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TABLE SHOWING EFFECT OF PARLIAMENTARY LEGISLATION OF 1990

PART I.—CENTRAL ACTS AMENDED, REPEALED OR OTHERWISE AFFECTED

Year of Act	Act No.	Short title of Act	How affected	No. and section of 1990 Act by which affected
1	2	3	4	5
1898	6	Indian Post Office Act, 1898	First Schedule substituted (w.e.f.)	12, s. 72.
1944	1	Central Excises and Salt Act, 1944	S. 37C inserted (w.e.f.)	12, s. 65.
1951	30	President's Emoluments and Pension Act, 1951	Ss. 1A and 2 amended (w.e.f. 29-6-1990)	16, ss. 2 and 3.
1951	43	Representation of the People Act, 1951	S. 73AA inserted (w.e.f. 21-10-1989)	2, s. 2.
1952	60	Commissions of Inquiry Act, 1952	Ss. 3 and 7 amended (w.e.f.)	19, ss. 2 and 3.
1953	12	Khadi and other Handloom Industries Development (Additional Excise Duty on Cloth) Act, 1953	Repealed (w.e.f.)	12, s. 70. 1
1953	20	Salaries and Allowances of Officers of Parliament Act, 1953	S. 3 amended (w.e.f. 1-4-1988)	17, s. 2.
			S. 10A substituted (w.e.f. 1-4-1988)	<i>Ibid.</i> , s. 3.
1957	27	Wealth tax Act, 1957	Ss. 2 and 35K amended (w.e.f. 1-4-1989)	12, ss. 51 and 57.
			S. 5 amended (w.e.f. 1-4-1991)	<i>Ibid.</i> , s. 52.
			Ss. 10, 17 and Schedule III amended (w.e.f. 1-4-1990)	<i>Ibid.</i> , ss. 53, 55 and 58.
			S. 16 partly amended (w.e.f. 1-4-1989) and partly (w.e.f. 1-4-1990)	<i>Ibid.</i> , s. 54.
			S. 35 EEE inserted (w.e.f. 1-4-1990)	<i>Ibid.</i> , s. 56.
1957	58	Additional Duties of Excise (Goods of Special Importance) Act, 1957	First Schedule amended (w.e.f.)	12, s. 68 and Fourth Schedule.
			Long title amended (w.e.f. 1-4-1990)	14, s. 2.
			Second Schedule substituted (w.e.f. 1-4-1990)	<i>Ibid.</i> , s. 3.
1958	18	Gift-tax Act, 1958	S. 9 amended (w.e.f. 1-4-1990)	12, s. 59.
			S. 15 partly amended (w.e.f. 1-4-1989) and partly (w.e.f. 1-4-1990)	<i>Ibid.</i> , s. 60.

1	2	3	4	5
1958	18	Gift-tax Act, 1958.— concl'd.	S. 16 amended (w.e.f. 1-4-1990)	12, s. 61.
1961	23	Criminal Law Amend- ment Act, 1961	S. 2 amended	9, s. 2.
1961	43	Income-tax Act, 1961	S. 2 partly amended (w. e. f. 1-4-1961), partly (w.e.f. 1-4-1967), partly (w.e.f. 1-4- 1972), partly (w.e.f. 1-4-1989) and partly (w.e.f. 1-4-1990)	12, s. 3.
			S. 10 partly amended (w.e.f. 1-4-1989) and partly (w.e.f. 1-4-1991)	<i>Ibid.</i> , s. 5.
			S. 28 partly amended (w. e. f. 1-4-1962), partly (w.e.f. 1-4-1967) and partly (w.e.f. 1-4-1972)	<i>Ibid.</i> , s. 6.
			S. 32A amended (w.e.f. 1-4-1976)	<i>Ibid.</i> , s. 7.
			Ss. 6, 32AB, 33A, 80HH, 80 HHA, 80-I, 80L, 115-J, 115J, 119, 139A, 142, 151, 246, 268, 271C, 271D, 271E, 275A, 288, 197A, 246, 273B and Eleventh Sched- ule amended (w.e.f. 1-4-1990)	<i>Ibid.</i> , ss. 4, 8, 9, 20, 21, 24, 25, 31, 32, 33, 35, 36, 39, 41, 42, 44, 45, 46, 47, 49 and 50.
			S. 34 amended (w.e.f. 1-4-1962)	12, s. 11.
			Ss. 35CCB, 43B, 44AC, 45, 88CCA, 80GGA, 80HHD, 80R, 80RR, 80RRA and Chapter VIII amended (w.e.f. 1-4-1991)	<i>Ibid.</i> , ss. 12, 13, 14, 15, 16, 19, 23, 27, 28, 29 and 30.
			S. 80HHC partly amen- ded (w.e.f. 1-4-1989) and partly (w.e.f. 1-4-1991)	<i>Ibid.</i> , s. 22.
			S. 139 partly amended (w. e. f. 1-4-1990) and partly (w.e.f. 1-4-1991)	<i>Ibid.</i> , s. 34.
			Ss. 143 and 145 amen- ded (w.e.f. 1-4-1989)	<i>Ibid.</i> , ss. 37 and 38.
			Ss. 33AB and 80M sub- stituted (w.e.f. 1-4-1991)	<i>Ibid.</i> , ss. 10 and 26.
			Ss. 80CCB, 80DD and 194F inserted (w.e.f. 1-4-1991)	<i>Ibid.</i> , ss. 17, 18 and 40.
			S. 271BB inserted (w.e.f. 1-4-1990)	<i>Ibid.</i> , s. 43.
			Chapter XXII-B omit- ted (w.e.f. 1-4-1990)	<i>Ibid.</i> , s. 48.
			S. 80C omitted (w.e.f. 1-4-1991)	<i>Ibid.</i> , s. 50.

1	2	3	4	5
1962	52	Customs Act, 1962	S. 129C amended (w.e.f.)	12, s. 62.
1968	45	Gold (Control) Act, 1968	Repealed	18, s. 2.
1974	2	Code of Criminal Procedure, 1973	Ss. 166A and 166B inserted (w.e.f. 19-2-1990)	10, s. 2.
1974	52	Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974	S. 9 amended (w.e.f. 30-7-1990)	27, s. 2.
1975	51	Customs Tariff Act, 1975	First Schedule amended (w.e.f.)	12, s. 63 and Second Schedule.
1978	40	Additional Duties of Excise (Textiles and Textile Articles) Act, 1978	S. 3 amended (w.e.f.)	12, s. 69.
1979	24	Union Duties of Excise (Distribution) Act, 1979	Long title amended (w.e.f. 1-4-1990)	13, s. 2.
			S. 3 substituted (w.e.f. 1-4-1990)	<i>Ibid.</i> , s. 3.
1986	5	Central Excise Tariff Act, 1985	Schedule amended (w.e.f.)	12, s. 66 and Third Schedule.
1988	46	Prevention of Illicit Traffic in Narcotic Drugs and Psychotropic Substances Act, 1988	S. 10 amended (w.e.f. 30-7-1990)	26, s. 2.
1989	13	Finance Act, 1989	S. 41 amended (w.e.f. 5-6-1990)	12, s. 71.

PART II.—CENTRAL ORDINANCES REPEALED

Year of Ordinance	Ordinance No.	Short title of Ordinance	No. and section of 1990 Act by which repealed
1	2	3	4
1989	2	Representation of the People (Amendment) Ordinance, 1989	2, s. 3 (w.e.f. 21-10-1989)
1990	1	Code of Criminal Procedure (Amendment) Ordinance, 1990	10, s. 3 (w.e.f. 19-2-1990).
1990	3	Armed Forces (Jammu and Kashmir) Special Powers Ordinance, 1990	21, s. 8 (w.e.f. 5-7-1990).
1990	4	Prevention of Illicit Traffic in Narcotic Drugs and Psychotropic Substances (Amendment) Ordinance, 1990	26, s. 3 (w.e.f. 30-7-1990).
1990	5	Conservation of Foreign Exchange and Prevention of Smuggling Activities (Amendment) Ordinance, 1990	27, s. 3 (w.e.f. 30-7-1990).

PART III.—CONSTITUTION OF INDIA AMENDED

How affected	No. and section of 1990 Act by which affected
Article 334 amended	Constitution (Sixty-second Amendment) Act, 1989, s. 2 (w.e.f. 20-12-1989).
Article 356 amended	Constitution (Sixty-third Amendment) Act, 1989, s. 2.
Article 359A omitted	<i>Ibid.</i> , s. 3.
Article 356 amended	Constitution (Sixty-fourth Amendment) Act, 1990, s. 2.
Article 338 amended (w.e.f.)	Constitution (Sixty-fifth Amendment) Act, 1990, s. 2.
Ninth Schedule amended	Constitution (Sixty-sixth Amendment) Act, 1990, s. 2.
Article 356 amended	Constitution (Sixty-seventh Amendment) Act, 1990, s. 2.

PART IV.—ORDERS UNDER THE CONSTITUTION OF INDIA AMENDED OR OTHERWISE AFFECTED

Short title	How affected	No. and section of 1990 Act by which affected
Constitution (Scheduled Castes) Order, 1950	Para 3 amended	15, s. 2.
Constitution (Scheduled Castes) (Union Territories) Order, 1951	Para 3 amended	<i>Ibid.</i> , s. 3.
Constitution (Jammu and Kashmir) Scheduled Castes Order, 1956	Para 2 amended	<i>Ibid.</i> , s. 4.
Constitution (Dadra and Nagar Haveli) Scheduled Castes Order, 1962	Para 2 amended	<i>Ibid.</i> , s. 5.
Constitution (Pondicherry) Scheduled Castes Order, 1964	Para 2 amended	<i>Ibid.</i> , s. 6.
Constitution (Sikkim) Scheduled Castes Order, 1978.	Para 2 amended	<i>Ibid.</i> , s. 7.

THE APPROPRIATION (No. 6) ACT, 1989

No. 1 OF 1990

[3rd January, 1990.]

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 1989-90.

BE it enacted by Parliament in the Fortieth Year of the Republic of India as follows:—

1. This Act may be called the Appropriation (No. 6) Act, 1989.

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 thousand seven hundred and thirty crores and thirty-six lakh rupees towards defraying the several charges which will come in course of payment during the financial year 1989-90, in respect of the services specified in column 2 of the Schedule.

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.

Short
title.

Issue of
Rs. 1730,
36,00,000
out of
the Con-
sol-
dated
Fund of
India for
the year
1989-90.

Appro-
priation.

THE SCHEDULE
(See sections 2 and 3)

1	2	3		
		Sums not exceeding		
No. of Vote	Services and purposes	Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
5	Department of Fertilizers Revenue	400,00,00,000	..	400,00,00,000
8	Department of Commerce Revenue	200,00,00,000	..	200,00,00,000
12	Telecommunication Services Capital	1,00,000	..	1,00,000
15	Defence Services—Army Revenue	384,75,00,000	25,00,000	385,00,00,000
16	Defence Services—Navy Revenue	15,00,00,000	..	15,00,00,000
17	Defence Services—Air Force Revenue	50,00,00,000	..	50,00,00,000
18	Defence Ordnance Factories Revenue	50,00,00,000	..	50,00,00,000
30	Transfers to State Governments Capital	..	600,00,00,000	600,00,00,000
41	Department of Health Revenue	..	3,00,000	3,00,000
78	Ministry of Water Resources Revenue	30,10,00,000	..	30,10,00,000
80	Atomic Energy Revenue	..	2,00,000	2,00,000
	Capital	..	20,00,000	20,00,000
	TOTAL	1129,86,00,000	600,50,00,000	1730,36,00,000

THE REPRESENTATION OF THE PEOPLE (AMENDMENT) ACT, 1989

No. 2 OF 1990

[6th January, 1990.]

An Act further to amend the Representation of the People Act, 1951

BE it enacted by Parliament in the Fortieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Representation of the People (Amendment) Act, 1989.

Short
title
and
com-
mence-
ment.

(2) It shall be deemed to have come into force on the 21st day of October, 1989.

43 of 1951.

2. In the Representation of the People Act, 1951 (hereinafter referred to as the principal Act), after section 73A, the following section shall be inserted, namely:—

Insertion
of new
sections
73AA.

“73AA. Notwithstanding anything contained in section 73 or in any other provision of this Act, with respect to the general election for the purpose of constituting a new House of the People upon the expiry of the term of the House of the People in existence on the commencement of the Representation of the People (Amendment) Act, 1989,—

Special
pro-
vision
as to
certain
elec-
tions.

(a) the notification under section 73 may be issued without taking into account the Parliamentary constituencies in the State of Assam; and

(b) the Election Commission may take the steps in relation to elections from the Parliamentary constituencies in the State of Assam separately and in such manner and on such date or dates as it may deem appropriate.”

Ord.
2 of 1989.

3. (1) The Representation of the People (Amendment) Ordinance, 1989, 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 PUNJAB APPROPRIATION (VOTE ON ACCOUNT)
ACT, 1990**

No. 3 of 1990

[24th March, 1990.]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Punjab for the services of a part of the financial year 1990-91.

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

Short title.

1. This Act may be called the Punjab Appropriation (Vote on Account) Act, 1990.

With-
drawal of
Rs. 2972,
31,81,000
from
and out
of the
Consoli-
dated
Fund of
the State
of Punjab
for the
financial
year
1990-91.

2. From and out of the Consolidated Fund of the State of Punjab there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of two thousand nine hundred and seventy-nine crores, thirty-one lakhs and eighty-one thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1990-91.

Appro-
priation.

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

THE SCHEDULE
(See sections 2 and 3)

1	2	3
No. of Vote/ Appropriation	Services and purposes	Sums not exceeding
		Voted by Parliament Charged on the Consolidated Fund Total
		Rs. Rs. Rs.
1	Agriculture and Forests . Revenue	47,00,74,000
	Capital	19,07,27,000
2	Animal Husbandry and Fisheries . Revenue	17,91,10,000
	Capital	1,04,50,000
3	Co-operation . Revenue	7,11,81,000
	Capital	31,01,83,000
4	Defence Services Welfare . Revenue	1,50,87,000
	Capital	12,00,000
5	Education . Revenue	251,27,48,000
	Capital	60,20,000
6	Elections . Revenue	3,03,40,000
7	Excise and Taxation . Revenue	6,98,18,000
8	Finance . Revenue	118,74,87,000
	Capital	4,96,50,000
9	Food and Supplies . Revenue	1,95,53,000
	Capital	496,70,80,000
10	General Administration . Revenue	9,29,54,000
11	Health and Family Welfare . Revenue	98,39,74,000
12	Home Affairs and Justice . Revenue	118,10,02,000
	Capital	5,00,00,000
13	Industries . Revenue	8,53,94,000
	Capital	11,45,50,000
14	Information and Public Relations . Revenue	2,86,48,000
15	Irrigation and Power . Revenue	66,59,00,000
	Capital	305,00,36,000
16	Labour and Employment . Revenue	2,76,86,000
17	Local Government, Housing and Urban Development . Revenue	12,21,77,000
	Capital	9,62,78,000
18	Personnel and Administrative Reforms . Revenue	1,09,00,000
19	Planning . Revenue	130,68,21,000

1	2		3		
No. of Vote/ Ap- pro- pria- tion	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consoli- dated Fund	Total
			Rs.	Rs.	Rs.
20	Programme Implementation	Revenue	2,00,000	..	2,00,000
21	Public Works	Revenue Capital	79,15,86,000 35,06,15,000	32,25,000 ..	79,48,11,000 35,06,15,000
22	Revenue and Rehabilitation	Revenue	24,03,09,000	3,84,000	24,06,93,000
23	Rural Development and Pan- chayats	Revenue	11,37,58,000	1,20,000	11,38,78,000
24	Science, Technology and En- vironment	Revenue Capital	65,43,000 1,39,62,000	65,43,000 1,39,62,000
25	Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	Revenue Capital	24,58,10,000 2,29,60,000	25,000 ..	24,58,35,000 2,29,60,000
26	State Legislature	Revenue	1,21,82,000	83,000	1,22,65,000
27	Technical Education and In- dustrial Training	Revenue Capital	14,54,35,000 16,88,000	50,000 ..	14,54,85,000 16,88,000
28	Tourism and Cultural Affairs	Revenue Capital	1,40,48,000 1,31,46,000	92,000 ..	1,41,40,000 1,31,46,000
29	Transport	Revenue Capital	53,80,60,000 16,53,50,000	20,40,000 ..	54,01,00,000 16,53,50,000
30	Vigilance	Revenue	1,06,80,000	1,000	1,06,81,000
	TOTAL		2059,33,55,000	919,98,26,000	2979,31,81,000

THE PUNJAB APPROPRIATION ACT, 1990

No. 4 OF 1990

[24th March, 1990.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Punjab for the services of the financial year 1989-90.

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

1. This Act may be called the Punjab Appropriation Act, 1990.

Short
title.

2. From and out of the Consolidated Fund of the State of Punjab there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of two hundred and eighty-three crores, eighty-two lakhs and seventy-five thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1989-90 in respect of the services specified in column 2 of the Schedule.

Issue of
Rs. 283,
82,75,000
out of
the Con-
solidated
Fund of
the
State of
Punjab
for the
financial
year
1989-90.

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

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	Agriculture and Forests . . . Revenue Capital	4,000 2,63,52,000	12,000 ..	16,000 2,63,52,000
2	Animal Husbandry and Fisheries . . . Revenue	92,65,000	..	92,65,000
3	Co-operation . . . Revenue Capital	3,43,97,000 3,000	3,43,97,000 3,000
5	Education . . . Revenue	94,90,25,000	5,62,03,000	100,52,28,000
6	Elections . . . Revenue	3,99,47,000	..	3,99,47,000
7	Excise and Taxation . . . Revenue	20,64,000	65,000	21,29,000
8	Finance . . . Capital	1,87,38,000	..	1,87,38,000
9	Food and Supplies . . . Revenue	50,29,000	..	50,29,000
10	General Administration . . . Revenue	1,21,90,000	40,14,000	1,62,04,000
11	Health and Family Welfare . . . Revenue	16,36,10,000	2,38,000	16,38,48,000
12	Home Affairs and Justice . . . Revenue	51,47,06,000	68,11,000	52,15,17,000
13	Industries . . . Revenue Capital	1,89,000 4,12,31,000	.. 26,65,000	1,89,000 4,38,96,000
14	Information and Public Relations . . . Revenue	25,61,000	..	25,61,000
15	Irrigation and Power . . . Revenue	25,78,70,000	97,40,000	26,76,10,000
16	Labour and Employment . . . Revenue	78,83,000	..	78,83,000
18	Personnel and Administrative Reforms . . . Revenue	..	5,85,000	5,85,000
21	Public Works . . . Revenue Capital	17,62,05,000 ..	5,80,000 1,29,72,000	17,67,85,000 1,29,72,000
22	Revenue and Rehabilitation . . . Revenue	8,17,49,000	..	8,17,49,000
23	Rural Development and Panchayats . . . Revenue	1,000	..	1,000
24	Science, Technology and Environment . . . Revenue	42,00,000	..	42,00,000
25	Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes . . . Capital	6,12,000	..	6,12,000

1	2	3		
No. of Vote/ Appropriation	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
27	Technical Education and Industrial Training . . . Revenue	3,08,13,000	..	3,08,13,000
	Capital	1,94,000	..	1,94,000
28	Tourism and Cultural Affairs . . . Revenue	15,94,000	..	15,94,000
	Capital	46,78,000	..	46,78,000
29	Transport . . . Revenue	16,50,80,000	..	16,50,80,000
	Capital	19,00,00,000	..	19,00,00,000
30	Vigilance . . . Revenue	42,00,000	..	42,00,000
	TOTAL	274,43,90,000	9,38,85,000	283,82,75,000

THE APPROPRIATION (RAILWAYS) ACT, 1990

No. 5 of 1990

[28th March, 1990.]

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 1990-91 for the purposes of Railways.

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

Short
title.

Issue of
Rs. 21314,
76,63,000
out of the
Consoli-
dated
Fund of
India
for the
financial
year
1990-91.

Appro-
priation.

1. This Act may be called the Appropriation (Railways) Act, 1990.

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 twenty-one thousand, three hundred and fourteen crores, seventy-six lakhs and sixty-three thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1990-91, in respect of the services relating to Railways specified in column 2 of the Schedule.

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

THE SCHEDULE
(See sections 2 and 3)

1 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	10,11,16,000	..	10,11,16,000
2	Miscellaneous Expenditure (General)	67,17,00,000	..	67,17,00,000
3	General Superintendence and Services on Railways	471,69,08,000	2,42,000	471,71,50,000
4	Repairs and Maintenance of Permanent Way and Works	975,95,71,000	2,00,000	975,97,71,000
5	Repairs and Maintenance of Motive Power	770,67,35,000	3,00,000	770,70,35,000
6	Repairs and Maintenance of Carriages and Wagons	1042,31,92,000	2,55,000	1042,34,47,000
7	Repairs and Maintenance of Plant and Equipment	523,26,10,000	2,00,000	523,28,10,000
8	Operating Expenses—Rolling Stock and Equipment	810,68,02,000	12,00,000	810,80,02,000
9	Operating Expenses—Traffic	1394,75,47,000	15,03,000	1394,90,50,000
10	Operating Expenses—Fuel	1601,28,85,000	2,00,000	1601,30,85,000
11	Staff Welfare and Amenities	348,69,48,000	67,000	348,70,15,000
12	Miscellaneous Working Expenses	536,69,02,000	8,10,51,000	544,79,53,000
13	Provident Fund, Pension and other Retirement Benefits	840,47,29,000	1,17,31,000	841,64,60,000
14	Appropriation to Funds	3108,25,00,000	..	3108,25,00,000
15	Dividend to General Revenues, Repayment of loans taken from General Revenues and Amortiza- tion of Over-Capitalization	989,14,79,000	..	989,14,79,000
16	Assets—Acquisition, Construction and Replacement—			
	Revenue	50,04,00,000	..	50,04,00,000
	Other Expenditure			
	Capital	5445,30,10,000	2,70,00,000	5448,00,10,000
	Railway Funds	2315,76,80,000	10,00,000	2315,86,80,000
	TOTAL	21302,27,14,000	12,49,49,000	21314,76,63,000

THE APPROPRIATION (RAILWAYS) No. 2 ACT, 1990

No. 6 OF 1990

[28th March, 1990.]

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 1989-90 for the purposes of Railways.

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

Short
title,

1. This Act may be called the Appropriation (Railways) No. 2 Act, 1990.

Issue of
Rs.
412,45,37,000
out of
the Con-
solidated
Fund of
India for
the finan-
cial year
1989-90.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of four hundred and twelve crores, forty-five lakhs and thirty-seven thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1989-90, in respect of the services relating to Railways 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 India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE
(See sections 2 and 3)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parlia- ment	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Railway Board	32,02,000	..	32,02,000
3	General Superintendence and Ser- vices on Railways	6,20,20,000	..	6,20,20,000
4	Repairs and Maintenance of Per- manent Way and Works	2,64,67,000	7,46,000	2,72,13,000
6	Repairs and Maintenance of Carriages and Wagons	2,83,42,000	..	2,83,42,000
7	Repairs and Maintenance of Plant and Equipment	5,30,04,000	2,62,000	5,32,66,000
9	Operating Expenses—Traffic	15,31,77,000	7,49,000	15,39,26,000
10	Operating Expenses— Fuel	32,83,04,000	..	32,83,04,000
11	Staff Welfare and Amenities	5,84,56,000	5,49,000	5,90,05,000
12	Miscellaneous Working Expenses	13,19,09,000	..	13,19,09,000
13	Provident Fund, Pension and other Retirement Benefits	88,87,57,000	10,17,000	88,97,74,000
14	Appropriation to Funds	28,00,00,000	..	28,00,00,000
15	Dividend to General Revenues, Re- payment of loans taken from General Revenues and Amortiz- ation of Over-Capitalization.	10,45,29,000	..	10,45,29,000
16	Assets— Acquisition, Construction and Replacement— Other Expenditure			
	Capital	168,58,77,000	..	168,58,77,000
	Railway Funds	31,71,70,000	..	31,71,70,000
	TOTAL	412,12,14,000	33,23,000	412,45,37,000

THE APPROPRIATION (VOTE ON ACCOUNT) ACT, 1990

No. 7 OF 1990

[29th March, 1990.]

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 1990-91.

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

Short
title.

1. This Act may be called the Appropriation (Vote on Account) Act, 1990.

With-
drawal of
Rs. 62714,
60,00,000
from and
out of
the Con-
solidated
Fund of
India for
the finan-
cial year
1990-91.

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 sixty-two thousand seven hundred and fourteen crores and sixty lakh rupees towards defraying the several charges which will come in course of payment during the financial year 1990-91.

Appro-
priation.

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.

Cons-
truction
of refe-
rences to
Ministries
and De-
partments
in the
Schedule.

4. References to Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before the 15th February, 1990 and shall on or after that date be construed as references to the appropriate Ministries or Departments as reconstituted from time to time.

THE SCHEDULE
(See sections 2, 3 and 4)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parlia- ment	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Agriculture . . . Revenue Capital	376,74,00,000 3,11,00,000	77,50,00,000	376,74,00,000 80,61,00,000
2	Other Services of De- partment of Agri- culture and Coope- ration . . . Revenue Capital	96,22,00,000 47,63,00,000	11,16,00,000	96,22,00,000 58,79,00,000
3	Department of Agri- cultural Research and Education . . . Revenue	81,75,00,000		81,75,00,000
4	Department of Rural Development . . . Revenue Capital	1898,45,00,000 7,00,000		1898,45,00,000 7,00,000
5	Department of Fer- tilizers . . . Revenue Capital	1320,78,00,000 33,86,00,000	1,00,000 25,00,000	1320,79,00,000 34,11,00,000
6	Ministry of Civil Aviation . . . Revenue Capital	19,42,00,000 1,25,00,000		19,42,00,000 1,25,00,000
7	Department of Com- merce . . . Revenue Capital	616,79,00,000 94,16,00,000		616,79,00,000 94,16,00,000
8	Department of Supply . . . Revenue	6,85,00,000	7,00,000	6,92,00,000
9	Ministry of Communi- cations . . . Revenue	2,02,00,000		2,02,00,000
10	Postal Services . . . Revenue Capital	327,35,00,000 13,40,00,000	1,00,000	327,36,00,000 13,40,00,000
11	Telecommunication Services . . . Revenue Capital	1041,57,00,000 582,50,00,000	7,00,000 1,00,000	1041,64,00,000 582,51,00,000
12	Ministry of Defence . . . Revenue Capital	238,17,00,000 39,13,00,000	1,00,000 2,50,00,000	238,18,00,000 41,63,00,000
13	Defence Pensions] . . . Revenue	374,94,00,000	5,00,000	374,99,00,000
14	Defence Services— Army . . . Revenue	2045,99,00,000	52,00,000	2046,51,00,000
15	Defence Services— Navy . . . Revenue	225,20,00,000	5,00,000	225,25,00,000
16	Defence Services— Air Force . . . Revenue	519,66,00,000	3,00,000	519,69,00,000
17	Defence Ordnance Factories . . . Revenue	90,32,00,000	32,00,000	90,64,00,000

1 No. of Vote	2 Services and purposes	3		
		Sums		Total
		Voted by Parlia- ment	not exceeding Charged on the Consolidated Fund	
		Rs.	Rs.	Rf.
18	Capital Outlay on De- fence Services Capital	1198,88,00,000	1,58,00,000	1200,46,00,000
19	Department of Coal Revenue	38,60,00,000	..	38,60,00,000
 Capital	247,50,00,000	..	247,50,00,000
20	Department of Power Revenue	97,18,00,000	..	97,18,00,000
 Capital	840,94,00,000	5,00,00,000	845,94,00,000
21	Department of Non- Conventional Energy Revenue	30,06,00,000	..	30,06,00,000
 Capital	1,46,00,000	..	1,46,00,000
22	Ministry of Environ- ment and Forests Revenue	66,69,00,000	..	66,69,00,000
 Capital	1,10,00,000	..	1,10,00,000
23	Ministry of External Affairs Revenue	130,25,00,000	1,00,000	130,26,00,000
 Capital	18,33,00,000	..	18,33,00,000
24	Department of Econo- mic Affairs Revenue	106,29,00,000	1,00,000	106,30,00,000
 Capital	60,04,00,000	..	60,04,00,000
25	Currency, Coinage and Stamps Revenue	75,56,00,000	1,00,000	75,57,00,000
 Capital	52,25,00,000	1,00,000	52,26,00,000
26	Payments to Financial Institutions Revenue	64,67,00,000	..	64,67,00,000
 Capital	888,38,00,000	..	888,38,00,000
27	Pensions Revenue	125,16,00,000	71,00,000	125,87,00,000
	CHARGED.—Interest Payments Revenue	..	5212,48,00,000	5212,48,00,000
29	Transfers to State Governments Revenue	955,42,00,000	3376,58,00,000	4332,00,00,000
 Capital	28,75,00,000	2864,35,00,000	2893,10,00,000
30	Loans to Government Servants, etc. Capital	52,75,00,000	..	52,75,00,000
	CHARGED—Repayment of Debt Capital	..	29967,64,00,000	29967,64,00,000
32	Department of Expen- diture Revenue	26,77,00,000	..	26,77,00,000
 Capital	56,00,000	..	56,00,000
33	Audit Revenue	64,35,00,000	1,19,00,000	65,54,00,000
34	Department of Revenue Revenue	33,43,00,000	..	33,43,00,000
 Capital	40,00,000	..	40,00,000
35	Direct Taxes Revenue	55,13,00,000	1,00,000	55,14,00,000
 Capital	30,00,00,000	..	30,00,00,000
36	Indirect Taxes Revenue	87,09,00,000	3,00,000	87,12,00,000
 Capital	36,69,00,000	..	36,69,00,000
37	Department of Food Revenue	594,17,00,000	2,00,000	594,19,00,000
 Capital	41,52,00,000	5,00,000	41,57,00,000
38	Department of Civil Supplies Revenue	2,15,00,000	..	2,15,00,000
 Capital	1,01,00,000	79,00,000	1,80,00,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
39	Ministry of Food Pro- cessing Industries	Revenue 5,70,00,000 Capital 2,90,00,000	1,00,000	5,70,00,000 2,91,00,000
40	Department of Health	Revenue 128,66,00,000 Capital 41,78,00,000	1,00,000 1,00,000	128,67,00,000 41,79,00,000
41	Department of Family Welfare	Revenue 188,98,00,000 Capital 1,00,000	188,98,00,000 1,00,000
42	Ministry of Home Affairs	Revenue 77,26,00,000 Capital 4,25,00,000	1,00,000 ..	77,27,00,000 4,25,00,000
43	Cabinet	Revenue 3,35,00,000	..	3,35,00,000
44	Police	Revenue 349,78,00,000 Capital 39,68,00,000	8,00,000 1,26,00,000	349,86,00,000 40,94,00,000
45	Other Expenditure of the Ministry of Home Affairs	Revenue 83,61,00,000 Capital 30,47,00,000	1,00,000 1,90,00,000	83,62,00,000 32,37,00,000
46	Transfers to Union Territory Govern- ments	Revenue 22,07,00,000 Capital 9,64,00,000	22,07,00,000 9,64,00,000
47	Department of Education	Revenue 424,39,00,000 Capital 25,00,000	.. 71,00,000	424,39,00,000 96,00,000
48	Department of Youth Affairs and Sports	Revenue 26,27,00,000 Capital 57,00,000	26,27,00,000 57,00,000
49	Art and Culture	Revenue 28,90,00,000 Capital 5,00,00,000	28,90,00,000 5,00,00,000
50	Department of Women and Child Develop- ment	Revenue 92,82,00,000 Capital 25,00,000	92,82,00,000 25,00,000
51	Department of Indus- trial Development	Revenue 95,38,00,000 Capital 68,40,00,000	1,54,00,000 88,00,000	96,92,00,000 69,28,00,000
52	Department of Com- pany Affairs	Revenue 2,25,00,000 Capital 1,00,000	2,25,00,000 1,00,000
53	Department of Public Enterprises	Revenue 12,63,00,000 Capital 74,68,00,000	12,63,00,000 74,68,00,000
54	Ministry of Infor- mation and Broad- casting	Revenue 23,12,00,000 Capital 1,71,00,000	1,00,000 ..	23,13,00,000 1,71,00,000
55	Broadcasting Services	Revenue 1,79,06,00,000 Capital 86,54,00,000	1,00,000 2,00,000	179,07,00,000 86,56,00,000
56	Ministry of Labour	Revenue 92,00,00,000 Capital 28,00,000	1,00,000 ..	92,01,00,000 28,00,000
57	Law and Justice	Revenue 19,73,00,000	1,37,00,000	21,10,00,000

1	2	3		
		Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
58	Ministry of Parliamentary Affairs . Revenue	25,00,000	..	25,00,000
59	Ministry of Personnel, Public Grievances and Pensions . Revenue	11,10,00,000	1,00,000	11,11,00,000
	Capital	1,19,00,000	1,16,00,000	2,35,00,000
60	Department of Petroleum and Natural Gas . Revenue	25,42,00,000	..	25,42,00,000
	Capital	37,50,00,000	..	37,50,00,000
61	Department of Chemicals and Petro-Chemicals . Revenue	3,48,00,000	..	3,48,00,000
	Capital	1,03,00,000	..	1,03,00,000
62	Planning . Revenue	12,67,00,000	..	12,67,00,000
	Capital	3,43,00,000	..	3,43,00,000
63	Department of Statistics . Revenue	10,80,00,000	..	10,80,00,000
64	Ministry of Programme Implementation . Revenue	21,00,000	..	21,00,000
65	Department of Science and Technology . Revenue	57,05,00,000	..	57,05,00,000
	Capital	7,69,00,000	..	7,69,00,000
66	Department of Scientific and Industrial Research . Revenue	60,68,00,000	..	60,68,00,000
	Capital	1,37,00,000
67	Department of Biotechnology . Revenue	16,27,00,000	..	16,27,00,000
	Capital	30,00,000	..	30,00,000
68	Department of Steel . Revenue	6,89,00,000	..	6,89,00,000
	Capital	256,41,00,000	1,00,000	256,42,00,000
69	Department of Mines . Revenue	34,44,000	1,00,000	34,45,00,000
	Capitals	10,62,00,000	..	10,62,00,000
70	Surface Transport . Revenue	8,92,00,000	..	8,92,00,000
	Capital	44,36,00,000	79,00,000	45,15,00,000
71	Roads . Revenue	93,86,00,000	1,00,000	93,87,00,000
	Capital	161,59,00,000	8,51,00,000	170,10,00,000
72	Ports, Lighthouses and Shipping . Revenue	30,18,00,000	..	30,18,00,000
	Capital	55,32,00,000	25,00,000	55,57,00,000
73	Ministry of Textiles . Revenue	176,40,00,000	..	1,76,40,00,000
	Capital	67,80,00,000	2,52,00,000	70,40,00,000
74	Ministry of Tourism . Revenue	15,10,00,000	..	15,10,00,000
	Capital	5,23,00,000	..	5,23,00,000
75	Urban Development and Housing . Revenue	71,00,00,000	1,74,00,000	72,74,00,000
	Capital	34,82,00,000	5,32,00,000	40,14,00,000
76	Public Works . Revenue	53,57,00,000	1,00,00,000	54,57,00,000
	Capital	39,32,00,000	3,00,000	39,35,00,000
77	Stationery and Printing . Revenue	21,58,00,000	1,00,000	21,59,00,000
	Capital	1,02,00,000	..	1,02,00,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parlia- ment	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
78	Ministry of Water Resources Revenue Capital	66,36,00,000 4,55,00,000	1,00,000 16,39,00,000	66,37,00,000 20,94,00,000
79	Ministry of Welfare Revenue Capital	94,00,00,000 2,29,00,000	64,77,00,000 28,00,000	158,77,00,000 2,57,00,000
80	Atomic Energy Revenue Capital	110,28,00,000 148,08,00,000	110,28,00,000 148,08,00,000
81	Nuclear Power Schemes Revenue Capital	59,61,00,000 48,75,00,000	59,61,00,000 48,75,00,000
82	Department of Elec- tronics Revenue Capital	24,08,00,000 7,04,00,000	24,08,00,000 7,04,00,000
83	Department of Ocean Development Revenue Capital	8,96,00,000 1,33,00,000	8,96,00,000 1,33,00,000
84	Department of Space Revenue Capital	80,70,00,000 23,64,00,000	1,00,000 1,00,000	80,71,00,000 23,65,00,000
85	Lok Sabha Revenue	4,64,00,000	3,00,000	4,67,00,000
86	Rajya Sabha Revenue	1,86,00,000	1,00,000	1,87,00,000
87	CHARGED. - Staff House- hold and Allowances of the President Revenue	..	65,00,000	65,00,000
88	Secretariat of the Vice- President Revenue	6,00,000	..	6,00,000
89	CHARGED. - Union Pu- blic Service Commi- ssion Revenue	..	3,00,00,000	3,00,00,000
90	Delhi Revenue Capital	2,55,63,00,000 171,51,00,000	1,26,00,000 6,45,00,000	256,89,00,000 177,96,00,000
91	Andaman and Nicobar Islands Revenue Capital	36,06,00,000 24,93,00,000	1,00,000 ..	36,07,00,000 24,93,00,000
92	Dadra and Nagar Haveli Revenue Capital	7,71,00,000 2,11,00,000	7,71,00,000 2,11,00,000
93	Lakshadweep Revenue Capital	9,41,00,000 3,12,00,000	9,41,00,000 3,12,00,000
94	Chandigarh Revenue Capital	41,25,00,000 11,07,00,000	1,06,00,000 25,00,000	42,31,00,000 11,32,00,000
95	Daman and Diu Revenue Capital	4,73,00,000 2,22,00,000	4,73,00,000 2,22,00,000
	TOTAL	210,68,17,00,000	41646,43,00,000	62714,60,00,000

THE APPROPRIATION ACT, 1990

No. 8 OF 1990

[29th March, 1990.]

