### Bihar Hindu Religious Trusts Act, 1950

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### Act 1 of 1951

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Bihar Hindu Religious Trusts Act, 1950Bihar Act 1 of 1951President's Assent Published in the Bihar Gazette, Extraordinary of the 21st February, 1951An Act to provide for the better administration of Hindu Religious Trusts and for the protection and preservation of properties appertaining to such Trusts. Whereas it is expedient to provide for the better administration of Hindu Religious Trusts in the State of Bihar and for the protection and preservation of properties appertaining to such trusts; It is hereby enacted as follows:

# Chapter I Preliminary

### 1. Short title, extent and commencement.

(1)This Act may be called the Bihar Hindu Religious Trusts Act, 1950.(2)It extends to the whole of the State of Bihar.(3)It shall come into force on such [date] [The Act came into force on the 15th August, 1951, See Notification No. 5023, dated the 23rd July, 1951.], not being later than six months from the date on which it is first published in the Official Gazette, as the State Government may, by notification, appoint.

#### 2. Definition.

- In this Act, unless there is anything repugnant in the subject or context-(a)"Board" means, in the case of religious trusts other than Jain Religious Trusts, the Bihar State Board of Religious Trust, in case of Swetambar Jain Religious Trusts, the Bihar State Board of Swetambar Jain Religious Trusts and, in the case of Digambar Jain Religious Trusts, the Bihar State Board of Digambar Jain Religious Trusts established under Section 5;(b)"Committee" means a committee appointed by the Board under Section 22;(c)"District Judge" includes a Subordinate Judge specially empowered by the State Government to discharge the functions of a District Judge under this Act;(d)"Founder"

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means a person who creates a religious trust;(e)"Hindu" means a person professing any religion of Hindu origin and includes a Jain and a Buddhist, but does not include a Sikh,(f)"Member" means a member of the Board;(g)"Person interested in a religious trust" means any person who is entitled to receive any pecuniary or other benefit from a religious trusts and includes,-(i)any person who has a right to worship or to perform any rite, or to attend at the performance of any worship or rite, in any religious institution connected with such trust or to participate in any religious or charitable administration under such trust.(ii)the Founder and any descendant of the founder; and(iii)the trustee.(h)"Prescribed" means prescribed by Rules made by the State Government under this Act;(i)"President" means the person appointed to be the President of the Board under Section 7 or Section 8;(j)"qualified accountant" means any person or class of persons declared by the State Government by notification to be qualified accountant for the purpose of this Act,(k)"Regional Trust Committee" means a Regional Trust Committee established by the Board under Section 40;(1)"Religious trust" means [and shall be deemed always to mean] [Words 'and shall be deemed always to mean' inserted vide Section 2 by Amendment Act 1 of 2007.] any express or constructive trust created or existing for any purpose recognised by Hindu Law to be religious, pious or charitable, but shall not include a trust created according to the Sikh religion or purely for the benefit of the Sikh community and a private endowment created for the worship of a family idol in which public are not interested [and where public offerings and donations are not received] [Words 'and where public offerings and donations are not received' inserted vide Section 2 by Amendment Act 1 of 2007.],(m)"Superintendent" means the person appointed to be the Superintendent of Religious Trusts under Section 23;(n)"Trustee" means any person, by whatever designation known, appointed to administer a religious trust either verbally or under any deed or instrument or in accordance with the usage of such trust or by the District Judge or any other competent authority, and includes any person appointed by a trustee to perform the duties of a trustee and any member of a Committee or any other person for the time being managing or administering any trust property as such;(o)[ "Trust Fund" means the Bihar State Board of Religious Trust Fund, the Bihar State Board of Swetambar Jain Religious Trust Fund or the Bihar State Board of Digambar Jain Religious Trust Fund, as the case may be, formed under Section 69;] [Substituted by Section 2 of Bihar Act 27 of 1953.](p)"Trust property" means the property appertaining to a Religious Trust.

### 3. Application.

- This Act shall apply to all religious trusts, whether created before or after the commencement of this Act, any part of the property of which is situated in the State of Bihar

### 4. [ Amendments and repeals. [Substituted by Act 16, 1951.]

(1)In Sections 17 of the Bengal Charitable Endowments, Public Buildings and Escheats Regulation, 1810 (Bengal Reg. 19 of 1810), as amended in its application to the State of Bihar for the words and figures in respect of any waqf property in the State of Bihar by the Majlis established under the Bihar Waqfs Act, 1947, (Bihar Act 8 of 1948) the following words and figures shall be substituted, namely:-]"in respect of any waqf property within the meaning of the Bihar Act, 1947 (Bihar Act 8 of 1948), and in respect of any trust property within the meaning of the Bihar Hindu Religious Trusts Act, 1950 (Bihar Act 1 of 1951), by the majlis and the Board, respectively, established under the said

Acts."(2)In the second proviso to Section 5 of the Bengal Land-Revenue Sales Act, 1959 (11 of 1959), after the words "waqf property" the words and figures "within the meaning of the Bihar Waqfs Act, 1947 (Bihar Act 8 of 1948), or a trust property within the meaning of the Bihar Hindu Religious Trusts Act, 1950 (Bihar Act 1 of 1951) shall be inserted and after the words and figures the Bihar Waqfs Act, 1947, the words and figures, or, as the case may be, on the President of the Board established under Section 5 of the Bihar Hindu Religious Trusts Act, 1950 (Bihar Act 1 of 1951), shall be added.(3)In the proviso to Section 5 of the Charitable Endowments Act, 1890 (6 of 1890), as amended in its application to the State of Bihar, for the words and figures "any property shall in respect of any wagf property in the State of Bihar, be exercised subject to the approval of the State Government, by the Majlis established under the Bihar Waqfs Act, 1947" the words and figures "any property shall, in respect of any waqf property within the meaning of the Bihar Waqfs Act, 1947, (Bihar Act 8 of 1948), or trust property within the meaning of the Bihar Hindu Religious Trusts Act, 1950 (Bihar Act I of 1951), be exercised subject to the approval of the State Government by the Majlis established under the first mentioned Act or, as the case may be by the Board established under the last mentioned Act" shall be substituted.(4)In Section 13 of the Charitable and Religious Trusts Act, 1920 (14 of 1920) as amended in its application to the State of Bihar, for the words "apply to any waqf in the State of Bihar" the words and figures "or the Bihar Hindu Religious Trusts Act, 1950 (Bihar Act I of 1950), apply to any waqf or, as the case may be, religious trusts in the State of Bihar" shall be substituted."(5)The Religious Endowments Act, 1863 (20 of 1863), and Section 92 of the Code of Civil Procedure, 1908 (5 of 1908), shall not apply to any religious trust in this State, as defined in this Act.

# Chapter II Constitutions of the Board

### 5. Constitution and incorporation of the Board.

(1)As soon as possible after this Act comes into force, there shall be established [by the State Government] [Inserted by Section 2 of Bihar Act 16 of 1951.] for the State of Bihar a Board to be called the Bihar State Board of Religious Trusts to discharge in regard to religious trusts other than Jain Religious Trusts the functions assigned to the Board by this Act.(2)[ There shall also be established by the State Government a Board to be called the Bihar State Board of Swetamber Jain Religious Trusts and a Board to be called the Bihar State Board of Digambar Jain Religious Trusts to discharge respectively in regard to Swetamber Jain Religious Trusts and Digamber Jain Religious Trusts the functions assigned to the Board by this Act.] [Inserted by Act 10 of 1969.](3)The Board shall be body corporate by the name of the Bihar State Board of Religious Trusts or the Bihar State Board of Digamber Jain Religious Trusts, as the case may be, and shall have perpetual succession and a common seal, with power to acquire and hold property, both movable and immovable, and to transfer any such property subject to the prescribed conditions and restrictions and shall by the said name sue and be sued.

### 6. [Strength of the Board. [Substituted by Act 21 of 1992.]

- The Bihar Board of Religious Trusts, the Bihar State Board of Swetamber Jain Religious Trusts and the Bihar State Board of Digamber Jain Religious Trusts, shall each consist of not more than eleven members.]

#### 7. President and members of the first Board and their term of office.

(1)All the members of the first Board shall be appointed by the State Government.(2)The State Government shall appoint one from amongst the members to be the President of the first Board.(3)The term of office of the members of the first Board shall, save as otherwise provided in this Act, be five years from the date of the publication of their names in the Official Gazette under Section 12 and shall include any further period which may elapse between the expiration of the said five years and the date of the first meeting of the second Board at which a quorum is present.

### 8. President and members of the second and every subsequent Board and their term of office.

- [(1) The members of the Board including the President shall be appointed by the State Government by notification in the Official Gazette from the following categories of persons in such manner that at least one person [but not more than two] [Substituted by Act 21 of 1992.] from each of the said categories shall be appointed.(a) Hindu members of State Legislature and/or Hindu members of Parliament representing the State; (b) Persons, who are or have been a member of the Bihar Civil Service (Executive or Judicial Branch) or a member of the Bihar Superior Judicial Service or the Indian Administrative Service; (c) The Sadhus of the State having interest in Hindu Religious Trusts;(d)Person having interests in management, control and experience of managing Hindu Religious Trusts of repute and known for their commitments for the Hindu Religions; (e) Advocates of the State known for their experience in dealing with Hindu Religious Trusts Laws.](f)[Sanskrit scholars, well-versed with scriptures. [Clauses (f) and (g) Inserted by Amendment Act 1 of 2007.](g)Persons from the Scheduled Castes, associated with Religious Trusts.](2)Of the members of the second and every subsequent Bihar State Board of Swetamber Jain Religious Trusts-(a)two persons shall be appointed by the State Government; (b) four persons shall be elected in the prescribed manner by the trustees of the Swetamber Jain Religious Trusts registered under this Act; and(c) five persons shall be elected in the prescribed manner by the members of Swetamber Jain community residing in the State of Bihar who are enrolled as electorate in the electoral roll of any constituency of the Legislative Assembly of the State of Bihar for the time being in force.(3)Of the members of the second and every subsequent Bihar State Board of Digamber Jain Religious Trusts-(a)two persons shall be appointed by the State Government; (b) four persons shall be elected in the prescribed manner by the trustees of the Digamber Jain Religious Trusts registered under this Act; and(c)[ five persons shall be elected in the prescribed manner by the members of Digamber Jain community residing in the State of Bihar, who are enrolled as electorate in the electoral roll of any constituency of the Legislative Assembly of the State of Bihar for the time being in force.] [Substituted by Act 62 of 1952.](4) The State Government shall appoint one from amongst the

members appointed under clause (a) of sub-section (2) or (3), as the case may be, to be the President of the second and every subsequent Board.(5)The term of office of members of the second and every subsequent Board shall, save as otherwise provided in this Act, be five years from the date of the publication of their names in the Official Gazette under Section 12 and shall include any further period which may elapse between the expiration of the said five years and the date of the first meeting of the next succeeding Board at which a quorum is present.

