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PART I.—CENTRAL ACTS AMENDED, REPEALED OR OTHERWISE AFFECTED

| Year of Act | No. of Act. | Short title of Act | How affected | No. and section of 1991 Act by which affected |
|-------------------|----------------|---|---|--|
| | | | | 1 2 3 4 5 |
| 1910 | 9 | Indian Electricity Act, 1910 | S. 6 amended (w.e.f.). | 50, s. 2. |
| 1911 | 3 | Punjab Municipal Act, 1911 | S.67A amended (w.e.f. 30-3-1991). | 32, s. 3. |
| 1918 | 6 | Punjab Courts Act, 1918 | S.25 amended (w.e.f.). | 60, s. 3 |
| 1924 | 2 | Cantonments Act, 1924 | S.27 amended. | 1, s. 2. |
| 1925 | 39 | Indian Succession Act, 1925 | Ss. 50, 55 and 118 amended. Ss. 51, 52, 54 and Schedule II substituted. | 51, ss.2, 5 and 6. <i>Ibid.</i> , ss.3, 4 and 7 |
| 1934 | 2 | Reserve Bank of India Act, 1934 | S. 33 amended (w.e.f. 15-10-1990). Ss. 42 amended. | 8, s. 2. 9, s. 2. |
| 1944 | 1 | Central Excises and Salt Act, 1944 | Ss. 2, 11B, 11C and 37 amended (w.e.f. 20-9-1991). S. 12A renumbered as s. 12E (w.e.f. 20-9-1991). | 40, ss. 2,3, 4 and 8. <i>Ibid.</i> , s. 7. |
| | | | S. 11D and Chapter IIA inserted (w.e.f. 20-9-1991). | <i>Ibid.</i> , ss. 5 and 6. |
| 1948 | 54 | Electricity (Supply) Act, 1948 | Ss. 2, 15A, 18A, 29, 30, 31, 39, 50, ss. 3, 4, 5, 6, 7, 43, 75A and Sixth Schedule amended (w.e.f.). | 8, 9, 10, 13 and 14. <i>Ibid.</i> , s. 11. <i>Ibid.</i> , s. 12. |
| 1949 | 10 | Banking Regulation Act, 1949 | S. 56 amended. | 54, s. 2. |
| 1951 | 43 | Representation of the People Act, 1951 | Ss. 73A and 73AA substituted (w.e.f. 18-4-1991). S. 8 amended (w.e.f. 18-9-1991). | 31, s. 2. 42, s. 8. |
| 1956 | 1 | Companies Act, 1956 | Ss. 108A to 108-I and Schedule XV inserted (w.e.f. 27-9-1991). | 58, ss. 28 and 29. |
| 1957 | 58 | Additional Duties of Excise (Goods of Special Importance) Act, 1957 | First Schedule amended (w.e.f.). | 49, s. 123 and Fifth Schedule. |
| 1957 | 27 | Wealth-tax Act, 1957 | Ss. 17A, 18B, 22D and 27 amended (w.e.f.). | 49, ss. 75, 76, 78 and 79. <i>Ibid.</i> , s. 73. |
| | | | S. 5 partly amended (w.e.f. 1-4-1984) and partly (w.e.f. 1-10-1991). | |