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 1989-90.

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

Short
title.

1. This Act may be called the Appropriation Act, 1990.

Issue of
Rs. 6407,
38,00,000
out of the
Consoli-
dated
Fund of
India for
the year
1989-90.

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 six thousand four hundred and seven crores and thirty-eight lakh rupees towards defraying the several charges which will come in course of payment during the financial year 1989-90, in respect of the services specified in column 2 of the Schedule.

Appropriation.

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

THE SCHEDULE
(See sections 2 and 3)

1	2	3		
		Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Agriculture Revenue	1,00,000	..	1,00,000
2	Other Services of Department of Agriculture and Co-operation Revenue	3,30,00,000	18,00,000	3,48,00,000
3	Department of Agricultural Research and Education Revenue	22,00,00,000	..	22,00,00,000
5	Department of Fertilizers Revenue	353,89,00,000	..	353,89,00,000
7	Department of Tourism Revenue	1,00,000	..	1,00,000
8	Department of Commerce Revenue Capital	24,77,00,000 199,89,00,000	24,77,00,000 199,89,00,000
9	Department of Supply Revenue	64,00,000	..	64,00,000
10	Ministry of Communications Revenue	93,00,000	..	93,00,000
12	Telecommunication Services Capital	117,48,00,000	..	117,48,00,000
13	Ministry of Defence Revenue Capital	157,06,00,000 1,00,000	1,00,000 ..	157,07,00,000 1,00,000
14	Defence Pensions Revenue	250,00,00,000	..	250,00,00,000
15	Defence Services—Army Revenue	546,46,00,000	86,00,000	547,32,00,000
16	Defence Services—Navy Revenue	54,35,00,000	..	54,35,00,000
18	Defence Ordnance Factories Revenue	54,49,00,000	..	54,49,00,000
19	Capital Outlay on Defence Services Capital	328,86,00,000	..	328,86,00,000
21	Department of Power Revenue Capital	36,12,00,000 8,93,00,000	36,12,00,000 8,93,00,000
23	Ministry of Environment and Forests Revenue	..	2,00,00,000	2,00,00,000
25	Department of Economic Affairs Revenue Capital	55,67,00,000 2,00,000	55,67,00,000 2,00,000
27	Payments to Financial Institutions Revenue Capital	46,03,00,000 689,56,00,000	46,03,00,000 689,56,00,000
	CHARGED.—Interest Payments Revenue	..	710,00,00,000	710,00,00,000
30	Transfers to State Governments Revenue	..	65,89,00,000	65,89,00,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
31	Loans to Government Ser- vants, etc. Capital	11,00,00,000	..	11,00,00,000
34	Audit Revenue	18,72,00,000	..	18,72,00,000
36	Direct Taxes Revenue	16,80,00,000	20,00,000	17,00,00,000
37	Indirect Taxes Revenue	..	5,00,000	5,00,000
38	Department of Food Revenue	274,52,00,000	..	274,52,00,000
41	Department of Health Revenue	12,87,00,000	60,00,000	13,47,00,000
45	Police Revenue	45,36,00,000	..	45,36,00,000
46	Other Expenditure of the Ministry of Home Affairs Revenue	1,32,00,000	..	1,32,00,000
47	Transfers to Union Territory Governments Revenue	1,58,00,000	..	1,58,00,000
48	Department of Education Revenue	4,00,000	..	4,00,000
50	Art and Culture Revenue	2,00,000	..	2,00,000
51	Department of Women and Child Development Revenue	26,00,000	..	26,00,000
52	Department of Industrial Development Revenue	36,00,00,000	1,00,00,000	37,00,00,000
54	Department of Chemicals and Petro-Chemicals Revenue	310,00,00,000	4,84,00,000	314,84,00,000
55	Department of Public Enter- prises Revenue	344,29,00,000	..	344,29,00,000
56	Ministry of Information and Broadcasting Revenue Capital	2,01,00,000 55,00,000	2,01,00,000 55,00,000
57	Broadcasting Services Revenue Capital	116,94,00,000 19,87,00,000	116,94,00,000 19,87,00,000
59	Ministry of Law and Justice Revenue	8,78,00,000	1,50,00,000	10,28,00,000
61	Ministry of Personnel, Pub- lic Grievances and Pen- sions Revenue	58,00,000	..	58,00,000
63	Planning Capital	7,81,00,000	..	7,81,00,000
64	Department of Statistics Revenue	5,89,00,000	..	5,89,00,000
67	Department of Scientific and Industrial Research Revenue	2,27,00,000	..	2,27,00,000
69	Department of Steel Revenue Capital	21,89,00,000 167,63,00,000	21,89,00,000 167,63,00,000
70	Department of Mines Revenue Capital	2,09,00,000 125,51,00,000	2,09,00,000 125,51,00,000
71	Surface Transport Revenue Capital	720,52,00,000 1,00,000	1,00,000 ..	720,53,00,000 1,00,000
72	Roads Revenue Capital	27,62,00,000 1,00,000	3,00,000 ..	27,65,00,000 1,00,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Conso- lidated Fund	Total
		Rs.	Rs.	Rs.
73	Ports, Lighthouses and Shipping . . . Revenue	14,70,00,000	..	14,70,00,000
	Capital	4,00,000	..	4,00,000
74	Ministry of Textiles . . . Revenue	2,00,000	..	2,00,000
	Capital	85,50,00,000	..	85,50,00,000
75	Urban Development and Housing . . . Revenue	1,00,000	..	1,00,000
76	Public Works . . . Revenue	14,87,00,000	65,00,000	15,52,00,000
	Capital	1,00,000	4,00,000	5,00,000
77	Stationery and Printing . . . Revenue	4,83,00,000	..	4,83,00,000
79	Ministry of Welfare . . . Capital	..	90,00,000	90,00,000
82	Department of Electronics . . . Revenue	3,84,00,000	..	3,84,00,000
84	Department of Space . . . Revenue	13,88,00,000	..	13,88,00,000
85	Lok Sabha . . . Revenue	..	2,00,000	2,00,000
	CHARGED.— <i>Staff, Household and Allowances of the President</i> . . . Revenue	..	42,00,000	42,00,000
88	Secretariat of the Vice-President . . . Revenue	1,00,000	..	1,00,000
90	Delhi . . . Revenue	69,09,00,000	84,00,000	69,93,00,000
	Capital	116,61,00,000	29,00,000	116,90,00,000
91	Andaman and Nicobar Islands Revenue	20,46,00,000	..	20,46,00,000
93	Lakshadweep . . . Revenue	3,97,00,000	..	3,97,00,000
94	Chandigarh . . . Revenue	14,61,00,000	38,00,000	14,99,00,000
95	Daman and Diu . . . Revenue	98,00,000	..	98,00,000
	TOTAL . . .	5616,67,00,000	790,71,00,000	6407,38,00,000

THE CRIMINAL LAW AMENDMENT (AMENDING)
ACT, 1990

No. 9 OF 1990

[17th April, 1990.]

An Act to amend the Criminal Law Amendment Act, 1961.

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

Short
title.

1. This Act may be called the Criminal Law Amendment (Amending) Act, 1990.

Amend-
ment of
section 2.

2. In the Criminal Law Amendment Act, 1961, section 2 shall be renumbered as sub-section (1) thereof, and after sub-section (1) as so renumbered, the following sub-sections shall be inserted, namely:—

22 of 1961.

“(2). Whoever publishes a map of India, which is not in conformity with the maps of India as published by the Survey of India, shall be punishable with imprisonment which may extend to six months, or with fine, or with both.

(3). No court shall take cognizance of an offence punishable under sub-section (2), except on a complaint made by the Government.”.

THE CODE OF CRIMINAL PROCEDURE (AMENDMENT)
ACT, 1990

No. 10 OF 1990

[20th April, 1990.]

An Act further to amend the Code of Criminal Procedure, 1973.

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

1. (1) This Act may be called the Code of Criminal Procedure (Amendment) Act, 1990.

(2) It shall be deemed to have come into force on the 19th day of February, 1990.

2. In the Code of Criminal Procedure, 1973 (hereinafter referred to as the Code of Criminal Procedure), in Chapter XII, after section 166, the following sections shall be inserted, namely:—

“166A. (1) Notwithstanding anything contained in this Code, if, in the course of an investigation into an offence, an application is made by the investigating officer or any officer superior in rank to the investigating officer that evidence may be available in a country or place outside India, any Criminal Court may issue a letter of request to a Court or an authority in that country or place competent to deal with such request to examine orally any person supposed to be acquainted with the facts and circumstances of the case and to record his statement made in the course of such examination and also to require such person or any other person to produce any, document or thing which may be in his possession pertaining to the case and to forward all the evidence so taken or collected or the authenticated copies thereof or the thing so collected to the Court issuing such letter.

(2) The letter of request shall be transmitted in such manner as the Central Government may specify in this behalf.

(3) Every statement recorded or document or thing received under sub-section (1) shall be deemed to be the evidence collected during the course of investigation under this Chapter.

Short
title
and com-
mence-
ment.

Insertion
of new
sections
166A
and
166B.

Letter of
request to
compe-
tent
authority
for inves-
tigation
in a
country
or place
outside
India.

Letter of
request
from a
country
or place
outside
India
to a
Court or
an autho-
rity for
investiga-
tion in
India.

166B. (1) Upon receipt of a letter of request from a Court or an authority in a country or place outside India competent to issue such letter in that country or place for the examination of any person or production of any document or thing in relation to an offence under investigation in that country or place, the Central Government may, if it thinks fit,—

(i) forward the same to the Chief Metropolitan Magistrate or Chief Judicial Magistrate or such Metropolitan Magistrate or Judicial Magistrate as he may appoint in this behalf, who shall thereupon summon the person before him and record his statement or cause the document or thing to be produced; or

(ii) send the letter to any police officer for investigation, who shall thereupon investigate into the offence in the same manner,

as if the offence had been committed within India.

(2) All the evidence taken or collected under sub-section (1), or authenticated copies thereof or the thing so collected, shall be forwarded by the Magistrate or police officer, as the case may be, to the Central Government for transmission to the Court or the authority issuing the letter of request, in such manner as the Central Government may deem fit.”.

Repeal
and
saving.

3. (1) The Code of Criminal Procedure (Amendment) Ordinance, 1990 is hereby repealed.

Ord.
1 of 1990.

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

THE APPROPRIATION (No. 2) ACT, 1990

No. 11 OF 1990

[26th May, 1990.]

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 1990-91.

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

1. This Act may be called the Appropriation (No. 2) Act, 1990.

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, 1990] to the sum of two lakh forty-three thousand one hundred and fifty-three crore and fifty-seven lakh rupees towards defraying the several charges which will come in course of payment during the financial year 1990-91 in respect of the services specified in column 2 of the Schedule.

Issue
of Rs.
243153,
57,00,000
out of
the Con-
solidated
Fund of
India
for the
year
1990-91.

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 15th day of February, 1990 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.

7 of 1990.

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	Agriculture . . . Revenue Capital	1506,95,00,000 12,44,00,000	310,00,00,000	1506,95,00,000 322,44,00,000
2	Other Services of De- partment of Agricul- ture and Cooperation . Revenue Capital	384,90,00,000 190,53,00,000	44,63,00,000	384,90,00,000 235,16,00,000
3	Department of Agri- cultural Research and Education . . . Revenue	327,00,00,000	..	327,00,00,000
4	Department of Rural Development . . . Revenue Capital	3142,61,00,000 30,00,000	3142,61,00,000 30,00,000
5	Department of Fertil- izers . . . Revenue Capital	5283,12,00,000 135,44,00,000	1,00,000 1,00,00,000	5283,13,00,000 136,44,00,000
6	Ministry of Civil Aviation . . . Revenue Capital	77,67,00,000 5,01,00,000	77,67,00,000 5,01,00,000
7	Department of Com- merce . . . Revenue Capital	2467,15,00,000 376,65,00,000	2467,15,00,000 376,65,00,000
8	Department of Supply . Revenue	27,42,00,000	30,00,000	27,72,00,000
9	Ministry of Communi- cations . . . Revenue	8,07,00,000	..	8,07,00,000
10	Postal Services . . . Revenue Capital	1309,39,00,000 53,60,00,000	1,00,000 ..	1309,40,00,000 53,60,00,000
11	Telecommunication Services . . . Revenue Capital	4166,27,00,000 2329,99,00,000	30,00,000 1,00,000	4166,57,00,000 2330,00,00,000
12	Ministry of Defence . Revenue Capital	952,67,00,000 156,53,00,000	1,00,000 10,00,00,000	952,68,00,000 166,53,00,000
13	Defence Pensions . . Revenue	1499,77,00,000	23,00,000	1500,00,00,000
14	Defence Services— Army . . . Revenue	8183,95,00,000	2,11,00,000	8186,06,00,000
15	Defence Services— Navy . . . Revenue	900,80,00,000	20,00,000	901,00,00,000
16	Defence Services— Air Force . . . Revenue	2078,63,00,000	13,00,000	2078,76,00,000
17	Defence Ordnance Factories . . . Revenue	361,30,00,000	1,30,00,000	362,60,00,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
18	Capital Outlay on Defence Services . Capital	4795,54,00,000	6,35,00,000	4801,89,00,000
19	Department of Coal . Revenue Capital	154,39,00,000 990,00,00,000	154,39,00,000 990,00,00,000
20	Department of Power . Revenue Capital	388,72,00,000 2588,76,00,000	.. 20,00,00,000	388,72,00,000 2608,76,00,000
21	Department of Non- Conventional Energy Sources . . . Revenue Capital	120,24,00,000 5,85,00,000	120,24,00,000 5,85,00,000
22	Ministry of Environ- ment and Forests . Revenue Capital	266,75,00,000 4,41,00,000	266,75,00,000 4,41,00,000
23	Ministry of External Affairs . . . Revenue Capital	504,29,00,000 73,34,00,000	2,00,000 ..	504,31,00,000 73,34,00,000
24	Department of Eco- nomic Affairs . . Revenue Capital	425,18,00,000 240,15,00,000	5,00,000 ..	425,23,00,000 240,15,00,000
25	Currency, Coinage and Stamps . . . Revenue Capital	302,25,00,000 209,01,00,000	1,00,000 2,00,000	302,26,00,000 209,03,00,000
26	Payments to Financial Institutions . . . Revenue Capital	257,92,00,000 1844,71,00,000	257,92,00,000 1844,71,00,000
27	Pensions . . . Revenue	500,64,00,000	2,85,00,000	503,49,00,000
	CHARGED.— Interest Payments . . . Revenue	..	20850,00,00,000	20850,00,00,000
29	Transfers to State Governments . . Revenue Capital	3821,69,00,000 115,00,00,000	13506,35,00,000 11457,43,00,000	17328,04,00,000 11572,43,00,000
30	Loans to Government Servants, etc. . Capital	211,00,00,000	..	211,00,00,000
	CHARGED.— Repayment of Debt. . . Capital	..	119870,59,00,000	119870,59,00,000
32	Department of Ex- penditure . . . Revenue Capital	107,08,00,000 2,26,00,000	107,08,00,000 2,26,00,000
33	Audit . . . Revenue	257,41,00,000	4,78,00,000	262,19,00,000
34	Department of Revenue . Revenue Capital	77,64,00,000 1,60,00,000	77,64,00,000 1,60,00,000
35	Direct Taxes . . . Revenue Capital	220,54,00,000 120,00,00,000	2,00,000 ..	220,56,00,000 120,00,00,000
36	Indirect Taxes . . . Revenue Capital	348,34,00,000 146,75,00,000	14,00,000 ..	348,48,00,000 146,75,00,000
37	Department of Food . Revenue Capital	2376,69,00,000 166,09,00,000	10,00,000 22,00,000	2376,79,00,000 166,31,00,000
38	Department of Civil Supplies . . . Revenue Capital	8,58,00,000 4,06,00,000	.. 3,15,00,000	8,58,00,000 7,21,00,000

1	2	3		
		Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
39	Ministry of Food Processing Industries	Revenue 22,80,00,000 Capital 11,61,00,000	.. 2,00,000	22,80,00,000 11,63,00,000
40	Department of Health	Revenue 514,64,00,000 Capital 167,10,00,000	3,00,000 2,00,000	514,67,00,000 167,12,00,000
41	Department of Family Welfare	Revenue 755,91,00,000 Capital 5,00,000	755,91,00,000 5,00,000
42	Ministry of Home Affairs	Revenue 309,04,00,000 Capital 17,00,00,000	2,00,000 ..	309,06,00,000 17,00,00,000
43	Cabinet	Revenue 13,42,00,000	..	13,42,00,000
44	Police	Revenue 1399,11,00,000 Capital 158,71,00,000	32,00,000 5,05,00,000	1399,43,00,000 163,76,00,000
45	Other Expenditure of the Ministry of Home Affairs	Revenue 334,44,00,000 Capital 121,86,00,000	3,00,000 7,61,00,000	334,47,00,000 129,47,00,000
46	Transfers to Union territory Governments	Revenue 88,29,00,000 Capital 38,57,00,000	88,29,00,000 38,57,00,000
47	Department of Education	Revenue 1709,49,00,000 Capital 1,00,00,000	.. 2,85,00,000	1709,49,00,000 3,85,00,000
48	Department of Youth Affairs and Sports	Revenue 105,08,00,000 Capital 2,28,00,000	105,08,00,000 2,28,00,000
49	Art and Culture	Revenue 116,61,00,000 Capital 20,00,00,000	116,61,00,000 20,00,00,000
50	Department of Women and Child Development	Revenue 366,59,00,000 Capital 1,00,00,000	366,59,00,000 1,00,00,000
51	Department of Industrial Development	Revenue 381,53,00,000 Capital 273,61,00,000	6,19,00,000 3,51,00,000	387,72,00,000 277,12,00,000
52	Department of Company Affairs	Revenue 8,99,00,000 Capital 1,00,000	8,99,00,000 1,00,000
53	Department of Public Enterprises	Revenue 50,50,00,000 Capital 298,71,00,000	50,50,00,000 298,71,00,000
54	Ministry of Information and Broadcasting	Revenue 92,48,00,000 Capital 6,85,00,000	2,00,000 ..	92,50,00,000 6,85,00,000
55	Broadcasting Services	Revenue 716,24,00,000 Capital 346,14,00,000	2,00,000 10,00,000	716,26,00,000 346,24,00,000
56	Ministry of Labour	Revenue 367,99,00,000 Capital 1,10,00,000	1,00,000 ..	368,00,00,000 1,10,00,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
57	Law and Justice . . . Revenue	78,91,00,000	5,48,00,000	84,39,00,000
58	Ministry of Parliamen- tary Affairs . . . Revenue	1,00,00,000	..	1,00,00,000
59	Ministry of Personnel, Public Grievances and Pensions . . . Revenue Capital	44,41,00,000 4,75,00,000	1,00,000 4,65,00,000	44,42,00,000 9,40,00,000
60	Department of Petro- leum and Natural Gas . . . Revenue Capital	101,68,00,000 150,00,00,000	101,68,00,000 150,00,00,000
61	Department of Chemi- cals and Petro- Chemicals . . . Revenue Capital	13,91,00,000 4,10,00,000	13,91,00,000 4,10,00,000
62	Planning . . . Revenue Capital	50,68,00,000 13,70,00,000	50,68,00,000 13,70,00,000
63	Department of Statis- tics . . . Revenue	55,29,00,000	..	55,29,00,000
64	Ministry of Programme Implementation . . Revenue	85,00,000	..	85,00,000
65	Department of Science and Technology . . Revenue Capital	230,96,00,000 30,75,00,000	230,96,00,000 30,75,00,000
66	Department of Scienti- fic and Industrial Research . . . Revenue Capital	242,73,00,000 5,50,00,000	242,73,00,000 5,50,00,000
67	Department of Bio- technology . . . Revenue Capital	65,07,00,000 1,20,00,000	65,07,00,000 1,20,00,000
68	Department of Steel . . Revenue Capital	26,95,00,000 467,58,00,000	.. 5,00,000	2,695,00,000 467,63,00,000
69	Department of Mines . . Revenue Capital	137,75,00,000 42,48,00,000	5,00,000 ..	137,80,00,000 42,48,00,000
70	Surface Transport . . Revenue Capital	35,67,00,000 162,44,00,000	.. 3,15,00,000	35,67,00,000 165,59,00,000
71	Roads . . . Revenue Capital	375,46,00,000 550,35,00,000	2,00,000 34,03,00,000	375,48,00,000 584,38,00,000
72	Ports, Lighthouses and Shipping . . . Revenue Capital	120,45,00,000 221,27,00,000	.. 1,00,00,000	120,45,00,000 222,27,00,000
73	Ministry of Textiles . . Revenue Capital	705,59,00,000 271,52,00,000	.. 10,08,00,000	705,59,00,000 281,60,00,000
74	Ministry of Tourism . . Revenue Capital	60,42,00,000 20,92,00,000	60,42,00,000 20,92,00,000
75	Urban Development and Housing . . . Revenue Capital	283,99,00,000 139,28,00,000	6,97,00,000 21,27,00,000	290,96,00,000 160,55,00,000

1 No. of Vote	2 Services and purposes	3		
		Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
76	Public Works . . . Revenue Capital	214,26,00,000 85,27,00,000	4,00,00,000 11,00,000	218,26,00,000 85,38,00,000
77	Stationery and Printing . . . Revenue Capital	86,30,00,000 4,10,00,000	1,00,000 ..	86,31,00,000 4,10,00,000
78	Ministry of Water Resources . . . Revenue Capital	265,42,00,000 18,20,00,000	2,00,000 65,57,00,000	265,44,00,000 83,77,00,000
79	Ministry of Welfare . . . Revenue Capital	375,98,00,000 9,17,00,000	259,08,00,000 1,12,00,000	635,06,00,000 10,29,00,000
80	Atomic Energy . . . Revenue Capital	441,14,00,000 592,32,00,000	441,14,00,000 592,32,00,000
81	Nuclear Power Schemes . . . Revenue Capital	238,43,00,000 195,00,00,000	238,43,00,000 195,00,00,000
82	Department of Electronics . . . Revenue Capital	98,90,00,000 28,65,00,000	98,90,00,000 28,65,00,000
83	Department of Ocean Development . . . Revenue Capital	36,36,00,000 6,80,00,000	36,36,00,000 6,80,00,000
84	Department of Space . . . Revenue Capital	339,28,00,000 95,55,00,000	1,00,000 2,00,000	339,29,00,000 95,57,00,000
85	Lok Sabha . . . Revenue	18,57,00,000	12,00,000	18,69,00,000
86	Rajya Sabha . . . Revenue	7,45,00,000	4,00,000	7,49,00,000
	CHARGED.— Staff, House- hold and Allowances of the President . . . Revenue	..	2,60,00,000	2,60,00,000
88	Secretariat of the Vice- President . . . Revenue	24,00,000	..	24,00,000
	CHARGED.— Union Pub- lic Service Commis- sion . . . Revenue	..	12,02,00,000	12,02,00,000
90	Delhi . . . Revenue Capital	1022,53,00,000 686,06,00,000	5,04,00,000 25,79,00,000	1027,57,00,000 711,85,00,000
91	Andaman and Nicobar Islands . . . Revenue Capital	144,25,00,000 99,73,00,000	1,00,000 ..	144,26,00,000 99,73,00,000
92	Dadra and Nagar Ha- veli . . . Revenue Capital	30,86,00,000 8,42,00,000	30,86,00,000 8,42,00,000

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.
93	Lakshadweep . . Revenue Capital	37,66,00,000 12,46,00,000	37,66,00,000 12,46,00,000
94	Chandigarh . . Revenue Capital	165,00,00,000 44,29,00,000	4,26,00,000 1,00,00,000	169,26,00,000 45,29,00,000
95	Daman and Diu . . Revenue Capital	18,92,00,000 8,90,00,000	18,92,00,000 8,90,00,000
	TOTAL . .	76567,87,00,000	166585,70,00,000	243153,57,00,000

THE FINANCE ACT, 1990

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 5.
5. Amendment of section 10.
6. Amendment of section 28.
7. Amendment of section 32A.
8. Amendment of section 32AB.
9. Amendment of section 33A.
10. Substitution of new section for section 33AB.
11. Amendment of section 34.
12. Amendment of section 35CCB.
13. Amendment of section 43B.
14. Amendment of section 44AC.
15. Amendment of section 45.
16. Amendment of section 80CCA.
17. Insertion of new section 80CCB.
18. Insertion of new section 80DD.
19. Amendment of section 80GGA.

SECTIONS

20. Amendment of section 80HH.
21. Amendment of section 80HHA.
22. Amendment of section 80HHC.
23. Amendment of section 80HHD.
24. Amendment of section 80-I.
25. Amendment of section 80L.
26. Substitution of new section for section 80M.
27. Amendment of section 80R.
28. Amendment of section 80RR.
29. Amendment of section 80RRA.
30. Amendment of Chapter VIII.
31. Amendment of section 115-I.
32. Amendment of section 115J.
33. Amendment of section 119.
34. Amendment of section 139.
35. Amendment of section 139A.
36. Amendment of section 142.
37. Amendment of section 143.
38. Amendment of section 145.
39. Amendment of section 151.
40. Insertion of new section 194F.
41. Amendment of section 246.
42. Amendment of section 268.
43. Insertion of new section 271BB.
44. Amendment of section 271C.
45. Amendment of section 271D.
46. Amendment of section 271E.
47. Amendment of section 275A.
48. Omission of Chapter XXII-B.
49. Amendment of section 288.
50. Consequential amendments.

Wealth-tax

51. Amendment of section 2.
52. Amendment of section 5.

SECTIONS

- 53. Amendment of section 10.
- 54. Amendment of section 16.
- 55. Amendment of section 17.
- 56. Insertion of new section 35EEE.
- 57. Amendment of section 35K.
- 58. Amendment of Schedule III.

Gift-tax

- 59. Amendment of section 9.
- 60. Amendment of section 15.
- 61. Amendment of section 16.

CHAPTER IV

INDIRECT TAXES

Customs

- 62. Amendment of Act 52 of 1962.
- 63. Amendment of Act 51 of 1975.
- 64. Auxiliary duties of customs.

Excise

- 65. Amendment of Act 1 of 1944.
- 66. Amendment of Act 5 of 1986.
- 67. Special duties of excise.
- 68. Amendment of Act 58 of 1957.
- 69. Amendment of Act 40 of 1978.
- 70. Repeal of Act 12 of 1953.

CHAPTER V

INLAND AIR TRAVEL TAX

- 71. Amendment of Act 13 of 1989.

CHAPTER VI

MISCELLANEOUS

- 72. Amendment of Act 6 of 1898.

THE FIRST SCHEDULE.

THE SECOND SCHEDULE.

THE THIRD SCHEDULE.

THE FOURTH SCHEDULE.

THE FINANCE ACT, 1990

No. 12 of 1990

[31st May, 1990.]

An Act to give effect to the financial proposals of the Central Government for the financial year 1990-91.

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

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Finance Act, 1990.

(2) Save as otherwise provided in this Act, sections 2 to 61 shall be deemed to have come into force on the 1st day of April, 1990.

Short
title and
com-
mence-
ment.

CHAPTER II

RATES OF INCOME-TAX

2. (1) Subject to the provisions of sub-sections (2) and (3), for the assessment year commencing on the 1st day of April, 1990, income-tax shall be charged at the rates specified in Part I of the First Schedule and shall be increased,—

Income-
tax.

(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.

(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 exceeding six hundred rupees, in addition to total income, and the total income exceeds,—

(i) in a case to which the said Sub-Paragraph I applies, eighteen thousand rupees; and

(ii) in a case to which the said Sub-Paragraph II applies, twelve 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,—

(i) in a case to which the said Sub-Paragraph I applies, the first eighteen thousand rupees, and

(ii) in a case to which the said Sub-Paragraph II applies, the first twelve 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,—

(A) in a case to which the said Sub-Paragraph I applies, by a sum of eighteen thousand rupees; and

(B) in a case to which the said Sub-Paragraph II applies, by a sum of twelve 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 of income-tax determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax in respect of the total income;

Provided that the amount of income-tax so arrived at shall, in the case of every person having a total income exceeding fifty thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of eight per cent. of such income-tax and the sum so arrived at shall be the income-tax in respect of the total income.

(3) In cases to which the provisions of Chapter XII or Chapter XII-A or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (1) or the rates as specified in that Chapter or section, as the case may be:

43 of 1961.

