

Rules Under the United Provided Provinces Encumbered Estates Act, 1934

UTTAR PRADESH

India

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Rule

RULES-UNDER-THE-UNITED-PROVIDED-PROVINCES-ENCUMBERED- of 1934

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Rules Under the United Provided Provinces Encumbered Estates Act, 1934Published vide Revenue Department Notification No. 618, Revenue, dated the 10th August, 1935

Chapter I

The Application and Determination of the Debt to be Liquidated

1. [Section 4].

- A landlord applying under section 4 shall attach to his application a certified extract from the most recent kewanat of all the mahals in which his landed property lies, showing the nature and extent of his proprietary rights in these mahals and whether his land is "protected" land or not.

2. [Section 4].

- If the applicant is a Hindu his application must, in accordance with the second proviso to section 4(1) of the Act, -(1) contain a declaration that the applicant is not a member of a joint family, or (2) state that the applicant is a member of a joint family and that all the members of such family join in the application, and give the names and addresses of all such members, or (3) state that the applicant is a member of a joint family and specify which, if any, members of such family join in the application giving their names and addresses ; in this case the application must also give separately the names and addresses of all members of such family who do not join in the application, and must

contain a declaration of the intention of the applicant and such members of the family who join with him in the application, of separating from the rest of the joint family and must state the share which the applicant and those who join with him, if any, would be entitled to get on partition of the property.

3. [Sections 4 and 49].

- If the applicant wishes the provisions of section 49 to be applied he shall state this fact in his application and shall also state whether or not he is the sole heir of deceased debtor and, if he is not, the names and addresses of the heirs who have joined with him in the application and of those who have not so joined.

4. [Section 5].

- In making a report to the Board of Revenue under section 5, of the Collector, shall as far as possible state the amount of land revenue payable by the applicant in each district in which his property lies and also the names and addresses of the creditors and the amount owed to each.

5. [Section 6 and 13].

- Public debts which can be collected as arrears of land revenue will not be reported by the Collector to the Special Judge. The collection of such amounts will continue as if no application had been made under the Act. Debts due to Co-operative Societies will also be collected as if the application under the Act, had been made. In order to find out whether any other public debts are outstanding against the landlord the Collector shall inform the Collector of each of the districts in which the landlord's property is situated or in which he carries on any business that he has applied under the Act and shall also inform the Director of Agriculture. He shall also inquire from the District Judge of each of these districts whether any suit has been filed by Government against the landlord and is still pending and whether any decree in favour of Government has been passed against the landlord and is still unsatisfied. Each Collector will make inquiries from the local bodies in his district regarding the landlords public debts. Public debts which cannot be collected as arrears of land revenue may be reported to the Special Judge at any time; debts due to Cooperative societies need never be so reported.

6. [Section 14].

- Proceedings under this Act shall be governed by the provisions of the Code of Civil Procedure, 1908, for the time being in force, so far as they are applicable and not inconsistent with the provisions of the Act and of those rules.[Except that in proceedings under Chapter V of the Act, when a debtor or creditor who was a party to the execution proceeding dies, the Collector shall have the power to determine his legal representative and join him as party to the proceedings in place of the deceased.] [Vide Notification No. 40/1-651-41 , dated the 29th January, 1942.]

7. [Section 8].

- The Commissioner shall within 30 days of their receipt forward a consolidated report based on the reports of the Collectors and Special Judges of his division along with his comments to the Board of Revenue, who shall submit a consolidated report to Government showing the working of the Act, not later than three months after the end of each quarter.

8. [Section 8].

- When an application is made by the manager of any property under the superintendence of the Court of Wards the Special Judge shall, for the purposes of the proviso to section 8 (2) send a copy of the application to the landlord by registered post and the expenses of so doing shall be paid by the applicant.

9. [Section 9].

- When a copy of a notice published under section 9 (2) is to be sent by registered post to every creditor named by the applicant in his statement submitted under section 8 (1) the expenses of so doing shall be paid by the applicant.

10. [Section 9].

- The written statements of claims filed by creditors under section 9 shall be verified in the manner prescribed by law for the verification of plaints.

11. [Section 9 and 11].

- When the Special Judge causes a copy of a notice to be published in newspaper under section 9 (2) or section 11 (1) the expenses of publication shall, if it is made under section 9 (2), be paid by the applicant and, if it is made under section 11 (1), by the applicant or by such claimant as the Special Judge may direct.