| 1 | 2 | 3 | 4 | 5 |
|------|----|---|--|---|
| 1957 | 27 | Wealth-tax Act, 1957 <i>contd.</i> | Ss. 16, BA22, 34A and 37A amended (w.e.f. 1-10-1991). S. 35-I amended partly (w.e.f. 1-4-1991) and partly (w.e.f. 1-10-1991). Schedule III amended (w.e.f. 1-4-1992). | 49, ss. 74, 77, 80 and 82. <i>Ibid.</i> , s. 81. <i>Ibid.</i> , s. 83. |
| 1957 | 66 | Delhi Municipal Corporation Act, 1957 | S. 126 amended (w.e.f. 30-3-1991). | 32, s. 2. |
| 1958 | 18 | Gift-tax Act, 1958 | S. 4 amended (w.e.f. 1-4-1992). S. 5. amended (w.e.f. 1-4-1991). Ss. 15 and 33A amended (w.e.f. 1-10-1991). | 49, s. 84. <i>Ibid.</i> , s. 85. |
| | | | Ss. 16A and 26 amended (w.e.f.). | <i>Ibid.</i> , ss. 86 and 89. |
| | | | S. 35 amended partly (w.e.f. 1-4-1991) and partly (w.e.f. 1-10-1991). | <i>Ibid.</i> , s. 90. |
| 1957 | 58 | Additional Duties of Excise (Goods of Special Importance) Act, 1957 | First Schedule amended (w.e.f.). | <i>Ibid.</i> , s. 123' and Fifth Schedule. |
| 1961 | 43 | Income-tax Act, 1961 | Ss. 32 and 234C amended. Ss. 2, 9, 17, 80-I, 115A and 161 amended (w.e.f. 1-4-1991). Ss. 140A, 153, 206, 245D, 254 and 273A amended (w.e.f.). | 2, ss. 4 and 5. 49, ss. 3, 4, 9, 31, 40 and 49. <i>Ibid.</i> , ss. 45, 47, 62, 66, 67 and 69. |
| | | | S. 47 amended (w.e.f. 1-4-1962). S. 80HHC amended (partly (w.e.f. 1-4-1986), partly amended (w.e.f. 1-4-1987) partly (w.e.f. 1-4-1991) and partly amended (w.e.f. 1-4-1992)). | <i>Ibid.</i> , s. 18. <i>Ibid.</i> , s. 28. |
| | | | Ss. 2, 279 amended partly (w.e.f. 1-4-1991 and partly (w.e.f. 1-10-1991)). | <i>Ibid.</i> , ss. 3, 70. |
| | | | Ss. 44D, 57 and 234C amended (w.e.f. 1-4-1989). | <i>Ibid.</i> , ss. 16, 22 and 63. |
| | | | S. 45 partly amended (w.e.f. 1-4-1988) and partly amended (w.e.f. 1-4-1991). | <i>Ibid.</i> , s. 17. |
| | | | S. 10 amended partly (w.e.f. 1-4-1962) partly (w.e.f. 1-4-1990) partly (w.e.f. 1-4-1991) and partly (w.e.f. 1-10-1991). | <i>Ibid.</i> , s. .. |
| | | | S. 80G amended partly (w.e.f. 1-4-1991) partly (w.e.f. 1-10-1991) and partly (w.e.f. 1-4-1992). | <i>Ibid.</i> , s. 26. |
| | | | S. 80HHD amended partly (w.e.f. 1-10-1991) partly (w.e.f. 1-4-1992). | 49, s. 29. |

| | | 1 | 2 | 3 | 4 | 5 |
|------|----|---|---|--|--|---|
| 1961 | 43 | Income-tax Act, 1961— <i>contd.</i> | | Ss. 11,29,32,35,48,74, 80GGA 80-L, 80-O, 80QQA, 88, 54,54B,54D,54F and 54G. amended (w.e.f. 1-4-1992). | 49, ss. 6, 10, 11, 12, 19, 24, 27, 33, 34, 36, 38, and 72. | |
| | | | | S. 49 amended (w.e.f. 1-4-1962) <i>Ibid.</i> s. 20. | | |
| | | | | Ss.12A,80CCA,132,143,155,193, <i>Ibid.</i> , ss. 7, 25, 43, 46, 194,194A,194BB,195,196A, 197A,198,199,200,202,203, 203A,205,204,244A,245BA, and 68 272A amended (w.e.f. 1-10-1991). | 48, 50, 51, 52, 53, 56, 57, 59, 60, 61, 64, 65 and 68. | |
| | | | | S. 13 amended (w.e.f. 1-4-1983). | <i>Ibid.</i> , s. 8. | |
| | | | | S. 119 partly amended (w.e.f. 1-4-1991) and partly (w.e.f. 1-10-1991). | <i>Ibid.</i> , s. 42. | |
| | | | | S. 36 partly amended (w.e.f. 1-4-1987), partly (w.e.f. 1-4-1991) and partly (w.e.f. 1-4-1992). | <i>Ibid.</i> , s. 14. | |
| | | | | S. 90 amended (w.e.f. 1-4-1992). | <i>Ibid.</i> , s. 39. | |
| | | | | Ss. 35AC, 80Q and 115AB inserted (w.e.f. 1-4-1992). | <i>Ibid.</i> , ss. 13,35 and 41. | |
| | | | | Ss. 43D, 80HHE, 80-IA, and Twelfth Schedule inserted (w.e.f. 1-4-1991). | <i>Ibid.</i> , ss. 15, 30, 32, and 71. | |
| | | | | Ss. 54H,194EE,194G,194 H and 196B inserted (w.e.f. 1-10-1991). | <i>Ibid.</i> , ss. 21,54,55 and 58. | |
| | | | | S.71 and 80-U substituted (w.e.f. 1-4-1992). | <i>Ibid.</i> , s. 23 and 37. | |
| | | | | S. 139 omitted (w.e.f. 1-4-1991). | <i>Ibid.</i> , s. 44. | |
| 1962 | 52 | Customs Act, 1962 | | Ss. 2,28A,157 and 159 amended (w.e.f. 20-9-1991). | 40 ss. 9, 11, 14 and 15. | |
| | | | | S. 28B and Chapter V-A inserted (w.e.f. 20-9-1991). | <i>Ibid.</i> , ss. 12 and 13. | |
| | | | | S. 27 substituted (w.e.f. 20-9-1991). | <i>Ibid.</i> , s. 10. | |
| | | | | Ss. 75,113 and 142 amended (w.e.f.). | 49, s. 120. | |
| | | | | Ss. 27,47,48,57,58,60,67,59, 61,60,72,73 and 129E amended (w.e.f. 23-12-1991). | 55,ss. 2, 3, 4, 5, 6, 8, 9 and 10. | |
| | | | | S. 59A inserted (w.e.f. 23-12-1991). | <i>Ibid.</i> , s. 7. | |
| 1964 | 18 | Industrial Development Bank of India Act, 1964 | | S. 35 omitted (w.e.f. 1-4-1992). | 49, s. 124. | |
| 1966 | 26 | Delhi High Court Act, 1966 | | S. 5 amended (w.e.f.) | 60, s. 2. | |

