanically propelled vessel has on board or in any part thereof cargo which is in excess of the cargo set forth in the certificate of survey as the quantity of cargo which the vessel or the part thereof is, in the judgment of the surveyor, fit to carry, the owner and the master shall, each, in addition to the penalty to which he may be liable under the provisions of section 58, be punishable with fine which may extend—

Penalty for carrying excessive quantity of cargo on board.

(a) in the case of first offence, to five hundred rupees;

(b) in the case of any second or subsequent offence, to one thousand rupees.”.

29. After section 62 of the principal Act, the following sections shall be inserted, namely:—

Insertion of new sections after section 62.

“62A. If the master or the driver or other person in charge of the inland mechanically propelled vessel fails to report an accident in which his vessel is involved as required under Chapter VIA, he shall be punishable with imprisonment for a term which may extend to three months, or with fine which may extend to five hundred

Punishment for offences relating to accident.

rupees, or with both, or, if having been previously convicted of an offence under this section, he is again convicted of an offence under this section, with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for using uninsured mechanically propelled vessel.

62B. If any person uses a mechanically propelled vessel or causes or allows a mechanically propelled vessel to be used without a policy of insurance complying with the requirements of Chapter VIA, he shall be punishable with fine which may extend to one thousand rupees.

Penalty for neglect or refusal to give information as to insurance or to produce certificate of insurance.

62C. If any person without reasonable cause neglects or refuses to give information as to insurance or to produce the certificate of insurance under the provisions contained in Chapter VIA, he shall be punishable with fine which may extend to one hundred rupees."

Insertion of new sections after section 63.

30. Section 63A of the principal Act shall be renumbered as section 63D and before section 63D as so renumbered, the following sections shall be inserted, namely:—

Desertion and absence without leave.

"63A. If any person employed or engaged in any capacity on board a mechanically propelled vessel commits any of the following offences, he shall be liable to be punished summarily as follows:—

(a) if he deserts from his mechanically propelled vessel, he shall be guilty of the offence of desertion and be liable to forfeit all or any of the property he leaves on board of the vessel and of wages he has then earned and also to imprisonment which may extend to three months;

(b) if he neglects or refuses, without reasonable cause, to join his mechanically propelled vessel or to proceed on any voyage in his vessel or is absent without leave at any time within twenty-four hours of the vessel sailing from a port or ghat either at the commencement or during the progress of a voyage or is absent at any time without leave and without sufficient reason from his vessel or from his duty, he shall, if offence does not amount to desertion or is not treated as such by the master, be guilty of the offence of absence without leave and be liable to forfeit out of his wages a sum not exceeding two days' pay and in addition for every twenty-four hours of absence either a sum not exceeding six days' pay or any expenses properly incurred in

hiring a substitute and also to imprisonment which may extend to two months.

63B. If any person employed or engaged in any capacity on board a mechanically propelled vessel commits any of the following offences, he shall be guilty of an offence against discipline and he shall be liable to be punished summarily as follows:—

General offences against discipline.

(a) if he quits the mechanically propelled vessel without leave after her arrival at the port or ghat or port or ghat of delivery, he shall be liable to forfeit out of his wages a sum not exceeding one month's pay;

(b) if he is guilty of wilful disobedience to any lawful command or neglect of duty, he shall be liable to forfeit out of his wages a sum not exceeding two days' pay;

(c) if he is guilty of continued wilful disobedience to lawful command or continued wilful neglect of duty, he shall be liable to imprisonment which may extend to one month and also to forfeit over every twenty-four hours continuance of disobedience or neglect either a sum not exceeding six days' pay or any expenses properly incurred in hiring a substitute;

(d) if he assaults the master or any other officer of the vessel, he shall be liable to imprisonment for a term which may extend to three months or with fine which may extend to five hundred rupees, or with both;

(e) if he combines with any of the officers to disobey to lawful commands or to neglect duty or to impede the navigation of the vessel or retard the progress of the voyage, he shall be liable to imprisonment for a term which may extend to three months or with fine which may extend to five hundred rupees, or with both;

(f) if he wilfully damages his mechanically propelled vessel or commits criminal misappropriation or breach of trust in respect of or wilful damages to any of her stores or cargo, he shall be liable to forfeit out of his wages a sum equal to the loss sustained and also imprisonment which may extend to three months.

63C. If any offence within the meaning of this Act of desertion or absence without leave or against discipline is committed or if any act of misconduct is committed for which the offender's agreement imposes fine and it is intended to enforce the fine,—

Entry of offence in official log-book.

(a) an entry of the offence or acts shall be made in the official log-book and signed by the master and one of the persons employed or engaged in any capacity on board of the mechanically propelled vessel;

(b) the offender shall be furnished with a copy of the entry and have the same read over distinctly and audibly to him and may thereupon make such reply thereto as he thinks fit;

(c) a statement of a copy of the entry having been so furnished and entry having been so read over and the reply, if any, made by the offender shall likewise be entered and signed in the manner aforesaid;

(d) in any subsequent legal proceedings the entries by this section required shall, if practicable, be produced or proved, and, in default of such production or proof, the court hearing the case may in its discretion refuse to receive evidence of the offence or act of misconduct.”.

Substitution of new section for section 69.

31. For section 69 of the principal Act, the following section shall be substituted, namely:—

Exemption to Government vessels from fees.

“69. The State Government may, by notification in the Official Gazette, exempt all or any mechanically propelled vessel belonging to or in the service of Government from payment of any fees payable by or under this Act.”.

Amendment of section 72A.

32. In section 72A of the principal Act,—

(i) for the words “of a province in Pakistan”, the words “of Bangladesh” shall be substituted;

(ii) for the words “that Dominion”, the words “that country” shall be substituted.

Omission of section 73.

33. Section 73 of the principal Act shall be omitted.

Amendment of section 74.

34. In section 74 of the principal Act,—

(i) in sub-section (1), for the words “on a State Government”, the words “on the Central Government or a State Government” shall be substituted;

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

“(3) Every rule made by the Central Government under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two 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.”.

THE WATER (PREVENTION AND CONTROL OF
POLLUTION) CESS ACT, 1977

No. 36 OF 1977

[7th December, 1977.]

An Act to provide for the levy and collection of a cess on water consumed by persons carrying on certain industries and by local authorities, with a view to augment the resources of the Central Board and the State Boards for the prevention and control of water pollution constituted under the Water (Prevention and Control of Pollution) Act, 1974.

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

1. (1) This Act may be called the Water (Prevention and Control of Pollution) Cess Act, 1977.

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

(3) Subject to the provisions of sub-section (2), it applies to all the States to which the Water (Prevention and Control of Pollution) Act, 1974 applies and the Union territories.

6 of 1974.

(4) It shall come into force on ¹such date as the Central Government may, by notification in the Official Gazette, appoint.

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

(a) "local authority" means a municipal corporation or a municipal council (by whatever name called) or a cantonment board or any other body, entrusted with the duty of supplying water under the law by or under which it is constituted;

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

(c) "specified industry" means any industry specified in Schedule I;

Short
title,
extent,
applica-
tion and
com-
mence-
ment.

Defini-
tions.

(d) words and expressions used but not defined in this Act and defined in the Water (Prevention and Control of Pollution) Act, 1974 shall have the meanings respectively assigned to them in that Act.

6 of 1974.

Levy
and col-
lection
of cess.

3. (1) There shall be levied and collected a cess for the purposes of the Water (Prevention and Control of Pollution) Act, 1974 and utilisation thereunder.

6 of 1974.

(2) The cess under sub-section (1) shall be payable by—

- (a) every person carrying on any specified industry; and
- (b) every local authority,

and shall be calculated on the basis of the water consumed by such person or local authority, as the case may be, for any of the purposes specified in column (1) of Schedule II, at such rate, not exceeding the rate specified in the corresponding entry in column (2) thereof, as the Central Government may, by notification in the Official Gazette, from time to time, specify.

(3) Where any local authority supplies water to any person carrying on any specified industry or to any other local authority and such person or other local authority is liable to pay cess under sub-section (2) in respect of the water so supplied, then, notwithstanding anything contained in that sub-section, the local authority first mentioned shall not be liable to pay such cess in respect of such water.

Explanation.—For the purposes of this section and section 4, “consumption of water” includes supply of water.

Affixing
of
meters.

4. (1) For the purpose of measuring and recording the quantity of water consumed, every person carrying on any specified industry and every local authority shall affix meters of such standards and at such places as may be prescribed and it shall be presumed that the quantity indicated by the meter has been consumed by such person or local authority, as the case may be, until the contrary is proved.

(2) Where any person or local authority fails to affix any meter as required by sub-section (1), the Central Government shall, after notice to such person or local authority, as the case may be, cause such meter to be affixed and the cost of such meter together with the cost for affixing the meter may be recovered from such person or local authority by the Central Government in the same manner as an arrear of land revenue.

Furnish-
ing of
returns.

5. Every person carrying on any specified industry and every local authority, liable to pay the cess under section 3, shall furnish such returns, in such form, at such intervals and containing such particulars to such officer or authority, as may be prescribed.

Assess-
ment of
cess.

6. (1) The officer or authority to whom or which the return has been furnished under section 5 shall, after making or causing to be made such inquiry as he or it thinks fit and after satisfying himself or itself that the particulars stated in the return are correct, by order, assess the amount of cess payable by the concerned person carrying on any specified industry or local authority, as the case may be.

(2) An order of assessment made under sub-section (1) shall specify the date within which the cess shall be paid to the State Government.

(3) A copy each of the order of assessment made under sub-section (1) shall be sent to the person or, as the case may be, to the local authority concerned and to the State Government.

(4) The State Government shall, through such of its officers or authorities as may be specified by it in this behalf by notification in the Official Gazette, collect the cess from the person or local authority liable to pay the same and pay the amount so collected to the Central Government in such manner and within such time as may be prescribed.

7. Where any person or local authority, liable to pay the cess under this Act, instals any plant for the treatment of sewage or trade effluent, such person or local authority shall, from such date as may be prescribed, be entitled to a rebate of seventy per cent. of the cess payable by such person or, as the case may be, local authority.

Rebate.

8. The proceeds of the cess levied under section 3 shall first be credited to the Consolidated Fund of India and the Central Government may, if Parliament, by appropriation made by law in this behalf, so provides, pay to the Central Board and every State Board, from time to time, from out of such proceeds, after deducting the expenses on collection, such sums of money as it may think fit for being utilised under the Water (Prevention and Control of Pollution) Act, 1974:

**Credit-
ing pro-
ceeds of
cess to
Consoli-
dated
Fund of
India
and
applica-
tion
thereof.**

6 of 1974.

Provided that while determining the sum of money to be paid to any State Board under this section, the Central Government shall have regard to the amount of cess collected by the State Government concerned under sub-section (4) of section 6.

Explanation.—For the purposes of this section, “State Board” includes a Joint Board, if any, constituted under section 13 of the Water (Prevention and Control of Pollution) Act, 1974.

6 of 1974.

9. Any officer or authority of the State Government specially empowered in this behalf by that Government may,—

**Power of
entry.**

(a) with such assistance, if any, as he or it may think fit, enter at any reasonable time any place which he or it considers it necessary to enter for carrying out the purposes of this Act including the testing of the correctness of the meters affixed under section 4;

(b) do within such place anything necessary for the proper discharge of his or its duties under this Act; and

(c) exercise such other powers as may be prescribed.

10. If any person carrying on any specified industry or any local authority fails to pay any amount of cess payable under section 3 to the State Government within the date specified in the order of assessment made under section 6. such person or local authority, as the case may be, shall be liable to pay interest at twelve per cent. per annum on the amount to be paid from the date on which such payment is due till such amount is actually paid.

**Interest
payable
for delay
in pay-
ment of
cess.**

Penalty for non-payment of cess within the specified time.

11. If any amount of cess payable by any person carrying on any specified industry or any local authority under section 3 is not paid to the State Government within the date specified in the order of assessment made under section 6, it shall be deemed to be in arrears and the authority prescribed in this behalf may, after such inquiry as it deems fit, impose on such person or, as the case may be, local authority, a penalty not exceeding the amount of cess in arrears:

Provided that before imposing any such penalty, such person or, as the case may be, the local authority shall be given a reasonable opportunity of being heard and if after such hearing the said authority is satisfied that the default was for any good and sufficient reason, no penalty shall be imposed under this section.

Recovery of amount due under the Act.

12. Any amount due under this Act (including any interest or penalty payable under section 10 or section 11, as the case may be) from any person carrying on any specified industry or from any local authority may be recovered by the Central Government in the same manner as an arrear of land revenue.

Appeals.

13. (1) Any person or local authority aggrieved by an order of assessment made under section 6 or by an order imposing penalty made under section 11 may, within such time as may be prescribed, appeal to such authority in such form and in such manner as may be prescribed.

(2) Every appeal preferred under sub-section (1) shall be accompanied by such fees as may be prescribed.

(3) After the receipt of an appeal under sub-section (1), the appellate authority shall, after giving the appellant an opportunity of being heard in the matter, dispose of the appeal as expeditiously as possible.

(4) Every order passed in appeal under this section shall be final and shall not be called in question in any court of law.

Penalty.

14. (1) Whoever, being under an obligation to furnish a return under this Act, furnishes any return knowing, or having reason to believe, the same to be false shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both.

(2) Whoever, being liable to pay cess under this Act, wilfully or intentionally evades or attempts to evade the payment of such cess shall be punishable with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both.

(3) No court shall take cognizance of an offence punishable under this section save on a complaint made by or under the authority of the Central Government.

Offences by companies.