12.

Save as otherwise provided in these rules every notice, summons, order or other process shall ordinarily be sent to the person concerned by registered post. If the person concerned refuses to receive it or cannot be found or, if in any case the Special Judge so directs, it shall be served, as nearly as may be in the manner provided for service of summonses in Order V of the Code of Civil Procedure, 1908, and such service shall be effected through the District Judge.

13. [Section 9 and 11].

- Save as otherwise provided in these rules every process, whether sent by, registered post or according to the provisions of the Code of Civil Procedure, 1908, shall be sent at the expenses of the party on whose behalf it is issued, unless the Special Judge otherwise directs and the necessary expenses shall be deposited within a time to be fixed by the Special Judge before the process is issued. These expenses will be reckoned as costs of the proceedings.

14. [[Section 9 and 11]. [Substituted by Notification No. 2289-11-C-657-C-58, dated July, 24, 1959.]

- Fees payable for the service of processes according to the provisions of the Code of Civil Procedure shall be the same as those prescribed for the service of similar processes issued by a Civil Court. In proceedings under this Act before the Collector, process shall be issued free of charge in the first instance, and the requisite process fee shall be realized from the compensation money and rehabilitation grant payable to the debtors-applicant under the U. P. Zaminadari Abolition and Land Reforms Act, 1950.]

15. [Section 19].

- When the Special Judge sends a decree to the Collector under section 19, he shall, at the same time intimate him to the extent to which the debt to which the decree relates has been reduced under section 14, and the amount of the costs awarded against the debtor.

15A.

If in a case which has already been decided and forwarded to the Collector for execution, the Special Judge restarts hearing it whether after receiving a written statement under sub-section (3) of section 9, or on an application for restoration or review, or on any other ground he shall immediately issue an order for stay of the execution proceedings and call back the records already sent to the Collector for the purpose. When orders have been passed in the subsequent proceeding and the case is decided by the Special Judge finally, he shall if necessary, prepare a fresh ranking order under section 16 incorporating all the debts decreed by him and send it to the Collector along with other records under section 19.

15B.

Where a case is governed by the proviso to sub-section (2) of section 49, the Special Judge shall specify what ancestral debt is recoverable from which ancestral property in liquidation proceedings.

15C. [[Rule 15-C inserted, vide notification no. 6791/1C-210-C-54, dated December, 29, 1954.]

Where the decree holder or the judgment debtor makes an application under section 4 of the U.P Zamindars Debt Reduction Act, 1952 (U.P. Act XV of 1953) the Special Judge shall immediately issue an order for stay of the execution proceedings and send for the record of the case for reducing the amount of debt in accordance with the provisions of the said Act.]

Chapter II

16. to 29.

(Relating to the value of the debtors property) [* * *] [Deleted vide Notification No. 6791/1C-210-C-54, dated December 29, 1954.]

Chapter III

Liquidation of Private Debts

30. [Sections 19, 22 and 7].

- When the Special Judge's report is received under section 19, the Collector shall summon the landlord and ask him whether he intends to pay any portion of the debt under section 22. If in order to do so the landlord wishes to sell any of his property the Collector shall not sanction the sale under section 7, unless he considers that the price obtained is a fair one and unless the whole of the sale price is deposited in his court. See also rules 83 and 84.

31. [[Section 22, 23]. [Rules 31 and 32 recast, vide Notification No. 6791/1C-210-C-54, dated December 29, 1954.]

- On the expiry of the period of two months prescribed under section 22, the Collector shall require the Compensation Officer and the Rehabilitation Grants Officer as may be necessary to place at his disposal the amount of compensation money and rehabilitation grants payable to the debtor landlord in respect of his proprietary reported by the Special Judge. He shall expend the amounts so received in liquidation of the debt of the debtor-landlord in accordance with the provisions of section 23-B of the Act, and the balance, if any, shall be refunded to him.

32.

The relevant provisions of Schedule III of the Code of Civil Procedure and the rules framed under Notification No. 2808/1-228-B(40)-1939, dated October 11, 1945, and No. 70/1, dated February 11, 1946, as amended from time to time relating to sale of land shall apply to sales of proprietary rights

in land in the urban areas mentioned in sub-section (1) of section 24.]

33.

[Deleted]

33A. [[Section 24 and 16]. [Rule 33-A inserted, vide Notification no. 6791/1-C-210 C-54, dated December 29, 1954.]