| 1 | 2 | 3 | 4 | 5 |
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| 1969 | 54 | Monopolies and Restrictive Trade Practices Act, 1969 | Ss. 2, 10, 11, 12, 12A, Chapter III, 27, 27A, 31, 36A, 36D, 46, 48, 48C, 50, 54, 55 and 67 amended (w.e.f. 27-9-1991). S. 13B inserted (w.e.f. 28-12-1991). Ss. 36C, 48B substituted (w.e.f. 27-9-1991). Part C of Chapter III, Chapter III-A, ss. 45 47, and Schedule omitted (w.e.f. 27-9-1991). | 58, ss. 2, 3, 4, 5, 6, 8, 9, 10, 13, 14, 16, 18, 20, 22, 23, 24, 25 and 26. <i>Ibid.</i> , s. 7. <i>Ibid.</i> , ss. 15 and 21. <i>Ibid.</i> , ss. 11, 12, 17, 19 and 27. |
| 1972 | 53 | Wild Life (Protection) Act, 1972 | Long title and Ss. 1, 2, 4, 6, 8, 12, heading of Chapter IV, 18, 19, 24, 27, 33, 34, 35, 38, 39, 40, 43, 44, 49, 49A, 49B, 49C, 50, 51, 54, 57, 59, 60, 61, 62, 63, 64, 66, Schedule II, Schedule III and Schedule IV amended (w.e.f.). Chapter III-A, 26A, 33A, Chapter IV-A, 48A, 60A and schedule VI inserted (w.e.f.). Ss. 9, 29 and 55 substituted (w.e.f.). Preamble and ss. 10, 13 to 17, 36 and sub-heading omitted (w.e.f.). | 44, ss. 2, 4, 5, 6, 7, 8, 11, 14, 15, 16, 17, 19, 21, 22A 23, 25, 27, 28, 29, 30, 32, 33, 34, 35, 36, 37, 38, 40, 41, 42, 44, 45, 46, 47, 48, 49, 50 and 51. <i>Ibid.</i> , ss. 13, 18, 22, 26, 31, 43, and 52. <i>Ibid.</i> , ss. 9, 20 and 39. <i>Ibid.</i> , ss. 3, 10, 12 and 24. |
| 1974 | 2 | Code of Criminal Procedure, 1973 | S. 197 amended (w.e.f. 2-5-1991). | 43, s. 2. |
| 1974 | 45 | Interest-tax Act, 1974 | Ss. 2, 3, 4, 6, 7, 8, 10, 15, 16, 17, 18, 19, 20, 21, 28 and 29 amended (w.e.f. 1-10-1991). S. 10A inserted (w.e.f. 1-10-1991). Ss. 5, 9, 11 to 13 and 23 to 26 substituted (w.e.f. 1-10-1991). S. 15A omitted (w.e.f. 1-10-1991). | 49, ss. 91, 92, 93, 95, 96, 97, 99, 102, 104, 105, 106, 107, 108, 109, 111 and 112. <i>Ibid.</i> , s. 100. <i>Ibid.</i> , ss. 94, 98, 101 and 110. <i>Ibid.</i> , s. 103. |
| 1975 | 51 | Customs Tariff Act, 1975 | First Schedule amended (w.e.f.). | 49, s. 121, Second Schedule and Third Schedule. |
| 1977 | 33 | Salary and Allowances of Leaders of Opposition in Parliament Act, 1977 | Ss. 8 and 10 amended (w.e.f. 1-10-1990). S. 8A inserted (w.e.f. 1-10-1990). | 7, ss. 2 and 4. <i>Ibid.</i> , s. 3. |
| 1977 | 36 | Water (Prevention and Control of Pollution) Cess Act, 1977 | Ss. 3, 5, 6, 7, 10 and 17 amended (w.e.f.). Schedule II substituted (w.e.f.). | 53, ss. 2, 3, 4, 5, 6 and 7. <i>Ibid.</i> , s. 8. |