Provided that in respect of any income chargeable to tax under section 115B or section 115BB of the Income-tax Act, the income-tax computed

under section 115B or section 115BB shall be increased by a surcharge for purposes of the Union calculated at the rate of eight per cent. of such income-tax.

(4) In cases in which tax has to be deducted under sections 193, 194, 194A, 194B, 194BB, 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 and shall be increased,—

(a) in the cases to which the provisions of sub-item (a) of item 1 of that Part apply, by a surcharge for purposes of the Union; and

(b) in the cases to which the provisions of sub-item (a) of item 2 of that Part apply, by a surcharge,

calculated in each case in the manner provided therein.

(5) In cases in which tax has to be deducted under section 194C of the Income-tax Act, the deduction shall be made at the rates specified in that section and shall be increased by a surcharge for purposes of the Union calculated at the rate of ~~eight per cent.~~ of such deduction: [twelve per cent.]²

(6) In cases in which tax has to be collected under section 206C of the Income-tax Act, the collection shall be made at the rate specified in that section and shall be increased by a surcharge for purposes of the Union calculated at the rate of ~~eight per cent.~~ of such collection: [twelve per cent.]²

(7) Subject to the provisions of sub-section (8), 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 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 and such tax as reduced by the rebate of income-tax calculated under Chapter VIII-A 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 in cases to which the provisions of Chapter XII or Chapter XII-A or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be:

Provided further that in respect of any income chargeable to tax under section 115B of the Income-tax Act, the "advance tax" computed under the first proviso shall be increased by a surcharge for purposes of the Union calculated at the rate of ~~eight per cent.~~ of such "advance tax". [fifteen per cent.]¹

1. 9ms. and subs. by Act 2 of 1991, s. 2 (w.e.b. 15.10.1990).
2. Subs. by ~~Act~~ s. 2 ibid (w.e.b. 15.1.1991).

(8) 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 exceeding six hundred rupees, in addition to total income and the total income exceeds,—

(i) in a case to which the said Sub-Paragraph I applies, twenty-two thousand rupees, and

(ii) in a case to which the said Sub-Paragraph II applies, twelve 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,—

(i) in a case to which the said Sub-Paragraph I applies, the first twenty-two thousand rupees, and

(ii) in a case to which the said Sub-Paragraph II applies, the first twelve 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;

(ii) the net agricultural income shall be increased,—

(A) in a case to which the said Sub-Paragraph I applies, by a sum of twenty-two thousand rupees; and

(B) in a case to which the said Sub-Paragraph II applies, by a sum of twelve thousand rupees,

and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Sub-Paragraph I or, as the case may be, the said Sub-Paragraph II as if the net agricultural income as so increased were the total income:

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

Provided that the amount of income-tax or "advance tax" so arrived at shall, in the case of every person having a total income exceeding seventy-five thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of ~~eight 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. ^{twelve per cent.}

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

(a) "company in which the public are substantially interested" means a company within the meaning of clause (18) of section 2 of the Income-tax Act, and includes a subsidiary of such company if the whole of the share capital of such subsidiary company has been held by the parent company or by its nominees throughout the previous year;

(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, 1990, 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 the Act;

(c) "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);

(d) "investment company" means a company whose gross total income (as defined in section 80B of the Income-tax Act) consists mainly of income which is chargeable under the heads "Income from house property", "Capital gains" and "Income from other sources" or of income by way of interest on securities;

(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) "trading company" means a company whose business consists mainly in dealing in goods or merchandise manufactured, produced or processed by a person other than that company and whose income attributable to such business included in its gross total income (as

↓ Subs. by Act 2 of 1991, s. 2 (w.e.f. 15.1.1991).

defined in section 80B of the Income-tax Act) is not less than fifty-one per cent. of the amount of such gross total income;

(h) 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,—

(i) in clause (24),—

(a) existing sub-clause (va) shall be renumbered as sub-clause (vd) and before sub-clause (vd) as so renumbered, the following sub-clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1962, namely:—

“(va) any sum chargeable to income-tax under clause (iiia) of section 28;”;

(b) after sub-clause (va), the following sub-clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1967, namely:—

“(vb) any sum chargeable to income-tax under clause (iiib) of section 28;”;

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

“(vc) any sum chargeable to income-tax under clause (iiic) of section 28;”;

(ii) in clause (40), for the word and figures “section 143”, the words, brackets and figures “sub-section (3) “of section 143” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1989;

(iii) clause (42C) [as inserted by clause (ii) of section 2 of the Direct Tax Laws (Second Amendment) Act, 1989] shall be omitted.

36 of 1989.

Amend-
ment of
section 6.

4 In section 6 of the Income-tax Act, in clause (1), in sub-clause (c), in the *Explanation*, in clause (a), after the words “previous year”, the words, brackets and figures “as a member of the crew of an Indian ship as defined in clause (18) of section 3 of the Merchant Shipping Act, 1958, or” shall be inserted.

44 of 1958.

Amend-
ment of
section 10.

5. In section 10 of the Income-tax Act, in clause (15),—

(i) in sub-clause (iv), in them (i), after the words, “State Government”, the words “or a public sector company” shall be inserted with effect from the 1st day of April, 1991;

(ii) after sub-clause (iv), the following sub-clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1989, namely:—

“(v) interest on securities held by the Registrar, Supreme Court, in Reserve Bank’s SGL Account No. SL/DH 048;”.

6. In section 28 of the Income-tax Act,—

Amend-
ment of
section 28.

(a) after clause (iii), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1962, namely:—

18 of 1947.

“(iia) profits on sale of a licence granted under the Imports (Control) Order, 1955, made under the Imports and Exports (Control) Act, 1947;”;

(b) after clause (iia), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1967, namely:—

“(iib) cash assistance (by whatever name called) received or receivable by any person against exports under any scheme of the Government of India;”;

(c) after clause (iib), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1972, namely:—

“(iic) any duty of customs or excise re-paid or re-payable as drawback to any person against exports under the Customs and Central Excise Duties Drawback Rules, 1971;”.

7. In section 32A of the Income-tax Act,—

Amend-
ment of
section
32A.

(i) in sub-section (4), in clause (ii), in the opening portion, for the words “the previous year in respect of which the deduction is to be allowed”, the words, brackets and figure “any previous year in respect of which the deduction is to be allowed under sub-section (3) or any earlier previous year (being a previous year not earlier than the year in which the ship or aircraft was acquired or the machinery or plant was installed or the ship, aircraft, machinery or plant was first put to use)” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1976;

(ii) sub-section (9) shall be omitted and shall be deemed to have been omitted with effect from the 1st day of April, 1976.

8. In section 32AB of the Income-tax Act, in sub-section (1), after the first proviso, the following proviso shall be inserted, namely:—

Amend-
ment of
section
32AB.

“Provided further that no such deduction shall be allowed in relation to the assessment year commencing on the 1st day of April, 1991, or any subsequent assessment year.”.

9. In section 33A of the Income-tax Act, in sub-section (1), for the proviso, the following provisos shall be substituted, namely:—

Amend-
ment of
section
33A.

“Provided that no deduction under clause (i) shall be allowed unless the planting has commenced after the 31st day of March, 1965, and been completed before the 1st day of April, 1990:

Provided further that no deduction shall be allowed under clause (ii) unless the planting has commenced after the 31st day of March, 1965, and been completed before the 1st day of April, 1970."

Substi-
tution of
new
section
for sec-
tion
33AB.

10. For section 33AB of the income-tax Act, the following section shall be substituted with effect from the 1st day of April, 1991, namely:—

Tea
Develop-
ment
Account.

'33AB. (1) Where an assessee carrying on business of growing and manufacturing tea in India has, before the expiry of six months from the end of the previous year or before furnishing the return of his income, whichever is earlier, deposited with the National Bank any amount or amounts in an account hereafter in this section referred to as the special account) maintained by the assessee with that Bank in accordance with, and for the purposes specified in, a scheme (hereafter in this section referred to as the scheme) approved in this behalf by the Tea Board, the assessee shall, subject to the provisions of this section, be allowed a deduction (such deduction being allowed before the loss, if any, brought forward from earlier years is set off under section 72) of—

(a) a sum equal to the amount or the aggregate of the amounts so deposited; or

(b) a sum equal to twenty per cent. of the profits of such business (computed under the head "Profits and gains of business or profession" before making any deduction under this section),

whichever is less:

Provided that where such assessee is a firm, or any association of persons or any body of individuals, the deduction under this section shall not be allowed in the computation of the income of any partner, or as the case may be, any member of such firm, association of persons or body of individuals:

Provided further that where any deduction, in respect of any amount deposited in the special account, has been allowed under this sub-section in any previous year, no deduction shall be allowed in respect of such amount in any other previous year.

(2) The deduction under sub-section (1) shall not be admissible unless the accounts of such business of the assessee 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 the return of income, the report of such audit in the prescribed form duly signed and verified by such accountant:

Provided that in a case where the assessee is required by or under any other law to get his accounts audited, it shall be sufficient compliance with the provisions of this sub-section if such assessee gets the accounts of such business audited under

such law and furnishes the report of the audit as required under such other law and a further report in the form prescribed under this sub-section.

(3) Any amount standing to the credit of the assessee in the special account shall not be allowed to be withdrawn except for the purposes specified in the scheme or in the circumstances specified below:—

- (a) closure of business;
- (b) death of an assessee;
- (c) partition of a Hindu undivided family;
- (d) dissolution of a firm;
- (e) liquidation of a company.

(4) Notwithstanding anything contained in sub-section (3), no deduction under sub-section (1) shall be allowed in respect of any amount utilised for the purchase of—

(a) any machinery or plant to be installed in any office premises or residential accommodation, including any accommodation in the nature of a guest-house;

(b) any office appliances (not being computers);

(c) any machinery or plant, the whole of the actual cost of which is allowed as a deduction (whether by way of depreciation or otherwise) in computing the income chargeable under the head "Profits and gains of business or profession" of any one previous year;

(d) any new machinery or plant to be installed in an industrial undertaking for the purposes of business of construction, manufacture or production of any article or thing specified in the list in the Eleventh Schedule.

(5) Where any amount, standing to the credit of the assessee in the special account, is withdrawn during any previous year by the assessee in the circumstance specified in clause (a) or clause (d) of sub-section (3), the whole of such amount shall be deemed to be the profits and gains of business or profession of that previous year and shall accordingly be chargeable to income-tax as the income of that previous year, as if the business had not closed or, as the case may be, the firm had not been dissolved.

(6) Where any amount standing to the credit of the assessee in the special account is utilised by the assessee for the purposes of any expenditure in connection with such business in accordance with the scheme, such expenditure shall not be allowed in computing the income chargeable under the head "Profits and gains of business or profession".

(7) Where any amount, standing to the credit of the assessee in the special account, which is released during any previous year by the National Bank for being utilised by the assessee for the purposes of such business in accordance with the scheme is not so utilised, either wholly or in part, within that previous year, the

whole of such amount or, as the case may be, part thereof which is not so utilised shall be deemed to be profits and gains of business and accordingly chargeable to income-tax as the income of that previous year:

Provided that this sub-section shall not apply in a case where such amount is released during any previous year at the closure of the account in circumstances specified in clauses (b), (c) and (e) of sub-section (3).

(8) Where any asset acquired in accordance with the scheme is sold or otherwise transferred in any previous year by the assessee to any person at any time before the expiry of eight years from the end of the previous year in which it was acquired, such part of the cost of such asset as is relatable to the deduction allowed under sub-section (1) shall be deemed to be the profits and gains of business or profession of the previous year in which the asset is sold or otherwise transferred and shall accordingly be chargeable to income-tax as the income of that previous year:

Provided that nothing in this sub-section shall apply—

(i) where the asset is sold or otherwise transferred by the assessee to Government, a local authority, a corporation established by or under a Central, State or Provincial Act or a Government company as defined in section 617 of the Companies Act, 1956; or

1 of 1956.

(ii) where the sale or transfer of the asset is made in connection with the succession of a firm by a company in the business or profession carried on by the firm as a result of which the firm sells or otherwise transfers to the company any asset and the scheme continues to apply to the company in the manner applicable to the firm.

Explanation.—The provisions of clause (ii) of the proviso shall apply only where—

(i) all the properties of the firm relating to the business or profession immediately before the succession become the properties of the company;

(ii) all the liabilities of the firm relating to the business or profession immediately before the succession become the liabilities of the company; and

(iii) all the shareholders of the company were partners of the firm immediately before the succession.

(9) The Central Government, if it considers necessary or expedient so to do, may, by notification in the Official Gazette, direct that the deduction allowable under this section shall not be allowed after such date as may be specified therein.

Explanation.—In this section,—

(a) "National Bank" means the National Bank for Agriculture and Rural Development established under section 3 of the National Bank for Agriculture and Rural Development Act, 1981;

61 of 1981.

29 of 1953,

(b) "Tea Board" means the Tea Board established under section 4 of the Tea Act, 1953.

11. In section 34 of the Income-tax Act, in sub-section (3), in clause (a),—

Amendment of section 34.

(i) for the words "the relevant previous year", the words, brackets and figure "any previous year in respect of which the deduction is to be allowed under sub-section (2) of that section or any earlier previous year (being a previous year not earlier than the year in which the ship was acquired or the machinery or plant was installed or the ship, machinery or plant was first put to use)" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1962;

(ii) the *Explanation* shall be omitted and shall be deemed to have been omitted with effect from the 1st day of April, 1962.

12. In section 35CCB of the Income-tax Act, with effect from the 1st day of April, 1991,—

Amendment of section 35CCB.

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

"(1) Where an assessee incurs any expenditure by way of payment of any sum—

(a) to an association or institution, which has as its object the undertaking of any programme of conservation of natural resources or of afforestation, to be used for carrying out any programme of conservation of natural resources or afforestation approved by the prescribed authority; or

(b) to such fund for afforestation as may be notified by the Central Government,

the assessee shall, subject to the provisions of sub-section (2), be allowed a deduction of the amount of such expenditure incurred during the previous year.";

(ii) in sub-section (2), in the opening portion, after the words "deduction under", the words, brackets and letter "clause (a) of" shall be inserted.

13. In section 43B of the Income-tax Act, with effect from the 1st day of April, 1991,—

Amendment of section 43B.

(a) in clause (d), after the words "any public financial institution", the words "or a State financial corporation or a State industrial investment corporation" shall be inserted;

(b) for *Explanation 4*, the following *Explanation* shall be substituted, namely:—

'*Explanation 4*.—For the purposes of this section,—

(a) "public financial institution" shall have the meaning assigned to it in section 4A of the Companies Act, 1956;

1 of 1956,

(b) "State financial corporation" means a financial corporation established under section 3 or section 3A or an institution notified under section 46 of the State Financial Corporations Act, 1951;

63 of 1951.

(c) "State industrial investment corporation" means a Government company within the meaning of section 617 of the Companies Act, 1956, engaged in the business of providing long-term finance for industrial projects and approved by the Central Government under clause (viii) of sub-section (1) of section 36.

1 of 1956.

Amend-
ment of
section
44AC.

14. In section 44AC of the Income-tax Act, with effect from the 1st day of April, 1991,—

(a) in sub-section (1), in clause (a), the following *Explanation* shall be inserted at the end, namely:—

Explanation.—For the purposes of this clause, "purchase price" means any amount (by whatever name called) paid or payable by the buyer to obtain the goods referred to in this clause, but shall not include the amount paid or payable by him towards the bid money in an auction, or, as the case may be, the highest accepted offer in case of tender or any other mode;

(b) in the *Explanation*, after the word "firm", the words "or co-operative society" shall be inserted.

Amend-
ment of
section 45.

15. In section 45 of the Income-tax Act, after sub-section (5) and the *Explanation* thereto, the following sub-section shall be inserted with effect from the 1st day of April, 1991, namely:—

'(6) Notwithstanding anything contained in sub-section (1), the difference between the repurchase price of the units referred to in sub-section (2) of section 80CCB and the capital value of such units shall be deemed to be the capital gains arising to the assessee in the previous year in which such repurchase takes place or the plan referred to in that section is terminated and shall be taxed accordingly.

Explanation.—For the purposes of this sub-section, "capital value of such units" means any amount invested by the assessee in the units referred to in sub-section (2) of section 80CCB'.

Amend-
ment of
section
80CCA.

16. In section 80CCA of the Income-tax Act, with effect from the 1st day of April, 1991,—

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

'Provided that in relation to—

(a) the assessment years commencing on the 1st day of April, 1989 and the 1st day of April, 1990, this sub-section shall have effect as if for the words "twenty thousand rupees", the words "thirty thousand rupees" had been substituted;

(b) the assessment year commencing on the 1st day of April, 1991 and subsequent assessment years, this sub-section

shall have effect as if for the words "twenty thousand rupees", the words "forty thousand rupees" had been substituted.;

(b) after sub-section (2), and before *Explanation 1*, the following sub-section shall be inserted, namely:—

"(3) Notwithstanding anything contained in any other provision of this Act, where a partition has taken place among the members of a Hindu undivided family or where an association of persons has been dissolved after a deduction has been allowed under sub-section (1), the provisions of sub-section (2) shall apply as if the person in receipt of income referred to therein is the assessee."

17. After section 80CCA of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 1991, namely:—

"80CCB. (1) Where an assessee, being—

(a) an individual, or

(b) a Hindu undivided family, or

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

has acquired in the previous year, out of his income chargeable to tax, units of any Mutual Fund specified under clause (23D) of section 10 or of the Unit Trust of India established under the Unit Trust of India Act, 1963, under any plan formulated in accordance with such scheme as the Central Government may, by notification in the Official Gazette, specify in this behalf (hereafter in this section referred to as the Equity Linked Savings Scheme), he shall, in accordance with, and subject to, the provisions of this section, be allowed a deduction in the computation of his total income of so much of the amount invested as does not exceed the amount of ten thousand rupees in the previous year.

(2) Where any amount invested by the assessee in the units issued under a plan formulated under the Equity Linked Savings Scheme in respect of which a deduction has been allowed under sub-section (1) is returned to him in whole or in part either by way of repurchase of such units or on the termination of the plan, by the Fund or the Trust, as the case may be, in any previous year, it shall be deemed to be the income of the assessee of that previous year and chargeable to tax accordingly.

(3) Notwithstanding anything contained in any other provision of this Act, where a partition has taken place among the members of a Hindu undivided family or where an association of persons has been dissolved after a deduction has been allowed under sub-section (1), the provisions of sub-section (2) shall apply as if the person in receipt of income referred to therein is the assessee."

Insertion
of new
section
80CCB.

Deduction
in
respect
of invest-
ment
made
under
Equity
Linked
Savings
Scheme.

Insertion of new section 80DD.

Deduction in respect of medical treatment, etc., of handicapped dependents.

18. In the Income-tax Act, after section 80D, the following section shall be inserted with effect from the 1st day of April, 1991, namely:—

‘80DD. (1) Where an assessee who is resident in India, being an individual or a Hindu undivided family has, during the previous year, incurred any expenditure for the medical treatment (including nursing), training and rehabilitation of a person who—

(a) is a relative of the individual or, as the case may be, is a member of the Hindu undivided family and is not dependent on any person other than such individual or Hindu undivided family for his support or maintenance, and

(b) is suffering from a permanent physical disability (including blindness) or is subject to mental retardation, being a permanent physical disability or mental retardation specified in the rules made in this behalf by the Board, which is certified by a physician, a surgeon, an oculist or a psychiatrist, as the case may be, working in a Government hospital, and which has the effect of reducing considerably such person's capacity for normal work or engaging in a gainful employment or occupation,

the assessee shall, in accordance with, and subject to, the provisions of this section, be allowed a deduction of a sum of six thousand rupees in respect of the previous year.

(2) Nothing contained in this section shall apply in a case, where the assessee's total income in respect of the previous year as computed before making any deduction under this section exceeds one lakh rupees.

Explanation.—For the purposes of this section, the expression “Government hospital” includes a departmental dispensary whether full-time or part-time established and run by a Department of the Government for the medical attendance and treatment of a class or classes of Government servants and members of their families, a hospital maintained by a local authority and any other hospital with which arrangements have been made by the Government for the treatment of Government servants.’

Amendment of section 80GGA

19. In section 80GGA of the Income-tax Act, in sub-section (2), with effect from the 1st day of April, 1991,—

(i) in clause (c), after the words “natural resources”, at both the places where they occur, the words “or of afforestation” shall be inserted;

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

“(cc) any sum paid by the assessee in the previous year to such fund for afforestation as is notified by the Central Government under clause (b) of sub-section (1) of section 35CCB;”.

Amendment of section 80HH.

20. In section 80HH of the Income-tax Act,—

(a) in sub-section (2), in clause (i), after the words, figures and letters “the 31st day of December, 1970”, the words, figures and letters “but before the 1st day of April, 1990” shall be inserted;

(b) in sub-section (3), in clause (i), after the words, figures and letters "the 31st day of December, 1970", the words, figures and letters "but before the 1st day of April, 1990" shall be inserted.

21. In section 80HHA of the Income-tax Act, in sub-section (2), in clause (i), after the words, figures and letters "the 30th day of September, 1977", the words, figures and letters "but before the 1st day of April, 1990" shall be inserted.

Amend-
ment of
section
80HHA.

22. In section 80HHC of the Income-tax Act,—

Amend-
ment of
section
80HHC.

(a) in sub-section (2), in clause (a),—

(i) for the word "receivable", the words "received in, or brought into, India" shall be substituted with effect from the 1st day of April, 1991;

(ii) after the word "assessee", the brackets and words "(other than the supporting manufacturer)" shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1989;

(iii) after the words "convertible foreign exchange", the words and brackets "within a period of six months from the end of the previous year or, where the Chief Commissioner or Commissioner is satisfied (for reasons to be recorded in writing) that the assessee is, for reasons beyond his control, unable to do so within the said period of six months, within such further period as the Chief Commissioner or Commissioner may allow in this behalf" shall be inserted with effect from the 1st day of April, 1991;

(b) for sub-section (3), the following sub-section shall be substituted with effect from the 1st day of April, 1991, namely:—

'(3) For the purposes of sub-section (1), profits derived from the export of goods or merchandise out of India shall be the amount which bears to the profits of the business (as computed under the head "Profits and gains of business or profession"), the same proportion as the export turnover bears to the total turnover of the business carried on by the assessee.'

(c) in the *Explanation*, with effect from the 1st day of April, 1991,—

(i) in clause (b),—

(1) for the word "receivable", the words "received in, or brought into, India" shall be substituted;

(2) after the words "foreign exchange", the words, brackets, letter and figure "in accordance with clause (a) of sub-section (2)" shall be inserted;

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

'(bb) "total turnover" shall not include any sum referred to in clauses (iia), (iib) and (iic) of section 28';

(iii) in clause (d), for the words "manufacturing goods", the words and brackets "manufacturing (including processing) goods" shall be substituted.

Amend-
ment of
section
80HHD.

23. In section 80HHD of the Income-tax Act, with effect from the 1st day of April, 1991,—

(a) in sub-section (2), for the words "by the assessee in convertible foreign exchange", the words and brackets "in, or brought into, India by the assessee in convertible foreign exchange within a period of six months from the end of the previous year or, where the Chief Commissioner or Commissioner is satisfied (for reasons to be recorded in writing) that the assessee is, for reasons beyond his control, unable to do so within the said period of six months, within such further period as the Chief Commissioner or Commissioner may allow in this behalf" shall be substituted;

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

'(3) For the purposes of sub-section (1), profits derived from services provided to foreign tourists shall be the amount which bears to the profits of the business (as computed under the head "Profits and gains of business or profession") the same proportion as the receipts specified in sub-section (2) bear to the total receipts of the business carried on by the assessee.'

Amend-
ment of
section
80-I.

24. In section 80-I of the Income-tax Act,—

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

'(1A) Notwithstanding anything contained in sub-section (1), in relation to any profits and gains derived by an assessee from—

(i) an industrial undertaking which begins to manufacture or produce articles or things or to operate its cold storage plant or plants; or

(ii) a ship which is first brought into use; or

(iii) the business of a hotel which starts functioning, on or after the 1st day of April, 1990, there shall, be 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-five per cent. thereof:

Provided that in the case of an assessee, being a company, the provisions of this sub-section shall have effect in relation to profits and gains derived from an industrial undertaking or a ship or the business of a hotel as if for the words "twenty-five per cent.", the words "thirty per cent." had been substituted;

(b) in sub-section (2), in clause (iii), for words "nine years", the words "fourteen years" shall be substituted;

(c) in sub-section (3), in clause (iii), for the words "nine years", the words "fourteen years" shall be substituted;

(d) in sub-section (4), in clause (iv), for the words, figures and letters "before the 1st day of April, 1990", the words, figures and letters "before the 1st day of April, 1995" shall be substituted;

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

‘Provided also that in the case of—

(i) an industrial undertaking which begins to manufacture or produce articles or things or to operate its cold storage plant or plants; or

(ii) a ship which is first brought into use; or

(iii) the business of a hotel which starts functioning, on or after the 1st day of April, 1990, provisions of this sub-section shall have effect as if for the words "seven assessment years", the words "nine assessment years" had been substituted:

Provided also that in the case of an assessee, being a co-operative society, deriving profits and gains from an industrial undertaking or a ship or a hotel referred to in the third proviso, the provisions of that proviso shall have effect as if for the words "nine assessment years", the words "eleven assessment years" had been substituted.

25. In section 80L, of the Income-tax Act, in sub-section (1), the following *Explanation* shall be inserted at the end, namely:—

Amend-
ment of
section
80L.

‘*Explanation.*—For the purposes of this sub-section, the express "security" means a Government security as defined in clause (2) of section 2 of the Public Deb. Act, 1944.’

18 of 1944.

26. For section 80M of the Income-tax Act, the following section shall be substituted, with effect from the 1st day of April, 1991, namely:—

Substitu-
tion of
new sec-
tion for
section
80M.

‘80M. (1) Where the gross total income of a domestic company, in any previous year, includes any income by way of dividends from another domestic company, there shall, in accordance with and subject to the provisions of this section, be allowed, in computing the total income of such domestic company, a deduction of an amount equal to,—

Deduct-
ion in
respect
of
certain
intercor-
porate
divi-
dends.

(i) in the case of a scheduled bank or a public financial institution or a State financial corporation or a State industrial investment corporation or a company registered under section 25 of the Companies Act, 1956, sixty per cent. of the income by way of dividends from another domestic company;

1 of 1956.

(ii) in the case of any other domestic company, so much of the amount of income by way of dividends from another domestic company as does not exceed the amount of dividend distributed

by the first-mentioned domestic company on or before the due date.

(2) Where any deduction, in respect of the amount of dividend distributed by the domestic company, has been allowed under clause (ii) of sub-section (1) in any previous year, no deduction shall be allowed in respect of such amount in any other previous year.

(3) Where the dividend distributed is in respect of any period comprised in the previous year ending on the 31st day of March, 1990, no deduction shall be allowed in respect of such dividend.

Explanation.—For the purposes of this section, the expressions—

(i) “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 under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980, or any other bank included in the Second Schedule to the Reserve Bank of India Act, 1934 and which is a domestic company; 23 of 1955.
38 of 1959.
5 of 1970.
40 of 1980.
2 of 1934.

(ii) “public financial institution” shall have the meaning assigned to it in section 4A of the Companies Act, 1956; 1 of 1956.

(iii) “State financial corporation” and “State industrial investment corporation” shall have the same meanings as in section 43B;

(iv) “due date” means the date for furnishing the return of income under sub-section (1) of section 139.’

Amend-
ment of
section 80R.

27. In section 80R of the Income-tax Act, with effect from the 1st day of April, 1991,—

(a) for the words “allowed a deduction from such remuneration of an amount equal to fifty per cent. thereof, in computing the total income of the individual:”, the words and figures “allowed, in computing the total income of the individual, a deduction from such remuneration of an amount equal to,—

(i) fifty per cent. of the remuneration; or

(ii) seventy-five per cent. of such remuneration as is brought into India by, or on behalf of, the assessee in accordance with the Foreign Exchange Regulation Act, 1973, and any rules made thereunder, 46 of 1973.

whichever is higher.” shall be substituted;

(b) the proviso shall be omitted.

Amend-
ment of
section
80RR.

28. In section 80RR of the Income-tax Act, for the words and figures “and such income is received in, or brought into, India by him or on his behalf in accordance with the Foreign Exchange Regulation Act, 1947, and any rules made thereunder, there shall be allowed a deduction from such income of an amount equal to twenty-five per cent. of the income so received or brought, in computing the total income of the individual”, the words and figures “there shall be allowed, in computing the total 7 of 1947

income of the individual, a deduction from such income of an amount equal to,—

(i) fifty per cent. of the income; or

(ii) seventy-five per cent. of such income as is brought into India by, or on behalf of, the assessee in accordance with the foreign Exchange Regulation Act, 1973 and any rules made thereunder,

46 of 1973.

whichever is higher” shall be substituted with effect from the 1st day of April, 1991.

29. In section 80RRA of the Income-tax Act, in sub-section (1), the proviso shall be omitted with effect from the 1st day of April, 1991.

Amend-
ment of
section
80RRA.

30. In the Income-tax Act, in Chapter VIII, with effect from the 1st day of April, 1991,—

Amend-
ment of
Chapter
VIII.

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

“REBATES AND RELIEFS”;

(b) before section 89, the following sub-headings and sections shall be inserted, namely:—

A.—Rebate of income-tax

87. (1) In computing the amount of income-tax on the total income of an assessee with which he is chargeable for any assessment year, there shall be allowed from the amount of income-tax (as computed before allowing the deductions under this Chapter), in accordance with and subject to the provisions of sections 88 and 88A, the deductions specified in those sections.

Rebate
to be
allowed
in com-
puting
income-
tax.

(2) The aggregate amount of the deductions under section 88 or section 88A shall not, in any case, exceed the amount of income-tax (as computed before allowing the deductions under this Chapter) on the total income of the assessee with which he is chargeable for any assessment year.

88. (1) Subject to the provisions of this section, an assessee, being—

(a) an individual, or

(b) a Hindu undivided family, or

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

Rebate
on life
insur-
ance
premia,
contribu-
tion to
provident
fund, etc.

shall be entitled to a deduction, from the amount of income-tax (as computed before allowing the deduction under this Chapter) on his total income with which he is chargeable for any assessment year, of an amount equal to twenty per cent. of the aggregate of the sums referred to in sub-section (2).

(2) The sums referred to in sub-section (1) shall be any sums paid or deposited in the previous year by the assessee out of his income chargeable to tax—

(i) to effect or to keep in force an insurance on the life of persons specified in sub-section (4);

(ii) to effect or to keep in force a contract for a deferred annuity, not being an annuity plan referred to in clause (ii) of sub-section (1) of section 80CCA, on the life of persons specified in sub-section (4);

Provided that such contract does not contain a provision for the exercise by the insured of an option to receive a cash payment in lieu of the payment of the annuity;

(iii) by way of deduction from the salary payable by or on behalf of the Government to any individual being a sum deducted in accordance with the conditions of his service, for the purpose of securing to him a deferred annuity or making provision for his wife or children, in so far as the sum so deducted does not exceed one-fifth of the salary;

(iv) as a contribution by an individual to any provident fund to which the Provident Funds Act, 1925 applies;

19 of 1925.

(v) as a contribution to any provident fund set up by the Central Government and notified by it in this behalf in the Official Gazette, where such contribution is to an account standing in the name of any person specified in sub-section (4);

(vi) as a contribution by an employee to a recognised provident fund;

(vii) as a contribution by an employee to an approved superannuation fund;

(viii) in a ten-year account or a fifteen-year account under the Post Office Savings Bank (Cumulative Time Deposits) Rules, 1959, as amended from time to time, where such sums are deposited in an account standing in the name of the persons specified in sub-section (4);

(ix) as subscription to any such security of the Central Government as that Government may, by notification in the Official Gazette, specify in this behalf;

(x) as subscription to the National Savings Certificates (VI Issue) and National Savings Certificates (VII Issue) issued under the Government Savings Certificates Act, 1959;

46 of 1959.

(xi) as subscription to any such savings certificate as defined in clause (c) of section 2 of the Government Savings Certificates Act, 1959, as the Central Government may, by notification in the Official Gazette, specify in this behalf;

46 of 1959.

(xii) as a contribution, by any person specified in sub-section (4), for participation in the Unit-linked Insurance Plan, 1971 (hereafter in this section referred to as the Unit-linked Insurance Plan) deemed to have been made under

52 of 1963.

sub-clause (a) of clause (8) of section 19 of the Unit Trust of India Act, 1963;

(xiii) as a contribution by an individual for participation in any such unit-linked insurance plan of the LIC Mutual Fund notified under clause (23D) of section 10, as the Central Government may, by notification in the Official Gazette, specify in this behalf;

58 of 1987.