- Any amount realized by the Collector by sale under section 24 shall be expended by him in discharging the debts of the debtor landlord in order of priority under section 16 of the Act.]

33B. [[Section 22 and 24]. [Rule 33-B inserted, vide Notification no. 6791/1C-210-54, dated December 29, 1954.]

- (i) The Collector shall prepare the liquidation award showing the amount by which the debts of debtor-landlord have been reduced by the Special Judge and the details of the amounts received and expended under sections 22 to 24 in the liquidation of his debts.(ii)The Collector shall give a copy of his award to the debtor-landlord and copy to each of his creditors.]

34. to 54.

[* * *] [Deleted vide Notification No. 6791/1C-210-C-54, dated December 29, 1954.]

54A.

[Deleted].

54B.

Bonds to be given to creditors will be issued to the Collector from the Public Debt Office of the Reserve Bank of India on an indent in the prescribed form signed by the Collector and bearing the seal of the Collector's Court.

54C.

Indents for bonds shall not be forwarded by the Collector, nor shall the transfer of any of the debtor's property in accordance with the Final Liquidation Award be effected until the period of limitation for an appeal against the award has expired and any such appeal or any proceeding in revision has been decided. On the expiration of two months from the date of his Final Award, the Collector shall enquire from the Commissioner, whether any appeal has been filed. If no appeal has been filed, he shall forward the indent for bonds and take steps to transfer shares in accordance with

his award. If an appeal has been filed he shall wait till it is decided, and four months after the decision of the appeal he shall enquire from the Board of Revenue if any revision is pending with the Board. If no such revision is pending he shall forward the indent for bonds and take steps to transfer shares in accordance with the award as modified by the appellate court. If, on the other hand, any revision is pending, he shall wait till the revision has been decided. Whereafter he shall take necessary steps for the indenting of bonds and transfer of shares in accordance with the award as finally modified.

54D.

Creditors will be entitled to receive interest on the bonds given to them from the date of declaration of the Collector's final award under rule 54-A. While indenting for bonds the Collector shall intimate the date of his final award in each case to enable the Public Debt Office to enforce the bond or bonds to be issued accordingly.

54E. to 54F.

[* * *] [Deleted vide Notification No 6791/1C-210-C-54, dated December, 29, 1954.]

Chapter IV

Liquidation of Public Debts

55. [Section 21].

- Public debts which are decreed by the Special Judge shall be included in the total to be liquidated under Chapter III.

56.

Any public debt not reported to the Special Judge by the Collector shall not be taken into consideration in proceedings for the liquidation of the debts of the debtor landlord under the Act.

57. to 58.

[* * *] [Deleted vide Notification no. 6791/1C-210-C-54, dated December 29, 1954.]

Chapter V

59. to 69. 'Collection of the instalment'

[* * * *] [Deleted vide Notification no. 6791/1C-210-C-54, dated December 29, 1954.]

Chapter VI

70. to 82. Liquidation by Mortgage

[* * *] [Deleted vide Notification no. 6791/1C-210-C-54, dated December 29, 1954.]

Chapter VII

Miscellaneous

83. [Section 7].

- The Collector shall not sanction, any transfer or lease under sub-section (2) of section 7 if he considers that it is against the interest of the creditors.

84.

Before the liquidation scheme has been completed, the Collector shall sanction on transfer of property under sub-section (3) of section 7 which will prejudice the interest or the creditors collectively or individually.

85.

[* * *] [Deleted vide Notification no. 6791/1C-210-C-54, dated December 29, 1954.]

86. [[Substituted by Notification No. 34-1 (130)-68-1C, dated April 30, 1971, Published in U.P. Gazette Part 1-Kha, dated 8th May 1971, retrospectively w.e.f., 20.5.1949.]