| 1 | 2 | 3 | 4 | 5 |
|------|----|--|--|---|
| 1983 | 10 | Jammu and Kashmir Criminal Law Amend- ment Act, 1983 | S. 4 amended (w.e.f. 17-12-1990). | 33, s. 2. |
| | } | | S. 4 amended (w.e.f. 16-6-1991). | 10, s. 2. |
| 1983 | 11 | Finance Act, 1983 | S. 40 amended (w.e.f. 1-4-1992). | 49, s. 125. |
| 1984 | 66 | Family Courts Act, 1984 | Chapter V amended. | 59, s. 2. |
| 1986 | 5 | Central Excise Tariff Act, 1985 | Schedule amended (w.e.f.). | 49, s. 122 and fourth schedule. |
| 1985 | 37 | Tea Companies (Acquisition and Transfer of Sick Tea Units) Act, 1985 | S. 16 amended | 56, s. 2. |
| 1986 | 1 | Sick Industrial Companies (Special Provisions) Act, 1985 | S. 3 amended. | 57, s. 2. |
| 1986 | 68 | Consumer Protection Act, 1986 | S. 14 amended (w.e.f. 15-6-1991). | 34, s. 2. |
| | | | Ss. 18A and 29A inserted (w.e.f. 15-6-1991). | <i>Ibid.</i> , ss. 3 and 4. |
| 1987 | 28 | Terrorist and Disruptive Activities (Prevention) Act, 1987 | S. 1 amended (w.e.f. 2-5-1991). | 35, s. 2. |
| 1987 | 35 | Expenditure-tax Act, 1987 | Long title and ss. 2,24 and 31 amended (w.e.f. 1-10-1991). | 49, s. 113, 114, 118 and 119. |
| | | | Ss. 3, 4, 5, 7 and 15 substituted (w.e.f. 1-10-1991). | <i>Ibid.</i> , ss. 115, 116 and 117. |
| 1987 | 53 | National Housing Bank Act, 1987 | Ss. 14, 15 and 55 amended. | 47, s. 5. |
| 1988 | 34 | Special Protection Group Act, 1988 | Long title and ss. 2 and 4 amended. | 48, ss. 2, 3 and 4. |
| 1990 | 12 | Finance Act, 1990 | S. 2 and First Schedule amended partly (w.e.f. 15-10-1990) and partly (w.e.f. 15-1-1991). | 2, ss. 2 and 3. |
| 1991 | 18 | Finance Act, 1991 | S. 2 repealed (w.e.f. 1-4-1991). | 49, s. 126. |

(viii)

PART II—CENTRAL ORDINANCES REPEALED OR OTHERWISE AFFECTED

| Year of Ordinance | No. of Ordinance | Short title of Ordinance | How affected | No. and section of 1991 Act by which repealed |
|-------------------|------------------|--|--|---|
| 1 | 2 | 3 | 4 | 5 |
| 1990 | 1 | Jammu and Kashmir Criminal Law (Amendment) Ordinance, 1990 | Repealed. | (w.e.f. 17-12-1990). 10, s. 3. |
| 1990 | 7 | Reserve Bank of India (Amendment) Ordinance, 1990 | Repealed (w.e.f. 15-10-1990). | 8, s. 3. |
| 1990 | 8 | Finance (Second Amendment) Ordinance, 1990 | Repealed. | 2, s. 7. |
| 1991 | 1 | Delhi Municipal Laws (Amendment) Ordinance, 1991 | Repealed (w.e.f. 30-3-1991). | 32, s. 4. |
| 1991 | 1 | Jammu and Kashmir Criminal Law (Amendment) Ordinance, 1991 | Repealed (w.e.f. 16-6-1991). | 33, s. 3. |
| 1991 | 2 | Representation of the People (Amendment) Ordinance, 1991 | Repealed (w.e.f. 18-4-1991). | 31, s. 3. |
| 1991 | 3 | Constitution (Scheduled Tribes) Orders (Amendment) Ordinance, 1991 | Repealed in relation to amendment to the Constitution Orders 22 and 142 partly (w.e.f. 19-4-1991) and partly (w.e.f. 20-8-1991). | 36, ss. 3 and 4. |
| 1991 | 5 | Terrorist and Disruptive Activities (Prevention) Amendment Ordinance, 1991 | Repealed (w.e.f. 2-5-1991). | 35, s. 3. |
| 1991 | 6 | Consumer Protection (Amendment) Ordinance, 1991 | Repealed (w.e.f. 15-6-1991). | 34, s. 6. |
| 1991 | 7 | Constitution (Scheduled Tribes) Orders (Second Amendment) Ordinance, 1991 | Repealed (w.e.f. 19-4-1991). | 39, s. 3. |
| 1991 | 8 | Monopolies and Restrictive Trade Practices (Amendment) Ordinance, 1991 | Repealed (w.e.f. 27-9-1991). | 58, s. 30. |

PART III—CONSTITUTION OF INDIA AMENDED

| How affected | No. and section of 1991 Act by which affected |
|---|--|
| Article 356 amended | Constitution (Sixty-eighth Amendment) Act, 1991, s. 2. |
| Articles 239AA and 239AB inserted (w.e.f. 1-2-1992) | Constitution (Sixty-ninth Amendment) Act, 1991, s. 2. |

PART IV—ORDERS UNDER THE CONSTITUTION OF INDIA AMENDED

| Year | Short title of the Orders | How affected | No. and section of 1991 Act by which amended |
|------|---|---|--|
| 1950 | Constitution (Scheduled Tribes) Order, 1950 | Schedule amended (w.e.f. 19-4-1991). | 39, s. 2. |
| 1989 | Constitution (Jammu and Kashmir Scheduled Tribes Order, 1989) | Schedule amended partly (w.e.f. 19-4-1991) and partly (w.e.f. 20-8-1991). | 36, s. 2. |

THE CANTONMENTS (AMENDMENT) ACT, 1991

No. 1 OF 1991

[15th January, 1991.]