(xiv) as subscription to any such deposit scheme of the National Housing Bank established under section 3 of the National Housing Bank Act, 1987 (hereafter in this section referred to as the National Housing Bank), as the Central Government may, by notification in the Official Gazette, specify in this behalf;

(xv) for the purposes of purchase or construction of a residential house property the construction of which is completed after the 31st day of March, 1987, and the income from which is chargeable to tax under the head "Income from house property" (or which would, if it had not been used for the assessee's own residence, have been chargeable to tax under that head), where such payments are made towards or by way of—

(a) any instalment or part payment of the amount due under any self-financing or other scheme of any development authority, housing board or other authority engaged in the construction and sale of house property on ownership basis; or

(b) any instalment or part-payment of the amount due to any company or co-operative society of which the assessee is a shareholder or member towards the cost of the house property allotted to him; or

(c) repayment of the amount borrowed by the assessee from—

(1) the Central Government or any State Government, or

(2) any bank, including a co-operative bank, or

(3) the Life Insurance Corporation, or

(4) the National Housing Bank, or

(5) any public company formed and registered in India with the main object of carrying on the business of providing long-term finance for construction or purchase of houses in India for residential purposes which is approved for the purposes of clause (viii) of sub-section (1) of section 36, or

(6) any company in which the public are substantially interested or any co-operative society, where such company or co-operative society is engaged in the business of financing the construction of houses, or

(7) the assessee's employer where such employer is a public company or a public sector company or a university established by law or a college affiliated to such university or a local authority;

(d) stamp duty, registration fee and other expenses for the purpose of transfer of such house property to the assessee,

but shall not include any payment towards or by way of—

(A) the admission fee, cost of share and initial deposit which a shareholder of a company or a member of a co-operative society has to pay for becoming such shareholder or member; or

(B) the cost of the land, except where the consideration for the purchase of the house property is a composite amount and the cost of the land alone cannot be separately ascertained; or

(C) the cost of any addition or alteration to, or renovation or repair of, the house property which is carried out after the issue of the completion certificate in respect of the house property by the authority competent to issue such certificate or after the house property or any part thereof has either been occupied by the assessee or any other person on his behalf or been let out; or

(D) any expenditure in respect of which deduction is allowable under the provisions of section 24.

(3) The provisions of sub-section (2) shall apply only to so much of any premium or other payment made on a policy other than a contract for a deferred annuity as is not in excess of ten per cent. of the actual capital sum assured.

Explanation.—In calculating any such capital sum, no account shall be taken—

(i) of the value of any premiums agreed to be returned, or

(ii) of any benefit by way of bonus or otherwise over and above the sum actually assured, which is to be or may be received under the policy by any person.

(4) The persons referred to in sub-section (2) shall be the following, namely:—

(a) for the purposes of clause (i) of that sub-section,—

(i) in the case of an individual, the individual, the wife or husband and any child of such individual, and

(ii) in any other case, any member of the Hindu undivided family or association of persons or body of individuals and any child of any of the members of such association or body;

(b) for the purposes of clause (ii) of that sub-section,—

(i) in the case of an individual, the individual, the wife or husband and any child of such individual, and

(ii) in the case of an association of persons or body of individuals, any member and any child of any of the members of such association or body;

(c) for the purposes of clauses (v) and (viii) of that sub-section,—

(i) in the case of an individual, such individual or a minor of whom he is the guardian;

(ii) in the case of a Hindu undivided family, any member of the family;

(iii) in the case of an association of persons or body of individuals, such association or body;

(d) for the purposes of clause (xii) of that sub-section,—

(i) in the case of an individual, such individual;

(ii) in the case of an association of persons or body of individuals, any one member of such association or body.

(5) Where the aggregate of any sums specified in clause (xv) of sub-section (2) exceeds an amount of ten thousand rupees, a deduction under sub-section (1) shall be allowed with reference to so much of the aggregate as does not exceed an amount of ten thousand rupees.

(6) The deduction from the amount of income-tax under sub-section (1) shall not exceed—

(i) in the case of an individual, being an author, playwright, artist, musician, actor or sportsman (including an athlete), fourteen thousand rupees;

(ii) in any other case, ten thousand rupees.

(7) Where, in any previous year, an assessee—

(i) terminates his contract of insurance referred to in clause (i) of sub-section (2), by notice to that effect or where the contract ceases to be in force by reason of failure to pay any premium, by not reviving contract of insurance, before premiums have been paid for two years; or

(ii) terminates his participation in any unit-linked insurance plan referred to in clause (xii) or clause (xiii) of sub-section (2), by notice to that effect or where he ceases to participate by reason of failure to pay any contribution, by not reviving his participation, before contributions in respect of such participation have been paid for five years; or

(iii) transfers the house property referred to in clause (xv) of sub-section (2) before the expiry of five years from the end of the financial year in which possession of such property is obtained by him, or receives back, whether by way of refund or otherwise, any sum specified in that clause, then,—

(a) no deduction shall be allowed to the assessee under sub-section (1) with reference to any of the sums, referred to in clauses (i), (xii), (xiii) and (xv) of sub-section (2), paid in such previous year; and

(b) the aggregate amount of the deductions of income-tax so allowed in respect of the previous year or years preceding such previous year, shall be deemed to be tax payable by the assessee in the assessment year relevant to such previous year and shall be added to the tax on the total income of the assessee with which he is chargeable for such assessment year.

(8) In this section,—

(i) “contribution” to any fund shall not include any sums in repayment of loan;

(ii) “insurance” shall include—

(a) a policy of insurance on the life of an individual or the spouse or the child of such individual or a member of a Hindu undivided family securing the payment of specified sum on the stipulated date of maturity, if such person is alive on such date notwithstanding that the policy of insurance provides only for the return of premiums paid (with or without any interest thereon) in the event of such person dying before the said stipulated date;

(b) a policy of insurance effected by an individual or a member of a Hindu undivided family for the benefit of a minor with the object of enabling the minor, after he has attained majority to secure insurance on his own life by adopting the policy and on his being alive on a date (after such adoption) specified in the policy in this behalf;

(iii) “Life Insurance Corporation” means the Life Insurance Corporation of India established under the Life Insurance Corporation Act, 1956;

31 of 1956.

(iv) “public company” shall have the same meaning as in section 3 of the Companies Act, 1956;

1 of 1956.

(v) “security” means a Government security as defined in clause (2) of section 2 of the Public Debt Act, 1944;

18 of 1944.

(vi) “transfer” shall be deemed to include also the transactions referred to in clause (f) of section 269UA.

88A. (1) Where an assessee being—

(a) an individual; or

(b) a Hindu undivided family; or

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

has acquired, in the previous year, out of his income chargeable to tax,—

(i) equity shares forming part of any eligible issue of capital; or

(ii) units issued under any scheme of any Mutual Fund specified under clause (23D) of section 10 or of the Unit Trust of India, established under section 3 of the Unit Trust of India Act, 1963, if the amount of subscription to such units is subscribed, within a period of six months from the close of subscription under such scheme, only to eligible issue of capital,

52 of 1963.

he shall be entitled to a deduction, from the amount of income-tax (as computed before allowing the deductions under this Chapter) on his total income with which he is chargeable for any assessment year, of an amount equal to twenty per cent. of the cost of such shares or units to such assessee:

Provided that the amount of subscription to such units may be subscribed, for a period not exceeding six months from the close of subscription under any scheme referred to in clause (ii) in such securities of the Central Government, as may be approved by the Board in this behalf:

Provided further that no deduction shall be allowed in respect of units issued under any scheme referred to in clause (ii) where the subscription under such scheme closes after the 30th day of September, 1990.

Explanation.—Where in any previous year, the assessee has acquired any shares or units referred to in this sub-section and has, within a period of six months from the end of that previous year paid the whole or a part of the amount, if any, remaining unpaid on such shares or units, the amount so paid shall be deemed to have been paid by the assessee towards the cost of such shares or units in the previous year.

(2) Where the aggregate cost to the assessee of the shares or units referred to in sub-section (1) which are acquired by him in the previous year exceeds twenty-five thousand rupees, the deduction under that sub-section shall be allowed only with reference to such of those shares or units (being shares or units the aggregate cost whereof to the assessee does not exceed twenty-five thousand rupees) as are specified by him in this behalf.

Rebate
in respect
of invest-
ment in
certain
new
shares
or units.

(3) For the purposes of this section, "eligible issue of capital" means an issue of equity shares which satisfies the following conditions, namely:—

(a) the issue is made by a public company formed and registered in India and the issue is wholly and exclusively for the purposes of carrying on the business of—

(i) construction, manufacture or production of any article or thing, not being an article or thing specified in the list in the Eleventh Schedule; or

(ii) providing long-term finance for construction or purchase of houses in India for residential purposes:

Provided that in the case of a public company carrying on the business referred to in this sub-clause, such company is approved by the Central Government for the purposes of this section; or

(iii) a hospital; or

(iv) a hotel approved by the prescribed authority;

or

(v) operation of ships;

(b) the issue is an issue of capital made by the company for the first time:

Provided that this clause shall not apply in the case of an issue of equity shares made by a public company formed and registered in India with the main object of carrying on the business of operation of ships;

(c) the shares forming part of the issue are offered for subscription to the public and such offer for subscription is made by the company before the 1st day of April, 1991;

(d) such other conditions as may be prescribed:

Provided that in the case of a company which had originally been incorporated as a private company but has become a public company under the provisions of the Companies Act, 1956, an issue of equity shares made by it for the first time after it has become a public company shall not be regarded as an eligible issue of capital, if—

1 of 1956.

(i) such company had declared, distributed or paid any dividend when it was a private company; or

(ii) any of the shares forming part of such issue is offered for subscription at a premium.

Explanation 1.—If any question arises as to whether any issue of equity shares would constitute an eligible issue of capital for the purposes of this section, the question shall be referred to the Central Government whose decision thereon shall be final.

1 of 1956.

Explanation 2.—In this sub-section and sub-section (4), “public company” shall have the meaning assigned to it in section 3 of the Companies Act, 1956.

(4) The deduction under sub-section (1) shall not be allowed unless the assessee has—

(i) subscribed to the shares in pursuance of an offer for subscription to the public made by the public company or in pursuance of a reservation or an option in his favour by reason of his being a promoter of the company; or

1 of 1956.

(ii) purchased the shares from a person who is specified as an underwriter in respect of the issue of such shares in pursuance of clause 11 of Part I of Schedule II to the Companies Act, 1956 and who has acquired such shares by virtue of his obligation as such underwriter.

(5) If any equity shares or units, with reference to the cost of which a deduction is allowed under sub-section (1), are sold or otherwise transferred by the assessee to any person at any time within a period of three years from the date of their acquisition, the aggregate amount of the deductions of income-tax so allowed in respect of such equity shares or units in the previous year or years preceding the previous year in which such sale or transfer has taken place shall be deemed to be tax payable by the assessee for the assessment year relevant to such previous year and shall be added to the amount of income-tax on the total income of the assessee with which he is chargeable for such assessment year.

Explanation.—A person shall be treated as having acquired any shares or units on the date on which his name is entered in relation to those shares or units in the register of members of the company or in the relevant records of any Mutual Fund or Unit Trust of India, referred to in sub-section (1).

(6) Where a deduction is claimed and allowed under sub-section (1) with reference to the cost of any equity shares, the cost of such shares shall not be taken into account for the purposes of section 54E.

B.—Relief for income-tax’.

31. In section 115-I of the Income-tax Act, for the words and figures “to the Assessing Officer his return of income for that assessment year under section 139 together with a declaration in writing to the effect”, the words and figures “his return of income for that assessment year under section 139 declaring therein” shall be substituted.

Amend-
ment of
section
115-I.

32. In section 115-J of the Income-tax Act, in sub-section (1), after the words, figures and letters “on or after the 1st day of April, 1988”, the words, figures and letters “but before the 1st day of April, 1991” shall be inserted.

Amend-
ment of
section
115-J.

33. In section 119 of the Income-tax Act, in sub-section (2), in clause (a),—

Amend-
ment of
section
119.

(i) before the figures “143”, the figures “139,” shall be inserted;

(ii) after the figures "219," the figures and letters "234A, 234B," shall be inserted.

Amend-
ment of
section
139.

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

(a) in sub-section (1), in the *Explanation*, in clause (b), in sub-clause (i), after the words "to be so audited", the words, figures and letters "or where the report of an accountant is required to be furnished under section 80HHC or section 80HHD" shall be inserted with effect from the 1st day of April, 1991;

(b) in sub-section (10), in the proviso, for clause (b), the following clause shall be substituted, namely:—

"(b) a return of a firm or a partner of a firm;"

Amend-
ment of
section
139A.

35. In section 139A of the Income-tax Act, for sub-section (2), the following sub-section shall be substituted, namely:—

"(2) Notwithstanding anything contained in sub-section (1), every person not falling under that sub-section, but—

(i) carrying on any business whose total sales, turnover or gross receipts are or is likely to exceed fifty thousand rupees in any previous year; or

(ii) who is required to furnish a return of income under sub-section (4A) of section 139,

and who has not been allotted any permanent account number, shall, within such time as may be prescribed, apply to the Assessing Officer for the allotment of a permanent account number."

Amend-
ment of
section
142.

36. In section 142 of the Income-tax Act, in sub-section (1), in clause (i), for the words "before the end of the relevant assessment year", the words, brackets and figures "within the time allowed under sub-section (1) of section 139" shall be substituted.

Amend-
ment of
section
143.

37. In section 143 of the Income-tax Act, after sub-section (1A), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1989, namely:—

"(1B) Where an assessee furnishes a revised return under sub-section (5) of section 139 after the issue of an intimation, or the grant of refund, if any, under sub-section (1) of this section, the provisions of sub-sections (1) and (1A) of this section shall apply in relation to such revised return and—

(i) the intimation already sent for any income-tax, additional income-tax or interest shall be amended on the basis of the said revised return and where any amount payable by way of income-tax, additional income-tax or interest specified in the said intimation has already been paid by the assessee then, if any such amendment has the effect of—

(a) enhancing the amount already paid, the intimation amended under this clause shall be sent to the assessee specifying the excess amount payable by him and such intimation shall be deemed to be a notice of demand issued under section 156 and all the provisions of this Act shall apply accordingly;

(b) reducing the amount already paid, the excess amount paid shall be refunded to the assessee;

(ii) the amount of the refund already granted shall be enhanced or reduced on the basis of the said revised return and where the amount of refund already granted is—

(a) enhanced, only the excess amount of refund due to the assessee shall be paid to him;

(b) reduced, the excess amount so refunded shall be deemed to be the tax payable by the assessee and an intimation shall be sent to the assessee specifying the amount so payable, and such intimation shall be deemed to be a notice of demand issued under section 156 and all the provisions of this Act shall apply accordingly:

Provided that an assessee, who has furnished a revised return under sub-section (5) of section 139 after the service upon him of the intimation under sub-section (1) of this section, shall be liable to pay additional income-tax in relation to the adjustments made under the first proviso to clause (a) of sub-section (1) and specified in the said intimation, whether or not he has made the said adjustments in the revised return.”.

4 of 1988.

38. In section 145 of the Income-tax Act, in sub-section (1), after the second proviso [as inserted by section 52 of the Direct Tax Laws (Amendment) Act, 1987], the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1989, namely:—

Amendment of section 145.

“Provided also that nothing contained in this sub-section shall preclude an assessee from being charged to income-tax in respect of any interest on securities received by him in a previous year if such interest had not been charged to income-tax for any earlier previous year.”.

39. In section 151 of the Income-tax Act, in sub-section (1), for the words “except by an Assessing Officer of the rank of Assistant Commissioner or Deputy Commissioner”, the words “by an Assessing Officer, who is below the rank of Assistant Commissioner, unless the Deputy Commissioner is satisfied on the reasons recorded by such Assessing Officer that it is a fit case for the issue of such notice” shall be substituted.

Amendment of section 151.

40. After section 194E of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 1991, namely:—

Insertion of new section 194F.

“194F. The person responsible for paying to any person any amount referred to in sub-section (2) of section 80CCB shall, at the time of payment thereof, deduct income-tax thereon at the rate of twenty per cent.”.

Payments on account of re-purchase of units by Mutual Fund or Unit Trust of India.

Amend-
ment of
section
246.

41. In section 246 of the Income-tax Act,—

(a) in sub-section (1), in clause (l), in sub-clause (ii), the words, figures and letters “section 271C, section 271D, section 271E,” shall be omitted;

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

“(ee) an order made by a Deputy Commissioner imposing a penalty under section 271C, section 271D or section 271E;”.

Amend-
ment of
section
268.

42. In section 268 of the Income-tax Act, after the words “an appeal”, the words “or an application” shall be inserted.

Inser-
tion of
new
section
271BB.

43. After section 271B of the Income-tax Act, the following section shall be inserted, namely:—

Failure
to subs-
cribe to
the
eligible
issue of
capital.

“271BB. Whoever fails to subscribe any amount of subscription to the units issued under any scheme referred to in sub-section (1) of section 88A to the eligible issue of capital under that sub-section within the period of six months specified therein, may be directed by the Deputy Commissioner to pay, by way of penalty, a sum equal to twenty per cent. of such amount.”.

Amend-
ment of
section
271C.

44. Section 271C of the Income-tax Act shall be renumbered as sub-section (1) thereof and after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely:—

“(2) Any penalty imposable under sub-section (1) shall be imposed by the Deputy Commissioner.”.

Amend-
ment of
section
271D.

45. Section 271D of the Income-tax Act shall be renumbered as sub-section (1) thereof and after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely:—

“(2) Any penalty imposable under sub-section (1) shall be imposed by the Deputy Commissioner.”.

Amend-
ment of
section
271E.

46. Section 271E of the Income-tax Act shall be renumbered as sub-section (1) thereof and after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely:—

“(2) Any penalty imposable under sub-section (1) shall be imposed by the Deputy Commissioner.”.

Amend-
ment of
section
275A.

47. In section 275A of the Income-tax Act, after the words “referred to in”, the words, brackets and figure “the second proviso to sub-section (1) or” shall be inserted.

Omission
of Chapter
XXII-B

48. (1) No tax credit certificate granted under section 280Z or section 280ZC shall be produced before the Assessing Officer after the 31st day of March, 1991 for the purposes of sub-section (6) of section 280Z on as the case may be, sub-section (4), of section 280ZC.

(2) Save as otherwise provided in sub-section (1), Chapter XXII-B shall be omitted.

49. In section 288 of the Income-tax Act, in sub-section (4), in clause (b), after the words "on him under", the words, brackets and figures "clause (ii) of sub-section (1) of" shall be inserted.

**Amend-
ment of
section
288.**

50. The following amendments (being amendments of a consequential nature) shall be made in the Income-tax Act, namely:—

Conse-
quential
amend-
ments.

(i) section 80C shall be omitted with effect from the 1st day of April, 1991;

(ii) in section 197A, in sub-section (1), for the words "his estimated total income of the previous year in which such income is to be included in computing his total income will be less than the minimum liable to income-tax, the words "the tax on his estimated total income of the previous year in which such income is to be included in computing his total income will be nil" shall be substituted;

(iii) in section 246, in sub-section (2), in clause (e), after the word, figures and letter "section 271B", the words, figures and letters "or section 271BB" shall be inserted;

(iv) in section 273B, after the word, figures and letter "section 271B," the word, figures and letters "section 271BB," shall be inserted;

(v) in the Eleventh Schedule, for the words, figures, letter and brackets "and section 80J (4)", the words, figures, letters and brackets ", section 80J (4) and section 88A (3) (a) (i)" shall be substituted.

Wealth-tax

27 of 1957.

51. In section 2 of the Wealth-tax Act, 1957 (hereinafter referred to as "the Act"), the words, brackets and figures "sub-section (3) or sub-section (5) of section 16" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1989.

**Amend-
ment of
section 2.**

52. In section 5 of the Wealth-tax Act, in sub-section (1), in clause (xxviii), with effect from the 1st day of April, 1991,—

Amend-
ment of
section 5.

(i) after the words "State Government", the words "or a public sector company" shall be inserted;

(ii) the following *Explanation* shall be inserted at the end, namely:—

'Explanation.—For the purposes of this clause, “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;’.

1 of 1956.

53. In section 10 of the Wealth-tax Act, in sub-section (2), in clause (a), for the figures "16, 17", the figures and letter "14, 15, 16, 17, 17B," shall be substituted.

Amend-
section
ment of
10.

Amend-
ment of
section
16.

54. In section 16 of the Wealth-tax Act,—

(a) after sub-section (1A), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1989, namely:—

“(1B) Where an assessee furnishes a revised return under section 15 after the issue of an intimation, or the grant of refund, if any, under sub-section (1) of this section, the provisions of sub-sections (1) and (1A) of this section shall apply in relation to such revised return and—

(i) the intimation already sent for any wealth-tax, additional wealth-tax or interest shall be amended on the basis of the said revised return and where any amount payable by way of wealth-tax, additional wealth-tax or interest specified in the said intimation has already been paid by the assessee then, if any such amendment has the effect of—

(a) enhancing the amount already paid, the intimation amended under this clause shall be sent to the assessee specifying the excess amount payable by him and such intimation shall be deemed to be a notice of demand issued under section 30 and all the provisions of this Act shall apply accordingly;

(b) reducing the amount already paid, the excess amount paid shall be refunded to the assessee;

(ii) the amount of the refund already granted shall be enhanced or reduced on the basis of the said revised return and where the amount of refund already granted is—

(a) enhanced, only the excess amount of refund due to the assessee shall be paid to him;

(b) reduced, the excess amount so refunded shall be deemed to be the tax payable by the assessee and an intimation shall be sent to the assessee specifying the amount so payable, and such intimation shall be deemed to be a notice of demand issued under section 30 and all the provisions of this Act shall apply accordingly;

Provided that an assessee, who has furnished a revised return under section 15 after the service upon him of the intimation under sub-section (1) of this section, shall be liable to pay additional wealth-tax in relation to the adjustments made under the first proviso to clause (a) of sub-section (1) and specified in the said intimation, whether or not he has made the said adjustments in the revised return.”;

(b) in sub-section (4), in clause (i), for the words “before the end of the relevant assessment year” the words brackets and figures “within the time allowed under sub-section (1) of section 14” shall be substituted.

55. In section 17 of the Wealth-tax Act, in sub-section (1B), in clause (a), for the words "except by an Assessing Officer of the rank of Assistant Commissioner or Deputy Commissioner", the words "by an Assessing Officer, who is below the rank of Assistant Commissioner, unless the Deputy Commissioner is satisfied on the reasons recorded by such Assessing Officer that it is a fit case for the issue of such notice" shall be substituted.

Amendment of section 17.

56. After section 35EE of the Wealth-tax Act, the following section shall be inserted, namely:—

Insertion of new section 35EEE.

"35EEE. If a person contravenes any order referred to in the second proviso to sub-section (1) or sub-section (3A) of section 37A, he shall be punishable with rigorous imprisonment for a term which may extend to two years and with fine."

Contravention of order made under second proviso to sub-section (1) or sub-section (3A) of section 37A.

57. In section 35K of the Wealth-tax Act, in sub-section (1), for the words, figures and letters "the assessment year commencing on the 1st day of April, 1988, or any earlier assessment year", the words "an assessment year" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1989.

Amendment of section 35K.

58. In the Wealth-tax Act, in Schedule III, in Part G,—

(a) for rule 18, the following rule shall be substituted, namely:—

Amendment of Schedule III.

"18. (1) The value of the jewellery shall be estimated to be the price which it would fetch if sold in the open market on the valuation date (hereafter in this rule referred to as fair market value).

Valuation of jewellery.

(2) The return of net wealth furnished by the assessee shall be supported by,—

(i) a statement in the prescribed form, where the value of the jewellery on the valuation date does not exceed rupees five lakhs;

(ii) a report of a registered valuer in the prescribed form, where the value of the jewellery on the valuation date exceeds rupees five lakhs.

(3) Notwithstanding anything mentioned in sub-rule (2), the Assessing Officer may, if he is of opinion, that the value of the jewellery declared in the return,—

(a) is less than its fair market value by such percentage or such amount as is prescribed under sub-clause (i) of clause (b) of sub-section (1) of section 16A;

(b) is less than its fair market value as referred to in clause (a) of sub-section (1) of section 16A,

he may refer the valuation of such jewellery to a Valuation Officer under sub-section (1) of the said section and the value of such jewellery shall be the fair market value as estimated by the Valuation Officer.”;

(b) in rule 19, in the opening portion, for the words, brackets and letter “clause (b) of”, the words, brackets and figure “sub-rule (3) of” shall be substituted.

Gift-tax

Amend-
ment of
section 9.

59. In section 9 of the Gift-tax Act, 1958 (hereinafter referred to as the Gift-tax Act), in sub-section (2), in clause (a), for the figures “15, 16”, the figures and letter “13, 14, 15, 16, 16B” shall be substituted. 18 of 1958.

Amend-
ment of
section
15.

60. In section 15 of the Gift-tax Act,—

(a) after sub-section (1A), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1989, namely:—

“(1B) Where an assessee furnishes a revised return under section 14 after the issue of an intimation, or the grant of refund, if any, under sub-section (1) of this section, the provisions of sub-sections (1) and (1A) of this section shall apply in relation to such revised return and—

(i) the intimation already sent for any gift-tax, additional gift-tax or interest shall be amended on the basis of the said revised return and where any amount payable by way of gift-tax, additional gift-tax or interest specified in the said intimation has already been paid by the assessee then, if any such amendment has the effect of—

(a) enhancing the amount already paid, the intimation amended under this clause shall be sent to the assessee specifying the excess amount payable by him and such intimation shall be deemed to be a notice of demand issued under section 31 and all the provisions of this Act shall apply accordingly;

(b) reducing the amount already paid, the excess amount paid shall be refunded to the assessee;

(ii) the amount of the refund already granted shall be enhanced or reduced on the basis of the said revised return and where the amount of refund already granted is—

(a) enhanced, only the excess amount of refund due to the assessee shall be paid to him;

(b) reduced, the excess amount so refunded shall be deemed to be the tax payable by the assessee and an intimation shall be sent to the assessee specifying the amount so payable, and such intimation shall be deemed to be a notice of demand issued under section 31 and all the provisions of this Act shall apply accordingly;

Provided that an assessee, who has furnished a revised return under section 14 after the service upon him of the intimation under sub-section (1) of this section, shall be liable to pay additional gift-tax in relation to the adjustments made under the first proviso to clause (a) of sub-section (1) and specified in the said intimation, whether or not he has made the said adjustments in the revised return.”;

(b) in sub-section (4), in clause (i), for the words “before the end of the relevant assessment year”, the words, brackets and figures “within the time allowed under sub-section (1) of section 13” shall be substituted.

61. In section 16 of the Gift-tax Act, in sub-section (1B), in clause (a), for the words “except by an Assessing Officer of the rank of Assistant Commissioner or Deputy Commissioner”, the words “by an Assessing Officer, who is below the rank of Assistant Commissioner, unless the Deputy Commissioner is satisfied on the reasons recorded by such Assessing Officer that it is a fit case for the issue of such notice” shall be substituted.

Amend-
ment of
section
16.

CHAPTER IV

INDIRECT TAXES

Customs

62. In the Customs Act, 1962 (hereinafter referred to as the Customs Act),—

Amend-
ment of
Art 52 of
1962.

(a) in section 129C, for sub-section (5), the following sub-section shall be substituted, namely:—

“(5) If the members of a Bench differ in opinion on any point, the point shall be decided according to the opinion of the majority, if there is a majority; but if the members are equally divided, they shall state the point or points on which they differ and make a reference to the President who shall either hear the point or points himself or refer the case for hearing on such point or points by one or more of the other members of the Appellate Tribunal and such point or points shall be decided according to the opinion of the majority of these members of the Appellate Tribunal who have heard the case, including those who first heard it.”;

(b) after section 154, the following section shall be inserted, namely:—

“154A. The amount of duty, interest, penalty, fine or any other sum payable, and the amount of refund, drawback or any other sum due, under the provisions of this Act shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise it shall be ignored.”.

Rounding
off of
duty, etc.

63. 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 51 of
1975.

Auxiliary
duties of
customs.

64. (1) In the case of goods mentioned in the First Schedule to 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 fifty per cent. of the value of the goods as determined in accordance with the provisions of section 14 of the Customs Act.

(2) Sub-section (1) shall cease to have effect after the 31st day of March, 1991, and upon such cesser section 6 of the General Clauses Act, 1897, shall apply as if the said sub-section had 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.

Excise

Amend-
ment of
Act 1 of
1944.

65. In the Central Excises and Salt Act, 1944 (hereinafter referred to as the Central Excises Act), after section 37C, the following section shall be inserted, namely:—

Round-
ing off of
duty, etc.

"37D. The amount of duty, interest, penalty, fine or any other sum payable, and the amount of refund or any other sum due, under the provisions of this Act shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise it shall be ignored."

Amend-
ment of
Act 5 of
1986.

66. The Central Excise Tariff Act, 1985 (hereinafter referred to as the Central Excise Tariff Act), shall be amended in the manner specified in the Third Schedule.

Special
duties of
excise.

67. (1) In the case of goods chargeable with a duty of excise under the Central Excises Act, as amended from time to time, read with any notification for the time being in force issued by the Central Government in relation to the duty so chargeable (not being a notification providing for any exemption for giving credit with respect to, or reduction of duty of excise under the said Act on such goods equal to, any duty of excise under the said Act, or the additional duty under section 3 of the Customs Tariff Act, already paid on the raw material or component parts used in the production or manufacture of such goods), there shall be levied and collected a special duty of excise equal to ten per cent. of the amount so chargeable on such goods.

(2) Sub-section (1) shall cease to have effect after the 31st day of March, 1991, and upon such cesser section 6 of the General Clauses Act, 1897, shall apply as if the said sub-section had been repealed by a Central Act.

10 of 1897.

(3) The special 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 special 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.

68. 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.

Amend-
ment of
Act 58
of 1957.

69. In section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978, in sub-section (1), for the words "fifteen per cent.", the words "twenty per cent." shall be substituted.

Amend-
ment of
Act 40 of
1978.

70. The Khadi and other Handloom Industries Development (Additional Excise Duty on Cloth) Act, 1953, is hereby repealed.

Repeal
of Act
12 of
1953.

CHAPTER V

INLAND AIR TRAVEL TAX

71. In the Finance Act, 1989, with effect from such date¹ as the Central Government may, by notification in the Official Gazette, appoint—

Amend-
ment of
Act 13 of
1989.

(a) in section 41, for clause (d), the following clause shall be substituted, namely:—

'(d) "fare" means the total amount of all charges of whatever nature (including charges, if any, for provision of food or accommodation) payable to the carrier by or on behalf of a passenger in respect of his inland journey;'

(b) in section 42, in sub-section (1),—

(i) the words "where the fare for such journey is paid in Indian currency," shall be omitted;

(ii) for the words "ten per cent.", the words "fifteen per cent." shall be substituted.

CHAPTER VI

MISCELLANEOUS

72. In the Indian Post Office Act, 1898, for the First Schedule, the following Schedule shall be substituted, namely:—

Amend-
ment of
Act 6
of 1898.

"THE FIRST SCHEDULE

(See section 7)

INLAND POSTAGE RATES

Letters

For a weight not exceeding twenty grams	Re. 1-00
For every twenty grams, or fraction thereof, exceeding twenty grams	Re. 1-00

¹1.7.1990 Vide Notification No. G.S.R. 547(E) dated 5.6.1990.

Letter-cards

For a letter-card	75 paise
<i>Post cards (not being post cards containing printed communication)</i>	
Single	15 paise
Reply	30 paise
<i>Post cards containing printed communication</i>	
For a post card	60 paise.

Explanation.—A post card shall be deemed to contain a printed communication, if any matter (except the name and address of, and other particulars relating to, the sender and the place and date of despatch) is recorded by printing or by cyclostyling or by any other mechanical process, not being type-writing, on any part of the post card except the righthand half of the address-side thereof.

Book, pattern and sample packets

For the first 50 grams or fraction thereof	Rs. 1.00
For every additional one hundred grams, or fraction thereof, in excess of fifty grams	Rs. 1.00

Registered newspapers

For a weight not exceeding fifty grams	15 paise
For a weight exceeding fifty grams but not exceeding one hundred grams	25 paise
For every additional one hundred grams, or fraction thereof, exceeding one hundred grams	10 paise

In the case of more than one copy of the same issue of a registered newspaper being carried in the same packet—

For a weight not exceeding one hundred grams 25 paise

For every additional one hundred grams, or fraction thereof, exceeding one hundred grams 10 paise:

Provided that such packet shall not be delivered at any addressee's residence but shall be given to a recognised agent at the Post Office.

Parcels

For a weight not exceeding five hundred grams	Rs. 6.00
For every five hundred grams, or fraction thereof, exceeding five hundred grams	Rs. 6.00."

THE FIRST SCHEDULE

(See section 2)

PART I

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. 18,000 | <i>Nil</i> ; |
| (2) where the total income exceeds Rs. 18,000 but does not exceed Rs. 25,000 | 20 per cent. of the amount by which the total income exceeds Rs. 18,000; |
| (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000 | Rs. 1,400 <i>plus</i> 30 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. 8,900 <i>plus</i> 40 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. 28,900 <i>plus</i> 50 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, in the case of every person having a total income exceeding fifty thousand rupees, be increased by **a surcharge for purposes of the Union calculated at the rate of eight per cent. of such income-tax:**

Provided that no such surcharge shall be payable by a non-resident.