(1) All the powers of a Collector under the Act or the rules made thereunder, except the power to sign an indent for bonds under Rule 54-B, are hereby conferred on all Assistant Collectors, incharge of sub-divisions and judicial Officers appointed exclusively to deal with the revenue cases in districts where the scheme for the separation of Executive and judicial functions is in force in respect of cases in which -(a) the land revenue, nominal or actual of the land of the debtor-landlord is less than five thousand rupees (without deducting the remission for the fall in prices), and (b) the total debts of the debtor landlord are less than one lakh rupees. (2) For the purposes of this rule, in cases in which -(a) the Special Judge has not passed the decree under Section 14, the land revenue shall be taken to be what pertains to the applicant's share of the property, entered in the extract from the most recent khewat filed under Rule with the application under Section 4 (without deducting remission for the fall in prices), and the debts to be as stated in the application under Section 4 or where the written statement has been filed under clause (a) of sub-section (1) of Section 8, the amount of debt mentioned in such statement ; (b) the Special Judge has passed the decree under

Section 14, the land revenue shall be taken to be the land revenue of land which is reported by him to the Collector under sub-section (2) of Section 19 (without re-deducting remission for the fall in prices) and the debts to be as decreed by him under Section 14.(3)Both the conditions laid down in sub-rule (1) should be satisfied before a case is taken up by an Assistant Collector incharge of a subdivision or judicial officers appointed exclusively to deal with the revenue cases in district where the scheme for the separation of Executive and judicial functions is in force. Where a doubt arises as to whether or not the amount of land revenue is less than five thousand rupees, or the total debts involved are less than one lakh rupees, the case shall be dealt with the Collector.]

87. to 88.

[* * *] [Deleted vide Notification No. 2581/1-89-1941.]

89. [Section 54 (i)].

- If the Collector considers that it is desirable to confer enhanced powers on any Assistant Collector he should apply accordingly to Government through the Commissioner.

90. [Section 58].

- On receipt of the report of the Special Judge under section 19, the Collector shall if the land revenue (without deducting the remissions for the fall in prices) payable by the debtors in any other district is greater than the land revenue payable by him in the district in which the application under section 4 was made, refer the case to the Board of Revenue for orders whether he should proceed with liquidation himself or whether the case will be transferred to another district.

91.

[* * *] [Deleted vide Notification No. 6791/1C-210-C-54, dated December 29, 1954.]

92. [Sections 30 and 31].

- The interest due on a bond shall be payable to the person legally in possession of it on the presentation of the bond at the headquarters treasury of the district, the Collector of which passed orders for liquidation, or at such other treasury as may be ordered by the Government.

93. [Section 14(7) 54(1)].

- For the purposes of awarding cost under subsection (7) of section 14 of the Act in respect of a claim decided by the Special Judge, legal practitioner's fees shall be taxable at the rate prescribed of the taxation of legal practitioners fees in suits by the General Rules (Civil) of the High Court of Judicature at Allahabad or the Oudh Civil Rules, as the case may be.

94. [[Rule 94 inserted Notification No. 6781/1C-210-C-54, dated December 29, 1954.]

(1)The Collector shall, soon after the commencement of the U. P. Encumbered Estates (Amendment) Act, 1954 issue notices to all the decree holders and the judgment debtors in all pending cases in which debts have not been finally liquidated, either by grant of bonds, mortgage or by transfer of proprietary rights in land, giving opportunity to apply under section 4 of the U.P. Zamindars' Debt Reduction Act, 1952 (Act No. XV of 1953), in the Court of Special Judge, within a time to be specified, which shall not be less than three months.(2)Where after due notice the parties do not make any application under section 4 of the U.P. Zamindars' Debt Reduction Act, within the time specified, or appear and do not wish to make such an application, the execution proceedings shall proceed forthwith.]

95. [[Inserted by Notification No. 67991/1C-210-C-54, dated December 29, 1954.]

(1)The Collector shall inform the Compensation Officers concerned of the delivery of Encumbered Estates Bonds to the creditors in pursuance of the final liquidation award. The Compensation Officer shall ensure realization of all amount due to the State Government under sections 27 and 28 of the U.P. Encumbered Estates Act, 1934, by effecting deductions in lieu thereof from the compensation payable to the debtor-landlord concerned.(2)Where the debts of the debtor landlord have been liquidated by transfer of propriety rights in land and where possession of property transferred was delivered to the transferee, intimation of such transfer shall be sent to the Compensation Officer concerned, for proceedings under Sections 32 and 33, of the U.P. Zamindari Abolition and Land Reforms Act, 1950 and for payment of compensation of the property transferred to the transferee instead of the debtor-landlord.]Appendix IGeneral Instructions

1. [The following rules contain detailed instructions for the guidance of the officers administering the Encumbered Estates Act, 1934, as amended by the Encumbered Estates (Amendment) Acts, 1935 and 1954, but it is essential that all officers should fully understand the principles which must be followed if the objects of the Act are to be attained. The object is the liquidation of excessive indebtedness in the context of the circumstances created by the abolition of Zamindari system. It is clear that the sooner debts are liquidated the better every efforts should, therefore, be made to expedite proceedings both in the Court of the Collector and in that of the Special Judge.