An Act further to amend the Cantonments Act, 1924.

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

- 1. This Act may be called the Cantonments (Amendment) Act, 1991.**
- 2. In section 27 of the Cantonments Act, 1924, in sub-section (1), for the words "twenty-one years", the words "eighteen years" shall be substituted.**

Short title.

**Amend-
ment of
section
27 of Act
2 of 1924.**

THE TAXATION LAWS (AMENDMENT) ACT, 1991

No. 2 OF 1991

[15th January, 1991.]

An Act further to amend the Finance Act, 1990 and the Income-tax Act, 1961.

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

Short title.

Amendment of section 2.

1. This Act may be called the Taxation Laws (Amendment) Act, 1991.

2. In section 2 of the Finance Act, 1990 (hereinafter referred to as the principal Act),— 12 of 1990.

(a) in sub-section (5),—

(i) for the words "eight per cent.", wherever they occur, the words "twelve per cent." shall be substituted;

(ii) the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 15th day of October, 1990, namely:—

'Provided that in the case of a contractor, being a domestic company, the provisions of this sub-section shall have effect, as if for the words "eight per cent.", the words "fifteen per cent." had been substituted.'

(b) in sub-section (6),—

(i) for the words "eight per cent.", wherever they occur, the words "twelve per cent." shall be substituted;

(ii) the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 15th day of October, 1990, namely:—

'Provided that in the case of a buyer, being a domestic company, the provisions of this sub-section shall have effect, as if for the words "eight per cent.", the words "fifteen per cent." had been substituted.'

(c) in sub-section (7), in the second proviso, for the words "eight per cent.", the words "fifteen per cent." shall be substituted

and shall be deemed to have been substituted with effect from the 15th day of October, 1990;

(d) in sub-section (8), in the proviso, for the words "eight per cent.", the words "twelve per cent." shall be substituted.

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

(a) in Part II, under the heading "*Surcharge on income-tax*" and the entries relating thereto, as they existed immediately before their amendment by the Finance (Second Amendment) Ordinance, 1990, the following proviso shall be inserted, namely:—

Amend-
ment of
First
Schedule.

Ord. 8 of
1990.

"Provided that the income-tax deducted in accordance with the provisions of—

(i) sub-item (a) of item 1 of this Part shall be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax on and from the date the Taxation Laws (Amendment) Act, 1991 receives the assent of the President;

(ii) sub-item (a) of item 2 of this Part shall be increased by a surcharge calculated at the rate of fifteen per cent. of such income-tax with effect from the 15th day of October, 1990.;"

(b) in Part III,—

(i) in Paragraph A,—

(1) in Sub-Paragraph I, under the heading "*Surcharge on income-tax*", for the words "eight per cent.", the words "twelve per cent." shall be substituted;

(2) in Sub-Paragraph II, under the heading "*Surcharge on income-tax*", for the words "eight per cent.", the words "twelve per cent." shall be substituted;

(ii) in Paragraph B, under the heading "*Surcharge on income-tax*", for the words "eight per cent.", the words "twelve per cent" shall be substituted;

(iii) in Paragraph C,—

(1) in Sub-Paragraph I, under the heading "*Surcharge on income-tax*", for the words "eight per cent.", the words "twelve per cent." shall be substituted;

(2) in Sub-Paragraph II, under the heading "*Surcharge on income-tax*", for the words "eight per cent.", the words "twelve per cent." shall be substituted;

(iv) in Paragraph D, under the heading "*Surcharge on income-tax*", for the words "eight per cent.", the words "twelve per cent." shall be substituted;

(v) in Paragraph E, under the heading "*Surcharge on income-tax*", for the words "eight per cent.", the words "fifteen

Amend-
ment of
section 32.

43 of 1961.

"per cent." shall be substituted and shall be deemed to have been substituted with effect from the 15th day of October, 1990.

4. In section 32 of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act), in sub-section (1), in clause (ii), after the second proviso and before *Explanation 1*, the following proviso shall be inserted, namely:—

"Provided also that, in respect of the previous year relevant to the assessment year commencing on the 1st day of April, 1991, the deduction in relation to any block of assets under this clause shall, in the case of a company, be restricted to seventy-five per cent. of the amount calculated at the percentage, on the written down value of such assets, prescribed under this Act immediately before the commencement of the Taxation Laws (Amendment) Act, 1991."

Amend-
ment of
section
234C.