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, 1990 exceeds Rs. 18,000,—

Rates of income-tax

- | | |
|--|--|
| (1) where the total income does not exceed Rs.12,000 | <i>Nil</i> ; |
| (2) where the total income exceeds Rs. 12,000 but does not exceed Rs. 20,000 | 25 per cent. of the amount by which the total income exceeds Rs. 12,000; |

- | | |
|--|---|
| (3) where the total income exceeds Rs. 20,000 but does not exceed Rs. 40,000 | Rs. 2,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 20,000; |
| (4) where the total income exceeds Rs. 40,000 but does not exceed Rs. 60,000 | Rs. 8,000 <i>plus</i> 40 per cent. of the amount by which the total income exceeds Rs. 40,000; |
| (5) where the total income exceeds Rs. 60,000 but does not exceed Rs. 1,00,000 | Rs. 16,000 <i>plus</i> 50 per cent. of the amount by which the total income exceeds Rs. 60,000; |
| (6) where the total income exceeds Rs. 1,00,000 | Rs. 36,000 <i>plus</i> 55 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, in the case of every person having a total income exceeding fifty thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of eight per cent. of such income-tax:

Provided that no such surcharge shall be payable by a non-resident.

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 <i>plus</i> 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 <i>plus</i> 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, in the case of every person having a total income exceeding fifty thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of eight 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 | <i>Nil</i> ; |
| (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 <i>plus</i> 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 <i>plus</i> 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 <i>plus</i> 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, in the case of every person having a total income exceeding fifty thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of eight 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 | <i>Nil</i> ; |
| (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 <i>plus</i> 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 <i>plus</i> 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 <i>plus</i> 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, in the case of every person having a total income exceeding fifty thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of eight 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.
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Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified shall, in the case of every person having a total income exceeding fifty thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of eight 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 | 50 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 a trading company or an investment company | 60 per cent. of the total income; |
| (ii) in any other case | 55 per cent. of the total income. |

II. In the case of a company other than a domestic company,—

(i) on so much of the total income as consists of—

(a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976, or

(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government

50 per cent.;

(ii) on the balance, if any, of the total income

65 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the provisions of item I of this Paragraph shall, in the case of every person having a total income exceeding fifty thousand rupees, be increased by a surcharge calculated at the rate of eight per cent. of such income-tax.

PART II**RATES FOR DEDUCTION OF TAX AT SOURCES IN CERTAIN CASES**

In every case in which under the provisions of sections 193, 194, 194A, 194B, 194BB, 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:—

	Rate of income-tax
1. In the case of a person other than a company—	
(a) where the person is resident in India—	
(i) on income by way of interest other than "Interest on securities"	10 per cent.;
(ii) on income by way of winnings from lotteries and crossword puzzles	40 per cent.;
(iii) on income by way of winnings from horse races	40 per cent.;
(iv) on income by way of insurance commission	10 per cent.;

(v) on income by way of interest payable on— 10 per cent.;

(A) any security, other than a tax-free security, of the Central or a State Government;

(B) any debentures or other securities for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act;

(C) any debentures issued by a company where such debentures are listed on a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 and any rules made thereunder;

(vi) on any other income (excluding interest payable on a tax-free security) 20 per cent.;

(b) where the person is not resident in India—

(i) in the case of a non-resident Indian—

(A) on investment income and long-term capital gains 20 per cent.;

(B) on income by way of interest payable on a tax-free security 15 per cent.;

(C) on income by way of winnings from lotteries and crossword puzzles 40 per cent.;

(D) on income by way of winnings from horse races 40 per cent.;

(E) on the whole of other income income-tax at 30 per cent. of the amount of income or 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) in the case of any other person—

(A) on income by way of interest payable on a tax-free security 15 per cent.;

(B) on income by way of winnings from lotteries and crossword puzzles 40 per cent.;

(C) on income by way of winnings from horse races 40 per cent.;

(D) on the whole of the other income income-tax at 30 per cent. of the amount of income or 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.

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.; |
| (ii) on income by way of winnings from lotteries and crossword puzzles | 40 per cent.; |
| (iii) on income by way of winnings from horse races | 40 per cent.; |
| (iv) on any other income (excluding interest payable on tax-free security) | 21.5 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.; |
| (ii) on income by way of winnings from lotteries and crossword puzzles | 40 per cent.; |
| (iii) on income by way of winnings from horse races | 40 per cent.; |
| (iv) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency | 25 per cent.; |

(v) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1976, where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the proviso to sub-section (IA) of section 115A of the Income-tax Act, to the Indian concern

(vi) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(v)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or 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.;

(B) where the agreement is made after the 31st day of March, 1976

30 per cent.;

(vii) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and which has been approved by the Central Government,—

(A) where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976

50 per cent.;

(B) where the agreement is made after the 31st day of March, 1976

30 per cent.;

(viii) on income by way of interest payable on a tax-free security

44 per cent.;

(ix) on any other income

65 per cent.

Explanation.—For the purposes of this Part, "investment income", "long-term capital gains" and "non-resident Indian" shall have the meanings assigned to them in Chapter XII-A of the Income-tax Act.

Surcharge on income-tax

The amount of income-tax deducted in accordance with the provisions of—

(a) sub-item (a) of item 1 of this Part shall be increased by a surcharge for purposes of the Union, and

(b) sub-item (a) of item 2 of this Part shall be increased by a surcharge,

calculated at the rate of eight per cent. of such income-tax:

PART III

RATES FOR CALCULATING OR CHARGING INCOME-TAX IN CERTAIN CASES, DEDUCTING INCOME-TAX FROM INCOME CHARGEABLE UNDER THE HEAD "SALARIES" AND COMPUTING "ADVANCE TAX"

In cases in which income-tax has to be 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 in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" [not being "advance tax" in respect of any income chargeable to tax under Chapter XII or Chapter XII-A or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act at the rates as specified in that Chapter or section or surcharge on such "advance tax" in respect of any income chargeable to tax under section 115B], shall be 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 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. 22,000 Nil;
- (2) where the total income exceeds Rs. 22,000 but does not exceed Rs. 30,000 20 per cent. of the amount by which the total income exceeds Rs. 22,000;
- (3) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000 Rs. 1,600 plus 30 per cent. of the amount by which the total income exceeds Rs. 30,000;
- (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 Rs. 7,600 plus 40 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. 27,600 plus 50 per cent. of the amount by which the total income exceeds Rs. 1,00,000,

4 Ans. by Act 2 of 1991, s. 3.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall,—

(i) in the case of every individual, Hindu undivided family or association of persons or body of individuals referred to in sections 88 and 88A having a total income exceeding seventy-five thousand rupees, be reduced by the amount of rebate of income-tax calculated under Chapter VIII-A, and the income-tax as so reduced,

(ii) in the case of every person, other than those mentioned in item (i), having a total income exceeding seventy-five thousand rupees,

be increased by a surcharge for purposes of the Union calculated at the rate of ~~eight per cent.~~ of such income-tax: ~~[twelve per cent.]~~ ↓

Provided that no such surcharge shall be payable by a non-resident.

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, 1991 exceeds Rs. 22,000,—

Rates of income-tax

- (1) where the total income does not exceed Rs. 12,000 Nil;
- (2) where the total income exceeds Rs. 12,000 but does not exceed Rs. 20,000 25 per cent. of the amount by which the total income exceeds Rs. 12,000;
- (3) where the total income exceeds Rs. 20,000 but does not exceed Rs. 40,000 Rs. 2,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 20,000;
- (4) where the total income exceeds Rs. 40,000 but does not exceed Rs. 60,000 Rs. 8,000 plus 40 per cent. of the amount by which the total income exceeds Rs. 40,000;
- (5) where the total income exceeds Rs. 60,000 but does not exceed Rs. 1,00,000 Rs. 16,000 plus 50 per cent. of the amount by which the total income exceeds Rs. 60,000;
- (6) where the total income exceeds Rs. 1,00,000 Rs. 36,000 plus 55 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, in the case of every person having a total income exceeding seventy-five thousand rupees, be reduced by the amount of rebate of income-tax calculated under Chapter VIII-A and the income-tax as so reduced be increased by a surcharge for purposes of the Union calculated at the rate of ~~eight per cent.~~ of such income-tax: ~~[twelve per cent.]~~ ↓

Provided that no such surcharge shall be payable by a non-resident.

↓ Subs. by Act 2 of 1991, s. 3 (w.e.f. 15.1.1991).

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

- | | |
|--|---|
| (1) where the total income does not exceed Rs. 10,000 | 10 per cent. of the total income; |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 20,000 | Rs. 3,000 plus 35 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, in the case of every person having a total income exceeding seventy-five thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of ~~eight per cent.~~ of such income-tax. [twelve per cent.] ↓

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. 15,000 | Nil; |
| (2) where the total income exceeds Rs. 15,000 but does not exceed Rs. 50,000 | 6 per cent. of the amount by which the total income exceeds Rs. 15,000; |
| (3) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 | Rs. 2,100 plus 12 per cent. of the amount by which the total income exceeds Rs. 50,000; |
| (4) where the total income exceeds Rs. 1,00,000 | Rs. 8,100 plus 18 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, in the case of every person having a total income exceeding seventy-five thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of ~~eight per cent.~~ of such income-tax. [twelve per cent.] ↓

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 Nil;
not exceed Rs. 15,000

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↓ Subs. by Act 2 of 1991, s. 3 (w.e.f. 15.1.1991)

- (2) where the total income exceeds Rs. 15,000 but does not exceed Rs. 50,000 5 per cent. of the amount by which the total income exceeds Rs. 15,000;
- (3) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 Rs. 1,750 plus 10 per cent. of the amount by which the total income exceeds Rs. 50,000;
- (4) where the total income exceeds Rs. 1,00,000 Rs. 6,750 plus 15 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, in the case of every person having a total income exceeding seventy-five thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of ~~eight per cent.~~ of such income-tax. *[twelve per cent.]*

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, in the case of every person having a total income exceeding seventy-five thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of ~~eight per cent.~~ of such income-tax. *[twelve per cent.]*

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 40 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 a trading company or an investment company 50 per cent. of the total income;
- (ii) in any other case 45 per cent. of the total income.

II. In the case of a company other than a domestic company,—

(A) on so much of the total income as consists of—

- (a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976, or

Subs. by Act 2 of 1991, s. 3 (w.e.f. 15.1.1991)

(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government

50 per cent.;

(ii) on the balance, if any, of the total income

65 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the provisions of item I of this Paragraph shall, in the case of every person having a total income exceeding seventy-five thousand rupees, be increased by a surcharge calculated at the rate of ~~eight per cent.~~ of such income-tax.

[fifteen per cent.] ↓

PART IV

[See section 2(9) (e)]

RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

Rule 1.—Agricultural income of the nature referred to in sub-clause (a) of clause (1A) 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 (1A) 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, 36, 37, 38, 40, 40A [other than sub-sections (3) and (4) thereof], 41, 43, 43A, 43B and 43C of the Income-tax Act shall, so far as may be, apply accordingly.

Rule 3.—Agricultural income of the nature referred to in sub-clause (c) of clause (1A) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling-house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c) shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

Rule 4.—Notwithstanding anything contained in any other provisions of these rules, in a case 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 ↓ Subs. by Act 2 of 1991, s. 3 (w.e.f. 15.10.1990).

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 a 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, 1990, 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, 1982 or the 1st day of April, 1983 or the 1st day of April, 1984 or the 1st day of April, 1985 or the 1st day of April, 1986 or the 1st day of April, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989, 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, 1982 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, 1983 or the 1st day of April, 1984

or the 1st day of April, 1985 or the 1st day of April, 1986 or the 1st day of April, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1983, 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, 1984 or the 1st day of April, 1985 or the 1st day of April, 1986 or the 1st day of April, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1984, 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, 1985 or the 1st day of April, 1986 or the 1st day of April, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1985, 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, 1986 or the 1st day of April, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1986, 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, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1987, 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, 1988 or the 1st day of April, 1989,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1988, 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, 1989, and

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1989,

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, 1990.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1991 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, 1983 or the 1st day of April, 1984 or the 1st day of April, 1985 or the 1st day of April, 1986 or the 1st day of April, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990, is a loss, then, for the purposes of sub-section (8) 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, 1983, 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, 1984 or the 1st day of April, 1985 or the 1st day of April, 1986 or the 1st day of April, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1984, 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, 1985 or the 1st day of April, 1986 or the 1st day of April, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1985, 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, 1986 or the 1st day of April, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1986, 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, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1987, 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, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1988, 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, 1989 or the 1st day of April, 1990,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1989, 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, 1990, and

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1990,

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, 1991.

(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 Assessing Officer under the provisions of these rules or the rules contained in Part IV of the First Schedule to the Finance Act, 1982, or of the First Schedule to the Finance Act, 1983, or of the First Schedule to the Finance Act, 1984, or of the First Schedule to the Finance Act, 1985, or of the First Schedule to the Finance Act, 1986, or of the First Schedule to the Finance Act, 1987, or of the First Schedule to the Finance Act, 1988, or of the First Schedule to the Finance Act, 1989, shall be set off under sub-rule (1) or, as the case may be, sub-rule (2).

14 of 1982.
11 of 1983.
21 of 1984.
32 of 1985.
23 of 1986.
11 of 1987.
26 of 1988.
13 of 1989.

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 Assessing Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

THE SECOND SCHEDULE

(See section 63)

In the First Schedule to the Customs Tariff Act,—

(1) in Chapter 26, in sub-heading No. 2620.30, for the entry in column (4), the entry "150%" shall be substituted;

(2) in Chapter 29, in sub-heading No. 2925.11, for the entry in column (4), the entry "100% plus Rs. 25 per Kg." shall be substituted;

(3) in Chapter 85, in sub-heading No. 8511.10, for the entry in column (4), the entry "100% plus Rs. 10 per piece" shall be substituted;

(4) in Chapter 96, in sub-heading Nos. 9607.11, 9607.19 and 9607.20, for the entry in column (4), the entry "150% plus Rs. 5 per metre" shall be substituted.

THE THIRD SCHEDULE

(See section 66)

PART I

In the Schedule to the Central Excise Tariff Act,—

(1) in Chapter 4, in sub-heading No. 0401.13, for the entry in column (3), the entry “-Milk powder, other than powder specially prepared for feeding infants, put up in unit containers and ordinarily intended for sale” shall be substituted;

(2) in Chapter 9, in sub-heading Nos. 0901.20 and 0901.90, for the entry in column (4), the entry “15%” shall be substituted;

(3) in Chapter 11, in sub-heading Nos. 1102.00 and 1104.00, for the entry in column (4), the entry “15%” shall be substituted;

(4) in Chapter 13, in sub-heading No. 1301.90, for the entry in column (4), the entry “15%” shall be substituted;

(5) in Chapter 14, in sub-heading No. 1401.00, for the entry in column (4), the entry “15%” shall be substituted;

(6) in Chapter 15, in sub-heading Nos. 1501.00, 1505.00 and 1507.00, for the entry in column (4), the entry “15%” shall be substituted;

(7) in Chapter 17, in sub-heading Nos. 1701.90, 1702.29, 1702.30 and 1704.90, for the entry in column (4), the entry “10%” shall be substituted;

(8) in Chapter 18, in sub-heading Nos. 1801.00, 1802.00, 1803.00 and 1804.00, for the entry in column (4), the entry “15%” shall be substituted;

(9) in Chapter 21,—

(a) in sub-heading Nos. 2101.30, 2102.10 and 2102.90, for the entry in column (4), the entry “15%” shall be substituted;

(b) in sub-heading No. 2105.00, for the entry in column (4), the entry “15% plus Rs. 2 per litre” shall be substituted;

(c) in heading No. 21.06, in column (3), for the entry “-Containing lime or katha (*catechu*) or both, whether or not containing tobacco:”, the entry “-Containing lime, katha (*catechu*) or tobacco or any one or more of these ingredients:” shall be substituted;

(d) in sub-heading Nos. 2106.11 and 2106.90, for the entry in column (4), the entry “40% plus Rs. 50 per kilogram” shall be substituted;

(10) in Chapter 22, in sub-heading No. 2203.00, for the entry in column (4), the entry "15%" shall be substituted;

(11) in Chapter 23, in sub-heading No. 2301.00, for the entry in column (4), the entry "Nil" shall be substituted;

(12) in Chapter 24,—

(a) in sub-heading Nos. 2403.11, 2403.12, 2403.21 and 2403.22, for the entry in column (4), the entry "Rs. 500 per thousand or 300% plus Rs. 20 per thousand, whichever is higher" shall be substituted;

(b) in sub-heading Nos. 2404.60 and 2404.90, for the entry in column (4), the entry "15%" shall be substituted;

(13) in Chapter 25,—

(a) for NOTE 2, the following NOTE shall be substituted, namely:—

"2. Except where their context otherwise requires, heading Nos. 25.01, 25.03 and 25.05 cover only products which have been washed (even with chemical substances, eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, or concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products that have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading or sub-heading.";

(b) in sub-heading Nos. 2502.10, 2502.30 and 2504.90, for the entry in column (4), the entry "10%" shall be substituted;

(14) in Chapter 26, in sub-heading Nos. 2601.00, 2602.00, 2603.00, 2604.00, 2605.00, 2606.00, 2607.00, 2608.00, 2609.00, 2610.00, 2611.00, 2612.00, 2613.00, 2614.00, 2615.00, 2616.00, 2617.00, 2618.00, 2619.00, 2620.00 and 2621.00, for the entry in column (4), the entry "10%" shall be substituted;

(15) in Chapter 28,—

(a) in sub-heading No. 2815.00, for the entry in column (4), the entry "15% plus Rs. 1,000 per tonne" shall be substituted;

(b) in sub-heading No. 2818.10, for the entry in column (4), the entry "10%" shall be substituted;

(16) in Chapter 29, in sub-heading Nos. 2917.10 and 2917.20, for the entry in column (4), the entry "15% plus Rs. 5 per kilogram" shall be substituted;

(17) in Chapter 30, in sub-heading No. 3001.00, for the entry in column (4), the entry "15%" shall be substituted;

(18) in Chapter 34, in sub-heading No. 3402.90, for the entry in column (4), the entry "25% plus Rs. 2,000 per tonne" shall be substituted.

(19) in Chapter 40,—

(a) in NOTE 9,—

(i) after the word and figures “and 40.08,” the words “except as otherwise provided,” shall be inserted;

(ii) the following paragraph shall be inserted at the end, namely:—

‘Sub-heading No. 4008.21 shall also apply to “plates”, “sheets” and “strips”, whether or not cut to shape, and surface-worked or further worked so as to render them fit for resoling or repairing or re-treading of rubber tyres.’;

(b) in sub-heading No. 4011.20, for the entry in column (4), the entry “Rs. 35 per tyre” shall be substituted;

(c) in sub-heading No. 4011.50, for the entry in column (4), the entry “Rs. 2,600 per tyre” shall be substituted;

(d) in sub-heading No. 4011.91, for the entry in column (4), the entry “60%” shall be substituted;

(e) in sub-heading No. 4011.99, for the entry in column (4), the entry “30%” shall be substituted;

(f) in sub-heading No. 4012.19, for the entry in column (4), the entry “Rs. 23 per flap” shall be substituted;

(20) in Chapter 41, in sub-heading No. 4101.00, for the entry in column (4), the entry “10%” shall be substituted;

(21) in Chapter 42, in sub-heading No. 4201.90, for the entry in column (4), the entry “15%” shall be substituted;

(22) in Chapter 43, in sub-heading No. 4301.00, for the entry in column (4), the entry “15%” shall be substituted;

(23) in Chapter 44,—

(a) NOTES 5 and 6 shall be renumbered as NOTES 6 and 7 respectively and before NOTE 6 as so renumbered, the following NOTE shall be inserted, namely:—

‘5. For the purposes of heading No. 44.08, the expression “similar laminated wood” includes blockboard, laminboard and battenboard, in which the core is thick and composed of blocks, laths or battens of wood glued together and surfaced with the outer plies and also panels in which the wooden core is replaced by other materials such as a layer or layers of particle board, fibre board, wood waste glued together, asbestos or cork.’;

(b) in sub-heading Nos. 4401.00, 4402.00, 4403.00, 4404.00, 4405.00 and 4410.90, for the entry in column (4), the entry “15%” shall be substituted;

(24) in Chapter 46, in sub-heading No. 4601.00, for the entry in column (4), the entry “10%” shall be substituted;

(25) in Chapter 47, in sub-heading No. 4701.00, for the entry in column (4), the entry “10%” shall be substituted;

(26) in Chapter 48,—

(a) NOTES 8, 9 and 10 shall be renumbered as NOTES 9, 10 and 11 respectively and before NOTE 9 as so renumbered, the following NOTE shall be inserted, namely:—

‘8. For the purposes of heading No. 48.14, the expression “wallpaper and similar wall coverings” applies only to:

(a) Paper in rolls, of a width of not less than 45 cms. and not more than 160 cms.; suitable for wall or ceiling decoration:

(i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;

(ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;

(iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or

(iv) Covered on the face side with plaining material, whether or not bound together in parallel strands or woven;

(b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;

(c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard suitable for use both as floor coverings and as wall coverings, are to be classified in heading No. 48.15.;

(b) in sub-heading No. 4815.00, for the entry in column (4), the entry “30%” shall be substituted;

(c) in sub-heading Nos. 4817.00, 4818.00, 4819.90, 4820.00, 4821.00 and 4822.00, for the entry in column (4), the entry “15%” shall be substituted;

(27) in Chapter 49, in sub-heading No. 4901.10, for the entry in column (4), the entry “15%” shall be substituted;

(28) in Chapter 53, in sub-heading Nos. 5302.20 and 5306.29, for the entry in column (4), the entry “Rs. 700 per tonne” shall be substituted.

(29) in Chapter 56, in sub-heading No. 5607.19, for the entry in column (4), the entry “Rs. 700 per tonne” shall be substituted;

(30) in Chapter 57, in sub-heading No. 5702.20, for the entry in column (4), the entry “Rs. 700 per tonne” shall be substituted;

(31) in Chapter 59,—

(a) in NOTE 2, in clause (c), the words “by dot printing process” shall be omitted;

(b) NOTES 4, 5 and 6 shall be renumbered as NOTES 5, 6 and 7 respectively and before NOTE 5 as so renumbered, the following NOTE shall be inserted, namely:—

‘4. For the purposes of heading No. 59.04, the expression “textile wall coverings” applies to products in rolls, of a width of not less than 45 cms., suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading No. 48.14).’;

(c) in sub-heading Nos. 5903.19, 5903.29 and 5903.99, for the entry in column (4), the entry “30% plus Rs. 15 per square metre plus the duty for the time being leviable on base fabrics, if not already paid” shall be substituted;

(32) in Chapter 64, in sub-heading Nos. 6401.19 and 6401.99, for the entry in column (4), the entry “10%” shall be substituted;

(33) in Chapter 65, in sub-heading Nos. 6501.80 and 6501.90, for the entry in column (4), the entry “10%” shall be substituted;

(34) in Chapter 66, in sub-heading No. 6602.00, for the entry in column (4), the entry “10%” shall be substituted;

(35) in Chapter 67, in sub-heading Nos. 6701.00 and 6702.00, for the entry in column (4), the entry “10%” shall be substituted;

(36) in Chapter 68,—

(a) in sub-heading No. 6801.90, for the entry in column (4), the entry “15%” shall be substituted;

(b) in sub-heading No. 6807.00, for the entry in column (4), the entry “30%” shall be substituted;

(37) in Chapter 70, in sub-heading No. 7009.00, for the entry in column (4), the entry “10%” shall be substituted;

(38) in Chapter 71, in sub-heading Nos. 7101.39, 7101.40, 7101.60, 7101.70, 7101.80 and 7101.90, for the entry in column (4), the entry “15%” shall be substituted;

(39) in Chapter 72,—

(a) in sub-heading Nos. 7201.00, 7203.00 and 7204.10, for the entry in column (4), the entry “Rs. 400 per tonne” shall be substituted;

(b) in sub-heading No. 7204.20, for the entry in column (4), the entry “Rs. 2,000 per tonne” shall be substituted;

(c) in sub-heading Nos. 7205.10 and 7206.10, for the entry in column (4), the entry "Rs. 400 per tonne" shall be substituted;

(40) in Chapter 73,—

(a) in sub-heading Nos. 7303.00 and 7304.10, for the entry in column (4), the entry "Rs. 400 per tonne" shall be substituted;

(b) in sub-heading No. 7304.90, for the entry in column (4), the entry "Rs. 3,000 per tonne" shall be substituted;

(c) in sub-heading No. 7305.10, for the entry in column (4), the entry "Rs. 400 per tonne" shall be substituted;

(d) in sub-heading No. 7305.90, for the entry in column (4), the entry "Rs. 3,000 per tonne" shall be substituted;

(e) in sub-heading No. 7306.10, for the entry in column (4), the entry "Rs. 400 per tonne" shall be substituted;

(f) in sub-heading No. 7306.90, for the entry in column (4), the entry "Rs. 3,000 per tonne" shall be substituted;

(g) in sub-heading Nos. 7321.10 and 7321.20, for the entry in column (4), the entry "25%" shall be substituted;

(h) in sub-heading No. 7325.10, for the entry in column (4), the entry "Rs. 400 per tonne" shall be substituted;

(41) in Chapter 78,—

(a) in sub-heading Nos. 7801.10, 7801.90 and 7802.00, for the entry in column (4), the entry "Rs. 4,000 per tonne" shall be substituted;

(b) in sub-heading No. 7803.10, for the entry in column (4), the entry "Rs. 5,000 per tonne" shall be substituted;

(c) in sub-heading No. 7803.21, for the entry in column (4), the entry "20%" shall be substituted;

(d) in sub-heading No. 7803.29, for the entry in column (4), the entry "Rs. 5,000 per tonne" shall be substituted;

(e) in sub-heading No. 7803.30, for the entry in column (4), the entry "Rs. 4,000 per tonne" shall be substituted;

(f) in sub-heading No. 7804.10, for the entry in column (4), the entry "Rs. 5,000 per tonne" shall be substituted;

(g) in sub-heading Nos. 7804.20, 7805.10, 7805.20 and 7806.00, for the entry in column (4), the entry "20%" shall be substituted;

(42) in Chapter 79,—

(a) in sub-heading Nos. 7903.10 and 7903.90, for the entry in column (4), the entry "20%" shall be substituted;

(b) in sub-heading Nos. 7904.21 and 7906.10, for the entry in column (4), the entry "30%" shall be substituted;

(c) in sub-heading Nos. 7906.20, 7907.10 and 7907.90, for the entry in column (4), the entry "20%" shall be substituted;

(43) in Chapter 85,—

(a) in sub-heading No. 8521.00, for the entry in column (4), the entry "40%" shall be substituted;

(b) in sub-heading No. 8543.00, for the entry in column (4), the entry "25%" shall be substituted;

(44) in Chapter 87,—

(a) in sub-heading No. 8703.00, for the entry in column (4), the entry "40%" shall be substituted;

(b) in sub-heading Nos. 8706.20 and 8706.40, for the entry in column (4), the entry "25% plus Rs. 6,000 per chassis" shall be substituted;

(c) in sub-heading No. 8706.30, for the entry in column (4), the entry "40%" shall be substituted; and

(45) in Chapter 96, in sub-heading No. 9617.00, for the entry in column (4), the entry "10%" shall be substituted.

PART II

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)

In the Schedule to the Central Excise Tariff Act,—

(1) in Chapter 22, after heading No. 22.03 and the entries relating thereto, the following shall be inserted, namely :—

"22.04	2204.00	ETHYL ALCOHOL OF ANY STRENGTH WHETHER DENATURED OR NOT, BUT NOT INCLUDING ALCOHOLIC LIQUOR FOR HUMAN CONSUMPTION	Rs. 8 per tonne for each percentage point strength of alcohol";
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(2) in Chapter 25, for heading No. 25.05 and the entries relating thereto, the following shall be substituted, namely :—

"25.05	MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED (INCLUDING CLAY, EARTH COLOURS, NATURAL ABRASIVES, SULPHURS, SLATE AND STONE), LIME; PLASTERS WITH A BASIS OF CALCIUM SULPHATE, WHETHER OR NOT COLOURED, BUT NOT INCLUDING PLASTERS SPECIALLY PREPARED FOR USE IN DENTISTRY
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2505.10	-Kaolin and other kaolinic clays, whether or not calcined; other clays, andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths	15%
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(1)	(2)	(3)	(4)
2505.20	-Natural barium sulphate (barytes) ; natural barium carbonate (witherite) whether or not calcined, other than barium oxide of heading No. 28.16		15%
2505.30	-Silicious fossil meals and similar silicious earths, whether or not calcined, of an apparent specific gravity of 1 or less		15%
2505.40	-Dolomite, whether or not calcined; natural magnesium carbonate (magnesite); fused magnesia; dead burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure		15%
2505.50	-Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders		15%
2505.60	-Quick lime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25		15%
2505.70	-Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H_2BO_3 calculated on the dry weight; earth colours, strontianite (whether or not calcined), other than strontium oxide		15%
2505.90	-Other		15%";

(3) In Chapter 40, after sub-heading No. 4011.70 and the entries relating thereto, the following shall be inserted, namely:—

"4011.80 -Of a kind used on animal drawn vehicles or handcarts, bearing prominent markings of the letters ADV thereon 60%";

(4) in Chapter 52,—

(a) for heading No. 52.03 and the entries relating thereto, the following shall be substituted, namely:—

52.03 5203.00 COTTON YARN INCLUDING SEWING THREAD, NOT CONTAINING SYNTHETIC STAPLE FIBRES 20 paise per count per kilogram";

(b) for heading Nos. 52.06, 52.07, 52.08, 52.09, 52.10 and 52.11 and the entries relating thereto, the following shall be substituted, namely:—

52.06 5206.00 COTTON FABRICS (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 52.09, 52.10 AND 52.11),— 20%

(a) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND

(1)	(2)	(3)	(4)
		(b) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGAN-DIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES WITH THE AID OF POWER OR STEAM	
52.07	5207.00	COTTON FABRICS (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 52.09, 52.10 AND 52.11),—	20%
		(a) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND	
		(b) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGAN-DIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES WITHOUT THE AID OF POWER OR STEAM	
52.08	5208.00	COTTON FABRICS (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 52.09, 52.10, 52.11 AND 52.12),—	20%
		(a) WOVEN ON HANDLOOMS, AND	
		(b) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGAN-DIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES	
52.09	5209.00	COTTON FABRICS,—	20%
		(a) WOVEN,	
		(b) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGAN-DIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES,	
		(c) CONTAINING (i) COTTON, AND (ii) POLYESTER STAPLE FIBRE OR POLYESTER FILAMENT YARN OR BOTH (BUT NOT CONTAINING ANY OTHER TEXTILE MATERIAL), AND	
		(d) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE OR FILAMENT YARN OR BOTH IS MORE THAN 40% BY WEIGHT OF THE TOTAL FIBRE CONTENT	
52.10	5210.00	COTTON FABRICS,—	20%
		(a) WOVEN,	

(1)	(2)	(3)	(4)
		<p>(b) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES</p> <p>(c) CONTAINING (i) COTTON, (ii) POLYESTER STAPLE FIBRE, AND (iii) RAMIE OR ANY ONE OR MORE ARTIFICIAL STAPLE FIBRES (NOT CONTAINING ANY OTHER TEXTILE MATERIAL), AND</p> <p>(d) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE IS MORE THAN 40% BY WEIGHT OF THE TOTAL FIBRE CONTENT</p>	
52.11	5211.00	COTTON FABRICS,—	20%”
		<p>(a) WOVEN,</p> <p>(b) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES,</p> <p>(c) CONTAINING (i) COTTON, AND (ii) POLYESTER STAPLE FIBRE, AND</p> <p>(d) OF VALUE EXCEEDING RUPEES TWENTY-FIVE PER SQUARE METRE</p>	
		(5) In Chapter 54,—	
		(a) for heading Nos. 54.02, 54.03 and 54.04 and the entries relating thereto, the following shall be substituted, namely:—	
“54.02	5402.00	SYNTHETIC FILAMENT YARN AND SEWING THREAD INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 60 DENIERS, NOT TEXTURED	Rs. 100 per kilogram
54.03	5403.00	SYNTHETIC FILAMENT YARN INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 60 DENIERS, TEXTURED	Rs. 100 per kilogram
54.04	5404.00	ARTIFICIAL FILAMENT YARN AND SEWING THREAD, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 60 DENIERS, NOT TEXTURED	Rs. 25 per kilogram”;
		(b) for heading Nos. 54.09, 54.10, 54.11 and 54.12 and the entries relating thereto, the following shall be substituted, namely:—	
“54.09	5409.00	FABRICS OF MAN-MADE FILAMENT YARN (INCLUDING FABRICS OBTAINED FROM MATERIALS OF HEADING	20%