2. Commissioner are responsible for the prompt disposal of the cases. The Land Reforms Commissioner should however, ensure that the Collectors realised all amount due to the State Government under sections 27 and 28 of the U.P. Encumbered Estates Act by effecting deductions through the compensation and rehabilitation grant payable to the debtor ex-intermediaries, without prejudice to any other mode of recovery provided therefor.

3. The powers of a Collector under the Act have been extended to Sub-divisional Officers, as it is very essential that these officers should deal with the cases of their own sub-division. This has been done to expedite the disposal of the cases as much as possible.

4. On January 15, April 15, July 15 and October 15, of each year the Collector shall submit to the Commissioner a report on the working of the Act in the quarter ending 15 days before each of these dates. This report, besides dealing with any difficulties that may have arisen in the working of the Act, will contain the following statistics :

(1)The number of the cases of liquidation pending before the Collector at the beginning of the quarter, the number received from the Special Judge during the quarter, the number and the balance outstanding with the Collector at the end of the quarter, with the dates on which the two oldest cases pending with him were received from the Special Judge and the reason of the delay, if any, in deciding them.(2)As regards the case disposed of during the quarters the Collector shall report the totals of-(a)the debt proved before the Special Judge ;(b)the reduction ordered by the Special Judge under section 14 (4) ;(c)the amount of the cost awarded against debtors by the Special Judge ;(d)the amount of public debt included in the liquidation scheme ;(e)the amount of cash paid into court by debtors under section 22 ;(f)amount realised through adjustment of compensation and rehabilitation grant payable to ex-intermediaries ;(g)amounts realised by sale of properties in urban areas; and(h)amount of loan wiped out without payment.The figures given by the Collector in this report will include the figures of all courts subordinate to him.

5. On January 10, April 10, July 10 and October 10, the Special Judge shall submit to the Collector a return showing the number of cases from his district pending at the beginning of the previous quarter, the number received from the Collector and the number returned to the Collector during the quarters and the balance outstanding in his court at the end of the quarter, with the dates on which the two oldest cases pending with him were received from the Collector, and the reason for the delay, if any, in deciding

them. The Collector shall forward this report to the Commissioner along with his own report.

6. The Commissioner shall within 30 days of their receipt forward a consolidated report based on the reports of the Collectors and Special Judges of his division along with his comments to the Board of Revenue who shall submit a consolidated report to Government showing the working of the Act, not later than three months after the end of each quarter.

7. The Board of Revenue may prescribe the registers and forms in which the statistics contained in the reports of the Collector and the Special Judge are to be tabulated and submitted.

8. Difficulties experienced in the working of the Act or defects in these rules, may be reported by the Collectors or Special Judges to Government in the Revenue Department through Commissioners and Board of Revenue any time and if they are serious, will be so reported immediately. The Board will refer to Government any difficulties or defects which in their opinion require the orders of Government.] [Instructions as above from 1-8 substituted for the previous instructions 1-59, vide G O. No. 5570/1C, dated September 23, 1957.]

[Instructions for the collection of dues from Debtor-Landlords under the U.P. Encumbered Estates Act, 1934 as amended] [Substituted by G.O. No. 5570/I.C.335-C-51, dated September 23, 1957.]

1. The dues should be divided in the following two categories :

(i) amount of instalments together with interest up to June 30, 1952; and (ii) amount of instalments due from July 1, 1952. The amount in category (i) would include interest, and that in category (ii) shall be the principal only, and will not include interest. The former shall be realised from the amount of interim compensation when paid and the later adjusted from the amount of final compensation. In case no interim compensation has been paid, the amount in category (i) will also be adjusted from the amount of final compensation. On the other hand, if the amount in category (ii) is in excess of the amount of final compensation, such excess amount may also, be adjusted from the amount of interim compensation. If there is still some balance to be realised it may be adjusted against the rehabilitation grant which may be payable to the ex-intermediaries, without prejudice to any other mode of recovery provided therefor. [Instructions Regarding the issue and Redemption of the United Provinces Encumbered Estates Act Bonds] [See G.O. No. 475 R, dated August 4, 1937.] The bonds will be described as the United Provinces Encumbered Estates Act bonds and will be subject to the provisions of the United Provinces Government Securities Rules and Government

Securities Manual. Unless otherwise specified references in these instructions to rule are to the rules framed by Government under section 54 of the United Provinces Encumbered Estates Act (XXV of 1934) and as amended from time to time.