5. In section 234C of the Income-tax Act, in sub-section (1), after the first proviso and before the *Explanation*, the following proviso shall be inserted, namely:—

"Provided further that nothing contained in this sub-section shall apply to any shortfall in the payment of the tax due on the returned income where such shortfall is on account of—

(a) restricting the amount of deduction under the third proviso to clause (ii) of sub-section (1) of section 32;

(b) increase in the rate of surcharge under section 2 of the Finance Act, 1990, as amended by the Taxation Laws (Amendment) Act, 1991,

12 of 1990.

and the assessee has paid the amount of shortfall,—

(i) where it is a domestic company and—

(1) the case falls under clause (a), as part of the instalment of advance tax which is immediately due;

(2) the case falls under clause (b), on or before the 15th day of November, 1990 in respect of the instalment of advance tax due on the 15th day of September, 1990;

(ii) where it is not a domestic company and—

(1) the case falls under clause (a), as part of the instalment of advance tax which is immediately due;

(2) the case falls under clause (b), as part of the instalment of advance tax due on or before the 15th day of March, 1991."

Payment
of sur-
charge.

6. Notwithstanding anything contained in the Income-tax Act,—

(a) the surcharge payable under section 2 of, and Part III of the First Schedule to, the principal Act, as amended by this Act,—

(i) in the case of an assessee being a domestic company, shall, in respect of the instalment of "advance tax" paid or payable on or before the 15th day of September, 1990, be payable on or before the 15th day of November, 1990;

(ii) in the case of an assessee not being a domestic company, shall, in respect of the instalment of "advance tax" paid or payable on or before the 15th day of September, 1990 and the 15th day of December, 1990, be payable on or before the 15th day of March, 1991;

(iii) in any case in which income-tax has to be calculated under the first proviso to sub-section (5) of section 182 of the Income-tax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act, shall be payable only where such income-tax is so calculated or charged—

(1) in respect of a domestic company, after the 15th day of October, 1990;

(2) in respect of any other assessee, after the date on which this Act receives the assent of the President;

(b) in the case of surcharge deductible under section 2 of, and Part III of the First Schedule to, the principal Act, as amended by this Act, the person responsible for making the payment referred to in sub-section (1) or sub-section (2) or sub-section (2A) or sub-section (2B) of section 192 of the Income-tax Act shall, at the time of making such payment after the date on which this Act receives the assent of the President, adjust any deficiency arising out of any previous deduction resulting on account of the increase in the rate of surcharge.

Ord. 8 of
1990.

7. (1) The Finance (Second Amendment) Ordinance, 1990 is hereby repealed.

Repeal
and
saving.

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

THE APPROPRIATION ACT, 1991

No. 3 of 1991

[15th January, 1991.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 1990-91.

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

Short title.

1. This Act may be called the Appropriation Act, 1991.

Issue of
Rs. 2143,
30,00,000
out of
the Con-
solidated
Fund of
India
for the
year
1990-91.

Approp-
riation.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of two thousand, one hundred and forty-three crores and thirty lakh rupees towards defraying the several charges which will come in course of payment during the financial year 1990-91, in respect of the services specified in column 2 of the Schedule.

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

THE SCHEDULE
(See sections 2 and 3)

| No. of Vote | Services and purposes | Sums not exceeding | | |
|-------------------|---|------------------------|--|-----------------------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | Total |
| | | Rs. | Rs. | Rs. |
| 1 | Agriculture . . . Revenue | 1,00,000 | .. | 1,00,000 |
| 2 | Other Services of Department of Agriculture and Cooperation . . . Revenue | 2,00,000 | .. | 2,00,000 |
| 6 | Ministry of Civil Aviation . . . Revenue | 1,00,000 | .. | 1,00,000 |
| 7 | Department of Commerce . . . Revenue | 300,00,00,000 | .. | 300,00,00,000 |
| 23 | Ministry of External Affairs . . . Revenue | 1,00,000 | .. | 1,00,000 |
| 26 | Payments to Financial Institutions . . . Capital | 21,96,00,000 | .. | 21,96,00,000 |
| 29 | Transfers to State Governments . . . Capital | 400,00,00,000 | .. | 400,00,00,000 |
| 38 | Department of Civil Supplies . . . Capital | 3,85,00,000 | .. | 3,85,00,000 |
| 42 | Ministry of Home Affairs . . . Revenue | 1,00,000 | .. | 1,00,000 |
| 44 | Police . . . Revenue | 100,00,00,000 | .. | 100,00,00,000 |
| | | 50,00,00,000 | .. | 50,00,00,000 |
| 47 | Department of Education . . . Revenue | 1,00,000 | .. | 1,00,000 |
| 58 | Ministry of Parliamentary Affairs . . . Revenue | 23,00,000 | .. | 23,00,000 |
| 61 | Department of Chemicals and Petro-chemicals . . . Capital | 1,00,00,000 | .. | 1,00,00,000 |
| 65 | Department of Science and Technology . . . Revenue | .. | 27,00,000 | 27,00,000 |
| 68 | Department of Steel . . . Capital | 185,32,00,000 | .. | 185,32,00,000 |
| 69 | Department of Mines . . . Capital | 61,38,00,000 | .. | 61,38,00,000 |
| 71 | Roads . . . Capital | 1,00,000 | .. | 1,00,000 |
| 72 | Ports, Lighthouses and Shipping . . . Revenue | 18,00,00,000 | .. | 18,00,00,000 |
| 79 | Ministry of Welfare . . . Revenue | 3,00,000 | .. | 3,00,000 |
| 80 | Atomic Energy . . . Revenue | .. | 3,00,000 | 3,00,000 |
| 82 | Department of Electronics . . . Revenue | 1,00,000 | .. | 1,00,000 |
| | | 27,00,000 | .. | 27,00,000 |
| 86 | Rajya Sabha . . . Revenue | 87,00,000 | .. | 87,00,000 |
| | TOTAL . . . | 1143,00,00,000 | 2000,30,00,000 | 2143,30,00,000 |