### 8A. [ [Inserted by Act 21 of 1992.]

The Board of Hindu Religious Trust, shall, from the date of coming into force of the Bihar Hindu Religious Trusts (Amendment) Act, 1992, ceases to function and the Government, shall appoint an Administrator to exercise all the powers of the Board till the new Board under Section 8 is constituted.]

### 9. Disqualifications of members.

- A person shall not be eligible for appointment or election as member, if such person-(a) is not a Hindu; (b) is less than twenty-five years of age; (c) is of unsound mind and stands so declared by a competent Court: (d) has applied for being adjudged an insolvent or is an undischarged insolvent; (e) has been convicted of any offence under this Act; (f) has been convicted of any such offence or is subjected by a Criminal Court, to any such order as implies moral turpitude which, in the opinion of the State Government unfits him to hold office; (g) has, on any previous occasion, been removed from office under Section 14 or by order of a competent Court from any position of trust or mismanagement of corruption; or (h)[is a trustee who has alienated the trust property, for his own benefit.] ['Clause (h)' Substituted vide Section 4 by Amendment Act 1 of 2007.]: Provided that this clause shall not apply to a person appointed as member of the first Board under sub-section (1) of Section 7.

### 10. Filling of casual vacancies.

- If any member is unable by reason of his death, resignation, removal or otherwise to complete his full term of office the vacancy so caused shall be filled by the appointment or election [xxx] [Words 'as the case may be', 'or elected' and 'or elected' omitted vide Section 5 of by Amendment Act 1 of 2007.] another person and the person so appointed [xxx] [Words 'as the case may be', 'or elected' and 'or elected' omitted vide Section 5 of by Amendment Act 1 of 2007.] shall fill such vacancy for the unexpired portion of the term for which the member in whose place such person is appointed [xxx] [Words 'as the case may be', 'or elected' and 'or elected' omitted vide Section 5 of by Amendment Act 1 of 2007.] would otherwise have continued in office.

#### 11. Procedure on failure of electorate to elect members.

- If any of the electorates referred to in clause (b) and (c) of sub-section (1), (2) or (3), as the case may be, of Section 8 fails, within such time as the State Government considers reasonable, to elect a

member or members referred to in those clauses or on the occurrence of any casual vacancy, to fill that vacancy as provided in Section 10, the State Government may appoint a person or persons possessing the requisite qualification, to fill such a vacancy or vacancies.

#### 12. Publication of names of President and members.

- The name of the President and of every member appointed or elected under Sections 7, 8, 10 or 11 shall be published by the State Government in the Official Gazette.

### 13. Salary and allowances of President and members.

(1)The President may be either a paid or an honorary officer of the Board, according as the State Government may from time to time, determine in consultation with the Board.(2)When the President is a paid officer of the Board, his salary, allowances and other conditions of service shall be such as may from time to time, be fixed by the State Government in consultation with the Board.[xxx] ['Proviso to sub-section (2) of Section 13' deleted vide Section 6 by Amendment Act 1 of 2007.](3)Members may be paid travelling and other allowances for attending meetings of the Board and of any Committee and, subject to the prescribed conditions and restrictions, for undertaking any journey in connection with any of the affairs of the Board, at such rates as may be fixed by the State Government.

#### 14. Removal of President and members.

- The State Government may remove from office.-(i)the President or any member, if the President or such member-(a)is or becomes subject to any of the disqualifications specified in Section 9; or(b)refuses to act or becomes incapable of acting or acts in a manner which the State Government, after hearing any explanation that he may offer, considers to be prejudicial to the interests of religious trusts;(ii)the President, if he fails, without an excuse which is in the opinion of the State Government sufficient, to attend two consecutive meetings of the Board; and(iii)any member, if he fails, without any excuse which is in the opinion of the State Government sufficient, to attend three consecutive meetings of the Board.

# **Chapter III Meetings of the Board and Procedure at Meetings**

### 15. Ordinary meetings of the Board.

(1)The Board shall have an office at Patna, [or at such other place as the State Government may in consultation with the Board by notification, determine] [Inserted by Act 7 of 1953.], and shall meet for the transaction of business at least once in every three months and as often as it is necessary to meet for the transaction of business.(2)Every meeting of the Board shall be convened by the President or by the Superintendent under the direction of the President, and at least ten days notice

of the meeting shall be given to the members.(3)If there is no official business to be transacted at any quarterly meeting and if no notice of any business to be transacted at such meeting is received by the President from any member at least twenty days before the end of the quarter. The President shall instead of calling the meeting, notify the fact to each member at least one week before the end of the quarter.

### 16. Special meetings.

- A special meeting of the Board shall be called by the President on the receipt of a requisition signed by not less than five members and specifying the business to be transacted at such meeting. If the President fails to call such meeting three weeks after the receipt of any such requisition, the meeting may be called by the members who signed the requisition.

### 17. Quorum at meeting.

- [(1) Four members shall form the quorum for a meeting of each of the Bihar State Board of Hindu Religious Trusts, Bihar State Board of Swetamber Jain Religious Trusts and the Bihar State Board of Digamber Jain Religious Trusts.] [Substituted by Act 21 of 1992.](2)If, at the time appointed for a meeting or within half an hour there after, a quorum is not present, the meeting shall stand, adjourned. The President shall fix a date for adjourned meeting and one weeks notice of such date shall be given to each member.

### 18. President to preside at meetings.

- The President shall preside at every meeting of the Board and in his absence the members present shall elect one of their number to preside at the meeting.

### 19. Decision to be by majority of votes.

(1) Save as otherwise provided by this Act, every matter coming before the Board shall be decided by a majority of votes of the members present and voting in the meeting. (2) In the case of an equality of votes, the President shall have second or casting vote.

### 20. Minutes of the proceedings.

- Minutes of the proceedings of all meetings of the Board shall be entered in a book to be kept for the purpose and shall be signed by the President.

### 21. Copy of minutes to be forwarded to State Government.

- A copy of the minutes of the proceeding of every meeting shall be forthwith forwarded by the President to the State Government or to such authority as the State Government may direct.

### 22. Appointment of Committees and function of such Committees.

(1)The Board may appoint Committees to assist it in the exercise of the powers, or the performance of the duties conferred or imposed upon it by or under this Act, and may determine the functions and procedure of such Committees.(2)Any person who is not a member of the Board may be appointed to be a member of any such Committee.Provided that the number of such persons on any such Committee shall not exceed one third of the total number of members of the Committee.

### **Chapter IV**

## Superintendent of Religious Trusts and Officers and Servants of the Board

### 23. Appointment of Superintendent.

- The Board may, subject to the approval of the State Government, appoint a person to be the Superintendent of Religious Trusts:Provided that the first Superintendent who shall hold office for four years only but will be eligible for re-appointment shall be appointed by the State Government.

### 24. Qualifications, salary and allowances of Superintendent.

(1)No person shall be eligible for appointment as Superintendent unless he is a Hindu. [and has got a legal or administrative experience of at least 15 years.] [Words 'and has got a legal or administrative experience of at least 15 years' Inserted vide Section 7 by Amendment Act 1 of 2007.](2)The salary, allowances and other conditions of service of the Superintendent shall be such as may be fixed by the Board subject to the approval of the State Government:Provided that the salary, allowances and other conditions of service of first Superintendent shall be such as may be fixed by the Board subject to the approval of the State Government.

### 25. Powers and duties of Superintendent and other Officers and servants.

(1) The Superintendent and other Officers and servant of the Board shall exercise such powers and perform such duties as may, from time to time, be conferred or imposed on them by the Board [or the President as the case may be.] [Inserted by Act 21 of 1992.](2) The Superintendent may take part in the discussions before the Board but shall not be entitled to vote.

### 26. Appointment of officers and servants.

(1)The Board may, from time to time, determine the number, designations, grades and scales of salary and other conditions of service of its officers and servants.(2)The power of appointing, promoting and granting leave to such Officers and servants and of reducing them in rank or suspending or dismissing them and of dispensing with their services shall vest in the President:Provided that-(i)a person shall not be appointed to an office the salary of which is [seven

thousand rupees] [Substituted vide Section 8 for the words 'one hundred rupees or more' and the words 'sixty rupees' respectively by Amendment Act 1 of 2007.] per mensem without the sanction of the Board; and(ii)an officer or servant whose salary is more than [five thousand rupees] [Substituted vide Section 8 for the words 'one hundred rupees or more' and the words 'sixty rupees' respectively by Amendment Act 1 of 2007.] per mensem shall not be dismissed without such sanction.(3)Any officer or servant considering himself aggrieved by an order of dismissal passed by the President under sub-section (2), not being an order passed with the sanction of the Board may appeal to the Board and the Board may confirm, modify or set aside such order or pass such other order as it thinks fit.