2. The bonds will bear interest at the rate of 3¼ per cent per annum from the date enfaced thereon. The date of enfacement will be the date on which the liquidation award is declared final by the Collector (vide rule 54-D) and specified in column 1 of Form I attached to these instructions.

Interest will be payable half-yearly on August 20, and February 20, and will be liable to income tax. The whole of the interest due on a bond from the date of its enfacement will be payable on presentation on the first date for the half-yearly payment of interest which falls next after the delivery of the bond to the creditor.

3. Interest will be paid at the General Treasury at Fort Willam or at Bombay, Delhi or Madras or at any treasury in the United Provinces for which the bond is enfaced for payment of interest in the manner laid down in the Government Securities Manual.

The first enfacement of the bonds will be effected by the Public Debt Office, Delhi, and subsequent enfacement or cancellations thereof will be governed by the provisions of the Government Securities Manual.

4. The bonds will be repaid at par within a period which shall not exceed 20 years from the date of issue, but the Government reserve to themselves the rights to pay at any time to the holder of any bond the whole amount due thereon. The Government will decide, at suitable interval, probably every six months, what amount, if any, available for the redemption of the bonds. They will inform the Public Debt Office, Delhi of this amount not later than two months before the proposed date of redemption. The Public Debt Office will arrange as soon as possible for the drawing of lots and will on the completion of drawings, send a list of bonds drawn and to be redeemed to the Finance Secretary to Government, United Provinces so as to reach him at least five weeks before the prescribed date of redemption. The list will show the names of the treasuries at which the bonds stand enfaced. The Finance Secretary will cause this list to be published in the United Provinces Gazette and in one or more important English and vernacular newspapers circulating in the areas comprising the treasuries which the bonds are enfaced. for payment of interest, and will, at the same time, send a notice of discharge to the

treasuries concerned and also to the Public Debt office not later than one month before the date of redemption.

The procedure laid down in Chapter VII of the Government Securities Manual will be followed at the treasuries as regards the payment of the principal amount of the bonds. The discharged bonds should as in the case of other United Provinces Government Securities be forwarded to the Public Debt Office, Delhi, through the Accountant General, United Provinces.

5.

(i) The bonds will be issued by the Public Debt Office, Delhi, either, in the form of promissory notes transferable by endorsement or in the form of stock certificates transferable by transfer deed in denominations of Rs. 100, Rs. 500, Rs. 1,000, Rs. 5,000, Rs. 20,000, on a requisition made by the Collector through the Treasury Officer in Form I which the indenting officer will complete columns 1 to 9 only. Note 1. - Except in the case of trusts, bonds will ordinarily be issued in the form of promissory notes only, unless any creditor has specifically asked the indenting officer in writing for the issue of stock certificates. Note 2. - In the case of trusts, bonds will be issued in the form of stock certificates only. In column 2 of Form I the indenting officer should therefore, enter the official not in the personal name of the office-bearer of a trust who is to hold the bond or bonds on behalf of the trust. Thus if a bond is to be issued in favour of, say the Shambhu Dayal Endowment Trust, the name in column 2 should be "Secretary/President, Shambhu Dayal Endowment Trust" and not the "Secretary's President's personal name." (ii) The indent will be prepared in quadruplicate by the officer declaring the liquidation award (referred to in these instructions as the "liquidation officer") in accordance with rule 54-B, immediately after he is satisfied either that no appeals against the award have been filed within the period of limitation or that such appeals have been decided and the award amended accordingly with effect from the date of the original declaration under rule 54-A. These indents will be sent to the Collector who will sign and seal each copy and send them to the Treasury Officer. The Treasury officer after comparing the three copies with the original shall similarly sign and seal all the forms and shall then immediately return the regional indent to the Collector, despatch one copy to the Public Debt Office, Delhi, for compliance, another copy to the Secretary to Government in the Finance Department for information and retain the remaining copy himself. The Treasury officer will have all copies of indents retained" by him pasted into a guard-book and will also maintain a register of indents for bonds in Form III. (iii) No indents will be sent to the Treasury Officer after the 25th of each month and Treasury Officer will not despatch any indent to the Public Debt Office after the 26th of a month. Note 3. - The Liquidation Officer will be the Collector or the Sub-Divisional Officer according to the valuation of the case (see rule 87, 88), or subject to the possible delegation of higher power under rule 80. The power to sign indent will however, remain with the Collector and in no case be delegated to any subordinate officer.