15. (1) Where an offence under this Act has been committed by a company, every person who, at the time the offence was committed, was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an 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 also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(a) “company” means any body corporate and includes a firm or other association of individuals; and

(b) “director”, in relation to a firm, means a partner in the firm.

16. (1) The Central Government may, by notification in the Official Gazette, add to Schedule I any industry having regard to the consumption of water in the carrying on of such industry and the consequent discharge thereof resulting in pollution of any stream and thereupon Schedule I shall, subject to the provisions of sub-section (2), be deemed to be amended accordingly.

Power to
amend
Schedule
I.

(2) Every such notification shall be laid before each House of Parliament, if it is sitting, as soon as may be after the issue of the notification, and if it is not sitting, within seven days of its re-assembly and the Central Government shall seek the approval of Parliament to the notification by a resolution moved within a period of fifteen days beginning with the day on which the notification is so laid before the House of the People, and if Parliament makes any modification in the notification or directs that the notification should cease to have effect, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, but without prejudice to the validity of anything previously done thereunder.

17. (1) The Central Government may make rules for carrying out the purposes of this Act.

Power to
make
rules.

(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 standards of the meters to be affixed and the places at which such meters are to be affixed under sub-section (1) of section 4;

(b) the returns to be furnished under section 5, the form in which and the intervals at which such returns are to be furnished, the particulars which such returns shall contain and the officer or authority to whom or which such returns shall be furnished;

(c) the manner in which and the time within which the cess collected shall be paid to the Central Government under sub-section (4) of section 6;

(d) the date from which any person or local authority liable to pay cess shall be entitled to the rebate under section 7;

(e) the powers which may be exercised by the officer or authority under section 9;

(f) the authority which may impose penalty under section 11;

(g) the authority to which an appeal may be filed under sub-section (1) of section 13 and the time within which and the form and manner in which such appeal may be filed;

(h) the fees which shall accompany an appeal under sub-section (2) of section 13; and

(i) any other matter which has to be or may be prescribed.

(3) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two 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.

SCHEDULE I

[See section 2(c)]

1. Ferrous metallurgical industry.
2. Non-ferrous metallurgical industry.
3. Mining industry.
4. Ore processing industry.
5. Petroleum industry.
6. Petro-chemical industry.
7. Chemical industry.
8. Ceramic industry.
9. Cement industry.
10. Textile industry.
11. Paper industry.
12. Fertilizer industry.
13. Coal (including coke) industry.
14. Power (thermal and diesel) generating industry.
15. Processing of animal or vegetable products industry.

SCHEDULE II

(See section 3)

Purpose for which water is consumed	Maximum rate
(1)	(2)
1. Industrial cooling, spraying in mine pits or boiler feed.	Three-fourths of a paisa, per kilo litre.
2. Domestic purpose.	One paisa, per kilo litre.
3. Processing whereby water gets polluted and the pollutants are easily bio-degradable.	Two paise, per kilo litre.
4. Processing whereby water gets polluted and the pollutants are not easily bio-degradable and are toxic.	Two and a half paise, per kilo litre.

THE SALARIES AND ALLOWANCES OF MINISTERS
(AMENDMENT) ACT, 1977

No. 37 OF 1977

[9th December, 1977.]

An Act further to amend the Salaries and Allowances of Ministers Act, 1952.

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

Short title.

1. This Act may be called the Salaries and Allowances of Ministers (Amendment) Act, 1977.

Substitution of new section for section 11.

2. For section 11 of the Salaries and Allowances of Ministers Act, 1952 (hereinafter referred to as the principal Act), the following section shall be substituted, namely:—

Power to make rules.

“11. (1) The Central Government may make rules to carry out the purposes of this Act.

(2) Every rule made under this Act after the commencement of the Salaries and Allowances of Ministers (Amendment) Act, 1977 shall be laid before each House of Parliament and no such rule shall come into force until it has been approved, whether with or without modifications, by each House of Parliament and published by the Central Government in the Official Gazette.”

Validation.

3. Notwithstanding anything contained in section 11 of the principal Act, as it stood immediately before the commencement of this Act, no rule made, or purporting to have been made, by the Central Government under that section with retrospective effect and no action taken or thing done in accordance with the rule so made, at any time before the commencement of this Act, shall be deemed to be invalid or ever to have been invalid by reason only of the fact that the Central Government had no power to make such rule retrospectively under that section.

THE ADVOCATES (AMENDMENT) ACT, 1977

No. 38 OF 1977

[13th December, 1977.]

An Act further to amend the Advocates Act, 1961.

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

1. (1) This Act may be called the Advocates (Amendment) Act, 1977.

Short title and commencement.

(2) It shall be deemed to have come into force on the 31st day of October, 1977.

25 of 1961.

2. In section 3 of the Advocates Act, 1961 (hereinafter referred to as the principal Act), for sub-sections (3) and (3A), the following sub-sections shall be substituted, namely:—

Amendment of section 3.

“(3) There shall be a Chairman and a Vice-Chairman of each State Bar Council elected by the Council in such manner as may be prescribed.

(3A) Every person holding office as Chairman or as Vice-Chairman of any State Bar Council immediately before the commencement of the Advocates (Amendment) Act, 1977, shall, on such commencement, cease to hold office as Chairman or Vice-Chairman, as the case may be:

Provided that every such person shall continue to carry on the duties of his office until the Chairman or the Vice-Chairman, as the case may be, of each State Bar Council, elected after the commencement of the Advocates (Amendment) Act, 1977, assumes charge of the office.”

3. (1) In section 4 of the principal Act,—

Amendment of section 4.

(i) in sub-section (1), clause (bb) shall be omitted;

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

“(2) There shall be a Chairman and a Vice-Chairman of the Bar Council of India elected by the Council in such manner as may be prescribed.

(2A) A person holding office as Chairman or as Vice-Chairman of the Bar Council of India immediately before the commencement of the Advocates (Amendment) Act, 1977, shall,

on such commencement, cease to hold office as Chairman or Vice-Chairman, as the case may be:

Provided that such person shall continue to carry on the duties of his office until the Chairman or the Vice-Chairman, as the case may be, of the Council, elected after the commencement of the Advocates (Amendment) Act, 1977, assumes charge of the office.”.

Amend-
ment of
section 8.

4. (1) In sub-section (1) of section 8 of the principal Act, for the words “four years”, the words “five years” shall be substituted.

(2) The amendment made by sub-section (1) to sub-section (1) of section 8 of the principal Act shall apply also to an elected member of every State Bar Council who has not completed the term of four years at the commencement of this Act.

Amend-
ment of
section 15.

5. In sub-section (2) of section 15 of the principal Act,—

(i) before clause (d), the following clause shall be inserted, namely:—

“(c) the manner of election of the Chairman and the Vice-Chairman of the Bar Council;”;

(ii) in clause (d), after the words “election to the Bar Council”, the words “or to the office of the Chairman or Vice-Chairman” shall be inserted.

Amend-
ment of
section 34.

6. In section 34 of the principal Act, after sub-section (1A), the following sub-section shall be inserted, namely:—

“(2) Without prejudice to the provisions contained in sub-section (1), the High Court at Calcutta may make rules providing for the holding of the Intermediate and the Final examinations for articled clerks to be passed by the persons referred to in section 58AG for the purpose of being admitted as advocates on the State roll and any other matter connected therewith.”.

Inser-
tion of
new sec-
tion 58AG.

7. In the principal Act, after section 58AF, the following section shall be inserted, namely:—

“58AG. Notwithstanding anything contained in this Act, every person who, immediately before the 31st day of December, 1976, has commenced his articleship and passed the Preliminary examination, for the purpose of enrolment as an attorney of the High Court at Calcutta in accordance with the rules made under sub-section (2) of section 34, before the omission of that sub-section by the Advocates (Amendment) Act, 1976, may be admitted as an advocate on the State roll if he—

(i) passes, on or before the 31st day of December, 1980,—

(a) the Final examination in a case where such person has, before the 31st day of December, 1976, passed the Intermediate examination,

Special
provisions
in relation
to articl-
ed clerks.

(b) the Intermediate and the Final examinations in any other case.

Explanation.—For the purpose of this clause, the High Court at Calcutta may prescribe such rules as may be necessary under sub-section (2) of section 34, specifying the nature of the examinations and any other matter relating thereto;

(ii) makes an application for such enrolment in accordance with the provisions of this Act; and

(iii) fulfils the conditions specified in clauses (a), (b), (e) and (f) of sub-section (1) of section 24.”.

16 of 1977.

8. (1) The Advocates (Amendment) Ordinance, 1977, is hereby repealed.

Repeal
and
saving.

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

THE INDIAN IRON AND STEEL COMPANY (ACQUISITION
OF SHARES) AMENDMENT ACT, 1977

No. 39 OF 1977

[13th December, 1977]

An Act to amend the Indian Iron and Steel Company (Acquisition of
Shares) Act, 1976.

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

Short
title and
commence-
ment.

1. (1) This Act may be called the Indian Iron and Steel Company
(Acquisition of Shares) Amendment Act, 1977.

(2) It shall be deemed to have come into force on the 13th day of
October, 1977.

Amend-
ment
of sec-
tion 2.

2. In section 2 of the Indian Iron and Steel Company (Acquisition of
Shares) Act, 1976 (hereinafter referred to as the principal Act), for clause 89 of 1976.
(h), the following clause shall be substituted, namely:—

‘(h) “shareholder” means,—

(i) a person who, immediately before the appointed day, was
registered by the Company as the holder of any share and in-
cludes his legal representative; or

(ii) a person who, before the appointed day, had lodged with
the Company a proper instrument of transfer of any share in the
form prescribed under section 108 of the Companies Act, 1956, 1 of 1956.
and executed in accordance with the provisions of that section; or

(iii) a person who claims under a proper instrument of
transfer of any share in the form prescribed under section 108
of the Companies Act, 1956, and delivers such instrument, duly 1 of 1956.
executed, to the Commissioner on or before such date as the
Central Government may, by notification, specify in this behalf;’

Amend-
ment of
section 7.

3. In section 7 of the principal Act, in sub-section (1),—

(i) in the opening paragraph, for the words “within thirty days
from the specified date”, the words, figures and letters “on or before
the 30th day of November, 1977” shall be substituted and shall be
deemed always to have been substituted;

(ii) for the proviso, the following proviso shall be substituted and shall be deemed always to have been substituted, namely:—

“Provided that if the Commissioner is satisfied that the claimant was prevented by sufficient cause from preferring the claim before the said date, he may entertain the claim within a further period of thirty days from that date and not thereafter.”.

4. After section 7 of the principal Act, the following sections shall be inserted, namely:—

Insertion of new sections 7A and 7B.

“7A. Where there is any dispute as to the person or persons who are entitled to any amount payable under this Act (including any dispute as to who are the legal representatives of any deceased claimant to the amount), the Commissioner may, after making such inquiry as he may deem fit, make the payment to such person as appears to him to be best entitled to receive the amount:

Power of Commissioner to inquire into disputes as to persons entitled to any amount.

Provided that if the Commissioner is unable to determine as to who is the person entitled to the amount and considers that the matter could more appropriately be dealt with by the principal civil court of original jurisdiction within the local limits of whose jurisdiction the registered office of the Company is situated, he may refer such dispute to the said court, whose decision thereon shall be final:

Provided further that nothing contained herein shall affect the liability of any person, who may receive the whole or any part of the amount allowed under this Act, to pay the same to the person lawfully entitled thereto.

7B. Where any dispute has been referred under section 7A by the Commissioner to the civil court referred to therein, he shall deposit the amount in that court.”.

Deposit of amount in court.

5. (1) The Indian Iron and Steel Company (Acquisition of Shares) 15 of 1977. Amendment Ordinance, 1977, is hereby repealed.

Repeal and saving.

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

THE ENEMY PROPERTY (AMENDMENT) ACT, 1977

No. 40 OF 1977

[15th December, 1977]

An Act to amend the Enemy Property Act, 1968.

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

Short title and commencement.

1. (1) This Act may be called the Enemy Property (Amendment) Act, 1977.

(2) It shall be deemed to have come into force on the 27th day of September, 1977.

Amendment of long title.

2. In the long title of the Enemy Property Act, 1968 (hereinafter referred to as the principal Act), after the words and figures "Defence of India Rules, 1962", the words and figures "and the Defence of India Rules, 1971" shall be inserted.

34 of 1968.

Amendment of section 2.

3. In clause (b) of section 2 of the principal Act, after the words and figures "Defence of India Rules, 1962", the words and figures "or the Defence of India Act, 1971 and the Defence of India Rules, 1971" shall be inserted.

42 of 1971.

Amendment of section 3.

4. In the proviso to section 3 of the principal Act, after the words and figures "Defence of India Rules, 1962", the words and figures "or the Defence of India Rules, 1971, as the case may be" shall be inserted.

Amendment of section 4.

5. In the proviso to section 4 of the principal Act, after the words and figures "Defence of India Rules, 1962", the words and figures "or the Defence of India Rules, 1971, as the case may be" shall be inserted.

Amendment of section 5.

6. Section 5 of the principal Act shall be renumbered as sub-section (1) thereof and after that sub-section as so renumbered, the following sub-section shall be inserted, namely:—

"(2) Notwithstanding the expiration of the Defence of India Act, 1971 and the Defence of India Rules, 1971, all enemy property vested

42 of 1971.

before such expiration in the Custodian of Enemy Property for India appointed under the said Rules and continuing to vest in him immediately before the commencement of the Enemy Property (Amendment) Act, 1977 shall, as from such commencement, vest in the custodian.”.

7. In section 7 of the principal Act, after the words and figures “Defence of India Rules, 1962”, wherever they occur, the words and figures “or the Defence of India Rules, 1971, as the case may be” shall be inserted. Amendment of section 7.