#### 27. Gratuities and Provident Fund.

(1)The Board, at a meeting specially convened for the purpose, or by a resolution in favour of which not less than two third of the members present at such meeting shall have voted, may, subject to the approval of the State Government, make bye-laws for-(a)The granting of gratuities out of the trust fund; or(b)the creation and management of a Provident Fund, for compelling contribution thereto on the part of its officers and servants and for supplementing such contribution out of the Trust Fund.(2)The Board may, from time to time in accordance with such bye-laws, grant gratuities out of the Trust Fund, and allowances out of such Provident Fund, to any of its officers or servants, as it thinks fit.Explanation.-In this Section, the expression 'officers and servants' includes the Superintendent, but does not include the President.

## Chapter V Powers and Duties of the Board

### 28. General powers and duties of the Board.

(1) The general superintendence of all religious trusts in the State shall be vested in the Board. The Board shall do all things reasonable and necessary to ensure that such trusts are properly supervised and administered and that the income thereof is duly appropriated and applied to the objects of such trusts and in accordance with the purposes for which such trusts were founded or for which they exist, so far as the objects and purposes can be ascertained. (2) Without prejudice to the generality of the provisions of sub-section (1), and subject to the other provisions of this Act, the powers and duties of the Board shall be-(a)to prepare and maintain in the prescribed manner a complete record containing full information relating to the origin, nature, extent, income (if any), objects and beneficiaries of the different classes of religious trusts in the State of Bihar; (b) to prepare and maintain a register containing true copies of all documents creating any religious trust;(c)to prepare and settle its budget and to furnish a copy thereof to the State Government or to such authority as the State Government may direct; (d) to take measures for the recovery of lost property of any religious trust; (e) to cause inspection to be made of the property and the office of any religious trust including accounts and to authorise the Superintendent or any of its members, officers or servant for that purpose; (f) from time to time, to call for information, reports, return and other documents from trustees;(g)to give directions for the proper administration of a religious trust in

accordance with the law governing such trust and the wishes of the founder in so far as such wishes can be ascertained and are not repugnant to such law; (h) to remove a trustee from his office if such trustee-(i)is convicted of any such offence or is subjected by a Criminal Court to any such order as implies moral turpitude which in the opinion of the Board, unfits him to hold office; (ii) is convicted more than once of the same or different offences under this Act;(iii)refuses to act, or willfully disobeys the directions and orders of the Board under this Act; or(iv)applies for being adjudged or is adjudged an insolvent:(v) makes persistent defaults in the submission of budgets, accounts, reports or returns or in payment of contributions or other dues payable to the Board. ['Sub-clauses (iv), (v) & (vii) of clause (h)' Inserted vide Section 9 by Amendment Act 1 of 2007.](vi)alienates immovable property of the trust in contravention of this Act or misappropriates funds of the trust.(vii)indulges in immoral act disapproved by Dharmashashtras or has violated "maryada" of the "sampradaya" to which he belongs.](i)to direct the deposit of the endowment money of a religious trust in the hands of a trustee in any bank approved by the State Government; (j) to sanction on the application of a trustee or any other person interested in a religious trust, the conversion of any property of such trust into another property, if the Board is satisfied that such conversion is beneficial for the said trust: Provided that no such conversion shall be sanctioned unless the Board so resolves by majority which includes at least three fourth of its members and resolution of the Board is approved by the District Judge; (k) to control and administer the Trust Fund subject to the general supervision of the State Government; (1) to keep true and regular accounts of its own receipts and disbursements and submit the same for audit;(m)to furnish to the State Government or to such officer as the State Government may appoint in this behalf any statement, report, return or other documents and any information which the State Government or, as the case may be, such officer may require to be furnished and also to furnish to the State Government an annual report giving a detailed account of the activities of the Board:(n)to institute, whenever it thinks fit, an inquiry relating to the administration of a religious trust; (o) to direct the trustee of a religious trust to institute in a court of law, within such time as may be fixed by the Board, any suit or proceeding which he is entitled to institute in accordance with the law for the time being in force in respect of the trust or any matter connected therewith and on failure of the trustee to do so, institute such suit or proceeding itself;(p)to defend either on behalf of or in addition to the trustee any suit or proceeding instituted with respect to religious trust or any matter connected therewith, or in cases where there is no trustee or the succession to the office of the trustee is disputed, to defend any such suit or proceeding itself;(q)to direct the trustee of a religious trust to apply to the appropriate officer or authority to enter in a record of rights or municipal records, if any, the right, title or interest of such trust in any immovable property and, on failure of the trustee to do so within a reasonable time, to make such application itself;(r)to realise, in the prescribed manner and subject to the prescribed conditions, out of the income of any religious trust, the cost incurred by the Board in any suit or proceeding instituted by it under clause (o), in defending any suit or proceeding under clause (p) or in making and prosecuting any application under clause (q) in respect of such trust;(s)to permit a trustee to retire from his office and, in case the trustee has power to appoint his successor, to permit him to make the appointment in his life time; and [to appoint trustees in vacancies created by the removal under Section 28(2)(h) subject to the wishes of the founder or to a mutual compromise between the Board and the Trust approved by any competent court.] [Words in 'clause(S)' Inserted vide Section 9 by Amendment Act 1 of 2007.](t)to extend, for sufficient reason the time within which any act or thing is required or ordered to be done before the Board under any of the provision of this Act.(u)[ to decide all disputes whether any trust is a public or a private trust in accordance with the definition under Section 2(1) of this Act and the decision of the Board shall remain in force until it is set aside by a competent court.] ['Clause (u)' Inserted by Amendment Act 1 of 2007.](3)[ Before passing an order under clause (h) of sub-section (2) the Board shall issue a notice to the trustee communicating to him the ground of his proposed removal and provide him a reasonable time for the reply. Before making an order the Board shall consider the reply, if submitted with the required time and in case of the removal under Section 28(2)(h)(vii), shall obtain the opinion of a Dharmacharya who is well-versed with the tenets of that particular Sect. After the order of the removal is received by the trustee, he may, within ninety days of the communication of such order, apply to the District Judge for varying, modifying or setting aside the order.] ['Sub-section (3)' Substituted by Amendment Act 1 of 2007.]

### 29. Committee or association vested with the supervision of a Religious Trust to function under the Board.

(1) Where the supervision of a religious trust is vested in any committee or association appointed by the founder or by a competent Court or authority, such Committee or association shall continue to function under the general superintendence and control of the Board unless superseded by the Board under sub-section (2).(2)The Board may supersede any committee or association referred to in sub-section (1) which in the opinion of the Board, is not discharging its functions satisfactorily and, if the Board does so, any decree or order of a Court or authority by which such committee or association was constituted shall be deemed to have been modified accordingly: Provided that before making any order under this sub-section, the Board shall communicate the committee or association concerned the grounds on which they propose to supersede it, fix a reasonable period for the committee or association to show cause against the proposal and consider its explanations and objections, if any.(3)Such committee or association or any other person interested in the religious trust may, within thirty days of any order of the Board under sub-section (2), make an application to the District Judge for varying, modifying or setting aside such order, but subject to the decision of the District Judge on any such application, the order of the Board shall be final and binding upon the applicant and every person interested in such trust.(4)[ Where such committee or association has been superseded under Sub-Section (2) the Board may make such arrangements as may be necessary for the administration of the religious trust concerned.] [Inserted by Act 16 of 1951.]

# 30. Power to determine the objects to which funds, property and income of a religious trust shall be applied where object ceases to exist or becomes impossible of achievement.

(1)When any object of a religious trust has ceased to exist or has in the opinion of the Board become impossible of achievement the Board may, of its own motion or on the application of any Hindu, after issuing notice in the prescribed manner, to the trustee of such trust and to such other person as may appear to the Board to be interested therein and after making such enquiry as it thinks fit determine the object (which shall be similar or as nearly similar as practicable to the object which has ceased to exist or become impossible of achievement) to which the funds, property or income of

the trust or so much of such fund, property or income as was previously expended on or applied to the object which has ceased to exist or become impossible of achievement, shall be applied.(2)The applicant or the trustee of, or any other person interested in the religious trust may, within ninety days of any order passed under sub-section (1) make an application to the District Judge for varying, modifying or setting aside such order but subject to the decision of the District Judge on any such application the order of the Board shall be final and binding upon the applicant and every person interested in such trust.

#### 31. Power to contract and mode of execution of contracts.

(1)Subject to the provisions of this Act the Board may enter into such contracts as it may consider necessary or expedient for carrying out any of the purposes of this Act.(2)Every contract made on behalf of the Board, the value or amount of which exceeds [five thousand rupees] [Substituted vide Section 10 for the words 'one hundred rupees' by Amendment Act 1 of 2007.], shall be in writing, shall be signed by the Superintendent, and countersigned by the President and sealed with the common seal of the Board. Contracts, the value or amount of which is [five thousand rupees] [Substituted vide Section 10 for the words 'one hundred rupees' by Amendment Act 1 of 2007.] or less shall be in writing and shall be signed by the Superintendent.(3)If any contract is executed on behalf of the Board otherwise than in conformity with the provisions of sub-section (2), it shall be voidable at the instance of the Board.