6. The Public Debt Office will forward the bonds to the Treasury Officer concerned with a covering schedule in duplicate in Form II. One copy of the schedule will be retained by the Treasury Officer and the duplicate returned by return of post to the Public Debt Office, Delhi, with the acknowledgement

of the Treasury Officer after the contents have been checked with the particulars entered therein.

The Public Debt Office will not despatch bonds so as to reach the Treasury Officer after the 26th of any month, but detain them until the beginning of the next month.

7. On receipt of the bonds from the public Debt Office, the Treasury Officer will enter the particulars thereof in his register (Form III), sign the register in column 16 and promptly inform the Collector of their receipt. The bonds will be placed in the double lock cover until handed over to the creditors in accordance with the following instructions :

As far as possible bonds received during a month from Public Debt Office should be distributed to the creditors in the same month.

8.

(i) On receipt of intimation from the Treasury Officer of the receipt of the bonds, the liquidation officer will fix a date as far as possible in the same month for the delivery of the bonds and inform the creditors concerned and the Treasury Officer of this. (ii) On the date fixed the Treasury Officer will send to the Liquidation Officer the bonds in question together with his register (Form III). The Liquidation Officer will sign the last column of the register in token of the receipt of the bonds and will return it to the Treasury Officer. He will then deliver the bonds to the creditors concerned or to their duly authorized agents and take their signature in token of receipt in the column provided for this purpose in the register (Form IV).

8.

-A. (i) If after the period of one year from the date of intimation to the creditors as provided in paragraph 8, any bond remains undelivered to or unclaimed by him, the Treasury Officer shall after entering the particulars of the bonds in the Register of Undelivered United Provinces Encumbered Estates Act Bonds (Form V), return it to the Public Debt Office with a covering schedule containing full particulars thereof and also inform the Liquidation Officer of the action taken by him. In doing so, he shall furnish sufficient particulars of the bonds to enable the liquidation officer to make necessary entries in the relevant file. The serial number of entry in the above register should be recorded by the Treasury Officer on the face of each bond as well as in the covering Schedule to facilitate future reference. At the Public Debt Office the bonds will be transferred to the unclaimed notes account and kept in the personal custody of the officer incharge after full particulars thereof have been noted in the Banks' "Register of Unclaimed Securities etc.". (ii) Subject to the provisions of sub-paragraphs (iii) to (u) below, such a bond will be cancelled with the sanction of the Provincial Government and written off from the books of the Public Debt Office by corresponding reduction of the permanent debt, after the expiry of a period of 20 years from the date of its transfer to the

unclaimed notes account of that office. The Public Debt Office shall inform the Treasury Officer when a bond is cancelled, who shall make an entry to that effect in the "Remarks" column of Form V. In case a proper claimant for a cancelled bond appears later Government shall undertake to., pay him the face value of the bond together with the interest thereon from the date of enfacement till the date of-(a)the notification to the effect that it has secured a place in the results of the drawing of lots which is undertaken periodically for purposes of redemptions, or(b)the expiry of a period of 20 years from the date of enfacement, whichever is earlier.(iii)If any claim in respect of a bond returned by the Treasury Officer to the Public Debt Office is preferred by a creditor he shall have to establish the genuineness of his claim before the liquidation officer who shall as far as possible follow the procedure laid down in paragraph 66 of the Government Securities Manual (3rd Edition) and on such satisfaction shall grant a certificate of title to the claimant.