(1)	(2)	(3)	(4)
	NOS. 54.06 AND 54.07 BUT EXCLUDING FABRICS COVERED UNDER HEADING NO. 54.12),—		
	(a) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND		
	(b) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES WITH THE AID OF POWER OR STEAM		
54.10	5410.00	FABRICS OF MAN-MADE FILAMENT YARN (INCLUDING FABRICS OBTAINED FROM MATERIALS OF HEADING NOS. 54.06 AND 54.07 BUT EXCLUDING FABRICS COVERED UNDER HEADING NO. 54.12),—	20%
	(a) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND		
	(b) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES WITHOUT THE AID OF POWER OR STEAM		
54.11	5411.00	FABRICS OF MAN-MADE FILAMENT YARN (INCLUDING FABRICS OBTAINED FROM MATERIALS OF HEADING NOS. 54.06 AND 54.07 BUT EXCLUDING FABRICS COVERED UNDER HEADING NO. 54.12),—	20%
	(a) WOVEN ON HANDLOOMS, AND		
	(b) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES		
54.12	5412.00	FABRICS OF POLYESTER FILAMENT YARN,—	20%";
	(a) WOVEN,		
	(b) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES,		

(1)	(2)	(3)	(4)
	(c) CONTAINING (i) COTTON, AND (ii) POLYESTER STAPLE FIBRE (NOT CONTAINING ANY OTHER TEXTILE MATERIAL), AND (d) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE AND YARN IS LESS THAN 70% BY WEIGHT OF THE TOTAL FIBRE CONTENT		
	(6) in Chapter 55,—		
	(a) for heading No. 55.05 and the entries relating thereto, the following shall be substituted, namely:—		
"55.05	5505.00	YARN (INCLUDING SEWING THREAD) OF ARTIFICIAL STAPLE FIBRES, NOT CONTAINING SYNTHETIC STAPLE FIBRES	20 paise per count per kilogram
	(b) for heading Nos. 55.08, 55.09, 55.10, 55.11 and 55.12 and the entries relating thereto, the following shall be substituted, namely:—		
"55.08	5508.00	FABRICS OF MAN-MADE STAPLE FIBRES (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 55.11 AND 55.12),—	20%
	(a) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND		
	(b) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES WITH THE AID OF POWER OR STEAM		
55.09	5509.00	FABRICS OF MAN-MADE STAPLE FIBRES (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 55.11 AND 55.12),—	20%
	(a) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND		
	(b) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES WITHOUT THE AID OF POWER OR STEAM		
55.10	5510.00	FABRICS OF MAN-MADE STAPLE FIBRES (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 55.11 AND 55.12),—	20%
	(a) WOVEN ON HANDLOOMS, AND		
	(b) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING,		

(1)	(2)	(3)	(4)
		HEAT-SETTING, CREASE RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES	
55.11	5511.00	FABRICS OF POLYESTER STAPLE FIBRE,—	20%
		(a) WOVEN, (b) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES, (c) CONTAINING COTTON (NOT CONTAINING ANY OTHER TEXTILE MATERIAL), AND (d) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE IS LESS THAN 70% BY WEIGHT OF THE TOTAL FIBRE CONTENT	
55.12	5512.00	FABRICS OF MAN-MADE STAPLE FIBRES,—	20%";
		(a) WOVEN, (b) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES, (c) CONTAINING (i) POLYESTER STAPLE FIBRE, AND (ii) ANY ONE OR MORE OF THE FOLLOWING FIBRES, NAMELY, COTTON, RAMIE AND ARTIFICIAL STAPLE FIBRES (NOT CONTAINING ANY OTHER TEXTILE MATERIAL), AND (d) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE IS MORE THAN 40% BUT LESS THAN 70% BY WEIGHT OF THE TOTAL FIBRE CONTENT	
(7) in Chapter 59, for heading No. 59.04 and the entries relating thereto, the following shall be substituted, namely:—			
"59.04			
		LINOLEUM, WHETHER OR NOT CUT TO SHAPE; FLOOR COVERINGS CONSISTING OF A COATING OR COVERING APPLIED ON A TEXTILE BACKING, WHETHER OR NOT CUT TO SHAPE; TEXTILE WALL COVERINGS	
5904.10	-Linoleum		30%
5904.20	-Textile wall coverings		10% plus Rs. 2,850 per tonne 30%".
5904.90	-Other		

THE FOURTH SCHEDULE

(See section 68)

PART I

In the First Schedule to the Additional Duties of Excise Act,—

- (1) in sub-heading Nos. 2403·11 and 2403·21, for the entry in column (4), the entry "Rs. 300 per thousand, or 175% *plus* Rs. 12 per thousand, whichever is higher" shall be substituted;
- (2) in heading No. 51·06, in column (3), for the words "WOVEN FABRICS OF WOOL", the words, brackets and figures "WOVEN FABRICS OF WOOL (EXCLUDING HAIR BELTING, BLANKETS AND FABRICS OF WIDTH NOT EXCEEDING 15 CMS.)" shall be substituted;
- (3) in heading No. 51·07,—
 - (a) in column (3), for the words "WOVEN FABRICS OF WOOL", the words, brackets and figures "WOVEN FABRICS OF WOOL (EXCLUDING HAIR BELTING, BLANKETS AND FABRICS OF WIDTH NOT EXCEEDING 15 CMS.)" shall be substituted;
 - (b) sub-heading No. 5107·10 and the entries relating thereto shall be omitted;
- (4) in sub-heading Nos. 5903·19 and 5903·29, for the entry in column (4), the entry "5% *plus* Rs. 3 per square metre *plus* the duty for the time being leviable on base fabrics, if not already paid" shall be substituted;
- (5) heading No. 59·05 and the entries relating thereto shall be omitted.

PART II

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)

In the First Schedule to the Additional Duties of Excise Act,—

(a) for heading Nos. 52·06, 52·07, 52·08, 52·09, 52·10 and 52·11 and the entries relating thereto, the following shall be substituted, namely:—

"52·06	5206·00	COTTON FABRICS (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 52·09, 52·10 AND 52·11),—	20% <i>plus</i> Rs. 5 per square metre
		(a) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND	

(1)	(2)	(3)	(4)
		(b) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGAN-DIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES WITH THE AID OF POWER OR STEAM	
52.07	5207.00	COTTON FABRICS (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 52.09, 52.10 AND 52.11),—	20% <i>plus</i> Rs. 5 per square metre
		(a) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND	
		(b) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGAN-DIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES WITHOUT THE AID OF POWER OR STEAM	
52.08	5208.00	COTTON FABRICS (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 52.09, 52.10, 52.11 AND 52.12),—	20% <i>plus</i> Rs. 5 per square metre
		(a) WOVEN ON HANDLOOMS, AND	
		(b) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGAN-DIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES	
52.09	5209.00	COTTON FABRICS,—	20% <i>plus</i> Rs. 5 per square metre
		(a) WOVEN,	
		(b) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGAN-DIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES,	
		(c) CONTAINING (i) COTTON, AND (ii) POLYESTER STAPLE FIBRE OR POLYESTER FILAMENT YARN, OR BOTH (BUT NOT CONTAINING ANY OTHER TEXTILE MATERIAL), AND	
		(d) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE OR FILAMENT YARN OR BOTH IS MORE THAN 40% BY WEIGHT OF THE TOTAL FIBRE CONTENT	

(1)	(2)	(3)	(4)
52.10	5210.00	COTTON FABRICS,—	20% <i>plus</i> Rs. 5 per square metre
		(a) WOVEN,	
		(b) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGAN-DIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES,	
		(c) CONTAINING (i) COTTON, (ii) POLYESTER STAPLE FIBRE, AND (iii) RAMIE OR ANY ONE OR MORE ARTIFICIAL STAPLE FIBRES (NOT CONTAINING ANY OTHER TEXTILE MATERIAL), AND	
		(d) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE IS MORE THAN 40% BY WEIGHT OF THE TOTAL FIBRE CONTENT	
52.11	5211.00	COTTON FABRICS,—	20% <i>plus</i> Rs. 5 per square metre”;
		(a) WOVEN,	
		(b) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGAN-DIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES,	
		(c) CONTAINING (i) COTTON, AND (ii) POLYESTER STAPLE FIBRE, AND	
		(d) OF VALUE EXCEEDING RUPEES TWENTY-FIVE PER SQUARE METRE	
(b) for heading No. 54.09 and the entries relating thereto, the following shall be substituted, namely:—			
“54.09	5409.00	FABRICS OF MAN-MADE FILAMENT YARN (INCLUDING FABRICS OBTAINED FROM MATERIALS OF HEADING NOS. 54.06 AND 54.07 BUT EXCLUDING FABRICS COVERED UNDER HEADING NO. 54.12),—	20% <i>plus</i> Rs. 5 per square metre”;
		(a) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND	
		(b) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES WITH THE AID OF POWER OR STEAM	

(1)	(2)	(3)	(4)
(c) for heading No. 54.12 and the entries relating thereto, the following shall be substituted, namely:—			
"54.12	5412.00	FABRICS OF POLYESTER FILAMENT YARN,—	20% plus Rs. 5 per square metre";
		(a) WOVEN,	
		(b) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES,	
		(c) CONTAINING (i) COTTON, AND (ii) POLYESTER STAPLE FIBRE (NOT CONTAINING ANY OTHER TEXTILE MATERIAL), AND	
		(d) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE AND YARN IS LESS THAN 70% BY WEIGHT OF THE TOTAL FIBRE CONTENT	
(d) for heading No. 55.08 and the entries relating thereto, the following shall be substituted, namely:—			
"55.08	5508.00	FABRICS OF MAN-MADE STAPLE FIBRES (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 55.11 AND 55.12),—	20% plus Rs. 5 per square metre";
		(a) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND	
		(b) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, STENTERING, HEAT-SETTING, CREASE RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES WITH THE AID OF POWER OR STEAM	
(e) for heading Nos. 55.11 and 55.12 and the entries relating thereto, the following shall be substituted, namely:—			
"55.11	5511.00	FABRICS OF POLYESTER STAPLE FIBRE,—	20% plus Rs. 5 per square metre
		(a) WOVEN,	
		(b) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES,	

(1)	(2)	(3)	(4)
		(c) CONTAINING COTTON (NOT CONTAINING ANY OTHER TEXTILE MATERIAL), AND	
		(d) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE IS LESS THAN 70% BY WEIGHT OF THE TOTAL FIBRE CONTENT	
55.12	5512.00	FABRICS OF MAN-MADE STAPLE FIBRES,—	20% <i>plus</i> Rs. 5 per square metre ² .
		(a) WOVEN,	
		(b) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES,	
		(c) CONTAINING (i) POLYESTER STAPLE FIBRE, AND (ii) ANY ONE OR MORE OF THE FOLLOWING FIBRES, NAMELY, COTTON, RAMIE AND ARTIFICIAL STAPLE FIBRES (NOT CONTAINING ANY OTHER TEXTILE MATERIAL), AND	
		(d) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE IS MORE THAN 40% BUT LESS THAN 70% BY WEIGHT OF THE TOTAL FIBRE CONTENT	

**THE UNION DUTIES OF EXCISE (DISTRIBUTION)
AMENDMENT ACT, 1990**

No. 13 of 1990

[31st May, 1990.]

**An Act further to amend the Union Duties of Excise
(Distribution) Act, 1979.**

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

1. (1) This Act may be called the Union Duties of Excise (Distribution) Amendment Act, 1990.

Short
title
and
com-
mence-
ment.

(2) It shall be deemed to have come into force on the 1st day of April, 1990.

2. In the Union Duties of Excise (Distribution) Act, 1979 (hereinafter referred to as the principal Act), in the long title, for the words, figures and letters “first report dated the 29th day of July, 1988”, the words, figures and letters “second report dated the 18th day of December, 1989” shall be substituted.

Amend-
ment of
long
title of
Act 24
of 1979.

3. For section 3 of the principal Act, the following section shall be substituted, namely:—

Substitu-
tion of
new sec-
tion for
section 3.

“3. During each of the financial years commencing on and after the 1st day of April, 1990, there shall be paid, out of the Consolidated Fund of India, to the States sums equivalent to the distributable Union duties of excise levied and collected in that year and those sums shall be distributed to each of the States specified in

Payment
to States
of sums
equi-
valent
to a part
of the net

proceeds
of Union
duties of
excise
and dis-
tribution
of the
sums
among
them.

column (1) of the Table below in such percentage as is set out in column (2):—

TABLE

State	Percentage
(1)	(2)
Andhra Pradesh	7.170
Arunachal Pradesh	0.897
Assam	3.810
Bihar	11.028
Goa	0.523
Gujarat	3.183
Haryana	1.099
Himachal Pradesh	1.943
Jammu and Kashmir	3.548
Karnataka	4.104
Kerala	3.087
Madhya Pradesh	7.224
Maharashtra	5.185
Manipur	1.174
Meghalaya	0.891
Mizoram	1.109
Nagaland	1.348
Orissa	5.358
Punjab	1.362
Rajasthan	5.524
Sikkim	0.260
Tamil Nadu	6.379
Tripura	1.556
Uttar Pradesh	15.638
West Bengal	6.600."

THE ADDITIONAL DUTIES OF EXCISE (GOODS OF
SPECIAL IMPORTANCE) AMENDMENT ACT, 1990

No. 14 of 1990

[31st May, 1990.]

An Act further to amend the Additional Duties of Excise (Goods
of Special Importance) Act, 1957.

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

1. (1) This Act may be called the Additional Duties of Excise (Goods
of Special Importance) Amendment Act, 1990.

Short
title
and
com-
mence-
ment.

(2) It shall be deemed to have come into force on the 1st day of
April, 1990.

2. In the Additional Duties of Excise (Goods of Special Importance)
Act, 1957 (hereinafter referred to as the principal Act), in the long title,
for the words, figures and letters "first report dated the 29th July, 1988",
the words, figures and letters "second report dated the 18th December,
1989" shall be substituted.

Amend-
ment
of long
title of
Act 58
of 1957.

3. In the principal Act, for the Second Schedule, the following Sched-
ule shall be substituted, namely:—

Substitu-
tion
of new
Schedule
for the
Second
Schedule.

"THE SECOND SCHEDULE

(See section 4)

Distribution of additional duties

During each of the financial years commencing on and after the 1st
day of April, 1990, there shall be paid to each of the States specified in

column (1) of the Table below such percentage of the net proceeds of additional duties levied and collected during that financial year in respect of the goods described in column (3) of the First Schedule, after deducting therefrom a sum equal to 1.903 per cent. of the said proceeds as being attributable to Union territories, as is set out against it in column (2) of the said Table:

Provided that if during that financial year there is levied and collected in any State a tax on the sale or purchase of the goods described in column (3) of the First Schedule, or one or more of them by or under any law of that State, no sums shall be payable to that State under this paragraph in respect of that financial year, unless the Central Government by special order otherwise directs.

TABLE

State	Percentage
(1)	(2)
Andhra Pradesh	7.680
Arunachal Pradesh	0.107
Assam	2.743
Bihar	8.317
Goa	0.228
Gujarat	5.905
Haryana	2.317
Himachal Pradesh	0.621
Jammu and Kashmir	0.929
Karnataka	5.865
Kerala	3.723
Madhya Pradesh	7.164
Maharashtra	11.886
Manipur	0.213
Meghalaya	0.190
Mizoram	0.068
Nagaland	0.120
Orissa	3.486
Punjab	3.533
Rajasthan	4.689
Sikkim	0.052

or 1990]

Additional Duties of Excise (Goods of Special Importance) Amendment

113

(1)	(2)
Tamil Nadu	7.064
Tripura	0.278
Uttar Pradesh	14.657
West Bengal	8.165.7.

**THE CONSTITUTION (SCHEDULED CASTES) ORDERS
(AMENDMENT) ACT, 1990**

No. 15 of 1990

[3rd June, 1990.]

An Act further to amend the Constitution (Scheduled Castes) Order, 1950 and the Constitution (Scheduled Castes) (Union Territories) Order, 1951 and to amend the Constitution (Jammu and Kashmir) Scheduled Castes Order, 1956, the Constitution (Dadra and Nagar Haveli) Scheduled Castes Order, 1962, the Constitution (Pondicherry) Scheduled Castes Order, 1964 and the Constitution (Sikkim) Scheduled Castes Order, 1978.

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

Short
title.

1. This Act may be called the Constitution (Scheduled Castes) Orders (Amendment) Act, 1990.

Amend-
ment of
the Cons-
titution
(Sche-
duled
Castes)
Order,
1950.

2. In paragraph 3 of the Constitution (Scheduled Castes) Order, 1950, for the words "or the Sikh", the words ", the Sikh or the Buddhist" shall be substituted.

Amend-
ment of
the Cons-
titution
(Sche-
duled
Castes)
(Union
Terri-
tories)
Order,
1951.

3. In paragraph 3 of the Constitution (Scheduled Castes) (Union Territories) Order, 1951, for the words "or the Sikh", the words ", the Sikh or the Buddhist" shall be substituted.

4. In the proviso to paragraph 2 of the Constitution (Jammu and Kashmir) Scheduled Castes Order, 1956, for the words "or the Sikh", the words "the Sikh or the Buddhist" shall be substituted.

Amend-
ment
of the
Consti-
tution
(Jammu
and
Kashmir)
Schedul-
ed Castes
Order,
1956.

5. In the proviso to paragraph 2 of the Constitution (Dadra and Nagar Haveli) Scheduled Castes Order, 1962, for the words "or the Sikh", the words ", the Sikh or the Buddhist" shall be substituted.

Amendment
of the
Constitution
(Dadra
and
Nagar
Haveli)
Schedul-
ed Castes
Order,
1962..

6. In the proviso to paragraph 2 of the Constitution (Pondicherry) Scheduled Castes Order, 1964, for the words "or the Sikh", the words "the Sikh or the Buddhist" shall be substituted.

Amend-
ment
of the
Consti-
tution
(Pondi-
cherry)
Schedul-
ed Castes
Order,
1964.

7. In the proviso to paragraph 2 of the Constitution, (Sikkim) Scheduled Castes Order, 1978, for the words "or the Sikh", the words "the Sikh or the Buddhist" shall be substituted.

Amend-
ment
of the
Constitu-
tion
(Sikkim)
Scheduled
Castes
Order,
1978.

THE PRESIDENT'S EMOLUMENTS AND PENSION
(AMENDMENT) ACT, 1990

No. 16 of 1990

[3rd June, 1990.]

An Act further to amend the President's Emoluments and Pension Act, 1951.

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

Short
title and
com-
mence-
ment.

1. (1) This Act may be called the President's Emoluments and Pension (Amendment) Act, 1990.

(2) It shall come into force on such date¹ as the Central Government may, by notification in the Official Gazette, appoint.

Amend-
ment of
section
1A.

2. In section 1A of the President's Emoluments and Pension Act, 1951 (hereinafter referred to as the principal Act), for the words "fifteen thousand rupees", the words "twenty thousand rupees" shall be substituted.

30 of 1951.

Amend-
ment of
section 2.

3. In section 2 of the principal Act,—

(a) in sub-section (1), for the words "thirty thousand rupees", the words "one lakh twenty thousand rupees" shall be substituted;

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

'(a) to the use of a furnished residence (including its maintenance), without payment of rent, a telephone and a motor-car, free of charge or to such car allowance as may be specified in the rules;

(b) to secretarial staff consisting of a Private Secretary, a Personal Assistant and a Peon, and office expenses the total expenditure on which shall not exceed twelve thousand rupees per annum;

(c) to medical attendance and treatment free of charge.

Explanation.—For the purposes of this sub-section, "residence" shall have the meaning assigned to it in the Salaries and Allowances of Ministers Act, 1952.²

58 of 1952.

¹29-6-90 : vide Notification No. S. O. 521 (E), dated 29-6-90.

THE SALARIES AND ALLOWANCES OF OFFICERS OF PARLIAMENT (AMENDMENT) ACT, 1990

No. 17 of 1990

[3rd June, 1990.]

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

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

1. (1) This Act may be called the Salaries and Allowances of Officers of Parliament (Amendment) Act, 1990.

Short
title and
commen-
cement.

(2) It shall be deemed to have come into force on the 1st day of April, 1988.

20 of 1953

2. In section 3 of the Salaries and Allowances of Officers of Parliament Act, 1953 (hereinafter referred to as the principal Act), in sub-section (1), the following shall be inserted at the end, namely:—

Amend-
ment of
section 3.

30 of 1954.

“and an allowance for each day during the whole of his term as the Chairman at the same rate as is specified in section 3 of the Salary, Allowances and Pension of Members of Parliament Act, 1954 with respect to members of Parliament”.

3. For section 10A of the principal Act, the following section shall be substituted, namely:—

Substitu-
tion of
new sec-
tion for
section
10A.

43 of 1961.

10A. Notwithstanding anything contained in the Income-tax Act, 1961,—

Exemp-
tion from
liability
to pay
income-tax
on daily
allow-
ance re-
ceived by
the Chair-
man and
certain
perquisites
received by
an officer
of Parlia-
ment.

(a) in computing the total income of a previous year of the Chairman of the Council of States, any income by way of an allowance referred to in sub-section (1) of section 3 shall not be included;

(b) the value of rent free furnished residence (including maintenance thereof) provided to an officer of Parliament under sub-section (1) of section 4 shall not be included in the computation of his income chargeable under the head “Salaries” under section 15 of the Income-tax Act, 1961.’

THE GOLD (CONTROL) REPEAL ACT, 1990

No. 18 of 1990

[6th June, 1990.]

An Act to repeal the Gold (Control) Act, 1968.

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

Short
title.

1. This Act may be called the Gold (Control) Repeal Act, 1990.

Repeal of
Act 45
of 1968.

2. The Gold (Control) Act, 1968 is hereby repealed.

**THE COMMISSIONS OF INQUIRY (AMENDMENT)
ACT, 1990**

No. 19 of 1990

[28th August, 1990.]

An Act further to amend the Commissions of Inquiry Act, 1952.

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

1. This Act may be called the Commissions of Inquiry (Amendment) Act, 1990.

Short
title.

60 of 1952.

2. In section 3 of the Commissions of Inquiry Act, 1952 (hereinafter referred to as the principal Act),—

Amend-
ment of
section
3.

(a) in sub-sections (1) and (4), for the words “the House of the People or, as the case may be, the Legislative Assembly of the State”, wherever they occur, the words “each House of Parliament or, as the case may be, the Legislature of the State” shall be substituted;

(b) sub-sections (5) and (6) shall be omitted.

3. In section 7 of the principal Act, in sub-section (1), for the words “the House of the People or, as the case may be, the Legislative Assembly of the State”, wherever they occur, the words “each House of Parliament or, as the case may be, the Legislature of the State” shall be substituted.

Amend-
ment of
section 7.

THE NATIONAL COMMISSION FOR WOMEN ACT, 1990

No. 20 of 1990

[30th August, 1990.]

An Act to constitute a National Commission for Women and to provide for matters connected therewith or incidental thereto.

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

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the National Commission for Women Act, 1990.

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

(3) It shall come into force on [↓]such date as the Central Government may, by notification in the Official Gazette, appoint.

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

(a) "Commission" means the National Commission for Women constituted under section 3;

(b) "Member" means a Member of the Commission and includes the Member-Secretary;

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

CHAPTER II

THE NATIONAL COMMISSION FOR WOMEN

3. (1) The Central Government shall constitute a body to be known as the National Commission for Women to exercise the powers conferred on, and to perform the functions assigned to, it under this Act.

(2) The Commission shall consist of—

(a) a Chairperson, committed to the cause of women, to be nominated by the Central Government;

Short title, extent and commencement.

Definitions.

Constitution of the National Commission for Women.

120
✓ 31.1.1992: Vide Notifn. No. S.O. 99(E), dt. 31.1.1992.

(b) five Members to be nominated by the Central Government from amongst persons of ability, integrity and standing who have had experience in law or legislation, trade unionism, management of an industry or organisation committed to increasing the employment potential of women, women's voluntary organisations (including women activists), administration, economic development, health, education or social welfare;

Provided that at least one Member each shall be from amongst persons belonging to the Scheduled Castes and Scheduled Tribes respectively;

(c) a Member-Secretary to be nominated by the Central Government, who shall be—

(i) an expert in the field of management, organisational structure or sociological movement, or

(ii) an officer who is a member of a civil service of the Union or of an all-India service or holds a civil post under the Union with appropriate experience.

4. (1) The Chairperson and every Member shall hold office for such period, not exceeding three years, as may be specified by the Central Government in this behalf.

(2) The Chairperson or a Member (other than the Member-Secretary who is a member of a civil service of the Union or of an all-India service or holds a civil post under the Union) may, by writing and addressed to the Central Government, resign from the office of Chairperson or, as the case may be, of the Member at any time.

(3) The Central Government shall remove a person from the office of Chairperson or a Member referred to in sub-section (2) if that person—

(a) becomes an undischarged insolvent;

(b) gets convicted and sentenced to imprisonment for an offence which in the opinion of the Central Government involves moral turpitude;

(c) becomes of unsound mind and stands so declared by a competent court;

(d) refuses to act or becomes incapable of acting;

(e) is, without obtaining leave of absence from the Commission, absent from three consecutive meetings of the Commission; or

(f) in the opinion of the Central Government has so abused the position of Chairperson or Member as to render that person's continuance in office detrimental to the public interest:

Provided that no person shall be removed under this clause until that person has been given a reasonable opportunity of being heard in the matter.

Term of
office
and
condi-
tions of
service
of Chair-
person
and Mem-
bers.

(4) A vacancy caused under sub-section (2) or otherwise shall be filled by fresh nomination.

(5) The salaries and allowances payable to, and the other terms and conditions of service of, the Chairperson and Members shall be such as may be prescribed.

Officers and other employees of the Commission.

5. (1) The Central Government shall provide the Commission with such officers and employees as may be necessary for the efficient performance of the functions of the Commission under this Act.

(2) The salaries and allowances payable to, and the other terms and conditions of service of, the officers and other employees appointed for the purpose of the Commission shall be such as may be prescribed.

Salaries and allowances to be paid out of grants.

6. The salaries and allowances payable to the Chairperson and Members and the administrative expenses, including salaries, allowances and pensions payable to the officers and other employees referred to in section 5, shall be paid out of the grants referred to in sub-section (1) of section 11.

Vacancies, etc., not to invalidate proceedings of the Commission.

7. No act or proceeding of the Commission shall be questioned or shall be invalid on the ground merely of the existence of any vacancy or defect in the constitution of the Commission.

Committees of the Commission.

8. (1) The Commission may appoint such committees as may be necessary for dealing with such special issues as may be taken up by the Commission from time to time.

(2) The Commission shall have the power to co-opt as members of any committee appointed under sub-section (1) such number of persons, who are not Members of the Commission, as it may think fit and the persons so co-opted shall have the right to attend the meetings of the committee and take part in its proceedings but shall not have the right to vote.

(3) The persons so co-opted shall be entitled to receive such allowances for attending the meetings of the committee as may be prescribed.

Procedure to be regulated by the Commission.

9. (1) The Commission or a committee thereof shall meet as and when necessary and shall meet at such time and place as the Chairperson may think fit.

(2) The Commission shall regulate its own procedure and the procedure of the committees thereof.

(3) All orders and decisions of the Commission shall be authenticated by the Member-Secretary or any other officer of the Commission duly authorised by the Member-Secretary in this behalf.

CHAPTER III

FUNCTIONS OF THE COMMISSION

10. (1) The Commission shall perform all or any of the following functions, namely:—

Functions
of the
Commis-
sion.

(a) investigate and examine all matters relating to the safeguards provided for women under the Constitution and other laws;

(b) present to the Central Government, annually and at such other times as the Commission may deem fit, reports upon the working of those safeguards;

(c) make in such reports recommendations for the effective implementation of those safeguards for improving the conditions of women by the Union or any State;

(d) review, from time to time, the existing provisions of the Constitution and other laws affecting women and recommend amendments thereto so as to suggest remedial legislative measures to meet any lacunae, inadequacies or shortcomings in such legislations;

(e) take up the cases of violation of the provisions of the Constitution and of other laws relating to women with the appropriate authorities;

(f) look into complaints and take *suo moto* notice of matters relating to—

(i) deprivation of women's rights;

(ii) non-implementation of laws enacted to provide protection to women and also to achieve the objective of equality and development;

(iii) non-compliance of policy decisions, guidelines or instructions aimed at mitigating hardships and ensuring welfare and providing relief to women,

and take up the issues arising out of such matters with appropriate authorities;

(g) call for special studies or investigations into specific problems or situations arising out of discrimination and atrocities against women and identify the constraints so as to recommend strategies for their removal;

(h) undertake promotional and educational research so as to suggest ways of ensuring due representation of women in all spheres and identify factors responsible for impeding their advancement, such as, lack of access to housing and basic services, inadequate support services and technologies for reducing drudgery and occupational health hazards and for increasing their productivity;

(i) participate and advise on the planning process of socio-economic development of women;

(j) evaluate the progress of the development of women under the Union and any State;

(k) inspect or cause to be inspected a jail, remand home, women's institution or other place of custody where women are kept as prisoners or otherwise, and take up with the concerned authorities for remedial action, if found necessary;

(l) fund litigation involving issues affecting a large body of women;

(m) make periodical reports to the Government on any matter pertaining to women and in particular various difficulties under which women toil;

(n) any other matter which may be referred to it by the Central Government.

(2) The Central Government shall cause all the reports referred to in clause (b) of sub-section (1) to be laid before each House of Parliament along with a memorandum explaining the action taken or proposed to be taken on the recommendations relating to the Union and the reasons for the non-acceptance, if any, of any of such recommendations.

(3) Where any such report or any part thereof relates to any matter with which any State Government is concerned, the Commission shall forward a copy of such report or part to such State Government who shall cause it to be laid before the Legislature of the State along with a memorandum explaining the action taken or proposed to be taken on the recommendations relating to the State and the reasons for the non-acceptance, if any, of any of such recommendations.

(4) The Commission shall, while investigating any matter referred to in clause (a) or sub-clause (i) of clause (f) of sub-section (1), have all the powers of a civil court trying a suit and, in particular, in respect of the following matters, namely:—

(a) summoning and enforcing the attendance of any person from any part of India 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 and documents; and

(f) any other matter which may be prescribed.

CHAPTER IV

FINANCE, ACCOUNTS AND AUDIT

11. (1) The Central Government shall, after due appropriation made by Parliament by law in this behalf, pay to the Commission by way of grants such sums of money as the Central Government may think fit for being utilised for the purposes of this Act.

(2) The Commission may spend such sums as it thinks fit for performing the functions under this Act, and such sums shall be treated as expenditure payable out of the grants referred to in sub-section (1).

Grants
by the
Central
Govern-
ment.

12. (1) The Commission shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed by the Central Government in consultation with the Comptroller and Auditor-General of India.

Accounts
and
audit.

(2) The accounts of the Commission shall be audited by the Comptroller and Auditor-General at such intervals as may be specified by him and any expenditure incurred in connection with such audit shall be payable by the Commission to the Comptroller and Auditor-General.

(3) The Comptroller and Auditor-General and any person appointed by him in connection with the audit of the accounts of the Commission under this Act shall have the same rights and privileges and the authority in connection with such audit as the Comptroller and Auditor-General generally has in connection with the audit of Government accounts and, in particular, shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect any of the offices of the Commission.

(4) The accounts of the Commission, as certified by the Comptroller and Auditor-General or any other person appointed by him in this behalf, together with the audit report thereon shall be forwarded annually to the Central Government by the Commission.

13. The Commission shall prepare, in such form and at such time, for each financial year, as may be prescribed, its annual report, giving a full account of its activities during the previous financial year and forward a copy thereof to the Central Government.

Annual
report.

14. The Central Government shall cause the annual report together with a memorandum of action taken on the recommendations contained therein, in so far as they relate to the Central Government, and the reasons for the non-acceptance, if any, of any of such recommendations and the audit report to be laid as soon as may be after the reports are received, before each House of Parliament.

Annual
report
and
audit
report
to be
laid
before
Parlia-
ment.

CHAPTER V

MISCELLANEOUS

15. The Chairperson, the Members, officers and other employees of the Commission shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

Chair-
person,
Members
and
staff of
the Com-
mission
to be
public
servants.

16. The Central Government shall consult the Commission on all major policy matters affecting women.

Central
Govern-
ment to
consult
Commis-
sion.

Power
to make
rules.

17. (1) The Central Government may, by notification in the Official Gazette, 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) salaries and allowances payable to, and the other terms and conditions of service of, the Chairperson and Members under sub-section (5) of section 4 and of officers and other employees under sub-section (2) of section 5;

(b) allowances for attending the meetings of the committee by the co-opted persons under sub-section (3) of section 8;

(c) other matters under clause (f) of sub-section (4) of section 10;

(d) the form in which the annual statement of accounts shall be maintained under sub-section (1) of section 12;

(e) the form in, and the time at, which the annual report shall be prepared under section 13;

(f) any other matter which is required 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.

THE ARMED FORCES (JAMMU AND KASHMIR)
SPECIAL POWERS ACT, 1990

No. 21 of 1990

[10th September, 1990.]

An Act to enable certain special powers to be conferred upon members of the armed forces in the disturbed areas in the State of Jammu and Kashmir.

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

1. (1) This Act may be called the Armed Forces (Jammu and Kashmir) Special Powers Act, 1990.