### 32. Power of Board to settle schemes for proper administration of religious trusts.

(1) The Board may, of its own motion or on application made to it in this behalf by two or more persons interested in any trust,-(a) settle a scheme for such religious trust after making such enquiry as it thinks fit and giving notice to the trustee of such trust and to such other person as may appear to the Board to be interested therein; (b) in like manner and subject to the like conditions, modify any scheme settled under this Section or under any other law or substitute another scheme in its stand: Provided that any scheme so settled, modified or substituted shall be in accordance with the law governing the trust and shall not be contrary to the wishes of the founder so far as such wishes can be ascertained, and it may contain provisions for:-(a) constituting a committee consisting of not more than eleven persons for the purpose of assisting in the whole or any part of the administration of the religious trust, (b) determining the powers and duties of such committee; and (c) any other relevant matter incidental to the framing and functioning of such scheme.](2)A scheme settled, modified or substituted instead of another scheme under this Section shall unless otherwise ordered by the District Judge on an application, if any, made under sub-Section (3), come into force on a day to be appointed by the Board in this behalf and shall be published in the Official Gazette.(3)The trustee of, or any other person interested in, such trust may within three months from the date of the publication in the Official Gazette of the scheme so settled, modified or substituted instead of another scheme, as the case may be make an application to the District Judge for varying, modifying or setting aside the scheme; but subject to the result of such application, the order of the Board under sub-sections (1) and (2) shall be final and binding upon the trustee of the religious trust and upon every other person interested in such religious trust. (4) An order passed by the District Judge

on any application made under sub-section (3) shall be final.

### 33. Power to appoint temporary trustee.

(1)Where there is a vacancy in the office of trustee of a religious trust and there is no one competent to be appointed as trustee under the terms of the deed of such trust or where there is a bona fide dispute as to the right of any person to act as trustee and in the opinion of the Board there is likelihood of a breach of the peace or serious interference with the management of the property of such trust, [or where there is a vacancy caused by the order of the Board passed under clause (h) of sub-section (2) of Section 28 of this Act] [Words 'not exceeding one year' Inserted vide Section 12 by Amendment Act 1 of 2007.] the Board may subject to any order of a competent Court appoint any person to act as trustee of the said trust for such period [not exceeding one year] [Words 'not exceeding one year' Inserted vide Section 12 by Amendment Act 1 of 2007.] and upon such conditions as it thinks fit.(2)In appointing a person as trustee under sub-section (1), the Board shall if possible select a person of the Section to which the last trustee belonged.(3)[ During the period of one year if the dispute over the bona fide trustee is not decided by a competent authority, the Board shall settle a scheme for the trust under Section 32 of the Act, subject to any subsequent order of a competent court.] ['Sub-section (3)' Inserted by Amendment Act 1 of 2007.]

### 34. [Registration of religious trust and maintenance of registers.] ['Heading of Section 34' Substituted vide Section 13 of by Amendment Act 1 of 2007.]

(1)[AII religious trusts shall be registered with the Board and] [Words 'All religious trusts shall be registered with the Board and' Inserted by Amendment Act 1 of 2007.] the Board shall prepare and maintain in such form as it thinks fit a register of all religious trusts in the State.(2)Entries in the register may be made by the Board of its own motion or on application made by Hindu after such inquiry as the Board thinks fit.(3)Any Hindu may, on payment of such fee as may be fixed by the Board, inspect the register.

### 35. Power to grant copies and certify such copies.

(1)The Board may grant copies of its proceedings and record and any other documents in its possession on payment of such fees and subject to such conditions as may, from time to time, be determined by the Board.(2)Such copies may be certified in the manner provided in Section 76 of the Indian Evidence Act, 1872 (1 of 1872)

### 36. Power of Board to make certain payments on behalf of religious trusts.

(1)Where a trustee refuses to pay or fails to pay any land revenue, cess, rent, rates or taxes due to the Government or to a local authority from a religious trust, the Board may itself defray the charges from the Trust Fund and may recover the amount so paid from the property of the trust concerned and, if the refusal or failure of the trustee was in the opinion of the Board willful, the Board may also recover from the personal property of the trustee responsible for such refusal or failure damages at

the rate of twelve and a half per centum of the amount so paid:Provided that a trustee aggrieved by a decision of the Board to recover damages under this sub-section may apply to the District Judge to have the order set aside or modified, and the order of the District Judge on such application shall be final.(2)The procedure provided in sub-section(4) of Section 70 shall apply to the recovery by the Board of any sum which the Board is empowered by sub-section (1) to recover from a religious trust or a trustee.

### 37. Power of Board to borrow money.

(1)The Board may, with the previous sanction of the State Government, borrow, for the purpose of giving effect to the provision of this Act such sum of money and on such terms as the State Government may determine.

### 38. Exercise by President of powers of Board.

- If any necessity arises for immediate action by the Board and a meeting of the Board cannot be arranged in time to take such action, the President may exercise any power that could be exercised under this Act by the Board, but shall at the next meeting of the Board make a report in writing of the action taken by him under this Section, and the reasons for taking such action, for confirmation of the action taken [and no such action of the President, if it is approved by the Board in the next meeting, shall be void merely on the ground that the President had no such power on behalf of the Board.] [These words added in Section 38 vide Section 14 of Amendment Act 1 of 2007.]

### 39. Delegation of powers of Board.

- The Board may delegate any of its powers and duties under this Act to the President to be exercised and performed in such special circumstances as the Board may specify, and may likewise withdraw any such delegation.

# **Chapter VI Regional Trust Committees**

### 40. Regional Trust Committee.

(1)The Board may establish a Regional Trust Committee for such area as it considers necessary.(2)Every such committee shall consist of such number of members appointed by the Board as the Board may, from time to time determine;[xxx] ['Proviso to sub-section (2) of Section 40' deleted vide Section 15 by Amendment Act 1 of 2007.](3)All the members of every such committee shall be Hindu and shall ordinarily be residents of the area for which such committee is established:Provided that no person shall be eligible for appointment as a member of such committee if he is subject to any of the disqualifications referred to in Section 9.(4)The members of such committee shall elect one of their number as President. The quorum of the meeting to elect the

President shall be at least one-half of the total number of members of such committee.(5)The Board shall appoint one of the members of each such committee to be the Secretary thereof.(6)The members of such committee shall hold office for three years from the date of their appointment.(7)Casual vacancies arising in such committee may be filled by the Board if it thinks fit, and for such period as the vacancy lasts.

### 41. Board to determine the manner of conduct of business, staff, etc., of Regional Trust Committee.

- The manner in which the business of a Regional Trust Committee shall be conducted, the staff required for such committee, the condition of service of such staff, the travelling and other allowances to be paid to the members of such committee for attending meeting and undertaking journeys in connection with the affairs of the said committee shall subject to the approval of the State Government, be determined by the Board.

### 42. Powers and duties of Regional Trust Committee.

- Every, Regional Trust Committee shall, subject to the control and direction of the Board, have the following powers and duties, namely:-(a)to inquire into and report to the Board as to the manner in which any religious trust in the area for which such committee has been established is being administered;(b)to submit to the Board information relating to religious trust in such area on such matters as the Board may require: and(c)generally to perform such other duties, not inconsistent with the provisions of this Act, as may be entrusted to it by the Board in furtherance of the object of this Act.

### **Chapter VII**

# **Declaring Immovable Properties of Religious Trust as Trust Property**

# 43. [ Constitution of a Tribunal its powers and functions. ['Section 43' substituted & Section 43A to 43F added vide Section 16 of Amendment Act 1 of 2007.]

(1)The State Government shall, by Notification in the Official Gazette, constitute a Tribunal for deciding property disputes under Section 43B and for taking decisions under Section-43C and removal of encroachment on the trust property under Sections 43D, 43E and 43F of the Act and restoration of immovable property alienated in violation of Section 44 of the Act and to appoint a receiver under Section 72.(2)The Tribunal shall consist of a retired High Court Judge or a retired District Judge. The term of the Tribunal Judge shall be for a period of five years or til the age of 67 years whichever is earlier.(3)Service conditions of the Tribunal Judge and other staff members shall be such as may be prescribed by the State Government.(4)The Tribunal shall have the same powers as are vested in a Civil Court under the Code of Civil Procedure, 1908 (Central Act 5 of 1908), while

trying a suit or executing a decree or order.(5)No suit, prosecution or other legal proceeding shall lie against the Tribunal Judge for any damage caused or likely to be caused by anything, in good faith done or intended to be done in pursuance of the provisions of this Act:

### 43A. Procedure for filing an application.

(1)Either the Board or with the permission of the Board, any religious trust or any two persons, interested in the affairs of a particular trust, may file an application with the Tribunal for the recovery of the alienated property or for the removal of encroachment or for the decision on the property disputes referred to it under any provision of the Act:Provided that if the Board fails of take a decision on the permission within eight weeks from the receipt of the application, the permission will be deemed to have been granted.(2)Upon the receipt of such application the Tribunal shall hold a summary enquiry in the manner prescribed and pass an appropriate order.(3)The execution of any order of the Tribunal shall be made through the District Administration which shall comply with the order of the Tribunal.(4)Any party aggrieved by an order of the Tribunal made under this Act may, within ninety days from the date of the order, file an appeal before the High Court whose decision shall be final."

### 43B. Decision of property disputes.

- The Tribunal shall decide the following property disputes-(i)whether any immovable property is or is not a property of a particular trust.(ii)whether any particular property claimed by the Mahanth, Shebait, priest or a trustee is his personal property or the property of the temple or math. Explanations.-(a) If any Mahanth, Shebait, priest or trustee claims a particular property to be his personal property, the onus will be on him to prove as to how he acquired the property and whether he intimated the concerned authorities after acquiring such property.(b)All immovable properties of any Pauranic Mandir or Math which has been regarded sacred for Centuries or of a gaddi (seat) of a particular sect which has been in existence for generations will be the property of that pauranic mandir/math or of that sect, even when mutated in the name of any trustee unless it is proved that he acquired it through disclosed source of his personal income.