THE ASSAM APPROPRIATION ACT, 1991

NO. 4 OF 1991

[15th January, 1991]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Assam for the services of the financial year 1990-91.

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

Short title.

Issue of Rs. 32,85,58,000 from and out of the Consolidated Fund of the State of Assam for the year 1990-91.

Appropriation.

1. This Act may be called the Assam Appropriation Act, 1991.
2. From and out of the Consolidated Fund of the State of Assam there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of thirty-two crores, eighty-five lakhs and fifty-eight thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1990-91, in respect of the services specified in column 2 of the Schedule.
3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Assam by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(See sections 2 and 3)

| 1 No. of Vote/ Ap- pro- pri- ation | 2 Services and purposes | 3 Sums not exceeding | | |
|---|--|---|--|---------------------------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | Total |
| | | Rs. | Rs. | Rs. |
| 6 | Land Revenue and Land Ceiling | Revenue 1,42,36,000 | .. | 1,42,36,000 |
| 10 | Other Fiscal Services | Revenue 2,10,000 | .. | 2,10,000 |
| 11 | Secretariat and Attached Offices | Revenue 16,00,000 | .. | 16,00,000 |
| 14 | Police | Revenue 18,73,34,000 Capital 60,00,000 | 1,57,000 .. | 18,74,91,000 60,00,000 |
| 17 | Administrative and Functional Buildings | Capital 1,36,20,000 | .. | 1,36,20,000 |
| 20 | Civil Defence and Home Guards | Revenue 20,00,000 | .. | 20,00,000 |
| 26 | Education | Revenue 14,65,000 | .. | 14,65,000 |
| 29 | Medical and Public Health | Revenue 12,00,000 | 65,000 | 12,65,000 |
| 32 | Housing Schemes | Revenue 83,74,000 | .. | 83,74,000 |
| 33 | Residential Buildings | Capital 19,55,000 | .. | 19,55,000 |
| 34 | Urban Development | Capital 19,74,000 | .. | 19,74,000 |
| 37 | Food, Storage, Warehousing and Civil Supplies | Revenue 39,00,000 | .. | 39,00,000 |
| 38 | Welfare of Scheduled Castes/ Scheduled Tribes and Other Backward Classes | Revenue 2,00,000 | .. | 2,00,000 |
| 39 | Social Security, Welfare and Nutrition | Revenue 10,00,000 | .. | 10,00,000 |
| 48 | Agriculture | Revenue .. | 2,31,000 | 2,31,000 |
| 58 | Industries | Revenue 8,05,70,000 | .. | 8,05,70,000 |
| 59 | Sericulture and Weaving | Revenue .. | 40,000 | 40,000 |
| 64 | Roads and Bridges | Revenue .. | 4,93,000 | 4,93,000 |
| 67 | Alum Capital Construction | Capital .. | 19,34,000 | 19,34,000 |
| TOTAL | | 32,56,38,000 | 29,20,000 | 32,85,58,000 |

THE JAMMU AND KASHMIR APPROPRIATION ACT, 1991

No. 5 OF 1991

[15th January, 1991.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Jammu and Kashmir for the services of the financial year 1990-91.

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

Short title.

Issue of
Rs. 128,71,
89,000
from and
out of the
Consoli-
dated Fund
of the
State of
Jammu
and
Kashmir
for the
year
1990-91.

Appropri-
ation.