Short
title,
extent
and
com-
mence-
ment.

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

(3) It shall be deemed to have come into force on the 5th day of July, 1990.

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

Defini-
tions.

(a) “armed forces” means the military forces and the air forces operating as land forces and includes any other armed forces of the Union so operating;

(b) “disturbed area” means an area which is for the time being declared by notification under section 3 to be a disturbed areas;

(c) all other words and expressions used herein, but not defined and defined in the Air Force Act, 1950, or the Army Act, 1950, shall have the meanings respectively assigned to them in those Acts.

45 of 1950.
46 of 1950.

3. If, in relation to the State of Jammu and Kashmir, the Governor of that State or the Central Government, is of opinion that the whole or any part of the State is in such a disturbed and dangerous condition that the use of armed forces in aid of the civil power is necessary to prevent—

Power to
declare
areas to be
disturbed
areas.

(a) activities involving terrorist acts directed towards overawing the Government as by law established or striking terror in the people or any section of the people or alienating any section of the people or adversely affecting the harmony amongst different sections of the people;

(b) activities directed towards disclaiming, questioning or disrupting the sovereignty and territorial integrity of India or bringing about cession of a part of the territory of India or secession of a part of the territory of India from the Union or causing insult to the Indian National Flag, the Indian National Anthem and the Constitution of India,

the Governor of the State or the Central Government, may, by notification in the Official Gazette, declare the whole or any part of the State to be a disturbed area.

Explanation.—In this section, "terrorist act" has the same meaning as in *Explanation* to article 248 of the Constitution of India as applicable to the State of Jammu and Kashmir.

Special
powers
of the
armed
forces.

4. Any commissioned officer, warrant officer, non-commissioned officer or any other person of equivalent rank in the armed forces may, in a disturbed area,—

(a) if he is of opinion that it is necessary so to do for the maintenance of public order, after giving such due warning as he may consider necessary, fire upon or otherwise use force, even to the causing of death, against any person who is acting in contravention of any law or order for the time being in force in the disturbed area prohibiting the assembly of five or more persons or the carrying of weapons or of things capable of being used as weapons or of fire-arms, ammunition or explosive substances;

(b) if he is of opinion that it is necessary so to do, destroy any arms dump, prepared or fortified position or shelter from which armed attacks are made or are likely to be made or are attempted to be made, or any structure used as a training camp for armed volunteers or utilised as a hide-out by armed gangs or absconders wanted for any offence;

(c) arrest, without warrant, any person who has committed a cognizable offence or against whom a reasonable suspicion exists that he has committed or is about to commit a cognizable offence and may use such force as may be necessary to effect the arrest;

(d) enter and search, without warrant, any premises to make any such arrest as aforesaid or to recover any person believed to be wrongfully restrained or confined or any property reasonably suspected to be stolen property or any arms, ammunition or explosive substances believed to be unlawfully kept in such premises, and may for that purpose use such force as may be necessary, and seize any such property, arms, ammunition or explosive substances;

(e) stop, search and seize any vehicle or vessel reasonably suspected to be carrying any person who is a proclaimed offender, or any person who has committed a non-cognizable offence, or against whom a reasonable suspicion exists that he has committed or is about to commit a non-cognizable offence, or any person who is carrying any arms, ammunition or explosive substance believed to be unlawfully held by him, and may, for that purpose, use such

force as may be necessary to effect such stoppage, search or seizure, as the case may be.

5. Every person making a search under this Act shall have the power to break open the lock of any door, almirah, safe, box, cupboard, drawer, package or other thing, if the key thereof is withheld.

Power of search to include powers to break open locks, etc.

6. Any person arrested and taken into custody under this Act and every property, arms, ammunition or explosive substance or any vehicle or vessel seized under this Act, shall be made over to the officer-in-charge of the nearest police station with the least possible delay, together with a report of the circumstances occasioning the arrest, or as the case may be, occasioning the seizure of such property, arms, ammunition or explosive substance or any vehicle or vessel, as the case may be.

Arrested persons and seized property to be made over to the police.

7. No prosecution, suit or other legal proceeding shall be instituted, except with the previous sanction of the Central Government, against any person in respect of anything done or purported to be done in exercise of the powers conferred by this Act.

Protection of persons acting in good faith under this Act.

8. (1) The Armed Forces (Jammu and Kashmir) Special Powers Ordinance, 1990, is hereby repealed.

Repeal and saving.

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

THE APPROPRIATION (No. 3) ACT, 1990

No. 22 OF 1990

[10th September, 1990.]

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 1990-91.

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

Short
title.

1. This Act may be called the Appropriation (No. 3) Act, 1990.

Issue of
Rs. 37,
38,00,000
out of the
Consoli-
dated
Fund of
India for
the year
1990-91.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of thirty-seven crore and thirty-eight lakh rupees towards defraying the several charges which will come in course of payment during the financial year 1990-91, 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 India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE
(See sections 2 and 3)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
20	Department of Power . . . Revenue	33,00,000	..	33,00,000
22	Ministry of Environment and Forests Revenue	5,00,00,000	..	5,00,00,000
25	Currency, Coinage and Stamps Revenue	..	2,00,000	2,00,000
26	Payments to Financial Insti- tutions Revenue	21,58,00,000	..	21,58,00,000
34	Department of Revenue . . Revenue	..	1,00,000	1,00,000
36	Indirect Taxes Revenue	..	16,00,000	16,00,000
44	Police Capital	..	95,00,000	95,00,000
47	Department of Education . . Revenue	3,00,000	..	3,00,000
71	Roads Capital	1,00,000	..	1,00,000
75	Urban Development and Housing Capital	2,13,00,000	..	2,13,00,000
76	Public Works Capital	7,07,00,000	..	7,07,00,000
78	Ministry of Water Resources Revenue	1,00,000	..	1,00,000
83	Department of Ocean Deve- lopment Capital	1,00,000	..	1,00,000
86	Rajya Sabha Revenue	..	1,00,000	1,00,000
90	Delhi Revenue	6,00,000	..	6,00,000
	TOTAL	36,23,00,000	1,15,00,000	37,38,00,000

THE PUNJAB APPROPRIATION (No. 2) ACT, 1990

No. 23 of 1990

[10th September, 1990.]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the State of Punjab for the services of the financial year 1990-91.

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

1. This Act may be called the Punjab Appropriation (No. 2) Act, 1990.

2. From and out of the Consolidated Fund of the State of Punjab there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedule to the Punjab Appropriation (Vote on Account) Act, 1990] to the sum of five thousand four hundred and sixty-one crore, ninety-one lakh and one thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1990-91 in respect of the services specified in column 2 of the Schedule.

3 of 1990.

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

THE SCHEDULE
(See sections 2 and 3)

1	2	3		
		Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Agriculture and Forests Revenue Capital	94,01,47,000 38,14,55,000	4,45,000	94,05,92,000 38,14,55,000
2	Animal Husbandry and Fisheries Revenue Capital	35,82,21,000 2,09,00,000	2,81,000	35,85,02,000 2,09,00,000
3	Co-operation Revenue Capital	14,23,61,000 62,03,65,000	30,000	14,23,91,000 62,03,65,000
4	Defence Services Welfare Revenue Capital	3,01,75,000 24,00,000	17,000	3,01,92,000 24,00,000
5	Education Revenue Capital	502,54,95,000 1,20,40,000	7,37,85,000	509,92,80,000 1,20,40,000
6	Elections Revenue	6,06,81,000	1,15,000	6,07,96,000
7	Excise and Taxation Revenue	13,96,35,000	74,000	13,97,09,000
8	Finance Revenue Capital	237,49,73,000 9,93,00,000	579,41,33,000 12,47,80,25,000	816,91,06,000 12,57,73,25,000
9	Food and Supplies Revenue Capital	3,91,07,000 496,70,80,000	1,80,000	3,91,07,000 496,72,60,000
10	General Administration Revenue	18,59,08,000	72,76,000	19,31,84,000
11	Health and Family Welfare Revenue	196,79,48,000	5,05,000	196,84,53,000
12	Home Affairs and Justice Revenue Capital	236,20,05,000 10,00,00,000	2,73,96,000	238,94,01,000 10,00,00,000
13	Industries Revenue Capital	17,07,87,000 22,91,00,000	80,000 91,000	17,08,67,000 22,91,91,000
14	Information and Public Relations Revenue	5,72,96,000	15,000	5,73,11,000
15	Irrigation and Power Revenue Capital	133,18,01,000 610,00,71,000	4,00,000	133,22,01,000 610,00,71,000
16	Labour and Employment Revenue	5,53,72,000	1,00,000	5,54,72,000
17	Local Government, Housing and Urban Development Revenue Capital	24,43,44,000 19,25,56,000	30,000	24,43,74,000 19,25,56,000

1 No. of Vote/ Ap- pro- pria- tion	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
18	Personnel and Adminis- trative Reforms . . . Revenue	2,18,01,000	44,50,000	2,62,51,000
19	Planning Revenue	261,36,43,000	1,000	261,36,44,000
20	Programme Implemen- tation Revenue	4,00,000	..	4,00,000
21	Public Works Revenue Capital	158,31,72,000 70,12,30,000	64,50,000 ..	158,96,22,000 70,12,30,000
22	Revenue and Rehabi- litation Revenue	48,06,18,000	7,68,000	48,13,86,000
23	Rural Development and Panchayats . . . Revenue	22,75,15,000	2,40,000	22,77,55,000
24	Science, Technology and Environment . . . Revenue Capital	1,30,86,000 2,79,25,000	1,30,86,000 2,79,25,000
25	Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes . Revenue Capital	49,16,21,000 4,59,20,000	50,000 ..	49,16,71,000 4,59,20,000
26	State Legislature . . . Revenue	2,43,65,000	1,66,000	2,45,31,000
27	Technical Education and Industrial Train- ing Revenue Capital	29,08,69,000 33,75,000	1,00,000 ..	29,09,69,000 33,75,000
28	Tourism and Cultural Affairs Revenue Capital	2,80,95,000 2,62,92,000	1,85,000 ..	2,82,80,000 2,62,92,000
29	Transport Revenue Capital	107,61,21,000 33,07,00,000	40,80,000 ..	108,02,01,000 33,07,00,000
30	Vigilance Revenue	2,13,59,000	3,000	2,13,62,000
	TOTAL	3621,96,30,000	1839,94,71,000	5461,91,01,000

THE APPROPRIATION (RAILWAYS) No. 3 ACT, 1990

No. 24 OF 1990

[10th September, 1990.]

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 1990-91 for the purposes of Railways.

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

1. This Act may be called the Appropriation (Railways) No. 3 Act, 1990.

Short
title.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of three lakh rupees towards defraying the several charges which will come in course of payment during the financial year 1990-91, in respect of the services relating to Railways specified in column 2 of the Schedule.

Issue of
Rs. 3,00,000
out of the
Consoli-
dated
Fund of
India
for the
financial
year
1990-91.

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)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
16	Assets—Acquisition, Construction and Replacement—			
	Other Expenditure			
	Capital	3,00,000	..	3,00,000
	TOTAL	3,00,000	..	3,00,000

THE PRASAR BHARATI (BROADCASTING CORPORATION OF INDIA) ACT, 1990

ARRANGEMENT OF SECTIONS

CHAPTER I

PRELIMINARY

SECTIONS

1. Short title, extent and commencement.
2. Definitions.

CHAPTER II

PRASAR BHARATI (BROADCASTING CORPORATION OF INDIA)

3. Establishment and composition of Corporation.
4. Appointment of Chairman and other Members.
5. Powers and functions of Executive Member.
6. Term of office, conditions of service, etc., of Chairman and other Members.
7. Removal and suspension of Chairman and Members.
8. Meetings of Board.
9. Officers and other employees of Corporation.
10. Establishment of Recruitment Boards.
11. Transfer of service of existing employees to Corporation.
12. Functions and powers of Corporation.
13. Parliamentary Committee.
14. Establishment of Broadcasting Council, term of office and removal, etc., of members thereof.
15. Jurisdiction of, and the procedure to be followed by, Broadcasting Council.

CHAPTER III

ASSETS, FINANCES AND ACCOUNTS

16. Transfer of certain assets, liabilities, etc., of Central Government to Corporation.
17. Grants, etc., by Central Government.
18. Fund of Corporation.

SECTIONS

19. Investment of moneys.
20. Annual Financial Statement of the Corporation.
21. Accounts and audit of Corporation.
22. Corporation not liable to be taxed.

CHAPTER IV

MISCELLANEOUS

23. Power of Central Government to give directions.
24. Power of Central Government to obtain information.
25. Report to Parliament in certain matters and recommendations as to action against the Board.
26. Office of member not to disqualify a Member of Parliament.
27. Chairman, Members, etc., to be public servants.
28. Protection of action taken in good faith.
29. Authentication of orders and other instruments of Corporation.
30. Delegation of powers.
31. Annual report.
32. Power to make rules.
33. Power to make regulations.
34. Rules and regulations to be laid before Parliament.
35. Power to remove difficulties.

THE PRASAR BHARATI (BROADCASTING CORPORATION
OF INDIA) ACT, 1990

No. 25 OF 1990

[12th September, 1990.]

An Act to provide for the establishment of a Broadcasting Corporation for India, to be known as Prasar Bharati, to define its composition, functions and powers and to provide for matters connected therewith or incidental thereto.

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

CHAPTER I

PRELIMINARY

1. (i) This Act may be called the Prasar Bharati (Broadcasting Corporation of India) Act, 1990.

(2) It extends to the whole of India.

(3) It shall come into force on such date as the Central Government may, by notification, appoint.

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

(a) "Akashvani" means the offices, stations and other establishments, by whatever name called, which, immediately before the appointed day, formed part of or were under the Director-General, All India Radio of the Union Ministry of Information and Broadcasting;

(b) "appointed day" means the date appointed under section 3;

(c) "broadcasting" means the dissemination of any form of communication like signs, signals, writing, pictures, images and sounds of all kinds by transmission of electro-magnetic waves through space or through cables intended to be received by the general public either directly or indirectly through the medium of relay stations and all its grammatical variations and cognate expressions shall be construed accordingly;

(d) "Board" means the Prasar Bharati Board;

(e) "Broadcasting Council" means the Council established under section 14;

(f) "Chairman" means the Chairman of the Corporation appointed under section 4;

Short
title,
extent
and com-
mence-
ment.

Defini-
tions.

⊗ 15.9.1997: Vide Notification No. S.O. 509 [E], dt. 22.7.1997

(g) "Corporation" means the Prasar Bharati (Broadcasting Corporation of India) established under section 3;

(h) "Doordarshan" means the offices, kendras and other establishments, by whatever name called, which, immediately before the appointed day, formed part of or were under the Directorate-General, Doordarshan of the Union Ministry of Information and Broadcasting;

(i) "elected Member" means a Member elected under section 3;

(j) "Executive Member" means the Executive Member appointed under section 4;

(k) "kendra" means any telecasting centre with studios or transmitters or both and includes a relay station;

(l) "Member" means a Member of the Board;

(m) "Member (Finance)" means the Member (Finance) appointed under section 4;

(n) "Member (Personnel)" means the Member (Personnel) appointed under section 4;

(o) "Nominated Member" means the Member nominated by the Union Ministry of Information and Broadcasting under section 3;

(p) "Non-lapsable Fund" means the Fund created from the commercial revenues of Akashvani and Doordarshan to meet expenditure on certain schemes;

(q) "notification" means a notification published in the Official Gazette;

(r) "Part-time Member" means a Part-time Member of the Board appointed under section 4, but does not include an *ex officio* Member, the Nominated Member or an elected Member;

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

(t) "Recruitment Board" means a board established under subsection (1) of section 10;

(u) "regulations" means regulations made by the Corporation under this Act;

(v) "station" means any broadcasting station with studios or transmitters or both and includes a relay station;

(w) "Whole-time Member" means the Executive Member, Member (Finance) or Member (Personnel);

(x) "year" means the financial year.

CHAPTER II

PRASAR BHARATI (BROADCASTING CORPORATION OF INDIA)

3. (1) With effect from such date as the Central Government may by notification appoint in this behalf, there shall be established for the purposes of this Act a Corporation, to be known as the Prasar Bharati (Broadcasting Corporation of India).

(2) The Corporation shall be a body corporate by the name aforesaid, having perpetual succession and a common seal with power to acquire, hold and dispose of property, both movable and immovable, and to contract, and shall by the said name sue and be sued.

(3) The headquarters of the Corporation shall be at New Delhi and the Corporation may establish offices, kendras or stations at other places in India and, with the previous approval of the Central Government, outside India.

(4) The general superintendence, direction and management of the affairs of the Corporation shall vest in the Prasar Bharati Board which may exercise all such powers and do all such acts and things as may be exercised or done by the Corporation under this Act.

(5) The Board shall consist of—

- (a) a Chairman;
- (b) one Executive Member;
- (c) one Member (Finance);
- (d) one Member (Personnel);
- (e) six Part-time Members;
- (f) Director-General (Akashvani), *ex officio*;
- (g) Director-General (Doordarshan), *ex officio*;
- (h) one representative of the Union Ministry of Information and Broadcasting, to be nominated by that Ministry; and
- (i) two representatives of the employees of the Corporation, of whom one shall be elected by the engineering staff from amongst themselves and one shall be elected by the other employees from amongst themselves.

(6) The Corporation may appoint such committees as may be necessary for the efficient performance, exercise and discharge of its functions, powers and duties:

Provided that all or a majority of the members of each committee shall be Members and a member of any such committee who is not a Member shall have only the right to attend meetings of the committee and take part in the proceedings thereof, but shall not have the right to vote.

(7) The Corporation may associate with itself, in such manner and for such purposes as may be provided by regulations, any person whose assistance or advice it may need in complying with any of the provisions of this Act and a person so associated shall have the right to take part in the discussions of the Board relevant to the purposes for which he has been associated, but shall not have the right to vote.

(8) No act or proceeding of the Board or of any committee appointed by it under sub-section (6) shall be invalidated merely by reason of—

- (a) any vacancy in, or any defect in the constitution of, the Board or such committee; or
- (b) any defect in the appointment of a person acting as a Member or a member of such committee; or

(c) any irregularity in the procedure of the Board or such committee not affecting the merits of the case.

Appoint-
ment
of Chair-
man and
other
Members.

4. (1) The Chairman and the other Members, except the *ex officio* Members, the Nominated Member and the elected Members shall be appointed by the President of India on the recommendation of a committee consisting of—

(a) the Chairman of the Council of States, who shall be the Chairman of the Committee;

(b) the Chairman of the Press Council of India established under section 4 of the Press Council Act, 1978; and

37 of 1978.

(c) one nominee of the President of India.

(2) No appointment of a Member shall be invalidated merely by reason of any vacancy in, or any defect in the constitution of, the committee appointed under sub-section (1).

(3) The Chairman and the Part-time Members shall be persons of eminence in public life; the Executive Member shall be a person having special knowledge or practical experience in respect of such matters as administration, management, broadcasting, education, literature, culture, arts, music, dramatics or journalism; the Member (Finance) shall be a person having special knowledge or practical experience in respect of financial matters and the Member (Personnel) shall be a person having special knowledge or practical experience in respect of personnel management and administration.

(4) The recommendations made by the committee constituted under sub-section (1) shall be binding for the purposes of appointment under this section.

Powers
and
functions
of
Executive
Member.

5. The Executive Member shall be the Chief Executive of the Corporation and shall, subject to the control and supervision of the Board, exercise such powers and discharge such functions of the Board as it may delegate to him.

Term of
office,
condi-
tions of
service,
etc., of
Chair-
man and
other
Members

6. (1) The Chairman shall be Part-time Member and shall hold office for a term of six years from the date on which he enters upon his office.

(2) The Executive Member, the Member (Finance) and the Member (Personnel) shall be Whole-time Members and every such Member shall hold office for a term of six years from the date on which he enters upon his office or until he attains the age of sixty-two years, whichever is earlier.

(3) The term of office of Part-time Members shall be six years, but one-third of such Members shall retire on the expiration of every second year.

(4) The term of office of an elected Member shall be two years or till he ceases to be an employee of the Corporation, whichever is earlier.

(5) As soon as may be after the establishment of the Corporation, the President of India may, by order, make such provision as he thinks fit for curtailing the term of office of some of the Part-time Members then appointed in order that one-third of the Members holding office as such Part-time Members shall retire in every second year thereafter.

(6) Where before the expiry of the term of office of a person holding the office of Chairman, or any other Member, a vacancy arises, for any reason whatsoever, such vacancy shall be deemed to be a casual vacancy and the person appointed or elected to fill such vacancy shall hold office for the unexpired period of the term for which his predecessor in office would have held office if such vacancy had not arisen.

(7) The Whole-time Members shall be the employees of the Corporation and as such shall be entitled to such salaries and allowances and shall be subject to such conditions of service in respect of leave, pension (if any), provident fund and other matters as may be prescribed:

Provided that the salaries and allowances and the conditions of service shall not be varied to their disadvantage after their appointment.

(8) The Chairman and Part-time Members shall be entitled to such allowances as may be prescribed.)

7. (1) Subject to the provisions of sub-section (3), the Chairman or any other Member, except an *ex officio* Member, the Nominated Member and an elected Member, shall only be removed from his office by order of the President of India on the ground of misbehaviour after the Supreme Court, on a reference being made to it by the President, has, on inquiry held in accordance with such procedure as the Supreme Court may by rules provide, reported that the Chairman or such other Member, as the case may be, ought, on such ground, be removed.

Removal
and sus-
pension
of Chair-
man and
Members.

(2) The President may suspend from office the Chairman or other Member except an *ex officio* Member, the Nominated Member or an elected Member, in respect of whom a reference has been made to the Supreme Court under sub-section (1) until the President has passed orders on receipt of the report of the Supreme Court on such reference.

(3) Notwithstanding anything contained in sub-section (1), the President may, by order, remove the Chairman or any Whole-time Member from his office if such Chairman or such Whole-time Member—

- (a) ceases to be a citizen of India; or
- (b) is adjudged an insolvent; or
- (c) engages during his term of office in any paid employment outside the duties of his office; or
- (d) is convicted of any offence involving moral turpitude; or
- (e) is, in the opinion of the President, unfit to continue in office by reason of infirmity of body or mind:

Provided that the President may, by order, remove any Part-time Member from his office if he is adjudged an insolvent or is convicted of any offence involving moral turpitude or where he is, in the opinion of the President, unfit to continue in office by reason of infirmity of body or mind.

(4) If the Chairman or any Whole-time Member, except any *ex officio* Member, the Nominated Member or any elected Member, is, or becomes in any way concerned or interested in any contract or agreement made by or on behalf of the Corporation or the Government of India or the Government of a State or, participates in any way in the profit thereof, or in any benefit or emolument arising therefrom than

as a member, and in common with other members of an incorporated company, he shall, for the purposes of sub-section (1), be deemed to be guilty of misbehaviour.

(5) If a Part-time Member is, or becomes in any way concerned, or interested in any contract, or agreement made by or on behalf of the Corporation, he shall, for the purposes of sub-section (1), be deemed to be guilty of misbehaviour.

(6) The Chairman or any other Member may resign his office by giving notice thereof in writing to the President of India and on such resignation being accepted, the Chairman or other Member shall be deemed to have vacated his office.

Meetings
of
Board.

8. (1) The Board shall meet at such times and places and shall observe such rules of procedure in regard to the transaction of business at its meetings (including the quorum at meetings) as may be provided by regulations:

Provided that there shall not be less than six meetings every year but three months shall not intervene between one meeting and the next meeting.

(2) A Member shall be deemed to have vacated his office if he absents himself for three consecutive meetings of the Board without the leave of the Chairman.

(3) The Chairman shall preside at the meetings of the Board and if for any reason he is unable to attend any meeting, the Executive Member and in the absence of both, any other Member elected by the Members present at such meeting, shall preside at the meeting.

(4) All questions which come up before any meeting of the Board shall be decided by a majority of the votes of the Members present and voting and, in the event of an equality of votes, the Chairman, or in his absence, the person presiding, shall have and exercise a second or casting vote.

Officers
and
other
employees
of Corpe-
ration.

9. (1) Subject to such control, restrictions and conditions as may be prescribed, the Corporation may appoint, after consultation with the Recruitment Board, the Director-General (Akashvani), the Director-General (Doordarshan) and such other officers and other employees as may be necessary.

(2) The method of recruitment of such officers and employees and all other matters connected therewith and the conditions of service of such officers and other employees shall be such as may be provided by regulations.

Establish
ment of
Recruit-
ment
Boards.

10. (1) The Corporation shall, as soon as may be, after the appointed day and in such manner and subject to such conditions and restrictions as may be prescribed, establish for the purposes of section 9, one or more Recruitment Boards consisting wholly of persons other than the Members, officers and other employees of the Corporation:

Provided that for the purposes of appointment to the posts carrying scales of pay which are not less than that of a Joint Secretary to the Central Government, the Recruitment Board shall consist of the Chairman, other Members, the *ex officio* Members, the Nominated Member and the elected Members.

(2) The qualifications and other conditions of service of the members constituting the Recruitment Board and the period for which such members shall hold office, shall be such as may be prescribed.

11. (1) Where the Central Government has ceased to perform any functions which under section 12 are the functions of the Corporation, it shall be lawful for the Central Government to transfer, by order and with effect from such date or dates as may be specified in the order, to the Corporation any of the officers or other employees serving in the Akashvani or Doordarshan and engaged in the performance of those functions:

Transfer of service of existing employees to Corporation.

Provided that no order under this sub-section shall be made in relation to any officer or other employee in the Akashvani or Doordarshan who has, in respect of the proposal of the Central Government to transfer such officer or other employee to the Corporation, intimated within such time as may be specified in this behalf by the Central Government, his intention of not becoming an employee of the Corporation.

(2) The provisions of sub-section (1) shall also apply to the members of the Indian Information Service, the Central Secretariat Service or any other service or to persons borne on cadres outside Akashvani and Doordarshan who have been working in Akashvani or Doordarshan immediately before the appointed day:

Provided that where any such member intimates, within the time specified in sub-section (1), his intention of not becoming an employee of the Corporation but to continue on deputation, he may be allowed to continue on deputation in accordance with such terms and conditions as may be prescribed.

(3) In making an order under sub-section (1), the Central Government shall, as far as may be, take into consideration the functions which the Akashvani or, as the case may be, Doordarshan has ceased or ceases to perform and the area in which such functions have been or are performed.

(4) An officer or other employee transferred by an order under sub-section (1) shall, on and from the date of transfer, cease to be an employee of the Central Government and become an employee of the Corporation with such designation as the Corporation may determine and shall, subject to the provisions of sub-sections (5) and (6), be governed by such regulations as may be made as respects remuneration and other conditions of service including pension, leave and provident fund and shall continue to be an officer or other employee of the Corporation unless and until his employment is terminated by the Corporation.

(5) Every officer or other employee transferred by an order made under sub-section (1) shall, within six months from the date of transfer, exercise his option, in writing, to be governed—

(a) by the scale of pay applicable to the post held by him in the Akashvani or Doordarshan immediately before the date of transfer or by the scale applicable to the post under the Corporation to which he is transferred;

(b) by the leave, provident fund, retirement or other terminal benefits admissible to employees of the Central Government in accordance with the rules or orders of the Central Government, as amended from time to time, or the leave, provident fund or other terminal benefits admissible to the employees of the Corporation under the regulations,

and such option once exercised under this Act shall be final:

Provided that the option exercised under clause (a) by an officer or other employee shall be applicable only in respect of the post under the Corporation to which such officer or other employee is transferred and on appointment to a higher post under the Corporation he shall be eligible only for the scale of pay applicable to such higher post:

Provided further that if immediately before the date of his transfer any such officer or other employee is officiating in a higher post under the Government either in a leave vacancy or any other vacancy of a specified duration, his pay on transfer shall be protected for the unexpired period of such vacancy and thereafter he shall be entitled to the scale of pay applicable to the post under the Government to which he would have reverted or to the scale of pay applicable to the post under the Corporation to which he is transferred, whichever he may opt:

Provided also that when an officer or other employee serving in the Union Ministry of Information and Broadcasting or in any of its attached or subordinate offices is promoted to officiate in a higher post in the Ministry or office subsequent to the transfer to the Corporation of any other officer or employee senior to him in that Ministry or office before such transfer, the officer or other employee who is promoted to officiate in such higher post shall, on transfer to the Corporation, be entitled only to the scale of pay applicable to the post he would have held but for such promotion or the scale of pay applicable to the post under the Corporation to which he is transferred, whichever he may opt.

(6) No officer or other employee transferred by an order made under sub-section (1) or sub-section (2),—

(a) shall be dismissed or removed by an authority subordinate to that competent to make a similar or equivalent appointment under the Corporation as may be specified in the regulations;

(b) shall be dismissed or removed or reduced in rank except after an inquiry in which he has been informed of the charges against him and given a reasonable opportunity of being heard in respect of those charges:

Provided that where it is proposed after such inquiry to impose upon him any such penalty, such penalty may be imposed on the basis of evidence adduced during such inquiry and it shall not be necessary to give such person an opportunity of making representation on the proposed penalty:

Provided further that clause (b) shall not apply where an officer or other employee is dismissed or removed or reduced in rank on the ground of conduct which has led to his conviction on a criminal charge.

12. (1) Subject to the provisions of this Act, it shall be the primary duty of the Corporation to organise and conduct public broadcasting services to inform, educate and entertain the public and to ensure a balanced development of broadcasting on radio and television.

Functions
and
powers
of Cor-
poration.

Explanation.—For the removal of doubts, it is hereby declared that the provisions of this section shall be in addition to, and not in derogation of, the provisions of the Indian Telegraph Act, 1885.

13 of 1985.

(2) The Corporation shall, in the discharge of its functions, be guided by the following objectives, namely:—

(a) upholding the unity and integrity of the country and the values enshrined in the Constitution;

(b) safeguarding the citizen's right to be informed freely, truthfully and objectively on all matters of public interest, national or international, and presenting a fair and balanced flow of information including contrasting views without advocating any opinion or ideology of its own;

(c) paying special attention to the fields of education and spread of literacy, agriculture, rural development, environment, health and family welfare and science and technology;

(d) providing adequate coverage to the diverse cultures and languages of the various regions of the country by broadcasting appropriate programmes;

(e) providing adequate coverage to sports and games so as to encourage healthy competition and the spirit of sportsmanship;

(f) providing appropriate programmes keeping in view the special needs of the youth;

(g) informing and stimulating the national consciousness in regard to the status and problems of women and paying special attention to the upliftment of women;

(h) promoting social justice and combating exploitation, inequality and such evils as untouchability and advancing the welfare of the weaker sections of the society;

(i) safeguarding the rights of the working classes and advancing their welfare;

(j) serving the rural and weaker sections of the people and those residing in border regions, backward or remote areas;

(k) providing suitable programmes keeping in view the special needs of the minorities and tribal communities;

(l) taking special steps to protect the interests of children, the blind, the aged, the handicapped and other vulnerable sections of the people;

(m) promoting national integration by broadcasting in a manner that facilitates communication in the languages in India; and facilitating the distribution of regional broadcasting services in every State in the languages of that State;

(n) providing comprehensive broadcast coverage through the choice of appropriate technology and the best utilisation of the broadcast frequencies available and ensuring high quality reception;

(o) promoting research and development activities in order to ensure that radio and television broadcast technology are constantly updated; and

(p) expanding broadcasting facilities by establishing additional channels of transmission at various levels.

(3) In particular, and without prejudice to the generality of the foregoing provisions, the Corporation may take such steps as it thinks fit—

(a) to ensure that broadcasting is conducted as a public service to provide and produce programmes;

(b) to establish a system for the gathering of news for radio and television;

(c) to negotiate for purchase of, or otherwise acquire, programmes and rights or privileges in respect of sports and other events, films, serials, occasions, meetings, functions or incidents of public interest, for broadcasting and to establish procedures for the allocation of such programmes, rights or privileges to the services;

(d) to establish and maintain a library or libraries of radio, television and other materials;

(e) to conduct or commission, from time to time, programmes, audience research, market or technical service, which may be released to such persons and in such manner and subject to such terms and conditions as the Corporation may think fit;

(f) to provide such other services as may be specified by regulations.

(4) Nothing in sub-sections (2) and (3) shall prevent the Corporation from managing on behalf of the Central Government and in accordance with such terms and conditions as may be specified by that Government the broadcasting of External Services and monitoring of broadcasts made by organisations outside India on the basis of arrangements made for reimbursement of expenses by the Central Government.

(5) For the purposes of ensuring that adequate time is made available for the promotion of the objectives set out in this section, the Central Government shall have the power to determine the maximum limit of broadcast time in respect of the advertisement.

(6) The Corporation shall be subject to no civil liability on the ground merely that it failed to comply with any of the provisions of this section.

(7) The Corporation shall have power to determine and levy fees and other service charges for or in respect of the advertisements and such programmes as may be specified by regulations:

Provided that the fees and other service charges levied and collected under this sub-section shall not exceed such limits as may be determined by the Central Government, from time to time.