### 43C. Certain decision on any legal aspect of the religious trust by the Tribunal.

- The Tribunal, on receipt of any application from the Board, may examine records of any case and take appropriate decision on any legal aspect of the religious trust in accordance with the procedure prescribed.

### 43D. Removal of encroachment on the Trust property.

(1) Any trustee or any two persons interested in the religious affairs of the trust with the permission of the Board may file an application with the Tribunal for removal of the encroachment on the trust property. Explanation.-For the purpose of this Section, the expression "encroacher" shall mean any

person who unauthorisedly occupies any land, building, shop, tank and well or any other property and to include-(a) any person who is in occupation of property without the approval of the competent authority which has the power to sanction the lease or mortgage or licence of any trust property; and(b)any person who continues to remain in the property after the expiry or termination or cancellation of the lease, mortgage or licence granted to him.(2)Where, on receipt of any application under sub-section (1), the Tribunal finds that there is a prima facie case of encroachment, it shall cause to be served upon the encroacher a notice specifying the particulars of the encroachment and calling on him to show cause before a certain date why an order requiring him to remove the encroachment before the date specified in the notice should not be made. A copy of the notice shall also be sent to the trustees of the religious institution or endowment concerned.(3)The notice referred to in sub-section (2) shall be served in such manner as may be prescribed.(4)Where after considering the objections, if any, of the encroacher received during the period specified in the notice referred to in sub-section(2) and after conducting such enquiry as may be prescribed, the Tribunal is satisfied that there has been an encroachment, he may by order and for reasons to be recorded, require the encroacher to remove the encroachment and deliver possession of the property (land or building or space) encroached upon to the trustee before the date specified in such order.(5)During the pendency of the proceeding, the Tribunal shall order the encroacher to deposit such amount as may be specified by it in consideration of the use and occupation of the properties in question in the manner prescribed.

### 43E. Mode of eviction on failure of removal of the encroachment as directed by the Tribunal.

(1)Where within the period specified in the order under sub-section (4) of Section 72, the encroacher has not removed the encroachment and has not vacated the property, the Tribunal shall pass an order for the removal of the encroachment and possession of the property encroached upon. The order of the Tribunal shall be implemented by taking such police assistance as may be necessary. Any police officer whose help is required for this purpose shall render necessary help to the Tribunal.(2)Nothing in sub-section (1) shall prevent any person aggrieved by the order of the Tribunal under sub-section (4) of Section 72 from instituting a suit in a Court to establish that the religious institution or endowment has title to the property:Provided that no Civil Court shall take cognizance of any suit instituted after six months from the date of receipt of the order under sub-section (4) of Section 72:Provided that no such suit shall be instituted by a person who is let into possession of the property or who is a lessee, licensee or mortgagee, for the religious institution or endowment.(3)No injunction shall be granted by any Court in respect of any proceeding taken or about to be taken by the Tribunal under Section 72.

#### 43F.

(1)Where it has been reported to the Tribunal or it has reason to believe that a group or groups of persons, without any entitlement and with the common object of occupying any land, which is the property belonging to a charitable or religious institution or endowment, are occupying or have occupied any such land and if such group or groups of persons have not vacated the land on demand by the Tribunal or any officer authorised by it in this behalf, the Tribunal shall, notwithstanding

anything contained in this Act, order without any notice, the immediate eviction of the encroachers from the land and the taking of possession of the land and thereupon, it shall be lawful for any officer authorised by the Tribunal in this behalf to evict the encroachers from the land by force, taking such police assistance as may be necessary and take possession of the land. Any police officer whose help is required for this purpose shall be bound to render the necessary help to the Tribunal or to such officer authorised by him.(2)Where, in any proceedings taken under this Section, or in consequence of anything done under this Section, a question arises as to whether any land is the property of the charitable or religious institution or endowment, such land shall be presumed to be the property of the charitable or religious institution or endowment until the contrary is proved.(3)Notwithstanding anything in this Act, any order of eviction passed by the Tribunal under sub-section (4) of Section 72 shall be final and shall not be questioned in any Court.] ['Sub-clauses (a), (b), (c)' Inserted vide Section 11 of by Amendment Act 1 of 2007.]

### **Chapter VIII**

# Transfer of Immovable Property and Borrowing of Money by Trustee

### 44. Power to transfer immovable property of a religious trust.

(1)No transfer made by a trustee of any immovable property of a religious trust by way of sale, mortgage, gift or exchange or by way of lease for a term exceeding three years shall after the Board has been established under this Act, be valid unless made with the previous sanction of the Board.(2)Subject to the provisions regarding conversion of trust property in clause (j) of sub-section (2) of Section 38, no transfer of any immovable property of religious trust by way of sale, mortgage, gift or exchange or by way of lease, shall be sanctioned by the Board against the terms of the deed or instrument creating the trust, or in case where no deed or instrument creating the trust is available, against the wishes of the founder so far as they can be ascertained.

### 44A. [ Restoration of certain alienated trust properties. ['Section 44A' Inserted vide Section 17 by Amendment Act 1 of 2007.]

- All immovable properties, alienated after coming into force of the Act, in contravention of Section 44 shall be restored to the religious trust by the Tribunal in accordance with the procedure prescribed.]

### 45. No trustee to borrow money without the previous sanction of the Board

- No trustee shall, after the date on which this Act is first published in the Official Gazette borrow any money for any of the purposes of the religious trust of which he is a trustee without the previous sanction of the Board.

# Chapter IX Judicial Proceedings

# 46. Power of Board to make application to the District Judge in case of failure of performance of any religious, pious or charitable act the performance of which is charged on any property.

- Where a charge exist on any property for the performance of any religious, pious or charitable act recognized as such by Hindu Law and there is failure to perform such act, the Board may apply to the District Judge for an order directing the person in possession of the property to pay the Board the amount necessary for the performance by the Board, or any person appointed by the Board in this behalf, of the act for the performance of which the charge was created.

### 47. Application to compel the trustee to discharge obligations for appointment of receiver.

- Where the trustee of a religious trust wilfully fails to discharge any of the duties imposed upon him under such religious trust, the Board or any person interested in such religious trust may make an application to the District Judge for an order(a)directing the trustee to discharge such duty within a time to be specified in the order; or(b)appointing a receiver of the funds and property of the religious trust if the trustee fails to carry out such direction within the time so specified.

### 48. Power of District Judge to remove trustee or appoint trustee.

(1)The Board, or with the previous sanction of the Board, any person interested in a religious trust may make an application to the District Judge for an order-(a)removing the trustee of such religious trust, if such trustee.-(i)acts in a manner prejudicial to the interest of the said trust; or(ii)defaults on three or more occasions in the payment of any amount payable under any law for the time being in force in respect of the property or income of the said trust or any other statutory charge on such property or income; or(iii)defaults on three or more occasions in the payment of any sum payable to any beneficiary under the said trust or in discharging any other duty imposed upon him under it; or(iv)is guilty of a breach of trust;(b)appointing a new trustee;(c)vesting any property in a trustee;(d)directing accounts and inquiries; or(e)granting such further or other relief as the nature of the case may require.(2)The order of the District Judge under sub-section (1) shall be final.

### 49. Application of property, etc. where object is vague or uncertain.

(1)Where on the application of the Board or, with the previous sanction of the Board, of any person interested in a religious trust, the District Judge is satisfied that any object of the trust to which the application relates is vague or uncertain he may direct that the funds, property or income of the trust or so much of such funds, property or income as relates to such object shall be utilised for the purpose of imparting education to poor Hindus.(2)The funds, property or income to be utilised for

the purpose of imparting education to poor Hindus under the provisions of sub-section(1) shall be applied to the object by the trustee concerned subject to the directions of the Board.

### 50. Notice of certain suits to be given to Board and addition of Board as party thereto.

(1)In every suit or proceeding (except in suits instituted by a trustee for the recovery of arrears of rent and proceedings in execution of decrees passed in such suits) in respect of any religious trust or property belonging to such trust, whether instituted by a trustee or by any other person, the court shall issue a notice of the institution thereof to the Board.(2)The Board may apply to the Court in which the suit or proceeding referred to in sub-section (1) is pending to be added, and shall thereupon be added as a party thereto, and shall be entitled to conduct such suit or proceeding, if instituted by the trustee, or to defend such suit or proceeding, if instituted by any other person against the trustee.(3)If the notice required by sub-section(1) to be issued to the Board in respect of any suit or proceeding is not issued, the decree or order passed in such suit or proceeding shall be voidable at the instance of the Board.

### 51. Approval of Board required to compromise, etc.

- No arrangement, compromise or adjustment in any suit or proceeding (except in suits instituted by a trustee for the recovery of arrears of rent and proceedings in execution of decrees passed in such suits) in respect of any religious trust or property belonging to such trust shall be recorded under the provision of Rule 3 of Order XXIII of the Code of Civil Procedure, 1908 (5 of 1908), without the consent in writing of the Board.[Provided that subject to the provision of Section 44 of the Act a religious trust will have the power to bring the existing rent at par with the prevailing rate of rent in the locality and the whole amount of the rent will be deposited in the bank/ post office account of the religious trust. Any party aggrieved with the decision of the religious trust or any two persons interested in the affairs of the religious trust may file an appeal before the sub-divisional Magistrate of that area whose decision shall be final.] ['Provisio' Inserted vide Section 18 by Amendment Act, 1 of 2007.]

### 52. Notice to Board of proceeding under the Land Acquisition Act, 1894, in respect of property belonging to a religious trust.