(iv) On receipt of the certificate of title the claimant shall make an application to the| Treasury officerReserve Bank of India| on the following form :

I request that the undermentioned Encumbered Estate Act Bonds of which I am the rightful claimant may be delivered to me duly endorsed in my favour. I enclose the certificate of title issued in my favour by the liquidation court of.....Particulars of Encumbered Estates Act bonds to be delivered

Sl. No.	Name of the creditor	Serial number of bond lying undelivered	Value of the bond	Date of inforcement of the bond	Date of return of the bond to P.D.O.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

TOTAL

:

Signature of the claimant,Date.....Address.....To,THE TREASURY OFFICERReserve Bank of India.If the Treasury Officer is satisfied that the claim is in order he shall make a report to the Public Debt Officer to send back the bond, if it has not been cancelled, for delivery to the claimant.(v)In case of cancelled bond however if the Treasury Officer is satisfied that the claim is in order he shall make a report to Public Debt Office, who will, if satisfied about the claim issue necessary instructions. If the case relates to a bond credited to Revenue it will be referred to the Central Officer for obtaining the sanction of the government for readmission of the bond and payment thereafter.

9. The procedure prescribed in the Government Securities Manual will be followed in so far as it applies to renewals, consolidation and subdivisions of bonds subject to the requirement that the bonds so issued shall be in denominations specified in paragraph 5 (i).

Form IRequisition for scrip of 3¼ per cent. United Provinces Encumbered Estates Act BondsIndent No.Dated.....

Number and date of Name of the Number of bonds of Total value Where to be

declaration of final award	Creditors	each denomination required	of bonds	enfaced for payment of interest	
Rs.100,	Rs.500,	Rs.1,000,	Rs.5,000,	Rs.20,000,	
1	2	3	4	5	6 7 8 9

Date of receipt at the Public Debt Office,Calcutta	Serial numbers of bonds issue	Total value of bonds	Number of forwarding schedule in Form II to theTreasury officer	Date of receipt of Treasury Officeracknowledgment	
Rs.100,	Rs.500,	Rs.1,000,	Rs.5,000,	Rs.20,000,	
10	11	12	13	14	15 16 17 18

Forwarded to the Superintendent, Reserve Bank of India, Public Debt Office, Calcutta, for compliance.Seal of Collector.Seal of Treasury Officer.Signature of Collector_____Signature of Treasury OfficerForm IIToThe Treasury Officer.....Dear Sir,We have to forward herewith the undermentioned scrip of the 3¼ per cent. United Provinces Encumbered Estates Act Bonds as desired in your requisition No. dated the.....Superintendent,Public Debt Office, Culcutta,AmountReceived the notes specified above.Dated the.....Treasury OfficerForm IIIRegister of bonds to be maintained by Treasury officer instruction No. 5 (ii)

Number and date of indent	Serial number in guard book	Number of bonds of each denomination from whichindent was made	Signature of Treasury officer		
Rs.100,	Rs.500,	Rs.1,000,	Rs.5,000,	Rs.20,000,	
1	2	3	4	5	6 7 8

Date of receipt of bonds from Public Debt Office,Calcutta	Serial numbers of bonds	Signature of Treasury officer	Date of making over bonds to Collector	Signature of Collector in token of receipt	
Rs.100,	Rs.500,	Rs.1,000,	Rs.5,000,	Rs.20,000,	
10	11	12	13	14	15 16 17 18

Form IVRegister of Indents and Distribution of Bonds to be maintained by Collector

Serial No. in the register of applications underEncumbered Estates Act	No. and date of a ward	Date of despatch of indent to Treasury officer	Number of notes of each denomination from whichindent is seen		
Rs.100	Rs.500	Rs.1,000	Rs.5,000	Rs.20,000	
1	2	3	4	5	6 7 8 9

Indent No. 1

Total

Indent No. 2

Total value of bonds	Treasury at which interest will be payable	Date of receipt of bonds from Treasury officer	Serial number of bonds		
Rs.100	Rs.500	Rs.1,000	Rs.5,000	Rs.20,000	
10	11	12	13	14	15 16 17

Indent No. 1

Total

Indent No. 2

Total	Date of delivery of bonds to the creditor	Signature of creditor in token of receipt of bonds	Signature of Officer who delivered the bonds	Remarks
18	19	20	21	22

Indent

No. 1

Total

Indent

No. 2

Form V Register of undelivered Encumbered Estates Act Bonds

Serial Number	Serial Number of guard book	name of the creditor	Serial number of bonds undelivered to the creditor	Total value of bonds	Date of enfacement of bonds	Date of receipt from the Public Debt Office	Date of return of the bond to the Public Debt Office	Remarks
Rs.100	Rs.500	Rs.1,000	Rs.5,000	Rs.20,000				
1	2	3	4	5	6	7	8	9 10 11 12 13