13. (1) There shall be constituted a Committee consisting of twenty-two Members of Parliament, of whom fifteen from the House of the People to be elected by the Members thereof and seven from the Council of States to be elected by the Members thereof in accordance with the system of proportional representation by means of the single transferable vote, to oversee that the Corporation discharges its functions in accordance with the provisions of this Act and, in particular, the objectives set out in section 12 and submit a report thereon to Parliament.

Parliamentary Committee.

(2) The Committee shall function in accordance with such rules as may be made by the Speaker of the House of the People.

14. (1) There shall be established, by notification, as soon as may be after the appointed day, a Council, to be known as the Broadcasting Council, to receive and consider complaints referred to in section 15 and to advise the Corporation in the discharge of its functions in accordance with the objectives set out in section 12.

Establishment of Broadcasting Council, term of office and removal, etc., of members thereof.

(2) The Broadcasting Council shall consist of—

(i) a President and ten other members to be appointed by the President of India from amongst persons of eminence in public life;

(ii) four Members of Parliament, of whom two from the House of the People to be nominated by the Speaker thereof and two from the Council of States to be nominated by the Chairman thereof.

(3) The President of the Broadcasting Council shall be a whole-time member and every other member shall be a part-time member and the President or the part-time member shall hold office as such for a term of three years from the date on which he enters upon his office.

(4) The Broadcasting Council may constitute such number of Regional Councils as it may deem necessary to aid and assist the Council in the discharge of its functions.

(5) The President of the Broadcasting Council shall be entitled to such salary and allowances and shall be subject to such conditions of service in respect of leave, pension (if any), provident fund and other matters as may be prescribed:

Provided that the salary and allowances and the conditions of service shall not be varied to the disadvantage of the President of the Broadcasting Council after his appointment.

(6) The other members of the Broadcasting Council and the members of the Regional Councils constituted under sub-section (4) shall be entitled to such allowances as may be prescribed.

15. (1) The Broadcasting Council shall receive and consider complaints from—

(i) any person or group of persons alleging that a certain programme or broadcast or the functioning of the Corporation in specific cases or in general is not in accordance with the objectives for which the Corporation is established;

(ii) any person (other than an officer or employee of the Corporation) claiming himself to have been treated unjustly or unfairly

Jurisdiction of, and the procedure to be followed by, Broadcasting Council.

in any manner (including unwarranted invasion of privacy, misrepresentation, distortion or lack of objectivity) in connection with any programme broadcast by the Corporation.

(2) A complaint under sub-section (1) shall be made in such manner and within such period as may be specified by regulations.

(3) The Broadcasting Council shall follow such procedure as it thinks fit for the disposal of complaints received by it.

(4) If the complaint is found to be justified either wholly or in part, the Broadcasting Council shall advise the Executive Member to take appropriate action.

(5) If the Executive Member is unable to accept the recommendation of the Broadcasting Council, he shall place such recommendation before the Board for its decision thereon.

(6) If the Board is also unable to accept the recommendation of the Broadcasting Council, it shall record its reasons therefor and inform the Broadcasting Council accordingly.

(7) Notwithstanding anything contained in sub-sections (5) and (6), where the Broadcasting Council deems it appropriate, it may, for reasons to be recorded in writing, require the Corporation to broadcast its recommendations with respect to a complaint in such manner as the Council may deem fit.

CHAPTER III

ASSETS, FINANCES AND ACCOUNTS

16. As from the appointed day,—

(a) all property and assets (including the Non-lapsable Fund) which immediately before that day vested in the Central Government for the purpose of Akashvani or Doordarshan or both shall stand transferred to the Corporation on such terms and conditions as may be determined by the Central Government and the book value of all such property and assets shall be treated as the capital provided by the Central Government to the Corporation;

(b) all debts, obligations and liabilities incurred, all contracts entered into and all matters and things engaged to be done by, with or for the Central Government immediately before such day for or in connection with the purposes of Akashvani or Doordarshan or both shall be deemed to have been incurred, entered into and engaged to be done by, with or for the Corporation;

(c) all sums of money due to the Central Government in relation to the Akashvani or Doordarshan or both immediately before such day shall be deemed to be due to the Corporation;

(d) all suits and other legal proceedings instituted or which could have been instituted by or against the Central Government immediately before such day for any matter in relation to the Akashvani or Doordarshan or both may be continued or instituted by or against the Corporation.

Trans-
fer of
certain
assets,
liabili-
ties, etc.,
of Cen-
tral Gov-
ernment
to
Corpo-
ration.

17. For the purposes of enabling the Corporation to discharge its functions efficiently under this Act, the Central Government may, after due appropriation made by Parliament by law in this behalf, pay to the Corporation in each financial year,—

Grants,
etc.,
by Cen-
tral Gov-
ernment.

(i) the proceeds of the broadcast receiver licence fees, if any, as reduced by the collection charges; and

(ii) such other sums of money as that Government considers necessary,

by way of equity, grant-in-aid or loan.

18. (1) The Corporation shall have its own Fund and all the receipts of the Corporation (including the amounts which stand transferred to the Corporation under section 16) shall be credited to the Fund and all payments by the Corporation shall be made therefrom.

Fund of
Corpora-
tion.

(2) All moneys belonging to the Fund shall be deposited in one or more nationalised banks in such manner as the Corporation may decide.

(3) The Corporation may spend such sums as it thinks fit for performing its functions under this Act and such sums shall be treated as expenditure payable out of the Fund of the Corporation.

Explanation.—For the purposes of this section, “nationalised bank” means a corresponding new bank specified in the First Schedule to the **Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970** or a corresponding new bank specified in the First Schedule to the **Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980**.

5 of 1970.

40 of 1980.

19. The Corporation may invest its moneys in the securities of the Central Government or any State Government or in such other manner as may be prescribed.

Invest-
ment of
moneys.

20. (1) The Corporation shall prepare, in each financial year, an Annual Financial Statement for the next financial year showing separately—

Annual
Financial
State-
ment of
the Cor-
poration.

(a) the expenditure which is proposed to be met from the internal resources of the Corporation; and

(b) the sums required from the Central Government to meet other expenses, and distinguishing—

(i) revenue expenditure from other expenditure; and

(ii) non-plan expenditure from plan expenditure.

(2) The Annual Financial Statement shall be prepared in such form and forwarded at such time to the Central Government for its approval as may be agreed to by that Government and the Corporation.

21. (1) The Corporation shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form and in such manner as may be prescribed.

Accounts
and audit
of Cor-
poration.

(2) The accounts of the Corporation shall be audited by the Comptroller and Auditor-General of India at such intervals as may be specified

by him and any expenditure incurred in connection with such audit shall be payable by the Corporation to the Comptroller and Auditor-General.

(3) The Comptroller and Auditor-General and any person appointed by him in connection with the audit of the accounts of the Corporation shall have the same rights and privileges and authority in connection with such audit as the Comptroller and Auditor-General has in connection with the audit of Government accounts and, in particular, shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect any of the offices of the Corporation.

(4) The accounts of the Corporation as certified by the Comptroller and Auditor-General of India or any other person appointed by him in this behalf together with the audit report thereon shall be forwarded annually to the Central Government and that Government shall cause the same to be laid before each House of Parliament.

Corporation not liable to be taxed.

22. Notwithstanding anything contained in the Income-tax Act, 1961, or any other enactment for the time being in force relating to income-tax or any other tax on income, profits or gains, the Corporation shall not be liable to pay any income-tax or any other tax in respect of—

43 of 1961.

(a) any income, profits or gains, accruing or arising out of the Fund of the Corporation or any amount received in that Fund; and

(b) any income, profits or gains, derived or any amount received, by the Corporation.

CHAPTER IV

MISCELLANEOUS

Power of Central Government to give directions.

23. (1) The Central Government may, from time to time as and when occasion arises, issue to the Corporation such directions as it may think necessary in the interests of the sovereignty, unity and integrity of India or the security of the State or preservation of public order requiring it not to make a broadcast on a matter specified in the direction or to make a broadcast on any matter of public importance specified in the direction.

(2) Where the Corporation makes a broadcast in pursuance of the direction issued under sub-section (1), the fact that such broadcast has been made in pursuance of such direction may also be announced along with such broadcast, if the Corporation so desires.

(3) A copy of every direction issued under sub-section (1) shall be laid before each House of Parliament.

Power of Central Government to obtain information.

24. The Central Government may require the Corporation to furnish such information as that Government may consider necessary.

25. (1) Where the Board persistently makes default in complying with any directions issued under section 23 or fails to supply the information required under section 24, the Central Government may prepare a report thereof and lay it before each House of Parliament for any recommendation thereof as to any action (including supersession of the Board) which may be taken against the Board.

(2) On the recommendation of the Parliament, the President may by notification supersede the Board for such period not exceeding six months as may be specified in the notification:

Provided that before issuing the notification under this sub-section, the President shall give a reasonable opportunity to the Board to show cause as to why it should not be superseded and shall consider the explanations and objections, if any, of the Board.

(3) Upon the publication of the notification under sub-section (2),—

(a) all the Members shall, as from the date of supersession, vacate their offices as such;

(b) all the powers, functions and duties which may, by or under the provisions of this Act be exercised or discharged by or on behalf of the Board, shall, until the Board is reconstituted under this Act, be exercised and discharged by such person or persons as the President may direct.

(4) On the expiration of the period of supersession specified in the notification issued under sub-section (2), the President may reconstitute the Board by fresh appointments, and in such a case any person who had vacated his office under clause (a) of sub-section (3) shall not be disqualified for appointment:

Provided that the President may, at any time before the expiration of the period of supersession, take action under this sub-section.

(5) The Central Government shall cause the notification issued under sub-section (2) and a full report of the action taken under this section to be laid before each House of Parliament.' 2

26. It is hereby declared that the office of the member of the Broadcasting Council or of the Committee constituted under section 13 shall not disqualify its holder for being chosen as, or for being, a Member of either House of Parliament.

27. The Chairman and every other Member, every officer or other employee of the Corporation and every member of a Committee thereof, the President and every member of the Broadcasting Council or every member of a Regional Council or a Recruitment Board shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

Report to Parliament in certain matters and recommendations as to action against the Board.

Office of member not to disqualify a Member of Parliament.

Chairman, Members, etc., to be public servants.

Protection of action taken in good faith.

28. No suit or other legal proceeding shall lie against the Corporation, the Chairman or any Member or officer or other employee thereof or the President or a member of the Broadcasting Council or a member of a Regional Council or a Recruitment Board for anything which is in good faith done or intended to be done in pursuance of this Act or of any rules or regulations made thereunder.

Authentication of orders and other instruments of Corporation.

29. All orders and decisions of the Corporation shall be authenticated by the signature of the Chairman or any other Member authorised by the Corporation in this behalf and all other instruments executed by the Corporation shall be authenticated by the signature of the Executive Member or by any officer of the Corporation authorised by him in this behalf.

Delegation of powers.

30. The Corporation may, by general or special order, delegate to the Chairman or any other Member or to any officer of the Corporation, subject to such conditions and limitations, if any, as may be specified therein, such of its powers and duties under this Act as it may deem fit.

Annual report

31. (1) The Corporation shall prepare once in every calendar year, in such form and within such time as may be prescribed, an annual report giving a full account of its activities (including the recommendations and suggestions made by the Broadcasting Council and the action taken thereon) during the previous year and copies thereof shall be forwarded to the Central Government and that Government shall cause the same to be laid before each House of Parliament.

(2) The Broadcasting Council shall prepare once in every calendar year, in such form and within such time as may be prescribed, an annual report giving a full account of its activities during the previous year and copies thereof shall be forwarded to the Central Government and that Government shall cause the same to be laid before each House of Parliament.

Power to make rules.

32. (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 salaries and allowances and conditions of service in respect of leave, pension (if any), provident fund and other matters in relation to the Whole-time Members under sub-section (7) of section 6;

(b) the allowances payable to the Chairman and Part-time Members under sub-section (8) of section 6;

(c) the control, restrictions and conditions subject to which the Corporation may appoint officers and other employees under sub-section (1) of section 9;

(d) the manner in which and the conditions and restrictions subject to which a Recruitment Board may be established under sub-section (1) of section 10;

(e) the qualifications and other conditions of service of the members of a Recruitment Board and their period of office under sub-section (2) of section 10;

(f) the terms and conditions in accordance with which the deputation may be regulated under sub-section (2) of section 11;

(g) the salary and allowances and conditions of service in respect of leave, pension (if any), provident fund and other matters in relation to the President of the Broadcasting Council under sub-section (5) of section 14;

(h) the allowances payable to other members of the Broadcasting Council and the members of the Regional Councils, under sub-section (6) of section 14;

(i) the manner in which the Corporation may invest its moneys under section 19;

(j) the form and the manner in which the annual statement of accounts shall be prepared under sub-section (1) of section 21;

(k) the form in which, and the time within which the Corporation and the Broadcasting Council shall prepare their annual report under section 31;

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

33. (1) The Corporation may, by notification, make regulations not inconsistent with this Act and the rules made thereunder for enabling it to perform its functions under this Act.

Power
to make
regu-
lations,

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

(a) the manner in which and the purposes for which the Corporation may associate with itself any person under sub-section (7) of section 3;

(b) the times and places at which meetings of the Board shall be held and, the procedure to be followed thereat, and the quorum necessary for the transaction of the business at a meeting of the Board under sub-section (1) of section 8;

(c) the methods of recruitment and conditions of service of officers and other employees of the Corporation under sub-section (2) of section 9;

(d) the remuneration and other conditions of service, including pension, leave and provident fund in relation to an officer or other employee of the Corporation under sub-section (4) of section 11;

(e) the authority competent to make certain appointments referred to in clause (a) of sub-section (6) of section 11;

(f) the services which may be provided by the Corporation under clause (f) of sub-section (3) of section 12;

(g) the determination and levy of fees and other service charges in respect of advertisements and other programmes under sub-section (7) of section 12;

(h) the manner in which and the period within which complaints may be made under sub-section (2) of section 15;

(i) any other matter in respect of which provision is, in the opinion of the Corporation, necessary for the performance of its functions under this Act:

Provided that the regulations under clause (c) or clause (d) shall be made only with the prior approval of the Central Government.

Rules
and
regula-
tions to
be laid
before
Parlia-
ment.

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

Power to
remove
difficul-
ties.

35. If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as it may deem necessary, for the removal of the difficulty:

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

**THE PREVENTION OF ILLICIT TRAFFIC IN NARCOTIC
DRUGS AND PSYCHOTROPIC SUBSTANCES
(AMENDMENT) ACT, 1990**

No. 26 OF 1990

[13th September, 1990.]

An Act further to amend the Prevention of Illicit Traffic in Narcotic Drugs and Psychotropic Substances Act, 1988.

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

1. (1) This Act may be called the Prevention of Illicit Traffic in Narcotic Drugs and Psychotropic Substances (Amendment) Act, 1990.

Short
title and
com-
mence-
ment.

(2) It shall be deemed to have come into force on the 30th day of July, 1990.

2. In the Prevention of Illicit Traffic in Narcotic Drugs and Psychotropic Substances Act, 1988 (hereinafter referred to as the principal Act), in section 10, in sub-section (1), for the figures, letters and words "31st day of July, 1990", the figures, letters and words "31st day of July, 1993" shall be substituted.

Amend-
ment of
section 10
of Act
46 of 1988.

3. (1) The Prevention of illicit Traffic in Narcotic Drugs and Psychotropic Substances (Amendment) Ordinance, 1990, 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.

Ord. 4 of
1990.

**THE CONSERVATION OF FOREIGN EXCHANGE AND
PREVENTION OF SMUGGLING ACTIVITIES
(AMENDMENT) ACT, 1990**

No. 27 OF 1990

[13th September, 1990.]

An Act further to amend the Conservation of Foreign Exchange
and Prevention of Smuggling Activities Act, 1974.

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

Short
title and
com-
mence-
ment.

1. (1) This Act may be called the Conservation of Foreign Exchange
and Prevention of Smuggling Activities (Amendment) Act, 1990.

(2) It shall be deemed to have come into force on the 30th day of
July, 1990.

Amend-
ment of
section 9
of Act
52 of
1974.

2. In the Conservation of Foreign Exchange and Prevention of Smug-
gling Activities Act, 1974 (hereinafter referred to as the principal Act),
in section 9, in sub-section (1), for the figures, letters and words "31st day
of July, 1990", the figures, letters and words "31st day of July, 1993" shall
be substituted.

Repeal
and sav-
ing.

3. (1) The Conservation of Foreign Exchange and Prevention of
Smuggling Activities (Amendment) Ordinance, 1990, is hereby repealed.

Ord. 5 of
1990.

(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 CONSTITUTION (SIXTY-SECOND AMENDMENT)
ACT, 1989

[25th January, 1990.]

An Act further to amend the Constitution of India.

BE it enacted by Parliament in the Fortieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Constitution (Sixty-second Amendment) Act, 1989.

Short
title and
com-
mence-
ment.

(2) It shall be deemed to have come into force on the date ^(X) on which the Bill for this Act is introduced in the Council of States.

2. In article 334 of the Constitution, for the words "forty years", the words "fifty years" shall be substituted.

Amend-
ment of
article
334.

(X) 20.12.1989.

THE CONSTITUTION (SIXTY-THIRD AMENDMENT)
ACT, 1989

[6th January, 1990.]

An Act further to amend the Constitution of India.

BE it enacted by Parliament in the Fortieth Year of the Republic of India as follows:—

Short
title and
com-
mence-
ment.

1. (1) This Act may be called the Constitution (Sixty-third Amend-
ment) Act, 1989.

(2) It shall come into force with immediate effect.

Amend-
ment of
article
356.

2. In article 356 of the Constitution, in clause (5), the proviso shall be
omitted.

Omis-
sion of
article
359A.

3. Article 359A of the Constitution shall be omitted.

THE CONSTITUTION (SIXTY-FOURTH AMENDMENT)
ACT, 1990

[16th April, 1990.]

An Act further to amend the Constitution of India.

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

1. This Act may be called the Constitution (Sixty-fourth Amendment) Act, 1990.

Short
title.

2. In article 356 of the Constitution,—

Amend-
ment of
article
356.

(a) in clause (4), after the second proviso, the following proviso shall be inserted, namely:—

‘Provided also that in the case of the Proclamation issued under clause (1) on the 11th day of May, 1987 with respect to the State of Punjab, the reference in the first proviso to this clause to “three years” shall be construed as a reference to “three years and six months”.’;

(b) in clause (5), the following proviso shall be inserted at the end, namely:—

“Provided that nothing in this clause shall apply to the Proclamation issued under clause (1) on the 11th day of May, 1987 with respect to the State of Punjab.”.

THE CONSTITUTION (SIXTY-FIFTH AMENDMENT)
ACT, 1990

[7th June, 1990.]

An Act further to amend the Constitution of India.

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

Short
title
and
com-
mence-
ment.

1. (1) This Act may be called the Constitution (Sixty-fifth Amendment) Act, 1990.

(2) It shall come into force on [↓]such date as the Central Government may, by notification in the Official Gazette, appoint.

Amend-
ment of
article
338.

2. In article 338 of the Constitution,—

(a) for the marginal heading, the following marginal heading shall be substituted, namely:—

“National Commission for Scheduled Castes and Scheduled Tribes.”;

(b) for clauses (1) and (2), the following clauses shall be substituted, namely:—

“(1) There shall be a Commission for the Scheduled Castes and Scheduled Tribes to be known as the National Commission for the Scheduled Castes and Scheduled Tribes.

(2) Subject to the provisions of any law made in this behalf by Parliament, the Commission shall consist of a Chairperson, Vice-Chairperson and five other Members and the conditions of service and tenure of office of the Chairperson, Vice-Chairperson and other Members so appointed shall be such as the President may by rule determine.

(3) The Chairperson, Vice-Chairperson and other Members of the Commission shall be appointed by the President by warrant under his hand and seal.

(4) The Commission shall have the power to regulate its own procedure.

(5) It shall be the duty of the Commission—

(a) to investigate and monitor all matters relating to the safeguards provided for the Scheduled Castes and Sche

duled Tribes under this Constitution or under any other law for the time being in force or under any order of the Government and to evaluate the working of such safeguards;

(b) to inquire into specific complaints with respect to the deprivation of rights and safeguards of the Scheduled Castes and Scheduled Tribes;

(c) to participate and advise on the planning process of socio-economic development of the Scheduled Castes and Scheduled Tribes and to evaluate the progress of their development under the Union and any State;

(d) to present to the President, annually and at such other times as the Commission may deem fit, reports upon the working of those safeguards;

(e) to make in such reports recommendations as to the measures that should be taken by the Union or any State for the effective implementation of those safeguards and other measures for the protection, welfare and socio-economic development of the Scheduled Castes and Scheduled Tribes; and

(f) to discharge such other functions in relation to the protection, welfare and development and advancement of the Scheduled Castes and Scheduled Tribes as the President may, subject to the provisions of any law made by Parliament, by rule specify.

(6) The President shall cause all such reports to be laid before each House of Parliament along with a memorandum explaining the action taken or proposed to be taken on the recommendations relating to the Union and the reasons for the non-acceptance, if any, of any of such recommendations.

(7) Where any such report, or any part thereof, relates to any matter with which any State Government is concerned, a copy of such report shall be forwarded to the Governor of the State who shall cause it to be laid before the Legislature of the State along with a memorandum explaining the action taken or proposed to be taken on the recommendations relating to the State and the reasons for the non-acceptance, if any, of any of such recommendations.

(8) The Commission shall, while investigating any matter referred to in sub-clause (a) or inquiring into any complaint referred to in sub-clause (b) of clause (5), have all the powers of a civil court trying a suit and in particular in respect of the following matters, namely:—

(a) summoning and enforcing the attendance of any person from any part of India 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 and documents;

(f) any other matter which the President may, by rule, determine.

(9) The Union and every State Government shall consult the Commission on all major policy matters affecting Scheduled Castes and Scheduled Tribes.”;

(c) existing clause (3) shall be renumbered as clause (10).

THE CONSTITUTION (SIXTY-SIXTH AMENDMENT) ACT, 1990

[7th June, 1990.]

An Act further to amend the Constitution of India.

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

- | | |
|---|----------------------------------|
| 1. This Act may be called the Constitution (Sixty-sixth Amendment) Act, 1990. | Short title. |
| 2. In the Ninth Schedule to the Constitution, after entry 202 and before the <i>Explanation</i> , the following entries shall be inserted, namely:— | Amendment of the Ninth Schedule. |
| “203. The Andhra Pradesh Scheduled Areas Land Transfer Regulation, 1959 (Andhra Pradesh Regulation 1 of 1959). | |
| 204. The Andhra Pradesh Scheduled Areas Laws (Extension and Amendment) Regulation, 1963 (Andhra Pradesh Regulation 2 of 1963). | |
| 205. The Andhra Pradesh Scheduled Areas Land Transfer (Amendment) Regulation, 1970 (Andhra Pradesh Regulation 1 of 1970). | |
| 206. The Andhra Pradesh Scheduled Areas Land Transfer (Amendment) Regulation, 1971 (Andhra Pradesh Regulation 1 of 1971). | |
| 207. The Andhra Pradesh Scheduled Areas Land Transfer (Amendment) Regulation, 1978 (Andhra Pradesh Regulation 1 of 1978). | |
| 208. The Bihar Tenancy Act, 1885 (Bihar Act 8 of 1885). | |
| 209. The Chota Nagpur Tenancy Act, 1908 (Bengal Act 6 of 1908) (Chapter VIII—sections 46, 47, 48, 48A and 49; Chapter X—sections 71, 71A and 71B; and Chapter XVIII—sections 240, 241 and 242). | |
| 210. The Santhal Parganas Tenancy (Supplementary Provisions) Act, 1949 (Bihar Act 14 of 1949) except section 53. | |
| 211. The Bihar Scheduled Areas Regulation, 1969 (Bihar Regulation 1 of 1969). | |

212. The Bihar Land Reforms (Fixation of Ceiling Area and Acquisition of Surplus Land) (Amendment) Act, 1982 (Bihar Act 55 of 1982).

213. The Gujarat Devasthan Inams Abolition Act, 1969 (Gujarat Act 16 of 1969).

214. The Gujarat Tenancy Laws (Amendment) Act, 1976 (Gujarat Act 37 of 1976).

215. The Gujarat Agricultural Lands Ceiling (Amendment) Act, 1976 (President's Act 43 of 1976).

216. The Gujarat Devasthan Inams Abolition (Amendment) Act, 1977 (Gujarat Act 27 of 1977).

217. The Gujarat Tenancy Laws (Amendment) Act, 1977 (Gujarat Act 30 of 1977).

218. The Bombay Land Revenue (Gujarat Second Amendment) Act, 1980 (Gujarat Act 37 of 1980).

219. The Bombay Land Revenue Code and Land Tenure Abolition Laws (Gujarat Amendment) Act, 1982 (Gujarat Act 8 of 1982).

220. The Himachal Pradesh Transfer of Land (Regulation) Act, 1968 (Himachal Pradesh Act 15 of 1969).

221. The Himachal Pradesh Transfer of Land (Regulation) (Amendment) Act, 1986 (Himachal Pradesh Act 16 of 1986).

222. The Karnataka Scheduled Castes and Scheduled Tribes (Prohibition of Transfer of certain Lands) Act, 1978 (Karnataka Act 2 of 1979).

223. The Kerala Land Reforms (Amendment) Act, 1978 (Kerala Act 13 of 1978).

224. The Kerala Land Reforms (Amendment) Act, 1981 (Kerala Act 19 of 1981).

225. The Madhya Pradesh Land Revenue Code (Third Amendment) Act, 1976 (Madhya Pradesh Act 61 of 1976).

226. The Madhya Pradesh Land Revenue Code (Amendment) Act, 1980 (Madhya Pradesh Act 15 of 1980).

227. The Madhya Pradesh Akrishik Jot Uchchatam Seema Adhiniyam, 1981 (Madhya Pradesh Act 11 of 1981).

228. The Madhya Pradesh Ceiling on Agricultural Holdings (Second Amendment) Act, 1976 (Madhya Pradesh Act 1 of 1984).

229. The Madhya Pradesh Ceiling on Agricultural Holdings (Amendment) Act, 1984 (Madhya Pradesh Act 14 of 1984).

230. The Madhya Pradesh Ceiling on Agricultural Holdings (Amendment) Act, 1989 (Madhya Pradesh Act 8 of 1989).

231. The Maharashtra Land Revenue Code, 1966 (Maharashtra Act 41 of 1966), sections 36, 36A and 36B.

232. The Maharashtra Land Revenue Code and the Maharashtra Restoration of Lands to Scheduled Tribes (Second Amendment) Act, 1976 (Maharashtra Act 30 of 1977).

233. The Maharashtra Abolition of Subsisting Proprietary Rights to Mines and Minerals in certain Lands Act, 1985 (Maharashtra Act 16 of 1985).

234. The Orissa Scheduled Areas Transfer of Immovable Property (By Scheduled Tribes) Regulation, 1956 (Orissa Regulation 2 of 1956).

235. The Orissa Land Reforms (Second Amendment) Act, 1975 (Orissa Act 29 of 1976).

236. The Orissa Land Reforms (Amendment) Act, 1975 (Orissa Act 30 of 1976).

237. The Orissa Land Reforms (Second Amendment) Act, 1976 (Orissa Act 44 of 1976).

238. The Rajasthan Colonisation (Amendment) Act, 1984 (Rajasthan Act 12 of 1984).

239. The Rajasthan Tenancy (Amendment) Act, 1984 (Rajasthan Act 13 of 1984).

240. The Rajasthan Tenancy (Amendment) Act, 1987 (Rajasthan Act 21 of 1987).

241. The Tamil Nadu Land Reforms (Fixation of Ceiling on Land) Second Amendment Act, 1979 (Tamil Nadu Act 8 of 1980).

242. The Tamil Nadu Land Reforms (Fixation of Ceiling on Land) Amendment Act, 1980 (Tamil Nadu Act 21 of 1980).

243. The Tamil Nadu Land Reforms (Fixation of Ceiling on Land) Amendment Act, 1981 (Tamil Nadu Act 59 of 1981).

244. The Tamil Nadu Land Reforms (Fixation of Ceiling on Land) Second Amendment Act, 1983 (Tamil Nadu Act 2 of 1984).

245. The Uttar Pradesh Land Laws (Amendment) Act, 1982 (Uttar Pradesh Act 20 of 1982).

246. The West Bengal Land Reforms (Amendment) Act, 1965 (West Bengal Act 11 of 1966).

247. The West Bengal Land Reforms (Amendment) Act, 1966 (West Bengal Act 11 of 1966).

248. The West Bengal Land Reforms (Second Amendment) Act, 1969 (West Bengal Act 23 of 1969).

249. The West Bengal Estate Acquisition (Amendment) Act, 1977 (West Bengal Act 36 of 1977).

250. The West Bengal Land Holding Revenue Act, 1979 (West Bengal Act 44 of 1979).

251. The West Bengal Land Reforms (Amendment) Act, 1980 (West Bengal Act 41 of 1980).

252. The West Bengal Land Holding Revenue (Amendment) Act, 1981 (West Bengal Act 33 of 1981).

253. The Calcutta Thikka Tenancy (Acquisition and Regulation) Act, 1981 (West Bengal Act 37 of 1981).

254. The West Bengal Land Holding Revenue (Amendment) Act, 1982 (West Bengal Act 23 of 1982).

255. The Calcutta Thikka Tenancy (Acquisition and Regulation) (Amendment) Act, 1984 (West Bengal Act 41 of 1984).

256. The Mahe Land Reforms Act, 1968 (Pondicherry Act 1 of 1968).

257. The Mahe Land Reforms (Amendment) Act, 1980 (Pondicherry Act 1 of 1981).".

THE CONSTITUTION (SIXTY-SEVENTH AMENDMENT)
ACT, 1990

[4th October, 1990.]

An Act further to amend the Constitution of India.

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

1. This Act may be called the Constitution (Sixty-seventh Amendment) Act, 1990.

Short
title,

2. In article 356 of the Constitution, in clause (4), in the third proviso, for the words "three years and six months", the words "four years" shall be substituted.

Amend-
ment of
article
356,

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ACTS OF PARLIAMENT, 1990
WITH
A TABLE SHOWING THE EFFECT OF LEGISLATION
AND AN INDEX

ERRATA

- Page 18 — In the schedule, in column 2, against S. No. 65, for “sciečne” read “science” and against S. No. 66, for “scie-tific” read “scientific”.
- In column 3, under the heading ‘Voted by Parliament’, against S. No. 69, for “34,44,000” read “34,44,00,000”.
- Against S. No. 72, for “0,18,00,000” read “30,18,00,000” and for “32,00,000” read “55,32,00,000”.
- Against S. No. 73, for “17,40,00,000” read “176,40,00,000” and for “67,8,00,000” read “67,88,00,000”.
- Against S. No. 74, for “5,23,0,000” read “5,23,00,000”.
- In column 3, against S. No. 66, under the heading ‘Charged on the Consolidated Fund’ insert the figure “1,37,00,000”.
- In column 3, against S. No. 59, under the heading ‘Total’ for “2,35,00,00” read “2,35,00,000”.
- Page 19 — In the Schedule, in column 3, under the heading ‘Charged on the Consolidated Fund’, against S. No. 86, for “1,00,0000” read “1,00,000”.
- Page 24 — In the marginal heading of section 2, for “22 of 1961” read “23 of 1961”.
- Page 42 — In section 5, in clause (i), in line 1, for “inthem” read “in item”.
- Page 44 — In section 10, in line 7, for “hereafter” read “(hereafter”.
- Page 47 — In section 13, in the last line, for “4” read “4A”.
- Page 52 — In section 24, in clause (a), in line 12, for “shall, be” read “shall, in” and in clause (b), in line 1, for “for words” read “for the words”.
- Page 53 — In section 25, in the *Explanation*, in line 1, for “express” read “expression” and in the last line of section 26, for “divident” read “dividend”.
- Page 55 — In section 30, in clause (b), in line 4 from bottom, for “deduction” read “deductions”.
- Page 57 — In the marginal heading, for “58 of 1987” read “53 of 1987”.

Page 64 — In line 1, for "219" read "210".

Page 66 — In the last line, for "on as" read "or as".

Page 67 — In section 51, for line 2, read 'as the Wealth-tax Act), in clause (ob), for the word and figures "section".

— In the marginal heading of section 53, for "Amend section ment of 10" read "Amendment of section 10".

Page 69 — In the marginal heading of section 55, for "Amendment of section" read "Amendment of section 17".

Page 73 — In the footnote, for "561990" read "5-6-1990".

Page 78 — In the running heading of Part II, for "SOURCES" read "SOURCE".

Page 83 — Under the heading 'Rates of INCOME-TAX', in item No. (4), for "Rs. 8,00,000" read "Rs. 1,00,000".

Page 94 — In item No. (26), in line 19, for "plaifing" read "plaiting".

Page 104 — In the Schedule, item No. (4), in line 2, for "sqaure" read "square".

Page 127 — In section 2, in clause (b), for "areas" read "area".

Page 147 — In the marginal heading, for "13 of 1985" read "13 of 1885".

Page 167 — In the entry No. 246, for "11 of 1966" read "18 of 1965".