(1)in the course of a proceeding under the Land Acquisition Act, 1894 (1 of 1894), the Collector shall before making an award in respect of a property belonging to a religious trust issue a notice to the Board and shall stay further proceedings to enable it to plead as a party to the proceeding at any time within three months from the date of the receipt of the notice.(2)Where the Board has reason to believe that any property under acquisition is a property belonging to a religious trust, it may at any time before the award is made appear and plead as party to the proceeding.(3)When the Board has appeared under the provisions of sub-section (2) no order shall be passed under Section 31 or Section 32 of the Land Acquisition Act, 1894 (1 of 1894), without giving opportunity to the Board to be heard.(4)Any order passed under Section 31 or Section 32 of the Land Acquisition Act, 1894 (1 of

1894) without giving opportunity to the Board to be heard, shall be voidable at the instance of the Board.

### 53. Notice of sales to be given to Board.

(1)Whenever any property belonging to a religious trust is notified for sale in execution of a decree of a Civil Court or under the order of a Certificate Officer in execution of a certificate filed under Section 4 or Section 6 of the Bihar and Orissa Public Demands Recovery Act, 1914 (B & O Act 4 of 1914), or in pursuance of a decree or order of a Collector or other revenue officer, such Court, Certificate Officer, Collector, or other officer shall give a notice thereof to the Board also.(2)If the notice required by sub-section (1) to be given, to the Board in respect of any sale is not given, the sale shall be [void.] [Substituted vide Section 19 for the words 'voidable at the instance of the Board' by Amendment Act. 1 of 2007.]

### 54. Application to be made to the District Judge of the district in which subject matter of trust is situated.

(1)When any application or reference is required or authorised by or under any of the provisions of this Act to be made to the District Judge, such application or reference shall be made to the District Judge of the district in which the whole or any part of the subject-matter of the religious trust concerned is situated.(2)When any such application or reference is pending before the District Judge of one district, no such application or reference in respect of the whole or part of the subject matter of such trust shall lie before the District Judge of any other district.

### 55. Orders of District Judge to be appealable to the High Court.

(1)Unless otherwise provided in this Act, an appeal shall lie to the High Court against every order passed by the District Judge under this Act.(2)No appeal shall lie from any order passed in appeal under this Section.

### 56. Power to summon and enforce attendance of witnesses and production of documents.

- For the purposes of inquiries under this Act the Board and if specially authorised by the Board, in this behalf, the President, the Superintendent, a Committee and a Regional Trust Committee shall have the same power to summon and enforce the attendance of witnesses and parties and to compel production of documents as a Civil Court under the Code of Civil Procedure, 1908 (5 of 1908).

### 57. Order of Board passed under clause (2) (h) of Section 28 or Section 33 to be enforceable as a decree of Civil Court.

- Every order of the Board passed under clause (h) of sub-section (2) of Section 28, [sub-section (4) of Section 29] [Substituted by Section 5 of Bihar Act 16 of 1951, for 'or under Section 33'.]

[sub-sections (1) and (2) of Section 32] [Inserted vide Section 20 by Amendment Act. 1 of 2007.] sub-section (1) of Section 33] shall be enforceable by any Civil" Court having local jurisdiction in the came manner as a decree of such court.

# Chapter X Trustees and Their Duties

### 58. Trustees to carry out orders of Board.

- Every trustee shall carry out all directions, which may from time to time be issued to him by the Board under any of the provisions of this Act. ["and shall ensure complete transparency in the affairs of the trust by correctly and meticulously maintaining all accounts of income and expenditure.] [Certain words added vide Section 21 at the end of Section 58 by Act 27 of 1958.]

### 59. Trustees to furnish particulars of Religious Trusts.

(1)(a)Within six months from the date of the publication in the Official Gazette of the name of the President and members of the first Board, the trustee of every religious trust existing on the said date shall furnish to the Board a statement in the prescribed form containing the prescribed particulars in respect of the trust of which he is the trustee.(b)In the case of a religious trust created after the date of the said publication, such statement shall be furnished to the Board by the trustee of such trust within six months from the date on which the trust is created:[Provided that the State Government may, from time to time, extend by notification, the period mentioned in clauses (a) and (b).] [Inserted proviso by Act 27 of 1958.](2)Every such statement shall be verified by the trustee in the manner laid down in the Code of Civil Procedure, 1908 (5 of 1908) for the verification of pleadings and shall be accompanied by a true copy of the deed or instrument creating the trust or where there is no such deed or instruments, by a statement in the prescribed form setting forth the objects of the trust and verified in like manner.

### 60. Budget of religious trusts and submission of such budgets to Board.

(1)The trustee of every religious trust shall, before the fifteenth day of January in each year prepare a budget of the estimated income and expenditure of such trust for the next succeeding financial year and shall forthwith send a copy thereof to the Board:Provided that the Board may, subject to such conditions as it may deem fit to impose from time to time, exempt the trustees of a religious trust having an income of less than five hundred rupees form the obligation of sending a copy of the budget of such trust to the Board and may at any time withdraw such exemption:Provided further that such exemption shall not prevent the Board from calling for a copy of the budget of such trust for any financial year during which the exemption is in force.(2)The Board may, within six weeks from the date on which it receives such copy, alter or modify the budget in such manner and to such extent as it thinks fit.(3)If the Board alters or modifies any budget under sub-section (2), it shall forthwith send a copy of the budget as so altered or modified to the trustee of the trust concerned, and the budget, as so altered or modified shall be deemed to be the budget of the said religious

trust.(4)If within the period mentioned in sub-section (2) and for two weeks thereafter the Board does not send to the trustee of the trust concerned a copy of the budget altered or modified as aforesaid, the Board shall be deemed to have approved the budget without any alteration or modification.(5)If the trustee fails to prepare and send a copy of the budget as required by sub-section (1), the Board shall prepare a budget for the trust concerned and send a copy thereof to the trustee before the first day of March each year and such budget shall be deemed to be the budget of that trust for the year in question.(6)Nothing contained in this Section shall be deemed to authorised the Board to alter or modify any budget in a manner or to an extent inconsistent with the wishes of such founder, so far as such wishes can be ascertained, or with the provisions of this Act.

### 61. Copies of budgets to be furnished to the Regional Trust Committees.

- In areas for which Regional Trust Committees have been established under the provisions of this Act, a copy of each of the statements referred to in Section 59 and of the budget referred to in Section 60 shall be furnished by the trustee to the Regional Trust Committee of the area in which the Head Office of the trust concerned is situated.

### 62. Duties of trustees to give assistance in inquiries, etc.

- The trustee of every religious trust shall offer every reasonable facility for the inspection of the documents and the property of such trust and shall render every assistance in inquiries, when called upon to do so by the Board, to any Committee, the President, the Superintendent or any other person or officer appointed by the Board to make such inquiries.

### Chapter XI

### Audit of Accounts and Recovery of Irregular Expenses

### 63. Audit of accounts of religious trusts.

(1)The accounts of every religious trust, other than a religious trust the trustee of which has been exempted from sending a copy of the budget under the first proviso to sub-section (1) of Section 60, shall be audited and examined annually by a qualified accountant appointed as auditor by the Board.(2)The auditor may, by written notice, require the production before him of any document or the attendance before him of any person responsible for the preparation of the accounts to enable the auditor to obtain such information as he may consider necessary for the proper conduct of the audit.(3)Within a month of the completion of the audit, the auditor shall prepare a report on the accounts audited and examined and shall submit a report to the Board and deliver a copy thereof to the trustee concerned:Provided that the auditor may submit an interim report at anytime he thinks fit.(4)The report of the auditor shall include a statement of-(a)any payment which appears to him to be contrary to law or to the provisions of the budget;(b)the amount of any deficiency or loss which appears to have been incurred by the negligence or misconduct of the trustee; and(c)the amount of any sum which ought to have been, but is not brought into account by the trustee.(5)After considering such report, the Board may-(a)order that any payment referred to in clause (a) of

sub-section (4) shall be allowed or that no further action shall be taken as, regards any amount referred to in clause (b) or clause (c) of the said sub-section; or(b)serve a notice on the trustee concerned requiring him to show cause within one month from the date of the service of such notice why such payment should not be surcharged or such amount should not be charged against him.(6)After considering such cause as may be shown by the trustee and affording him a reasonable opportunity of being heard, the Board may surcharge such payment or charge the amount of any loss or deficiency against him and shall in every such case certify the amount due from him.(7)A copy of the statement, if any, referred to in sub-section (4) included in the report of the auditor shall be forwarded by the Board to the State Government for such orders as the State Government may think fit.(8)Where there is a conflict between the orders of the Board under subsection (5) and (6) and the orders of the State Government under sub-section (7), the latter shall prevail.(9)The cost of the audit of the accounts of a religious trust shall be paid from the Trust Fund.

### 64. Certified amount recoverable as a public demand.

(1)Every amount certified under sub-section (6) of Section 63 as due from any trustee shall, if not paid within ninety days next after the date of the certification thereof, be recoverable from him in the manner provided in sub-section (4) of Section 70.(2)The Board shall pay all certified amounts received or recovered by it to the trustee of the religious trust concerned for being credited to the accounts of such trust.

### 65. Appeal against order of surcharge or charge.

(1)A trustee aggrieved by any order of surcharge or charge made against him under sub-section (6) of Section 63 may, within thirty days of such order, appeal to the prescribed authority which may, after making such inquiry as it considers proper, pass such order as it thinks fit.(2)Notwithstanding anything to the contrary contained in sub-section (1) of Section 64, pending the disposal of such appeal, all proceedings on the certificate shall be stayed.

#### 66. Audit of accounts of the Board.

- The accounts of the Board shall be subject to audit under the Bihar and Orissa Local Fund Audit Act, 1925 (B. and O. Act 2 of 1925) and for the purposes of the said Act, the Board shall be deemed to be a local authority whose accounts have been declared by the State Government to be subject to audit under Section 3 of the said Act and the Trust Fund shall be deemed to be a local fund.