8. In sub-section (2) of section 8 of the principal Act, in clause (x), after the figures, letters and word “25th October, 1962”, the words, figures and letters “or on the 3rd December, 1971” shall be inserted. Amendment of section 8.

9. In sub-section (3) of section 23 of the principal Act, for the words “or in two successive sessions and if, before the expiry of the session in which it is so laid or the session immediately following”, the words “or in two or more successive sessions and if, before the expiry of the session immediately following the session or the successive sessions aforesaid” shall be substituted. Amendment of section 23.

10. Section 24 of the principal Act shall be renumbered as sub-section (1) thereof and after that sub-section as so renumbered, the following sub-section shall be inserted namely:— Amendment of section 24

“(2) Every order which was made under the Defence of India Rules, 1971 by the Central Government or by the Custodian of Enemy Property for India appointed under those Rules relating to enemy property and which was in force immediately before the expiration thereof shall, in so far as such order is not inconsistent with the provisions of this Act, be deemed to continue in force and to have been made under this Act.”.

11 of 1977.

11. (1) The Enemy Property (Amendment) Ordinance, 1977 is hereby repealed. Repeal and saving

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

THE SMITH, STANISTREET AND COMPANY LIMITED
(ACQUISITION AND TRANSFER OF UNDERTAKINGS)
ACT, 1977

ARRANGEMENT OF SECTIONS

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THE SCHEDULE.

THE SMITH, STANISTREET AND COMPANY LIMITED
(ACQUISITION AND TRANSFER OF UNDERTAKINGS)
ACT, 1977

No. 41 OF 1977

[17th December, 1977]

An Act to provide for, in the public interest, the acquisition and transfer of the right, title and interest of the undertakings of Messrs. Smith, Stanistreet and Company Limited, Calcutta and for matters connected therewith or incidental thereto.

WHEREAS Messrs. Smith, Stanistreet and Company Limited, Calcutta were engaged in the manufacture and distribution of pharmaceuticals and chemicals which are essential to meet the needs of the public;

AND WHEREAS the management of the undertakings of the Company was in a manner highly detrimental to the public interest and had suffered heavy losses;

AND WHEREAS the management of the Company was taken over by the Central Government under section 18A of the Industries (Development and Regulation) Act, 1951;

65 of 1951.

AND WHEREAS for the purpose of reconstructing and rehabilitating the undertakings of the Company so as to subserve the interest of the general public by the augmentation and distribution of the different varieties of essential pharmaceuticals and chemicals produced by the said Company, and to ensure the continued supply thereof, it is necessary to acquire the right, title and interest of the undertakings of Messrs. Smith, Stanistreet and Company Limited, Calcutta;

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

CHAPTER I

PRELIMINARY

Short title
and com-
mence-
ment.

1. (1) This Act may be called the Smith, Stanistreet and Company Limited (Acquisition and Transfer of Undertakings) Act, 1977.

(2) It shall be deemed to have come into force on the 1st day of October, 1977.

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

Defini-
tions.

(a) "appointed day" means the 1st day of October, 1977;

1 of 1956.

(b) "Company" means the Smith, Stanistreet and Company Limited, being a company as defined in the Companies Act, 1956 and having its registered office at 18, Convent Road, Calcutta-700014;

(c) "Commissioner" means the Commissioner of Payments appointed under section 14;

(d) "notification" means a notification published in the Official Gazette;

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

(f) "specified date" means such date as the Central Government may, for the purposes of any of the provisions of this Act, by notification, specify and different dates may be specified for different provisions of this Act;

1 of 1956.

(g) words and expressions used herein and not defined but defined in the Companies Act, 1956 have the meanings respectively assigned to them in that Act.

CHAPTER II

ACQUISITION AND TRANSFER OF THE UNDERTAKINGS OF THE COMPANY

3. On the appointed day, the undertakings of the Company, and the right, title and interest of the Company in relation to its undertakings, shall, by virtue of this Act, be transferred to, and shall vest in, the Central Government.

Transfer
to and
vesting in
Central
Govern-
ment of
the under-
takings of
the Com-
pany.

4. (1) The undertakings of the Company shall be deemed to include all assets, rights, lease-holds, powers, authorities and privileges, and all property, movable and immovable, including lands, buildings, workshops, stores, instruments, machinery and equipment, cash balances, cash on hand, reserve funds, investments, book debts and other rights and interests in, or arising out of, such property as were immediately before the appointed day in the ownership, possession, power or control of the Company, whether within or outside India, and all books of account, registers and all other documents of whatever nature relating thereto.

General
effect of
vesting.

(2) All properties as aforesaid which have vested in the Central Government under section 3 shall, by force of such vesting, be freed and discharged from any trust, obligation, mortgage, charge, lien and all other encumbrances affecting it, and any attachment, injunction or decree or order of any court restricting the use of such property in any manner or appointing any receiver in respect of the whole or any part of such property shall be deemed to have been withdrawn.

(3) Every mortgagee of any property which has vested under this Act in the Central Government and every person holding any charge, lien or other interest in, or in relation to, any such property shall give, within such time and in such manner as may be prescribed, an intimation to the Commissioner of such mortgage, charge, lien or other interest.

(4) For the removal of doubts, it is hereby declared that the mortgagee of any property referred to in sub-section (3) or any other person holding any charge, lien or other interest in, or in relation to, any such property shall be entitled to claim, in accordance with his rights and interests, payment of the mortgage money or other dues, in whole or in part, out of the amount specified in section 7, and also out of the monies determined under section 8, but, no such mortgage, charge, lien or other interest shall be enforceable against any property which has vested in the Central Government.

(5) If on the appointed day, any suit, appeal or other proceeding by or against the Company, of whatever nature in relation to any property which has vested in the Central Government, under section 3, is pending, the same shall not abate, be discontinued or be, in any way, prejudicially affected by reason of the transfer of the undertakings of the Company or of anything contained in this Act, but the suit, appeal or other proceeding may be continued, prosecuted or enforced by or against the Company.

Central Government or Government company not to be liable for prior liabilities.

5. (1) Every liability of the Company in respect of any period prior to the appointed day, shall be the liability of the Company and shall be enforceable against it and not against the Central Government, or, where the undertakings of the Company are directed, under section 6, to vest in a Government company, against that Government company.

(2) For the removal of doubts, it is hereby declared that,—

(a) save as otherwise expressly provided in this Act, no liability of the Company in relation to its undertakings in respect of any period prior to the appointed day, shall be enforceable against the Central Government, or, where the undertakings of the Company are directed, under section 6, to vest in a Government company, against that Government company;

(b) no award, decree or order of any court, tribunal or other authority in relation to the undertakings of the Company, passed after the appointed day, in respect of any matter, claim or dispute, which arose before that day, shall be enforceable against the Central Government, or, where the undertakings of the Company are directed, under section 6, to vest in a Government company, against that Government company;

(c) no liability incurred by the Company before the appointed day, for the contravention of any provision of law for the time being in force, shall be enforceable against the Central Government, or, where the undertakings of the Company are directed, under section 6, to vest in a Government company, against that Government company.

6. (1) Notwithstanding anything contained in sections 3 and 4, the Central Government may, if it is satisfied that a Government company is willing to comply, or has complied, with such terms and conditions as that Government may think fit to impose, direct, by notification, that the undertakings of the Company and the right, title and interest of the Company in relation to its undertakings which have vested in that Government under section 3, shall, instead of continuing to vest in that Government, vest in the Government company either on the date of the notification or on such earlier or later date (not being a date earlier than the appointed day) as may be specified in the notification.

Power of Central Government to direct vesting of the undertakings of the Company in a Government company.

(2) Where the right, title and interest of the Company in relation to its undertakings, vest in a Government company under sub-section (1), the Government company shall, on and from the date of such vesting, be deemed to have become the owner in relation to such undertakings, and all the rights and liabilities of the Central Government in relation to such undertakings shall, on and from the date of such vesting, be deemed to have become the rights and liabilities, respectively, of the Government company.

CHAPTER III

PAYMENT OF AMOUNTS

7. For the transfer to, and vesting in, the Central Government, under section 3, of the undertakings of the Company and the right, title and interest of the Company in relation to its undertakings, there shall be given by the Central Government to the Company, in cash, and in the manner specified in Chapter VI, an amount of three crores and seventy-four thousand rupees.

Payment of amount.

8. (1) For the deprivation of the Company of the management of its undertakings, there shall be given to the Company by the Central Government an amount calculated at the rate of ten thousand rupees per annum for the period commencing on the date on which the management of the undertakings of the Company was taken over by the Central Government and ending on the appointed day.

Payment of further amount.

(2) The amount specified in section 7 and the amount determined under sub-section (1) shall carry simple interest at the rate of four per cent. per annum for the period commencing on the appointed day and ending on the date on which the payment of the amount is made by the Central Government to the Commissioner.

(3) The amount determined in accordance with the provisions of sub-sections (1) and (2) shall be given by the Central Government to the Company in addition to the amount specified in section 7.

(4) For the removal of doubts, it is hereby declared that the liabilities of the Company in relation to its undertakings which have vested in the Central Government under section 3, shall be discharged from the amount referred to in section 7, and also from the amounts determined under sub-sections (1) and (2), in accordance with the rights and interests of the creditors of the Company.

CHAPTER IV

MANAGEMENT, ETC., OF THE UNDERTAKINGS OF THE COMPANY

Management, etc., of the undertakings of the Company.

9. (1) The general superintendence, direction, control and management of the affairs and business of the undertakings of the Company, the right, title and interest in relation to which have vested in the Central Government under section 3, shall,—

(a) where a direction has been issued by the Central Government under sub-section (1) of section 6, vest in the Government company specified in such direction; or

(b) where no such direction has been issued by the Central Government, vest in one or more Custodians appointed by the Central Government under sub-section (2),

and thereupon the Government company so specified or the Custodian so appointed, as the case may be, shall be entitled to exercise all such powers and do all such things as the Company is authorised to exercise and do in relation to its undertakings.

(2) The Central Government may appoint one or more individuals or a Government company as the Custodian of the undertakings of the Company in relation to which no direction has been issued by it under sub-section (1) of section 6.

Duty of persons in charge of management of the undertakings of the Company to deliver all assets, etc.

10. (1) On the vesting of the management of the undertakings of the Company in a Government company or on the appointment of a Custodian, all persons in charge of the management of the undertakings of the Company immediately before such vesting or appointment, shall be bound to deliver to the Government company or the Custodian, as the case may be, all assets, books of account, registers or other documents in their custody relating to the undertakings of the Company.

(2) The Central Government may issue such directions as it may deem desirable in the circumstances of the case to the Government company or the Custodian as to its or his powers and duties and the Government company or Custodian may also, if it or he so desires, apply to the Central Government at any time for instructions as to the manner in which the management of the undertakings of the Company shall be conducted by it or him or in relation to any other matter arising in the course of such management.

(3) The Custodian shall receive from the funds of the undertakings of the Company such remuneration as the Central Government may fix and shall hold office during the pleasure of the Government.

Accounts and audit.

11. The Custodian of the undertakings of the Company shall maintain the accounts of the undertakings of the Company in such form and in such manner and under such conditions as may be prescribed and the provisions of the Companies Act, 1956, shall apply to the audit of the accounts so maintained as they apply to the audit of the accounts of a company.

CHAPTER V

PROVISIONS RELATING TO EMPLOYEES OF THE COMPANY

12. (1) Every person who has been, immediately before the appointed day, employed by the Company in relation to its undertakings, shall become, on and from the appointed day, an employee of the Central Government or, as the case may be, of the Government company referred to in section 6, and shall hold office or service under the Central Government or Government company, as the case may be, with the same remuneration and upon the same terms and conditions, with the same rights and privileges as to pension, gratuity and other matters as would have been admissible to him if there had been no such vesting and shall continue to do so unless and until his employment under the Central Government or the Government company, as the case may be, is duly terminated or until his remuneration, terms and conditions of service are duly altered by the Central Government or the Government company, as the case may be.

Employment of employees to continue.

14 of 1947.

(2) Notwithstanding anything contained in the Industrial Disputes Act, 1947 or in any other law for the time being in force the transfer of the services of any officer or other person employed in the undertakings of the Company to the Central Government or the Government company shall not entitle such officer or other employee to any compensation under this Act or under any other law for the time being in force and no such claim shall be entertained by any court, tribunal or other authority.

13. (1) Where the Company has established a provident, superannuation, welfare or other fund for the benefit of the persons employed in the undertakings of the Company, the monies relating to the employees, whose services have become transferred by or under this Act to the Central Government or Government company, shall, out of the monies standing, on the appointed day, to the credit of such provident, superannuation, welfare or other fund, stand transferred to, and shall vest in, the Central Government or the Government company, as the case may be.

Provident and other funds.

(2) The monies which stand transferred under sub-section (1) to the Central Government or the Government company, as the case may be, shall be dealt with by that Government or the Government company in such manner as may be prescribed.

CHAPTER VI

COMMISSIONER OF PAYMENTS

14. (1) The Central Government shall, for the purpose of disbursing the amounts payable to the Company under sections 7 and 8, by notification, appoint a Commissioner of Payments.

Appointment of Commissioner of Payments.

(2) The Central Government may appoint such other persons as it may think fit to assist the Commissioner and thereupon the Commissioner may authorise one or more of such persons also to exercise all or any of the powers exercisable by him under this Act and different persons may be authorised to exercise different powers.

(3) Any person authorised by the Commissioner to exercise any of the powers exercisable by the Commissioner may exercise those powers in the same manner and with the same effect as if they have been conferred on that person directly by this Act and not by way of authorisation.

