

# Determination of Surcharge Rules

TAMILNADU

India

## Determination of Surcharge Rules

### Act 827 of 1961

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Determination of Surcharge RulesPublished vide Notification No. G. O. Ms. NO. 187 C.T. & R.E. Department, dated 18th February 1996 - S.R.O. No. A-827 of 1961Original rules published in Part V of Fort St. George Gazette, dated 9th August, 1961 (Page 870).G. O. Ms. NO. 187 C.T. & R.E. Department, dated 18th February 1996 - S.R.O. No. A-827 of 1961. - In exercise of the powers conferred by clause (i) of sub-section (2) of section 116 read with section 90 of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959), the Governor of Tamil Nadu hereby makes the following rules, namely:-

#### 1.

These rules may be called the Determination of Surcharge Rules.

#### 2. [ [Rule 2(1) and (2) substituted for rule 2(a) and (b) by G. O. Ms. No. 506, C.T.&R. E., dated the 13th December 1991.]

(1)The notice referred in sub-section (2).of section 90 shall be sent by the Commissioner, the Joint Commissioner, the Deputy Commissioner or the Assistant Commissioner, as the case may be, to the trustee or other persons concerned by registered post with acknowledgement due and shall specify a date before which the explanation shall be submitted and the date on which the explanation be taken into consideration.(2)Where the Commissioner/the Joint Commissioner, the Deputy Commissioner or the Assistant Commissioner, as the case may be, who issues the notice referred to in sub-rule (1) is satisfied that the trustee or other person concerned is keeping out of the way for the purpose of avoiding service or that the notice cannot be served in the ordinary way for any other reason, may order the notice to be served by affixing a copy thereof in some conspicuous place in the office and also upon some conspicuous part of the house in which the trustee or other person is known to have last resided or carried on business or personally worked for gain, or in such other manner as the Commissioner, the Joint Commissioner, the Deputy Commissioner or the Assistant Commissioner, as the case may be, may think fit.]

**3.**

On the date fixed for the consideration of the explanation, the trustee or other person may appear and show cause against the notice by adducing evidence. The enquiry into the explanation shall be made by the Commissioner, the Joint Commissioner, the Deputy Commissioner or the Assistant Commissioner, as the case may be, in the manner prescribed for an enquiry into objections preferred under sections 63 to 69.

**4.**

Where it is not possible to serve the order of surcharge on the trustee or other person by registered post as required under section 90(3), it shall be served in the manner laid down in rule 2(2) and the date of such services shall be deemed to be the date of receipt by him of the order within the meaning of section 90(4).

**4A.**

The Commissioner, the Joint Commissioner, the Deputy Commissioner or the Assistant Commissioner, as the case may be, after considering the explanation shall pass an order of surcharge under sub-section (2) of section 90.

**5.**

The sum specified in the order of surcharge shall be paid within the time specified in such order.

**6.**

The time allowed for the payment of the sum specified in an order of surcharge shall be calculated:- (a) where the order is served, from the date of service; and (b) in other cases, from the date of affixture of the order as required by rules 2 and 4.

**7.**

The order of the Government in an appeal under section 90(4)(b) shall be sent to the appellant by registered post.

**8.**

The requisition referred to in section 90(7) shall be in the Form appended hereto.

**9.**

If after a requisition is made to the Collector under section 90(7), but before the amount is recovered, the order of the Commissioner, the Joint Commissioner, the Deputy Commissioner or Assistant Commissioner, as the case may be, under section 90(2) is modified under section 90(4), the Commissioner, the Joint Commissioner, the Deputy Commissioner or Assistant Commissioner, as the case may be, shall withdraw his original requisition and make a fresh requisition for the recovery of the amount due under the modified order.

**10.**

The Commissioner, the Joint Commissioner, the Deputy Commissioner or the Assistant Commissioners, as the case may be, exercising powers under section 90 shall cause necessary inquiries to be made in respect of the properties referred to in sub- section (8) with reference to revenue records and encumbrances on immovable properties as disclosed in the records maintained in the Registration Department. Appendix (See rule 8) Requisition under section 90(7) of the Tamil Nadu Hindu Religious and Charitable Endowments Act (Tamil Nadu Act 22 of 1959) To The Collector..... District. Whereas the person described in column (2) of the Schedule below has made default in complying with the order of surcharge made against him under section 90(2) to pay the amount mentioned in column (5) of the said Schedule, you are hereby requested to recover the said amount from him as if it were an arrear of land revenue and pay the same to the trustee of the institution mentioned in column (3) thereof.

**Schedule**

No.	Name, father's name and address	Name of the religious institution concerned	Number and date of order and date of service, refusal or affixture thereof	Amount recoverable
1	2	3	4	5

Commissioner/Joint Commissioner/Deputy Commissioner/Assistant Commissioner.