# **Chapter XII Offences and Penalties**

### 67. Offences under the Act and penalties for such offences.

(1) If a trustee fails without reasonable cause, the burden of proving which shall be upon him, to

comply with any order or direction made or issued under clause (i), (o), (q) of sub-section (2) of Section 28 or under Section 58, to comply with the provisions of sub-section (1) of Section 59, sub-section (1) of Section 60, Section 61 or Section 62, or to furnish any statement, annual account, estimate, explanation or other document or information relating to the religious trust of which he is the trustee, which he required or called upon to furnish under any of the provisions of this Act, he shall be punishable with fine which may extend, in the case of the first offence to1 [two thousand rupees] [Substituted vide Section 22 for the words 'two hundred rupees' and 'five hundred rupees' respectively by Amendment Act 1 of 2007.] and, in the case of the second or any subsequent offence, to [five thousand rupees] [Substituted vide Section 22 for the words 'two hundred rupees' and 'five hundred rupees' respectively by Amendment Act 1 of 2007.], and, in default of payment of the fine, with simple imprisonment for a term which may extend to six months or one year as case may be.(2)The fines realised under sub-section (1) shall be credited to the Trust Fund.

### 68. Offence to be bailable, compoundable and non-cognizable.

(1)No prosecution for any offence under this chapter shall be commenced except upon a complaint made by the President or any person authorised in writing in this behalf by the President.(2)No Court other than that of a Magistrate of the first class; shall try any such offence.(3)Every such offence shall be bailable and shall, notwithstanding anything to the contrary contained in the Code of Criminal Procedure, [1898 (5 of 1898)] [Now New Cr. P.C. 1973.] be compoundable by the President or by the person on whose complaint the prosecution was commenced.

# Chapter XIII The Trust Fund

### 69. [ Creation of Trust. [Substituted by Act, 27 of 1953.]

(1) There shall be formed a separate Trust Fund for each of the Bihar State Board of Religious Trust, the Bihar State Board of Swetambar Jain Religious Trusts and the Bihar State Board of Digambar Jain Religious Trusts to be respectively known as the Bihar State Board of Religious Trust Fund, and the Bihar State Board of Swetambar Jain Religious Trust Fund, the Bihar State Board of Digambar Jain Religious Trust Fund, and there shall be placed to the credit of-(i)The Bihar State Board of Religious Trust Fund-(a) all sums received [from the Government, Banks, Corporation or any registered institution] by the Bihar State Board of Religious Trust as donations and grants;(b)all sums received by the Bihar State Board of Religious Trust as fines under Section 67;(c)all sums received by the Bihar State Board of Religious Trusts as fees under Section 70;(d)all receipts by the Bihar State Board of Religious Trusts in respect of fees for inspection and supplying copies of any documents;(e)all sums received or recovered by the Bihar State Board of Religious Trusts as cost awarded to it in suit or proceeding; and(f)all sums received or recovered by the Bihar State Board of Religious Trust on any other account except certified sums received or recovered by it under Section 64;(ii)the Bihar State Board of Swetambar Jain Religious Trust Fund-(a)all sums received by the Bihar State Board of Swetambar Jain Religious Trusts as donations and grants; (b) all sums received from trustees of Swetambar Jain Religious Trusts as fines under Section 67;(c)all sums received

from trustees of Swetambar Jain Religious Trusts as fee under Section 70;(d)all receipts by the Bihar State Board of Swetambar Jain Religious Trusts in respect of fees for inspection and supplying copies of any documents; (e) all sums received or recovered by the Bihar State Board of Swetambar Jain Religious Trusts as costs awarded to it in any suit or proceeding; (f) all sums received or recovered by the Bihar State Board of Swetambar Jain Religious Trusts on any other account except certified sums received or recovered by it under Section 64; and(iii) The Bihar State Board of Digambar Jain Religious Trusts Fund-(a)all sums received by the Bihar State Board of Digambar Jain Religious Trusts as donations and grants; (b) all sums received from trustees of Digambar Jain Religious Trusts as fines under Section 67;(c)all sums received from trustees of Digamber Jain Religious Trust as fees under Section 70;(d)all receipts by the Bihar State Board of Digambar Jain Religious Trusts in respect of fees for inspection and supplying copies of any documents; (e) all sums received or recovered by the Bihar State Board of Digambar Jain Religious Trusts as costs awarded to it in any suit or proceeding; and(f)all sums received or recovered by the Bihar State Board of Digambar Jain Religious Trusts on any other account except a certified sums received or recovered by it under Section 64.(2)The Fund for each Board shall be vested in the Board concerned and the balance standing to the credit of the Fund shall be kept in such custody as the State Government may, from time to time direct.]

### 70. Fee payable by religious trusts to Board.

(1) For the purpose of defraying the expenses incurred or to be incurred in the administration of this Act, the trustee of every religious trust shall, in each financial year pay to the Board such fee, not exceeding five per centum of its net income in the last preceding financial year as the Board may from time to time with the previous sanction of the State Government, determine. Explanation.-In this sub-section, the expression 'net income' means the total income realised by the trustee from all sources after deducting any amount payable as revenue, rent, local or other cesses and cost of management [at twenty percentum] [Substituted vide Section 24 for the words 'twelve and a half by Amendment Act. 1 of 2007.].(2)(a)The fee referred to in sub-section (1) shall be assessed by the prescribed authority in the prescribed manner.(b)A trustee, aggrieved by an order of assessment made by the prescribed authority under clause (a), may, within one month of the date of receipt of the said order appeal to such authority as may be prescribed and such authority may by order set aside or vary such assessment and such order shall be final.(3)Such fee shall be payable in the prescribed manner in four equal instalment on such dates as may, from time to time, be fixed by the Board.(4)If any instalment of such fees is not paid on or before the date fixed by the Board under sub-section (3) for the payment of such instalment, it shall be recoverable from the person responsible for paying the same as a public demand payable to the Board. (5) The Board may reduce any portion of the fee payable by the trustee of any religious trust [and may exempt the trust from paying the fees for a particular period, if the trust is situated in a remote village and has got a landed property of less than one acre in the trust deed and the total income of the trust is less than rupees ten thousand per annum.] [Some words Inserted vide Section 24 by Amendment Act 1 of 2007.](6)The trustee of a religious trust may realise the fee payable by him under sub-section (1) from the beneficiaries of such trust, but the sum realisable from any one of such persons shall not exceed such amount as shall bear to the total contribution payable the same proportion as the value of benefits receivable by such person beares to the entire net available income of such trust:Provided that, if there is any income of such trust in excess of the amount payable as dues under this Act, other than as the fee payable under sub-section (1) and in excess of the amount payable under the deed of trust, the fee shall be paid in the first instance out of such income.(7)[ After defraying the administrative expenses, if there is any surplus fund, the substantial amount from this fund will be utilized for the renovation and development of religious trusts of pauranic and historical importance situated in the State.] ['Sub-section (7)' Inserted by Amendment Act 1 of 2007.]

### 71. Objects to which Trust Fund may be applied.

- The Trust Fund shall be applicable to the following object, and in the following order.-(a)To the re-payment of debates incurred by the Board for the purpose of this Act; (b) to the payment of the salaries and allowances of the President, the Superintendent and of the establishments employed by the Board for the purposes of this Act and to the payment of any Gratuities and Provident Fund contributions to the Superintendent and to the members of such establishments;(c)to the payment of the travelling and other allowances of the members; (d) to the payment of the travelling and other allowances of the members of the Committees and of the members of Regional Trust Committees; (e) to the expenses incurred in the assessment and recovery of the fee mentioned in Section 70;(f)to the payment of the cost of audit of the Trust Fund and of the cost of audit of the accounts of any religious trust made under Chapter XI;(g) to the expenses of any suit or proceeding to which the Board is a party;(h)to the payment of land revenue, cess, rent, rates, or taxes due to the Government or to a local authority from a religious trust under subsection (1) of Section 36;(i)to any object which may be declared by the Board at a meeting specially convened for the purpose, by a resolution in favour of which not less than two-thirds of the members present at such meeting shall have voted to be an object to which the Trust Fund may be applicable in consonance with the Hindu Law; and(j)to the payment of any other expense incurred by the Board in carrying out the provisions of this Act, [which shall include the expenditure on maintenance, renovation or development of any pauranic or historical mandir/math in the State and on the publication of relevant brochures or book or on the production of C.D.s. or documentary films on the religious trusts.] [Inserted vide Section 25 by Amendment Act 1 of 2007.]

# **Chapter XIV Special Provisions for Certain Suits**

# 72. [ Special provision for appointment of Receiver. [Substituted vide Section 26 by Amendment Act 1 of 2007.]

(1)Notwithstanding anything contained in the Code of Civil Procedure, 1908 (5 of 1908) (as amended from time to time), where a suit is instituted on behalf of the Board and the property, which is the subject matter of such suit, is in the possession of the defendant, the Tribunal shall, on the application of the plaintiff, appoint a receiver of such property and direct such receiver to pay to the plaintiff, from time to time, such amounts out of the income of the property as the Tribunal may consider necessary for the prosecution of the suit.(2)Notwithstanding anything contained in the Court Fees Act, 1870 (7 of 1870) (as amended by Bihar Amendment Act, 1995) the fee payable on

plaint or memorandum of appeal in respect of a suit filed by the trustee or the Board for the restoration of any alienated immovable property shall be one hundred rupees.]

# **Chapter XV Miscellaneous**

### 73. Free Inspection by Board of the document, Register or Record relating to property belonging to a Religious Trust.

- Notwithstanding anything contained in any law or rule haying the force of law, no fee shall be chargeable from the Board for inspection of any document, Register or Record relating to the property of a religious trust which may be in the custody of any Court, office or department of the State Government or any local authority: Provided that such inspection shall be allowed only to the duly authorised agents and servants of the Board and of only such document, register or record which can ordinarily be inspected by a private party.