(4) The salaries and allowances of the Commissioner and other persons appointed under this section shall be defrayed out of the Consolidated Fund of India.

Payment
by the
Central
Govern-
ment to
the Com-
missioner.

15. (1) The Central Government shall, within thirty days from the specified date, pay, in cash, to the Commissioner, for payment to the Company—

(a) an amount equal to the amount specified in section 7; and

(b) an amount equal to the amount payable to the Company under section 8.

(2) A deposit account shall be opened by the Central Government in favour of the Commissioner, in the Public Account of India, and every amount paid under this Act to the Commissioner, shall be deposited by him to the credit of the said account and the said deposit account shall be operated by the Commissioner.

(3) Interest accruing on the amounts standing to the credit of the deposit account referred to in sub-section (2) shall enure to the said account.

Certain
powers
of the Cen-
tral Gov-
ernment
or Gov-
ernment
company.

16. (1) The Central Government or the Government company, as the case may be, shall be entitled to receive up to the specified date, to the exclusion of all other persons, any money due to the Company in relation to its undertakings which have vested in the Central Government, or the Government company, realised after the appointed day notwithstanding that the realisations pertain to a period prior to the appointed day.

(2) The Central Government or the Government company, as the case may be, may make a claim to the Commissioner with regard to every payment made by it after the appointed day for discharging any liability of the Company, in relation to any period prior to the appointed day; and every such claim shall have priority, in accordance with the priorities attaching, under this Act, to the matter in relation to which such liability has been discharged by the Central Government or the Government company.

(3) Save as otherwise provided in this Act, the liabilities of the Company in respect of any transaction prior to the appointed day, which have not been discharged on or before the specified date, shall be the liabilities of the Company.

Claims to
be made
to the
Commis-
sioner.

17. Every person having a claim against the Company shall prefer such claim before the Commissioner within thirty days from the specified date:

Provided that if the Commissioner is satisfied that the claimant was prevented by sufficient cause from preferring the claim within the said period of thirty days, he may entertain the claim within a further period of thirty days and not thereafter.

18. The claims arising out of the matters specified in the Schedule shall have priorities in accordance with the following principles, namely:—

Priority of claims.

(a) category I will have precedence over all other categories and category II will have precedence over category III, and so on;

(b) the claims specified in each of the categories, shall rank equally and be paid in full, but, if the amount is insufficient to meet such claims in full, they shall abate in equal proportions and be paid accordingly;

(c) the question of discharging any liability with regard to a matter specified in a lower category shall arise only if a surplus is left after meeting all the liabilities specified in the immediately higher category.

19. (1) On receipt of the claims made under section 17, the Commissioner shall arrange the claims in the order of priorities specified in the Schedule and examine the same in accordance with such order of priorities.

Examination of claims.

(2) If, on examination of the claims, the Commissioner is of the opinion that the amount paid to him under this Act is not sufficient to meet the liabilities specified in any lower category, he shall not be required to examine the liabilities in respect of such lower category.

20. (1) After examining the claims with reference to the priority set out in the Schedule, the Commissioner shall fix a date on or before which every claimant shall file the proof of his claim, failing which he shall be excluded from the benefit of the disbursements made by the Commissioner.

Admission or rejection of claims.

(2) Not less than fourteen days' notice of the date so fixed shall be given by advertisement in one issue of the daily newspaper in English language and in one issue of the daily newspaper in the regional language as the Commissioner may consider suitable, and every such notice shall call upon the claimant to file the proof of his claim with the Commissioner within the time specified in the advertisement.

(3) Every claimant who fails to file the proof of his claim within the time specified by the Commissioner shall be excluded from the disbursements made by the Commissioner.

(4) The Commissioner shall, after such investigation as may, in his opinion, be necessary and after giving the Company an opportunity of refuting the claim and after giving the claimant a reasonable opportunity of being heard, in writing, admit or reject the claim in whole or in part.

(5) The Commissioner shall have the power to regulate his own procedure in all matters arising out of the discharge of his functions, including the place or places at which he will hold his sittings and shall, for the purpose of making any investigation under this Act, have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908, while trying a suit, in respect of the following matters, namely:—

(a) the summoning and enforcing the attendance of any witness and examining him on oath;

(b) the discovery and production of any document or other material object producible as evidence;

(c) the reception of evidence on affidavits;

(d) the issuing of any commission for the examination of witnesses.

(6) Any investigation before the Commissioner shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Indian Penal Code and the Commissioner shall be deemed to be a civil court for the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973. 45 of 1860.
2 of 1974.

(7) A claimant who is dissatisfied with the decision of the Commissioner may prefer an appeal against the decision to the principal civil court of original jurisdiction within the local limits of whose jurisdiction the registered office of the Company is situated:

Provided that where a person who is a Judge of a High Court is appointed to be the Commissioner, the appeal shall lie to the High Court at Calcutta and such appeal shall be heard and disposed of by not less than two Judges of that High Court.

21. After admitting a claim under this Act, the amount due in respect of such claims shall be paid by the Commissioner to the person or persons to whom such sums are due, and, on such payment, the liability of the Company in respect of such claim shall stand discharged.

22. (1) If, out of the monies paid to him in relation to the undertakings of the Company, there is a balance left after meeting the liabilities as specified in the Schedule, the Commissioner shall disburse such balance to the Company.

(2) Where any machinery, equipment or other property has vested in the Central Government or a Government company under this Act, but such machinery, equipment or other property does not belong to the Company, it shall be lawful for the Central Government or the Government company to continue to possess such machinery, equipment or other property on the same terms and conditions under which they were possessed by the Company immediately before the 4th day of May, 1972.

23. Any money paid to the Commissioner which remains undisbursed or unclaimed for a period of three years from the last day on which the disbursement was made, shall be transferred by the Commissioner to the general revenue account of the Central Government; but a claim to any money so transferred may be preferred to the Central Government by the person entitled to such payment and shall be dealt with as if such transfer had not been made, the order, if any, for payment of the claim being treated as an order for the refund of the revenue.

24. (1) Where any liability of the Company arising out of all or any of the items specified in category I, category II, category III or category IV of the Schedule are not discharged fully by the Commissioner out of the amount paid to him under this Act, the Commissioner shall intimate in writing to the Central Government the extent of the liability which remains undischarged, and that liability shall be assumed by the Central Government.

(2) The Central Government may, by order, direct the Government company to take over any liability assumed by that Government under sub-section (1), and on receipt of such direction, it shall be the duty of the Government company to discharge such liability.

Disbursement of money by Commissioner to claimants.
Disbursement of amounts to the Company.

Undisbursed or unclaimed amount to be deposited with the general revenue account.
Assumption of liability

CHAPTER VII

MISCELLANEOUS

25. The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in any instrument having effect by virtue of any law other than this Act, or in any decree or order of any court, tribunal or other authority.

Act to have overriding effect.

26. (1) Every contract entered into by the Company in relation to its undertakings for any service, sale or supply, and in force immediately before the appointed day, shall, on and from the expiry of one hundred and eighty days from that day, cease to have effect, unless such contract is before the expiry of the period, ratified, in writing, by the Central Government or Government company, and, in ratifying such contract, the Central Government or Government company may make such alteration or modification therein as it may think fit:

Contracts to cease to have effect unless ratified by the Central Government or Government company.

Provided that the Central Government or the Government company shall not omit to ratify a contract, and, shall not make any alteration or modification in a contract, unless it is satisfied that such contract is unduly onerous or has been entered into in bad faith or is detrimental to the interests of the Central Government or Government company.

(2) The Central Government or Government company shall not omit to ratify a contract, and, shall not make any alteration or modification therein, except after giving to the parties to the contract a reasonable opportunity of being heard and except after recording in writing its reasons for refusal to ratify the contract or for making any alteration or modification therein.

27. Any person who,—

Penalties.

(a) having in his possession, custody or control any property forming part of the undertakings of the Company, wrongfully withholds such property from the Central Government or the Government company or any person or body of persons authorised by that Government or Government company; or

(b) wrongfully obtains possession of, or retains, any property forming part of the undertakings of the Company or wilfully withholds or fails to furnish to the Central Government, or the Government company or any person or body of persons authorised by that Government or Government company any document relating to such undertakings which may be in his possession, custody or control or fails to deliver to the Central Government or the Government company or any person or body of persons authorised by that Government or Government company, any assets, books of account, registers or other documents in his possession, custody or control relating to the undertakings of the Company; or

(c) wrongfully removes or destroys any property forming part of the undertakings of the Company or prefers any claim under

this Act which he knows or has reasonable cause to believe to be false or grossly inaccurate,

Offences
by com-
panies.

shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to ten thousand rupees, or with both.

28. (1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section—

(a) “company” means any body corporate and includes a firm or other association of individuals; and

(b) “director”, in relation to a firm, means a partner in the firm.

Protection
of action
taken in
good faith.

29. No suit, prosecution or other legal proceeding shall lie against the Central Government or any officer of that Government or the Custodian of the undertakings of the Company or the Government company or any officer or other person authorised by that Government or the Government company for anything which is in good faith done or intended to be done under this Act.

Delegation
of powers.

30. (1) The Central Government may, by notification, direct that all or any of the powers exercisable by it under this Act, other than the power conferred by section 31, may also be exercised by any person or persons as may be specified in the notification.

(2) Whenever any delegation of power is made under sub-section (1), the person to whom such power has been delegated shall act under the direction, control and supervision of the Central Government.

Power to
make
rules.

31. (1) The Central Government may, by notification, make rules for carrying out the provisions of this Act.

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

(a) the time within which and the manner in which an intimation referred to in sub-section (3) of section 4 shall be given;

(b) the form and the manner in which, and the conditions under which, the Custodian shall maintain accounts as required by section 11;

(c) the manner in which monies in any provident or other fund referred to in section 13 shall be dealt with;

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

(3) Every rule made by the Central Government under this Act shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two 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.

32. If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, not inconsistent with the provisions of this Act, remove the difficulty:

Power to
remove
difficulties.

Provided that no such order shall be made after the expiry of a period of two years from the date on which this Act receives the assent of the President.

33. It is hereby declared that this Act is for giving effect to the policy of the State towards securing the principles specified in clause (b) of article 39 of the Constitution.

Declaration
as to
policy of
the State.

Explanation.—In this section “State” has the meaning as in article 12 of the Constitution.

13 of 1977. 34. (1) The Smith, Stanistreet and Company Limited (Acquisition and Transfer of Undertakings) Ordinance, 1977, is hereby repealed.

Repeal
and
saving.

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

THE SCHEDULE

(See sections 18, 19, 20, 22 and 24)

ORDER OF PRIORITIES FOR THE DISCHARGE OF LIABILITIES OF THE COMPANY

PART 'A'

POST-TAKE-OVER MANAGEMENT PERIOD

Category I.

- (a) Wages, salaries and other dues of the employees of the Company.
- (b) Loans advanced by the Central Government.

Smith, Stanistreet and Company Limited [ACT 41 OF 1977]
(Acquisition and Transfer of Undertakings)

- (c) Loans advanced by Indian Drugs and Pharmaceuticals Limited.
- (d) Loans advanced by banks guaranteed by the Central Government.
- (e) Credit availed of for purposes of trade or manufacturing operations.

Category II.

- (a) Revenue, taxes, cesses, rates or other dues to the Central Government or a State Government.
- (b) Sales tax, rates and taxes, contributions to be made to the Employees' State Insurance Fund and Additional Dearness Allowances payable to employees.

PART 'B'

PRE-TAKE-OVER MANAGEMENT PERIOD

Category III.

Arrears in relation to provident fund, salaries and wages and other amounts due to employees of the Company.

Category IV.

Principal amount due in relation to all secured loans.

Category V.

Amounts due by way of interest due in relation to the secured loans referred to in category IV.

Category VI.

Revenue, taxes, cesses, rates or any other dues to the Central Government, a State Government, a local authority or a State Electricity Board.

Category VII.

- (a) Any credit availed of for purposes of trade or manufacturing operations.
- (b) Any other dues.

THE GRESHAM AND CRAVEN OF INDIA (PRIVATE)
LIMITED (ACQUISITION AND TRANSFER OF
UNDERTAKINGS) ACT, 1977

ARRANGEMENT OF SECTIONS

CHAPTER I

PRELIMINARY

SECTIONS

1. Short title and commencement.
2. Definitions.

CHAPTER II

ACQUISITION AND TRANSFER OF THE UNDERTAKINGS OF THE COMPANY

3. Transfer of and vesting in the Central Government of the undertakings of the Company.
4. General effect of vesting.
5. Central Government or the Braithwaite and Company Limited or the Government company not to be liable for prior liabilities.
6. Vesting of the undertakings of the Company in the Braithwaite and Company Limited.
7. Power of Central Government to direct vesting of the undertakings of the Company in a Government company.

CHAPTER III

PAYMENT OF AMOUNTS

8. Payment of amount.
9. Payment of further amount.

CHAPTER IV

MANAGEMENT, ETC., OF THE UNDERTAKINGS OF THE COMPANY

10. Management, etc., of the undertakings of the Company.
11. Duty of persons in charge of management of the undertakings of the Company to deliver all assets, etc.

CHAPTER V

PROVISIONS RELATING TO THE EMPLOYEES OF THE COMPANY

SECTIONS

12. Employment of certain employees to continue.
13. Provident fund and other funds.

CHAPTER VI

COMMISSIONER OF PAYMENTS

14. Appointment of Commissioner of Payments.
15. Payment by the Central Government to the Commissioner.
16. Certain powers of the Central Government or Braithwaite and Company Limited or Government company.
17. Claims to be made to the Commissioner.
18. Priority of claims.
19. Examination of claims.
20. Admission or rejection of claims.
21. Disbursement of money by the Commissioner to claimants.
22. Disbursement of amounts to the Company.
23. Undisbursed or unclaimed amount to be deposited to the general revenue account.

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MISCELLANEOUS

24. Act to have overriding effect.
25. Contracts to cease to have effect unless ratified by the Central Government or Braithwaite and Company Limited or Government company.
26. Protection of action taken in good faith.
27. Delegation of powers.
28. Penalties.
29. Offences by companies.
30. Power to make rules.
31. Power to remove difficulties.
32. Declaration as to the policy of the State.
33. Repeal and saving.

THE SCHEDULE.

THE GRESHAM AND CRAVEN OF INDIA (PRIVATE)
LIMITED (ACQUISITION AND TRANSFER OF
UNDERTAKINGS) ACT, 1977

No. 42 OF 1977

[20th December, 1977.]

An Act to provide for the acquisition and transfer of the undertakings of Messrs. Gresham and Craven of India (Private) Limited for the purpose of ensuring the continuity of production of goods which are vital to the needs of the Railways and of the industries manufacturing engineering products and for matters connected therewith or incidental thereto.

WHEREAS Messrs. Gresham and Craven of India (Private) Limited were engaged in the manufacture and production of components of rolling stock like vacuum brake equipment, ejectors, steam brake valves and vacuum exhausters and the like needed by the Railways and the industries manufacturing engineering products;

AND WHEREAS as a result of the losses suffered by the Company, there had been a closure of the works owned by the Company;

AND WHEREAS for the purpose of speedily bringing the closed works of the Company into operation, the management of the undertakings of the Company was taken over by the Central Government for a limited period under section 18A of the Industries (Development and Regulation) Act, 1951;

65 of 1951.

AND WHEREAS it is necessary to acquire the undertakings of the Company to ensure the continuance of the production of goods which are vital to the needs of the Railways and of the industries manufacturing engineering products;

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

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Gresham and Craven of India (Private) Limited (Acquisition and Transfer of Undertakings) Act, 1977.

Short title
and com-
mence-
ment.

(2) The provisions of sections 28 and 29 shall be deemed to have come into force on the 30th day of September, 1977 and the remaining provisions of this Act shall be deemed to have come into force on the 1st day of August, 1977.

Defini-
tions.

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

(a) "appointed day" means the 1st day of August, 1977;

(b) "Braithwaite and Company Limited" means the Government company known as the Braithwaite and Company Limited in which the undertakings of the Braithwaite and Company (India) Limited together with the right, title and interest of the said Company thereon vested with effect from the 1st day of December, 1976, in pursuance of the notification of the Government of India in the Ministry of Industry (Department of Heavy Industry) No. S.O. 771(E), dated the 3rd December, 1976, issued under subsection (1) of section 6 of the Braithwaite and Company (India) Limited (Acquisition and Transfer of Undertakings) Act, 1976;

96 of 1976.

(c) "Commissioner" means the Commissioner of Payments appointed under section 14;

(d) "Company" means the Gresham and Craven of India (Private) Limited, being a company as defined in the Companies Act, 1956, and having its registered office at 22-Gobra Road, Calcutta-14;

1 of 1956.

(e) "Government company" has the meaning assigned to it by section 617 of the Companies Act, 1956;

1 of 1956.

(f) "notification" means a notification published in the Official Gazette;

(g) "Ordinance" means the Gresham and Craven of India (Private) Limited (Acquisition and Transfer of Undertakings) Ordinance, 1977;

14 of 1977.

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

(i) "specified date" means such date as the Central Government may, for the purpose of any provision of this Act, by notification, specify and different dates may be specified for different provisions of this Act;

(j) words and expressions used herein and not defined but defined in the Companies Act, 1956, shall have the meanings, respectively, assigned to them in that Act.

1 of 1956.

CHAPTER II

ACQUISITION AND TRANSFER OF THE UNDERTAKINGS OF THE COMPANY

3. On the appointed day, the undertakings of the Company, and the right, title and interest of the Company in relation to its undertakings, shall, by virtue of this Act, stand transferred to, and shall vest in, the Central Government.

Transfer of and vesting in the Central Government of the undertakings of the Company.

4. (1) The undertakings of the Company shall be deemed to include all assets, rights, lease-holds, powers, authorities and privileges, and all property, movable and immovable, including lands, buildings, workshops, stores, instruments, machinery and equipment, cash balances, cash on hand, reserve funds, investments, book debts and all other rights and interests in, or arising out of, such property as were immediately before the appointed day in the ownership, possession, power or control of the Company, whether within or outside India, and all books of account, registers and all other documents of whatever nature relating thereto.

General effect of vesting.

(2) All properties as aforesaid which have vested in the Central Government under section 3 shall, by force of such vesting, be freed and discharged from any trust, obligation, mortgage, charge, lien and all other encumbrances affecting them, and any attachment, injunction or decree or order of any court restricting the use of such property in any manner or appointing any receiver in respect of the whole or any part of such properties shall be deemed to have been withdrawn.

(3) Every mortgagee of any property which has vested under this Act in the Central Government and every person holding any charge, lien or other interest in, or in relation to, any such property, shall give, within such time and in such manner as may be prescribed, an intimation to the Commissioner of such mortgage, charge, lien or other interest.

(4) For the removal of doubts, it is hereby declared that the mortgagee of any property referred to in sub-section (3) or any other person holding any charge, lien or other interest in, or in relation to, any such property shall be entitled to claim, in accordance with his rights and interests, payment of the mortgage money or other dues, in whole or in part, out of the amounts specified in section 8, and also out of the monies determined under section 9, but no such mortgage, charge, lien or other interest shall be enforceable against any property which has vested in the Central Government.

(5) If, on the appointed day, any suit, appeal or other proceeding of whatever nature in relation to any property which has vested in the Central Government, under section 3, instituted or preferred by or against the Company is pending, the same shall not abate, be discontinued or be, in any way, prejudicially affected by reason of transfer of the undertakings of the Company or of anything contained in this Act, but

the suit, appeal or other proceeding may be continued, prosecuted or enforced by or against the Central Government, or the Braithwaite and Company Limited, or, where the undertakings of the Company are directed, under section 7, to vest in a Government company, against that Government company.

Central Government or the Braithwaite and Company Limited or the Government company not to be liable for prior liabilities.

5. (1) Every liability of the Company in respect of any period prior to the appointed day, shall be the liability of the Company and shall be enforceable against it and not against the Central Government, or the Braithwaite and Company Limited, or, where the undertakings of the Company are directed, under section 7, to vest in a Government company, against that Government company.

(2) For the removal of doubts, it is hereby declared that,—

(a) save as otherwise expressly provided in this Act, no liability of the Company in respect of any period prior to the appointed day shall be enforceable against the Central Government, or the Braithwaite and Company Limited, or, where the undertakings of the Company are directed, under section 7, to vest in a Government company, against that Government company;

(b) no award, decree or order of any court, tribunal or other authority in relation to the undertakings of the Company, passed after the appointed day, in respect of any matter, claim or dispute which arose before that day, shall be enforceable against the Central Government, or the Braithwaite and Company Limited, or, where the undertakings of the Company are directed, under section 7, to vest in a Government company, against that Government company;

(c) no liability incurred by the Company before the appointed day, for the contravention of any provision of law for the time being in force, shall be enforceable against the Central Government, or the Braithwaite and Company Limited, or, where the undertakings of the Company are directed, under section 7, to vest in a Government company, against that Government company.

Vesting of the undertakings of the Company in the Braithwaite and Company Limited.

6. (1) Notwithstanding anything contained in sections 3 and 4, the Central Government shall, as soon as may be, after the promulgation of the Ordinance, direct, by notification, that the undertakings of the Company, and the right, title and interest of the Company in relation to its undertakings, which have vested in the Central Government under section 3, shall, instead of continuing to vest in the Central Government, vest in the Braithwaite and Company Limited either on the date of the notification or on such earlier or later date (not being a date earlier than the appointed day) as may be specified in the notification.

(2) Where the right, title and interest of the Company in relation to its undertakings vest in the Braithwaite and Company Limited under sub-section (1), the Braithwaite and Company Limited shall, on and from the date of such vesting, be deemed to have become the owner in relation to such undertakings, and all the rights and liabilities of the Central Government in relation to such undertakings shall, on and from the date of such vesting, be deemed to have become the rights and liabilities, respectively, of the Braithwaite and Company Limited.

7. (1) Notwithstanding anything contained in sections 3, 4 and 6, the Central Government may, if it is satisfied that a Government company is willing to comply, or has complied, with such terms and conditions as that Government may think fit to impose, direct, by notification, that the undertakings of the Company, and the right, title and interest of the Company in relation to its undertakings, which have vested in the Central Government under section 3 and thereafter in the Braithwaite and Company Limited, under section 6, shall, instead of continuing to vest in the Braithwaite and Company Limited, vest in the Government company either on the date of the notification or on such earlier or later date (not being a date earlier than the appointed day) as may be specified in the notification.

Power of Central Government to direct vesting of the undertakings of the Company in a Government company.

(2) Where the right, title and interest of the Company in relation to its undertakings vest in a Government company under sub-section (1), the Government company shall, on and from the date of such vesting, be deemed to have become the owner in relation to such undertakings, and all the rights and liabilities of the Central Government or the Braithwaite and Company Limited in relation to such undertakings shall, on and from the date of such vesting, be deemed to have become the rights and liabilities, respectively, of the Government company.

CHAPTER III

PAYMENT OF AMOUNTS

8. For the transfer to, and vesting in, the Central Government, under section 3, of the undertakings of the Company and the right, title and interest of the Company in relation to its undertakings, there shall be given by the Central Government to the Company, in cash, and in the manner specified in Chapter VI, an amount of rupees one hundred and seventy-six lakhs.

Payment of amount.

9. (1) For the deprivation of the Company of the management of its undertakings, there shall be given to the Company by the Central Government an amount calculated at the rate of rupees fifty thousand per annum for the period commencing on the date on which the management of the undertakings of the Company was taken over by the Central Government and ending on the appointed day.

Payment of further amount.

(2) In consideration of the retrospective operation of the provisions of sections 3, 4 and 5, there shall also be given, in cash, by the Central Government to the Company, an amount equal to an amount calculated at the rate of rupees fifty thousand per annum for the period commencing on the appointed day and ending on the date of promulgation of the Ordinance.

(3) The amount specified in section 8 and the amount determined under sub-sections (1) and (2) shall carry simple interest at the rate of four per cent. per annum for the period commencing on the date of promulgation of the Ordinance and ending on the date on which payment of such amounts is made by the Central Government to the Commissioner.

(4) The amounts determined in accordance with the provisions of sub-sections (1), (2) and (3) shall be given by the Central Government to the Company in addition to the amount specified in section 8.

(5) For the removal of doubts, it is hereby declared that the liabilities of the Company, in relation to its undertakings which have vested in the Central Government under section 3, shall be discharged from the amounts referred to in section 8, and also from the amounts determined under sub-sections (1), (2) and (3) in accordance with the rights and interests of the creditors of the Company.

CHAPTER IV

MANAGEMENT, ETC., OF THE UNDERTAKINGS OF THE COMPANY

Manage-
ment, etc.,
of the
undertak-
ings of the
Company.

10. (1) The Braithwaite and Company Limited in which the undertakings of the Company and the right, title and interest of the Company in relation to its undertakings vested under section 6 shall be entitled to exercise all such powers and do all such things as the Company is authorised to exercise and do in relation to its undertakings.

(2) The general superintendence, direction, control and management of the affairs and business of the undertakings of the Company, the right, title and interest in relation to which have vested, under section 3, in the Central Government and, under section 6, in the Braithwaite and Company Limited shall, where a direction has been made by the Central Government under sub-section (1) of section 7, vest in the Government company specified in such direction, and thereupon the Government company so specified shall be entitled to exercise all such powers and do all such things as the Company is authorised to exercise and do in relation to its undertakings.

Duty of
persons in
charge of
manage-
ment of
the under-
takings of
the Com-
pany to
deliver all
assets, etc.

11. (1) On the vesting of the management of the undertakings of the Company in the Braithwaite and Company Limited, all persons in charge of the management of the undertakings of the Company immediately before such vesting shall be bound to deliver to the Braithwaite and Company Limited all assets, books of account, registers or other documents in their custody relating to the undertakings of such Company.

(2) The Central Government may issue such directions as it may deem desirable in the circumstances of the case to the Braithwaite and Company Limited as to its powers and duties and the Braithwaite and Company Limited may also, if it so desires, apply to the Central Government at any time for instructions as to the manner in which the management of the undertakings of the Company shall be conducted by it or in relation to any other matter arising in the course of such management.

(3) On the vesting of the management of the undertakings of the Company in a Government company, the provisions of sub-sections (1) and (2) shall apply to, or in relation to, the Government company as they apply to, or in relation to, the Braithwaite and Company Limited, subject to the modification that the references to the Braithwaite and Company Limited shall be construed as references to the Government company.

CHAPTER V

PROVISIONS RELATING TO THE EMPLOYEES OF THE COMPANY

Employ-
ment of
certain
employees
to con-
tinue.