### 74. Trustee may apply to Board for directions.

- The trustee of a religious trust may apply by petition to the Board for the opinion, advice or direction of the Board on any question affecting the management or administration of the property of such trust and the Board shall give its opinion, advice or direction, as the case may be, thereon.

### 75. President, etc. to be public servant.

- The President, the Superintendent, every auditor appointed under Section 63 and every member officer and servant of the Board authorised by the Board or by the President to do any act under this Act shall be deemed to be a public servant within the meaning of Section 21 of the Indian Penal Code (45 of 1860).

### 76. Presumption and saving.

(1)No act of the Board or of a Committee shall be deemed to be invalid by reason of the existence of a vacancy in the Board or such Committee.(2)Accidental omission to serve notice of meeting of the Board or of a Committee on any member of the Board or such Committee, as the case may be, shall not affect the validity of any such meeting and any decision taken at any such meeting by the Board or the Committee, as the case may be, shall not be deemed to be invalid by reason only of any such irregularity unless it can be shown that the said irregularity has affected the merits of the case.(3)No act, order or direction of the Board shall be deemed to be invalid by reason of any irregularity in the constitution of the Board and no order or decision or direction of the Board or by the President shall be reversed or substantially varied, nor shall any proceeding heard by the Board or by the President be remanded, by the District Judge before whom, or any Court in which an application is made, a suit instituted or an appeal preferred to reverse or vary such order, decision or direction, on account

of any misjoinder or nonjoinder of parties or causes of action, or any error, defect or irregularity in the proceedings before the Board or the President not affecting the merits of the case or the jurisdiction of the Board or the President.

#### 77. Bar of suits.

- Save as otherwise provided in this Act, no suit shall be brought in any Civil Court to set aside or modify any order made under this Act, and no suit shall lie against the Board, the President or any other member or the Superintendent for anything in good faith done or purporting to be done under this Act.

### 78. No suit to be brought against the Board or the President etc. until after notice of cause of action.

- No suit shall be brought against the Board or the President or any other member or the Superintendent or any other officers or servants of the Board for anything done or purporting to be done under this Act, until the expiration of two months next after notice in writing has been delivered or left at the Office of the Board and also (if the suit is intended to be brought against the President or any other member or the Superintendent or any of the officers or servants of the Board), at the place of abode of the person against whom such suit is intended to be brought, stating the cause of action and the name and place of abode of the person who intends to bring the suit.

### 79. Provisions to have effect notwithstanding any other law.

- The provisions of this Act shall have effect notwithstanding anything contained in any other law or anything having the force of law; and anything in any such law or anything having the force of law which is inconsistent with any of the provisions of this Act, shall, to the extent of such inconsistency, be deemed to have been repealed.

# Chapter XVI Dissolution or Supersession of the Board.

### 80. Power of the State Government to dissolve or supersede the Board.

- [(1) If in the opinion of the State Government, the Board persistently make default in the performance of the duties imposed on it by or under this Act or exceeds or abuses its powers, the State Government may, [after giving notice] [Substituted by Act 62 of 1982.] specifying the reason for so doing declare the Board to be in default or to have exceeded or abused its powers, as the case may be; and(a)that on date to be specified in the notification the office of members of the Board shall be deemed to be vacated. [xxx] [Words 'and shall make necessary a fresh election to be held on or before the said date, or' deleted by Amendment Act 1 of 2007.](b)direct that the Board shall be superseded for such period, as may be specified in the notification.]:[Provided that the Board cannot

be kept in supersession for a period longer than the stipulated period under Section 81 -A(c) i.e. 48 months from the date of the Gazette publication of the order.] ['Proviso' Inserted by Amendment Act 1 of 2007.](2)The members of the Board who vacate office by reason of a declaration made under sub-section (1) shall not, unless the State Government otherwise direct, be deemed disqualified for re-election or re-appointment.

### 81. Consequences of supersession.

- Where an order of supersession has been passed under clause (b) of sub-section (1) of Section 80, the following consequences shall ensue, namely:-(a)all the members of the Board shall, from a date to be specified in the order, vacate their offices as such members;(b)all the powers and duties which under the provisions of this Act are to be exercised and performed by the Board [or the President] [Inserted by Section 2 of Act 25 of 1956.] shall, during the period of supersession, be exercised and performed by such person or persons as the State Government may direct;(c)all property vested in the Board shall, during, the period of supersession, vest in the State Government; and(d)before the expiration of the period of supersession [appointments shall be made] [Substituted vide Section 28 for the words 'election shall be held and appointments made' by Amendment Act 1 of 2007.] for the purposes of reconstituting the Board.

# 81A. [ Power of the State Government where injunction issued or constitution of the Board declared illegal by Court. [Substituted by Act 62 of 1982 and shall be deemed always to have been substituted.]

- Where an injunction has been issued by a competent Court restraining the Board from discharging its functions or where the constitution of the Board has been declared illegal by such Court the State Government may appoint in this behalf;(a)all the powers and duties which under the provisions of this Act are to be exercised and performed by the Board or the President shall, during the continuance of such injunction, or as the case may be, till the first meeting of a reconstituted Board be exercised and performed by such person or persons as the State Government may appoint in this behalf:Provided that when the State Government have already appointed a person or persons to exercise the powers and perform the duties of the Board or the President during the continuance of an injunction, such person or persons shall continue to do so till the first meeting of a validly reconstituted Board;(b)all property vested in the Board shall during the continuance of the injunction or as the case may be, till the first meeting of a validly reconstituted Board, vest in the State Government; and(c)Where the constitution of the Board has been declared illegal, [appointments shall be made] for the purpose of reconstituting the Board within a period of 48 months from the date of order of the Court.]

# Chapter XVII Rules and Bye-Laws

#### 82. Power of the State Government to make Rules.

(1) The State Government may, after previous publication, make Rules, not inconsistent with this Act, for carrying out the purposes of this Act.(2)In particular and without prejudice to the generality of the foregoing power, the State Government may make Rules with respect to all or any of the following matters:-(a) The conditions and restrictions subject to which the Board may transfer any property under sub-section (3) of Section 5;(b)[[xxx]['Clause (b)' deleted vide Section 30 of by Amendment Act 1 of 2007.](c)the conditions and restrictions subject to which member of the Board and of a Committee may undertake journeys in connection with any of the affairs of the Board and the travelling and other allowances to be paid for such journeys;(d)the manner in which the record referred to in the clause (a) of Sub-Section (2) of Section 28 shall be prepared and maintained; (e) the manner in which and the conditions subject to which the Board may realise the costs referred to in clause (r) of sub-section (2) of Section 28;(f)the manner in which notices under sub-section (1) of Section 30 shall be issued; [xxx] [Clauses (g), (h), (i) and (j) of sub-section (2) of Section 82 deleted vide Section 30 by Amendment Act 1 of 2007 (k) the form of the statements referred to in sub-section (1) and (2) of Section 59 and the particulars to be contained in the statement referred to in the said sub-section (1);(1)the authority to whom a trustee may appeal under sub-section (1) of Section 65;(m)the manner in which fees under Section 70 shall be assessed, the authority by whom such assessment shall be made, the authority to whom appeal from orders of assessment shall lie and the manner in which the assessed fees shall be payable; and(n)other matters expressly required or allowed by this Act to be prescribed.

### 83. Power of Board to make bye-laws.

- The Board may make bye-laws not inconsistent with this Act and the Rules made thereunder for any matter necessary for carrying into effect the objects of this Act.(2)In particular and without prejudice to the generality of the foregoing power, the Board may make bye-laws with respect to-(a)the preservation of order and the conduct of proceedings of the Board:(b)the functions and procedure of Committees; (c) the fee to be levied on applications under this Act before it or any of its Committees or before the President or the Superintendent or any of the officers or servants of the Board and on applications for copies of proceedings or other records of the Board, the form and manner of making such applications and the conditions subject to which copies of such proceeding and records may be granted; (d) the fee to be paid for inspecting the register of religious trusts; (e) the form of the register of religious trusts to be prepared and maintained by the Board; (f) the books and accounts to be kept in the office of religious trust;(g)the accounts, reports and returns to be submitted by trustees;(h)the manner in which the accounts of religious trusts shall be audited and published, the time and place of such audit, the forms and contents of the auditor's reports and the scale of remuneration to be paid to auditors;(i)the custody and investment of the funds of any trust, the condition subject to which a trustee shall deposit trust money in his hands under clause (i) of sub-section (2) of Section 28 and the conditions subject to which a trustee can withdraw such money;(j)the number, designation, grades, salaries, allowances and other conditions of service including the powers and duties of the officers and servant of the Board; (k) the allocation of duties to the President and members; (1) the security, if any to be furnished by officers and servants of the Board;(m)the persons by whom receipts may be granted for the money received;(n)the custody of

the common seal;(o)the manner in which the decisions of the Board may be ascertained otherwise than at meetings;(p)the form of, and particulars to be contained in, the budget referred to in Section 60;(q)the number of members of which a Regional Trust Committee shall consist, the manner in which the business of a Regional Trust Committee shall be conducted, the staff required for such Committee, the conditions of service of such staff and the travelling and other allowances to be paid to members of such Committees for attending meetings and undertaking journeys in connection with the affairs of such Committee; and(r)the publication of the notices, decisions and orders of the Board.(3)Such bye-laws shall be made after previous publication and shall not take effect until they are approved and confirmed by the State Government:Provided that if the State Government do not approve and confirm such bye-laws within four months from the date of receipt thereof by the State Government, the said bye-laws shall be deemed to have been approved and confirmed on the expiry of the said four months.