12. (1) Every person who has been, immediately before the appointed day, employed in any undertaking of the Company shall become, on and from the appointed day or such later date, as the case may be, an employee of the Braithwaite and Company Limited, or, as the case may be, of the Government company in which the right, title and interest of the Com-

pany in relation to its undertakings, have vested under this Act, and shall hold office or service under the Braithwaite and Company Limited, or the Government company, as the case may be, with the same rights and privileges as to pension, gratuity and other matters as would have been admissible to him if there had been no such vesting and shall continue to do so unless and until his employment under the Braithwaite and Company Limited, or the Government company, as the case may be, is duly terminated or until his remuneration and other conditions of service are duly altered by the Braithwaite and Company Limited, or by the Government company, as the case may be.

14 of 1947.

(2) Notwithstanding anything contained in the Industrial Disputes Act, 1947, or in any other law for the time being in force, the transfer of the services of any officer or other person employed in any undertaking of the Company to the Braithwaite and Company Limited, or the Government company, shall not entitle such officer or other employee to any compensation under this Act or under any other law for the time being in force and no such claim shall be entertained by any court, tribunal or other authority.

(3) Where, under the terms of any contract of service or otherwise, any person, whose services become transferred to the Braithwaite and Company Limited, or the Government company, by reason of the provisions of this Act, is entitled to any arrears of salary or wages or any payments for any leave not availed of or any other payment, not being payment by way of gratuity or pension, such person may enforce his claim against the Company, but not against the Central Government, or the Braithwaite and Company Limited, or the Government company.

13. (1) Where the Company has established a provident fund, superannuation fund, welfare fund or other fund for the benefit of the persons employed in any of the undertakings of the Company, the monies relatable to the officers or other employees, whose services have become transferred by or under this Act to the Braithwaite and Company Limited, or the Government company, shall, out of the monies standing, on the appointed day, to the credit of such provident fund, superannuation fund, welfare fund or other fund, stand transferred to, and shall vest in, the Braithwaite and Company Limited, or the Government company, as the case may be.

Provident fund and other funds.

(2) The monies which stand transferred under sub-section (1) to the Braithwaite and Company Limited, or the Government company, as the case may be, shall be dealt with by the Braithwaite and Company Limited, or the Government company, in such manner as may be prescribed.

CHAPTER VI

COMMISSIONER OF PAYMENTS

14. (1) The Central Government shall, for the purpose of disbursing the amounts payable to the Company under sections 8 and 9, by notification, appoint a Commissioner of Payments.

Appointment of Commissioner of Payments.

(2) The Central Government may appoint such other persons as it may think fit to assist the Commissioner and thereupon the Commissioner may authorise one or more of such persons also to exercise all or any of the

powers exercisable by him under this Act and different persons may be authorised to exercise different powers.

(3) Any person authorised by the Commissioner to exercise any of the powers exercisable by the Commissioner may exercise those powers in the same manner and with the same effect as if they have been conferred on that person directly by this Act and not by way of authorisation.

(4) The salaries and allowances of the Commissioner and other persons appointed under this section shall be defrayed out of the Consolidated Fund of India.

Payment
by the
Central
Govern-
ment to
the Com-
missioner.

15. (1) The Central Government shall, within thirty days from the specified date, pay, in cash, to the Commissioner, for payment to the Company—

(a) an amount equal to the amount specified in section 8, and

(b) an amount equal to the amount payable to the Company under section 9.

(2) A deposit account shall be opened by the Central Government in favour of the Commissioner, in the Public Account of India, and every amount paid under this Act to the Commissioner shall be deposited by him to the credit of the said deposit account and the said deposit account shall be operated by the Commissioner.

(3) The interest accruing on the amount standing to the credit of the deposit account referred to in sub-section (2) shall enure to the benefit of the Company.

Certain
powers of
the Cen-
tral Gov-
ernment
or Braith-
waite and
Company
Limited or
Govern-
ment
company.

16. (1) The Central Government, or the Braithwaite and Company Limited, or the Government company, as the case may be, shall be entitled to receive up to the specified date, to the exclusion of all other persons, any money due to the Company, in relation to its undertakings which have vested in the Central Government, or the Braithwaite and Company Limited, or the Government company, realised after the appointed day notwithstanding that the realisation pertains to a period prior to the appointed day.

(2) The Central Government, or the Braithwaite and Company Limited, or the Government company, as the case may be, may make a claim to the Commissioner with regard to every payment made by it after the appointed day for discharging any liability of the Company in relation to any period prior to the appointed day; and every such claim shall have priority in accordance with the priorities attaching, under this Act, to the matter in relation to which such liability has been discharged by the Central Government, or the Braithwaite and Company Limited, or the Government company.

(3) Save as otherwise provided in this Act, the liabilities of the Company in respect of any transaction prior to the appointed day, which have not been discharged on or before the specified date, shall be the liabilities of the Company.

17. Every person having a claim against the Company shall prefer such claim before the Commissioner within thirty days from the specified date:

Claims to be made to the Commissioner.

Provided that if the Commissioner is satisfied that the claimant was prevented by sufficient cause from preferring the claim within the said period of thirty days, he may entertain the claim within a further period of thirty days and not thereafter.

18. The claims arising out of the matters specified in the Schedule shall have priorities in accordance with the following principles, namely:—

Priority of claims.

(a) Category I shall have precedence over all other categories and Category II shall have precedence over Category III, and so on;

(b) the claims specified in each of the categories shall rank equally and be paid in full, but, if the amount is insufficient to meet such claims in full, they shall abate in equal proportions and be paid accordingly;

(c) the question of discharging any liability with regard to a matter specified in a lower category shall arise only if a surplus is left after meeting all the liabilities specified in the immediately higher category.

19. (1) On receipt of the claims made under section 17, the Commissioner shall arrange the claims in the order of priorities specified in the Schedule and examine the same in accordance with such order of priorities.

Examination of claims.

(2) If, on examination of the claims, the Commissioner is of opinion that the amount paid to him under this Act is not sufficient to meet the liabilities specified in any lower category, he shall not be required to examine the claims in respect of such lower category.

20. (1) After examining the claims with reference to the priorities set out in the Schedule, the Commissioner shall fix a certain date on or before which every claimant shall file the proof of his claim failing which he will be excluded from the benefit of the disbursements made by the Commissioner.

Admission or rejection of claims.

(2) Not less than fourteen days' notice of the date so fixed shall be given by advertisement in one issue of a daily newspaper in the English language and in one issue of such daily newspaper in the regional language as the Commissioner may consider suitable, and every such notice shall call upon the claimant to file the proof of his claim with the Commissioner within the time specified in the advertisement.

(3) Every claimant who fails to file the proof of his claim within the time specified by the Commissioner shall be excluded from the disbursements made by the Commissioner.

(4) The Commissioner shall, after such investigation as may, in his opinion, be necessary and after giving the Company an opportunity of

1.8.1978: vide Notifn. No.S.O.379(E), dt. 12.6.1978,
Gaz.of India, Exty.,Pt.II, S.3(ii),p. 746.
(for the purposes of section 17).

(5) The Commissioner shall have the power to regulate his own procedure in all matters arising out of the discharge of his functions, including the place or places at which he will hold his sittings and shall, for the purpose of making an investigation under this Act, have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908, while trying a suit, in respect of the following matters, namely:—

5 of 1908.

(a) the summoning and enforcing the attendance of any witness and examining him on oath;

(b) the discovery and production of any document or other material object producible as evidence;

(c) the reception of evidence on affidavits;

(d) the issuing of any commission for the examination of witnesses.

(6) Any investigation before the Commissioner shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Indian Penal Code and the Commissioner shall be deemed to be a civil court for the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973.

45 of 1860.

2 of 1974.

(7) A claimant who is dissatisfied with the decision of the Commissioner may prefer an appeal against the decision to the principal civil court of original jurisdiction within the local limits of whose jurisdiction the registered office of the Company is situated:

Provided that where a person who is a Judge of a High Court is appointed to be the Commissioner, the appeal shall lie to the High Court at Calcutta, and such appeal shall be heard and disposed of by not less than two Judges of that High Court.

Disbursement of money by the Commissioner to claimants.

21. After admitting a claim under this Act, the amount due in respect of such claim shall be paid by the Commissioner to the person or persons to whom such sums are due, and, on such payment, the liability of the Company in respect of such claim shall stand discharged.

Disbursement of amounts to the Company.

22. (1) If, out of the monies paid to him in relation to the undertakings of the Company, there is a balance left after meeting the liabilities as specified in the Schedule, the Commissioner shall disburse such balance to the Company.

(2) Where the possession of any machinery, equipment or other property, has vested in the Central Government or the Braithwaite and Company Limited, or the Government company, under this Act, but such machinery, equipment or other property does not belong to the Company, it shall be lawful for the Central Government, or the Braithwaite and Company Limited, or the Government company to continue to possess such machinery or equipment or other property on the same terms and conditions under which they were possessed by the Company immediately before the appointed day.

23. Any money paid to the Commissioner which remains undischarged or unclaimed for a period of three years from the last day on which the disbursement was made shall be transferred by the Commissioner to the general revenue account of the Central Government; but a claim to any money so transferred may be preferred to the Central Government by the person entitled to such payment and shall be dealt with as if such transfer had not been made, the order, if any, for payment of the claim being treated as an order for the refund of the revenue.

Undis-
bursed or
unclaimed
amount
to be
deposited
to the
general
revenue
account.

CHAPTER VII

MISCELLANEOUS

24. The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in any instrument having effect by virtue of any law, other than this Act, or in any decree or order of any court, tribunal or other authority.

Act to
have over-
riding
effect.

25. (1) Every contract entered into by the Company in relation to its undertakings for any service, sale or supply, and in force immediately before the appointed day, shall, on and from the expiry of one hundred and eighty days from the date of promulgation of the Ordinance, cease to have effect unless such contract is, before the expiry of that period, ratified, in writing, by the Central Government, or the Braithwaite and Company Limited, or the Government company, and, in ratifying such contract, the Central Government, or the Braithwaite and Company Limited, or the Government company may make such alteration or modification therein as it may think fit:

Contracts
to cease
to have
effect un-
less ratifi-
ed by the
Central
Govern-
ment or
Braith-
waite and
Company
Limited or
Govern-
ment
company.

Provided that the Central Government, or the Braithwaite and Company Limited, or the Government company shall not omit to ratify a contract, and shall not make any alteration or modification in a contract, unless it is satisfied that such contract is unduly onerous or has been entered into in bad faith or is detrimental to the interests of the Central Government, or the Braithwaite and Company Limited, or the Government company.

(2) The Central Government, or the Braithwaite and Company Limited, or the Government company shall not omit to ratify a contract, and shall not make any alteration or modification therein, except after giving to the parties to the contract a reasonable opportunity of being heard and except after recording, in writing, its reasons for refusal to ratify the contract or for making any alteration or modification therein.

26. (1) No suit, prosecution, or other legal proceeding shall lie against the Central Government or any officer of that Government, or the Braithwaite and Company Limited, or the Government company, or any officer or other person authorised by that Government, or the Braithwaite and Company Limited, or the Government company, for anything which is in good faith done or intended to be done under this Act.

Protection
of action
taken in
good faith.

(2) No suit or other legal proceeding shall lie against the Central Government or any of its officers or other employees, or the Braithwaite and Company Limited, or the Government company, or any officer or other person authorised by the Braithwaite and Company Limited, or the Government company, for any damage caused or likely to be caused by

anything which is in good faith done or intended to be done under this Act.

Delegation
of powers.

27. (1) The Central Government may, by notification, direct that all or any of the powers ~~exercised~~^{exercisable} by it under this Act, other than the power conferred by section 30, may also be exercised by such person or persons as may be specified in the notification.

(2) Whenever any delegation of power is made under sub-section (1), the person to whom such power has been delegated shall act under the direction, control and supervision of the Central Government.

Penalties.

28. Any person who,—

(a) having in his possession, custody or control any property forming part of any undertaking of the Company, wrongfully withholds such property from the Central Government, or the Braithwaite and Company Limited, or the Government company; or

(b) wrongfully obtains possession of, or retains, any property forming part of any undertaking of the Company or wilfully withholds or fails to furnish to the Central Government, or the Braithwaite and Company Limited, or the Government company, or any person or body of persons specified by that Government, or the Braithwaite and Company Limited, or the Government company, any document relating to such undertaking which may be in his possession, custody or control or fails to deliver to the Central Government, or the Braithwaite and Company Limited, or the Government company or any person or body of persons specified by that Government, or the Braithwaite and Company Limited, or the Government company, any assets, books of account, registers or other documents in his possession, custody or control, relating to the undertaking of the Company; or

(c) wrongfully removes or destroys any property forming part of any undertaking of the Company or prefers any claim under this Act which he knows or has reasonable cause to believe to be false or grossly inaccurate,

shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to ten thousand rupees, or with both.

Offences
by com-
panies.

29. (1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary, or other officer of the company, such director, mana-

ger, 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;

(b) “director”, in relation to a firm, means a partner in the firm.

30. (1) The Central Government may, by notification, make rules for carrying out the provisions of this Act.

Power to
make
rules.

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

(a) the time within which, and the manner in which, an intimation shall be given to the Commissioner under sub-section (3) of section 4;

(b) the manner in which the monies in any provident fund or other fund referred to in section 13 shall be dealt with;

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

(3) Every rule made by the Central Government under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session for a total period of thirty days, which may be comprised in one session or in two 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.

31. If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, not inconsistent with the provisions of this Act, remove the difficulty:

Power to
remove
difficulties.

Provided that no such order shall be made after the expiry of a period of two years from the date on which this Act receives the assent of the President.

32. It is hereby declared that this Act is for giving effect to the policy of the State towards securing the principles specified in clause (b) of article 39 of the Constitution.

Declara-
tion
as to the
policy of
the State.

Explanation.—In this section, “State” has the same meaning as in article 12 of the Constitution.

14 of 1977. 33. (1) The Gresham and Craven of India (Private) Limited (Acquisition and Transfer of Undertakings) Ordinance, 1977, is hereby repealed.

Repeal
and
saving.

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

THE SCHEDULE

(See sections 18, 19, 20 and 22)

ORDER OF PRIORITIES FOR THE DISCHARGE OF LIABILITIES OF THE COMPANY

PART A

Post-take-over management period

Category I

Wages, salaries and other dues of the employees of the Company.

Category II

- (i) Loans advanced by the Central Government.
- (ii) Loans advanced by Banks.

Category III

Any credit availed of by the Company for the purpose of carrying on any trading or manufacturing operations.

Category IV

Any other loans.

Category V

Revenue, taxes, cesses, rates or any other dues to the Central Government or a State Government.

PART B

Pre-take-over management period

Category VI

Arrears in relation to contributions to be made by the Company to the provident fund, salaries, wages and other amounts due to the employees of the Company.

Category VII

Overdrafts from Banks.

Category VIII

Revenue, taxes, cesses, rates or any other dues to the Central Government, a State Government, a Local Authority or a State Electricity Board.

Category IX

- (i) Any credit availed of by the Company for the purpose of carrying on any trading or manufacturing operations.
- (ii) Any other dues.

THE PAYMENT OF BONUS (AMENDMENT) ACT, 1977

No. 43 OF 1977

[24th December, 1977.]

An Act further to amend the Payment of Bonus Act, 1965.

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

1. (1) This Act may be called the Payment of Bonus (Amendment) Act, 1977.

Short title and commencement.

(2) It shall be deemed to have come into force on the 3rd day of September, 1977.

2. The Payment of Bonus Act, 1965 (hereinafter referred to as the principal Act) shall,—

Act 21 of 1965 to have modified effect for a particular period.

(a) in relation to a factory or other establishment to which the principal Act applies immediately before the commencement of this Act; and

(b) in relation to a banking company and the Industrial Reconstruction Corporation of India to which the principal Act applies on and from such commencement by virtue of this Act,

have effect in respect of the accounting year commencing on any day in the year 1976 as if the amendments specified in sections 3 to 20 had been made in that Act.

Explanation.—In this section, the expressions “banking company” and “accounting year” shall have the meanings respectively assigned to them in clauses (8) and (1) of section 2 of the principal Act.

3. In the principal Act, for the long title, the following long title shall be substituted, namely:—

Substitution of long title.

“An Act to provide for the payment of bonus to persons employed in certain establishments and for matters connected therewith.”.

4. In section 2 of the principal Act, in sub-clause (a) of clause (4), after the words “being a company”, the brackets and words “(other than a banking company)” shall be inserted.

Amendment of section 2.

Substitution of new section for section 4.

5. For section 4 of the principal Act, the following section shall be substituted, namely:—

Computation of gross profits.

"4. The gross profits derived by an employer from an establishment in respect of the accounting year shall—

(a) in the case of a banking company, be calculated in the manner specified in the First Schedule;

(b) in any other case, be calculated in the manner specified in the Second Schedule."

Amendment of section 5.

6. In section 6 of the principal Act,—

(a) in clause (b), for the words "development rebate or development allowance", the words "development rebate or investment allowance or development allowance" shall be substituted;

(b) in clause (d), for the words "Second Schedule", the words "Third Schedule" shall be substituted.

Amendment of section 7.

7. In section 7 of the principal Act, in clause (e), for the brackets and words "(other than development rebate or development allowance)", the brackets and words "(other than development rebate or investment allowance or development allowance)" shall be substituted.

Amendment of section 10.

8. In section 10 of the principal Act,—

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

'(2A) Notwithstanding anything contained in sub-section (1) regarding the payment of minimum bonus, but subject to the other provisions of this Act, every employer shall be bound to pay to every employee a minimum bonus which shall be 8.33 per cent. of the salary or wage earned by the employee during the accounting year or one hundred rupees, whichever is higher, whether or not the employer has any allocable surplus in the accounting year:

Provided that where an employee has not completed fifteen years of age at the beginning of the accounting year, the provisions of this sub-section shall have effect in relation to such employee as if for the words "one hundred rupees", the words "sixty rupees" were substituted.;

(b) in sub-section (3), for the words "Third Schedule", the words "Fourth Schedule" shall be substituted.

Amendment of section 15

9. In section 15 of the principal Act, for the words "Third Schedule" wherever they occur, the words "Fourth Schedule" shall be substituted.

Amendment of section 16.

10. In section 16 of the principal Act, in sub-section (1B), for the words "Third Schedule" at both the places where they occur, the words "Fourth Schedule" shall be substituted.

11. In section 21 of the principal Act, in the *Explanation*, for the words and figures "sections 22, 23 and 25", the words and figures "sections 22, 23, 24 and 25" shall be substituted. Amendment of section 21.
12. In section 23 of the principal Act, in sub-section (1), for the word and figures "section 25", the words and figures "sections 24 and 25" shall be substituted. Amendment of section 23.
13. After section 23 of the principal Act, the following section shall be inserted, namely:— Insertion of new section 24.
- "24. (1) Where any dispute of the nature specified in section 22 between an employer, being a banking company, and its employees has been referred to the said authority under that section and during the course of proceedings the accounts of the banking company duly audited are produced before it, the said authority shall not permit any trade union or employees to question the correctness of such accounts, but the trade union or the employees may be permitted to obtain from the banking company such information as is necessary for verifying the amount of bonus due under this Act. Audited accounts of banking companies not to be questioned.
- (2) Nothing contained in sub-section (1) shall enable the trade union or the employees to obtain any information which the banking company is not compelled to furnish under the provisions of section 34A of the Banking Regulation Act, 1949." 10 of 1949.
14. In section 27 of the principal Act, after sub-section (4), the following sub-section shall be inserted, namely:— Amendment of section 27.
- "(5) Nothing contained in this section shall enable an Inspector to require a banking company to furnish or disclose any statement or information or to produce, or give inspection of, any of its books of account or other documents, which a banking company cannot be compelled to furnish, disclose, produce or give inspection of, under the provisions of section 34A of the Banking Regulation Act, 1949." 10 of 1949.
15. In section 31A of the principal Act, in the proviso, for the words "Provided that", the words "Provided further that" shall be substituted and before the proviso as so amended, the following proviso shall be inserted, namely:— Amendment of section 31A.
- "Provided that any such agreement or settlement whereby the employees relinquish their right to receive the minimum bonus under sub-section (2A) of section 10 shall be null and void in so far as it purports to deprive them of such right."
16. In section 32 of the principal Act,— Amendment of section 32.
- (a) clause (vii) shall be omitted;
- (b) in clause (ix);—
- (i) sub-clause (ff) shall be omitted;
- (ii) in sub-clause (g), after the words "financial institution", the brackets and words "(other than a banking company)" shall be inserted.

Substitution of new sections for section 34.

Employees and employers not to be precluded from entering into agreements for grant of bonus under a different formula.

17. For section 34 of the principal Act, the following sections shall be substituted, namely:—

“34. Nothing contained in this Act shall be construed to preclude employees employed in any establishment or class of establishments from entering into agreement with their employer for granting them an amount of bonus under a formula which is different from that under this Act:

Provided that no such agreement shall have effect unless it is entered into with the previous approval of the appropriate Government:

Provided further that any such agreement whereby the employees relinquish their right to receive the minimum bonus under sub-section (2A) of section 10 shall be null and void in so far as it purports to deprive them of such right:

Provided also that such employees shall not be entitled to be paid bonus in excess of—

(a) 8.33 per cent. of the salary or wage earned by them during the accounting year if the employer has no allocable surplus in the accounting year or the amount of such allocable surplus is only so much that, but for the provisions of sub-section (2A) of section 10, it would entitle the employees only to receive an amount of bonus which is less than the aforesaid percentage; or

(b) twenty per cent. of the salary or wage earned by them during the accounting year.

Effect of laws and agreements inconsistent with the Act.

34A. Subject to the provisions of sections 31A and 34, the provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in the terms of any award, agreement, settlement or contract of service.”

Amendment of the First Schedule.

18. In the principal Act, the First Schedule shall be renumbered as the Second Schedule and,—

(a) in that Schedule as so renumbered—

(i) for the brackets, words and figure “(See section 4)”, the brackets, words, figure and letter “[See section 4(b)]” shall be substituted;

(ii) in column (2), against Item No. 2, for the entry “(d) Development rebate/Development allowance reserve.”, the entry “(d) Development rebate/Investment allowance/Development allowance reserve.” shall be substituted;

(b) before that Schedule as so renumbered, the following Schedule shall be inserted, namely:—

‘THE FIRST SCHEDULE

[See section 4(a)]

COMPUTATION OF GROSS PROFITS

Accounting Year ending.....

Item No.	Particulars	Amount of	Amount of	Remarks
		sub-items	main items	
		Rs.	Rs.	
*1.	Net Profit as shown in the Profit and Loss Account after making usual and necessary provisions.			
2.	Add back provision for :			
	(a) Bonus to employees;			
	(b) Depreciation.			
	(c) Development Rebate Reserve.			See foot-note (I)
	(d) Any other reserves.			See foot-note (I)
	Total of Item No. 2		Rs.	
3.	Add back also :			
	(a) Bonus paid to employees, in respect of previous accounting years.			See foot-note (I)
	(b) The amount debited in respect of gratuity paid or payable to employees in excess of the aggregate of—			
	(i) the amount, if any, paid to, or provided for payment to, an approved gratuity fund; and			
	(ii) the amount actually paid to employees on their retirement or on termination of their employment for any reason.			
	(c) Donations in excess of the amount admissible for income-tax.			
	(d) Capital expenditure (other than capital expenditure on scientific research which is allowed as a deduction under any law for the time being in force relating to direct taxes) and capital losses (other than losses on sale of capital assets on which depreciation has been allowed for income-tax).			See foot-note (I)

*Where the profit subject to taxation is shown in the Profit and Loss Account and the provision made for taxes on income is shown, the actual provision for taxes on income shall be deducted from the profit.

Item No.	Particulars	Amount of sub-items	Amount of main items	Remarks
		Rs.	Rs.	
	(e) Any amount certified by the Reserve Bank of India in terms of sub-section (2) of section 34A of the Banking Regulation Act, 1949.			
	(f) Losses of, or expenditure relating to, any business situated outside India.			
	Total of Item No. 3	Rs.		
4.	<i>Add also</i> income, profits or gains (if any) credited directly to published or disclosed reserves, <i>other than—</i>			
	(i) capital receipts and capital profits (including profits on the sale of capital assets on which depreciation has not been allowed for income-tax);			
	(ii) profits of, and receipts relating to, any business situated outside India;			
	(iii) income of foreign banking companies from investments outside India.			
	Net total of Item No. 4	Rs.		
5.	Total of Item Nos. 1, 2, 3 and 4	Rs.		
6.	<i>Deduct :</i>			
	(a) Capital receipts and capital profits (other than profits on the sale of assets on which depreciation has been allowed for income-tax).			See footnote (2)
	(b) Profits of, and receipts relating to, any business situated outside India.			See footnote (2)
	(c) Income of foreign banking companies from investments outside India.			See footnote (2)
	(d) Expenditure or losses (if any) debited directly to published or disclosed reserves, <i>other than—</i>			
	(i) capital expenditure and capital losses (other than losses on sale of capital assets on which depreciation has not been allowed for income-tax);			
	(ii) losses of any business situated outside India.			

Item No.	Particulars	Amount of sub-items	Amount of main items	Remarks
		Rs.	Rs.	
	(e) In the case of foreign banking companies proportionate administrative (overhead) expenses of Head Office allocable to Indian business.			See footnote (3)
	(f) Refund of any excess direct tax paid for previous accounting years and excess provision, if any, of previous accounting years relating to bonus, depreciation, or development rebate, if written back.			See footnote (2)
	(g) Cash subsidy, if any, given by the Government or by any body corporate established by any law for the time being in force or by any other agency through budgetary grants, whether given directly or through any agency for specified purposes and the proceeds of which are reserved for such purposes.			See footnote (2)
	Total of Item No. 6	Rs.		
7.	Gross profits for purposes of bonus (Item No. 5 minus Item No. 6)	Rs.		

Explanation.—In sub-item (b) of item 3, “approved gratuity fund” has the same meaning assigned to it in clause (5) of section 2 of the Income-tax Act.

Foot-notes—

- (1) If, and to the extent, charged to Profit and Loss Account.
- (2) If, and to the extent, credited to Profit and Loss Account.
- (3) In the proportion of Indian Gross Profit (Item No. 7) to Total World Gross Profit (as per Consolidated Profit and Loss Account, adjusted as in Item No. 2 above only).

19. In the principal Act, the Second Schedule shall be renumbered as the Third Schedule and in that Schedule as so renumbered,—

(a) in column (2), against Item No. 1, for the word “Company”, the words “Company, other than a banking company” shall be substituted;

(b) after Item No. 1 and the entries relating thereto, the following item and entries shall be inserted, namely :—

Amend-
ment of
the Second
Schedule.

(1)	(2)	(3)
“2. Banking company		(i) The dividends payable on its preference share capital for the accounting year calculated at the rate at which such dividends are payable ;

(1)

(2)

(3)

(ii) 7.5 per cent. of its paid up equity share capital as at the commencement of the accounting year;

(iii) 5 per cent. of its reserves shown in its balance-sheet as at the commencement of the accounting year, including any profits carried forward from the previous accounting year;

(iv) any sum which, in respect of the accounting year, is transferred by it—

(a) to a reserve fund under sub-section (r) of section 17 of the Banking Regulation Act, 1949; or

10 of 1949.

(b) to any reserves in India in pursuance of any direction or advice given by the Reserve Bank of India,

whichever is higher :

Provided that where the banking company is a foreign company within the meaning of section 591 of the Companies Act, 1956, the amount to be deducted under this Item shall be the aggregate of—

1 of 1956.

(i) the dividends payable to its preference shareholders for the accounting year at the rate at which such dividends are payable on such amount as bears the same proportion to its total preference share capital as its total working funds in India bear to its total world working funds ;

(1)

(2)

(3)

(ii) 7.5 per cent. of such amount as bears the same proportion to its total paid up equity share capital as its total working funds in India bear to its total world working funds;

(iii) 5 per cent. of such amount as bears the same proportion to its total disclosed reserves as its total working funds in India bear to its total world working funds;

(iv) any sum which, in respect of the accounting year, is deposited by it with the Reserve Bank of India under sub-clause (ii) of clause (b) of subsection (2) of section 11 of the Banking Regulation Act, 1949, not exceeding the amount required under the aforesaid provision to be so deposited.”;

10 of 1949.

(c) in the *Explanation*, for the figures, brackets and word “1 (iii) and 3 (ii)”, the figures, brackets and word “1 (iii), 2 (iii) and 3 (ii)” shall be substituted.

20. In the principal Act, the Third Schedule shall be renumbered as the Fourth Schedule. Amendment of the Third Schedule.

Ord. 9
of 1977.

21. (1) The Payment of Bonus (Amendment) Ordinance, 1977 is hereby repealed. Repeal and saving.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, by virtue of the amendments thereto made by the said Ordinance, shall be deemed to have been done or taken under the principal Act by virtue of the corresponding amendments thereto made by this Act.

THE REQUISITIONING AND ACQUISITION OF IMMOVABLE PROPERTY (AMENDMENT) ACT, 1977

No. 44 OF 1977

[24th December, 1977.]

An Act further to amend the Requisitioning and Acquisition of Immovable Property Act, 1952.

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

Short title.

1. This Act may be called the Requisitioning and Acquisition of Immovable Property (Amendment) Act, 1977.

Insertion of new section 26.

2. In the Requisitioning and Acquisition of Immovable Property Act, 1952 (hereinafter referred to as the principal Act), after section 25, the following section shall be inserted and shall be deemed to have been inserted with effect on and from the 21st day of March, 1977, namely:—

30 of 1952.

Special provision as to certain requisitions under Act 42 of 1971.

‘26. (1) Notwithstanding anything contained in this Act, any immovable property requisitioned or purported to have been requisitioned by the Central Government or by any officer or authority to whom powers in this behalf have been delegated by that Government, under the Defence of India Act, 1971, and the rules made thereunder (including any immovable property deemed to have been requisitioned under the said Act), which has not been released from such requisition before the appointed day, shall,—

(i) if such property was requisitioned on or before the 21st day of March, 1977, as from that date, and

(ii) if such property was requisitioned at any time after such date, as from the date of its requisition,

be deemed to have been requisitioned by the competent authority under the provisions of this Act for the purpose for which such property was held immediately before the appointed day and all the provisions of this Act shall apply accordingly:

Provided that in determining the compensation payable under this Act in respect of any property so deemed to have been requisitioned under this Act, the sum or sums, if any, as may be found necessary to compensate the person interested for all or any of the matters specified in clause (b) of sub-section (2) of section 8 shall be reduced by the sum or sums, if any, paid or payable in respect of such matter or matters as compensation in respect of such property under the Defence of India Act, 1971, and the rules made thereunder.

(2) Save as otherwise provided in sub-section (1), the provisions of the Defence of India Act, 1971, and the rules made thereunder, in so far as those provisions relate to the requisitioning of any such immovable property as is referred to in sub-section (1), shall, as from the 21st March, 1977, cease to operate except as respects things done or omitted to be done before such cesser and section 6 of the General Clauses Act, 1897, shall apply upon such cesser of operation as if such cesser were a repeal of an enactment by a Central Act.

10 of 1897.

Explanation.—In this section, “appointed day” means the 23rd September, 1977.’.

Ord. 12
of 1977.

3. (1) The Requisitioning and acquisition of Immovable Property (Amendment) Ordinance, 1977, is hereby repealed.

Repeal
and
saving.

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

THE APPROPRIATION (No. 4) ACT, 1977

No. 45 OF 1977

[24th December, 1977.]

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 1977-78.

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

1. This Act may be called the Appropriation (No. 4) Act, 1977. 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 nine hundred and forty-two crores, thirty-seven lakhs and seventy-one thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1977-78, in respect of the services specified in column 2 of the Schedule. Issue of Rs. 942,37,71,000 out of the Consolidated Fund of India for the year 1977-78.

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 Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
2	Agriculture Revenue	10,00,00,000	..	10,00,00,000
	Capital	..	25,00,00,000	25,00,00,000
5	Forest Revenue	1,00,000	..	1,00,000
7	Department of Rural Deve- lopment Revenue	20,00,00,000	83,000	20,00,83,000
12	Chemicals and Fertilizers Industries Revenue	25,01,86,000	..	25,01,86,000
	Capital	3,01,89,000	..	3,01,89,000
16	Foreign Trade and Export Production Revenue	29,00,00,000	32,000	29,00,32,000
	Capital	139,87,00,000	..	139,87,00,000
32	Power Development Revenue	6,11,01,000	..	6,11,01,000
	Capital	117,80,00,000	..	117,80,00,000
34	Ministry of External Affairs Capital	5,38,00,000	..	5,38,00,000
40	Transfers to State and Union Territory Governments Revenue	121,95,00,000	..	121,95,00,000
	Capital	..	353,05,00,000	353,05,00,000
49	Medical and Public Health Revenue	4,29,30,000	..	4,29,30,000
	Capital	87,76,000	..	87,76,000
53	Department of Personnel and Administrative Reforms Revenue	10,92,000	..	10,92,000
56	Other Expenditure of the Ministry of Home Affairs Revenue	2,000	..	2,000
63	Industries Revenue	5,00,00,000	..	5,00,00,000
	Capital	20,00,000	..	20,00,000
64	Village and Small Industries Capital	4,50,00,000	..	4,50,00,000
82	Ports, Lighthouses and Ship- ping Capital	20,55,00,000	..	20,55,00,000
84	Department of Steel Capital	1,000	29,00,00,000	29,00,01,000
86	Mines and Minerals Capital	12,20,79,000	..	12,20,79,000

1 No. of Vote	2 Services and purposes	3		
		Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
89	Department of Rehabilita- tion Revenue	3,86,00,000	..	3,86,00,000
100	Atomic Energy Research, Development and Indus- trial Projects Capital	5,00,00,000	..	5,00,00,000
105	Department of Space Capital	56,00,000	..	56,00,000
	TOTAL	535,31,56,000	407,06,15,000	942,37,71,000

THE COMPANIES (AMENDMENT) ACT, 1977

No. 46 OF 1977

[24th December, 1977]

An Act further to amend the Companies Act, 1956.

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

1. This Act may be called the Companies (Amendment) Act, 1977. Short title.
- 1 of 1956. —
5 of 1898.
2 of 1974. 2. In the Companies Act, 1956 (hereinafter referred to as the principal Act), in section 10E, in sub-section (4D), for the words and figures “Chapter XXXV of the Code of Criminal Procedure, 1898”, the words and figures “Chapter XXVI of the Code of Criminal Procedure, 1973” shall be substituted. Amend-
ment of
section
10E.
3. In section 58A of the principal Act, after sub-section (7), but before the *Explanation*, the following sub-section shall be inserted, namely:— Amend-
ment of
section
58A.

“(8) The Central Government may, if it considers it necessary for avoiding any hardship or for any other just and sufficient reason, by order, issued either prospectively or retrospectively from a date not earlier than the commencement of the Companies (Amendment) Act, 1974, grant extension of time to a company or class of companies to comply with, or exempt any company or class of companies from, all or any of the provisions of this section either generally or for any specified period subject to such conditions as may be specified in the order:

Provided that no order under this sub-section shall be issued in relation to a class of companies except after consultation with the Reserve Bank of India.”.
- 41 of 1974. 4. In section 108H of the principal Act, the words, figures, letters and brackets ‘and, any reference in sections 108A, 108B and 108C to “same management” shall be construed as a reference to “same management” as defined in clause (g) of section 2 of the Monopolies and Restrictive Trade Practices Act, 1969’ shall be inserted at the end. Amend-
ment of
section
108H.
- 54 of 1969. 5. In section 220 of the principal Act,— Amend-
ment of
section
220.
 - (i) in sub-section (1), after the words “balance-sheet and the profit and loss account were so laid”, the words “, or where the annual general meeting of a company for any year has not been held, there

shall be filed with the Registrar within thirty days from the latest day on or before which that meeting should have been held in accordance with the provisions of this Act," shall be inserted;

(ii) in sub-section (2), after the words "does not adopt the balance sheet", the words ", or, if the annual general meeting of a company for any year has not been held," shall be inserted.

Amendment of section 293.

6. In section 293 of the principal Act, in sub-section (1), in clause (e), for the words "twenty-five thousand rupees", the words "fifty thousand rupees" shall be substituted.

Amendment of section 620.

7. In section 620 of the principal Act, for sub-section (2), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of February, 1975, namely:—

"(2) A copy of every notification proposed to be issued under sub-section (1), shall be laid in draft 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 disapproving the issue of the notification or both Houses agree in making any modification in the notification, the notification shall not be issued or, as the case may be, shall be issued only in such modified form as may be agreed upon by both the Houses."

Insertion of new ~~Sec-~~ 634A. ~~section-~~

8. After section 634 of the principal Act, the following section shall be inserted, namely:—

Enforcement of orders of Company Law Board.

"634A. Any order made by the Company Law Board under section 17, section 18, section 19, section 79, section 141 or section 186 may be enforced by that Board in the same manner as if it were a decree made by a Court in a suit pending therein, and it shall be lawful for that Board to send, in the case of its inability to execute such order, to the Court within the local limits of whose jurisdiction,—

(a) in the case of an order against a company, the registered office of the company is situated, or

(b) in the case of an order against any other person, the person concerned voluntarily resides, or carries on business or personally works for gain."

Amendment of section 635.

9. In section 635 of the principal Act, after sub-section (3), the following sub-section shall be inserted, namely:—

"(4) Where any order made by the Company Law Board under section 17, section 18, section 19, section 79 or section 186 is required to be enforced by a Court, a certified copy of the order shall be produced to the proper officer of the Court required to enforce the order and the provisions of sub-sections (2) and (3) shall, as far as may be, apply to every such order in the same manner and to the same extent as they apply to an order made by a Court."

THE BETWA RIVER BOARD (AMENDMENT) ACT, 1977

No. 47 OF 1977

[26th December, 1977.]

An Act to amend the Betwa River Board Act, 1976.

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

1. This Act may be called the Betwa River Board (Amendment) Act, 1977. Short title.

63 of 1976. 2. In section 4 of the Betwa River Board Act, 1976 (hereinafter referred to as the principal Act), in sub-section (3), for clauses (a) and (b), the following clauses shall be substituted, namely:— Amendment of section 4.

“(a) where the same Union Minister is not in charge of both Irrigation and Power, the Union Minister in charge of Power or such Minister or Deputy Minister in the Union Ministry or Department in charge of Power as may be specified in this behalf by the Union Minister in charge of Power;

(b) the Chief Ministers of Madhya Pradesh and Uttar Pradesh; and

(c) the Ministers of Madhya Pradesh and Uttar Pradesh in charge of Finance, Irrigation and Power:”.

3. In section 7 of the principal Act, in sub-section (1), after the proviso, the following proviso shall be inserted, namely:— Amendment of section 7.

“Provided further that the Central Government may, with the concurrence of the Governments of Madhya Pradesh and Uttar Pradesh, appoint an officer of the Central Government as the Financial Adviser.”.

4. In section 10 of the principal Act,—

Amendment of section 10.

(a) in clause (a), after the words “Rajghat Dam and appurtenant works”, the words and brackets “and for the generation of power at Rajghat Dam, including the construction of a power house (hereinafter referred to as the Rajghat Power House) near the dam and appurtenant works” shall be inserted;

(b) in clause (d), after the words "Rajghat Dam", the words "and the Rajghat Power House" shall be inserted.

Amend-
ment of
section 11.

5. In section 11 of the Principal Act, in sub-section (1), in clause (ii), for the words "Rajghat Dam including appurtenant works", the words "Rajghat Dam and Rajghat Power House including appurtenant works and on the generation of power at Rajghat Dam" shall be substituted.

Amend-
ment of
section 12.

6. In section 12 of the principal Act, in sub-section (2), in clause (b), for the words "and the regulation of Rajghat Reservoir", the words ", the regulation of Rajghat Reservoir and the generation of power at Rajghat Dam" shall be substituted.

Amend-
ment of
section 13.

7. In section 13 of the principal Act, in sub-section (2), in clause (c), for the words "Rajghat Dam and appurtenant works", the words "Rajghat Dam, the Rajghat Power House and appurtenant works" shall be substituted.

THE SUPREME COURT (NUMBER OF JUDGES)
AMENDMENT ACT, 1977

No. 48 OF 1977

[31st December, 1977.]

An Act further to amend the Supreme Court (Number of Judges)
Act, 1956.

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

1. This Act may be called the Supreme Court (Number of Judges) Short
Amendment Act, 1977. title.

55 of 1956. 2. In section 2 of the Supreme Court (Number of Judges) Act, 1956, Amend-
for the word "thirteen", the word "seventeen" shall be substituted. ment of
section 2.

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