1. This Act may be called the Jammu and Kashmir Appropriation Act, 1991.

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

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

THE SCHEDULE
(See sections 2 and 3)

| 1 No. of Vote/ Ap- pro- pri- ation | 2 Services and purposes | 3 Sums not exceeding | | |
|---|---|-------------------------|--|--------------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | Total |
| | | Rs. | Rs. | Rs. |
| 1 | General Department . . . Revenue | 61,23,000 | 4,39,000 | 65,62,000 |
| 2 | Home Department . . . Revenue | 17,28,46,000 | 73,000 | 17,29,19,000 |
| 3 | Planning Department . . . Revenue | 46,38,000 | .. | 46,38,000 |
| 4 | Information Department . . . Revenue | 35,90,000 | .. | 35,90,000 |
| 5 | Ladakh Affairs Department . . . Revenue | 7,37,97,000 | .. | 7,37,97,000 |
| 6 | Power Development Depart- ment . . . Revenue | 1,25,17,000 | .. | 1,25,17,000 |
| 7 | Education Department . . . Revenue | 24,05,35,000 | .. | 24,05,35,000 |
| 9 | Parliamentary Affairs Depart- ment . . . Revenue | 8,44,000 | .. | 8,44,000 |
| 10 | Law Department . . . Revenue | 21,78,000 | 3,68,000 | 25,46,000 |
| 11 | Industries and Commerce De- partment . . . Revenue | 12,80,17,000 | 10,45,000 | 12,90,62,000 |
| | Capital | 3,90,56,000 | .. | 3,90,56,000 |
| 12 | Agriculture and Rural Deve- lopment Department . . . Revenue | 3,14,27,000 | .. | 3,14,27,000 |
| | Capital | 1,10,46,000 | .. | 1,10,46,000 |
| 13 | Animal Husbandry Depart- ment . . . Revenue | 3,24,93,000 | .. | 3,24,93,000 |
| 14 | Revenue Department . . . Revenue | 9,57,48,000 | .. | 9,57,48,000 |
| 15 | Food Supplies and Transport Department . . . Revenue | 99,33,000 | .. | 99,33,000 |
| 16 | Public Works Department . . . Revenue | 1,88,69,000 | .. | 1,88,69,000 |
| | Capital | 10,65,00,000 | .. | 10,65,00,000 |
| 17 | Health and Medical Edu- cation Department . . . Revenue | 8,89,29,000 | 15,000 | 8,89,44,000 |
| 18 | Social Welfare Department . . . Revenue | 5,74,21,000 | .. | 5,74,21,000 |
| 19 | Housing and Urban Develop- ment Department . . . Revenue | 8,88,000 | .. | 8,88,000 |
| | Capital | 3,51,82,000 | .. | 3,51,82,000 |
| 20 | Tourism Department . . . Revenue | 13,46,000 | .. | 13,46,000 |
| 21 | Forest Department . . . Revenue | 1,17,85,000 | .. | 1,17,85,000 |
| 22 | Irrigation and Flood Control Department . . . Revenue | 1,00,34,000 | .. | 1,00,34,000 |

| No. of Vote/ Ap- pro- pri- ation | Services and purposes | Sums not exceeding | | |
|--|--|------------------------|--|-----------------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | Total |
| 23 | Public Health Engineering Department . . . Revenue | Rs. 2,47,18,000 | Rs. .. | Rs. 2,47,18,000 |
| 24 | Estates, Hospitality and Protocol and Gardens and Parks Department . . . Revenue | 18,74,000 | .. | 18,74,000 |
| 25 | Labour, Stationery and Printing Department . . . Revenue | 66,93,000 | .. | 66,93,000 |
| 26 | Fisheries and Wildlife Department . . . Revenue | 36,95,000 | .. | 36,95,000 |
| 27 | Higher Education Department . . . Revenue | 5,25,27,000 | .. | 5,25,27,000 |
| TOTAL . . . | | 128,52,49,000 | 19,40,000 | 128,71,89,000 |

THE PUBLIC LIABILITY INSURANCE ACT, 1991

No. 6 OF 1991

[22nd January, 1991.]

An Act to provide for public liability insurance for the purpose of providing immediate relief to the persons affected by accident occurring while handling any hazardous substance and for matters connected therewith or incidental thereto.

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

1. (1) This Act may be called the **Public Liability Insurance Act, 1991.**

Short title
and com-
mence-
ment.

(2) It shall come into force on such date as the Central Government may, by notification, appoint.

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

Defini-
tions.

(a) “accident” means an accident or incident occurring while handling any hazardous substance;

(b) “Collector” means the Collector having jurisdiction over the area in which the accident occurs;

(c) “handling”, in relation to any hazardous substance, means the manufacture, processing, treatment, package, storage, transportation by vehicle, use, collection, destruction, conversion, offering for sale, transfer or the like of such hazardous substance;

(d) “hazardous substance” means any substance or preparation which is defined as hazardous substance under the Environment (Protection) Act, 1986, and exceeding such quantity as may be specified, by notification, by the Central Government;

(e) “insurance” means insurance against liability under sub-section (1) of section 3;

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

(g) “owner” means a person who has control over handling any hazardous substance;

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

(i) "rules" means rules made under this Act;

(j) "vehicle" means any mode of surface transport other than railways.

Liability
to
give
relief
in certain
cases on
principle
of no
fault.

3. (1) Where death or injury to any person (other than a workman) or damage to any property has resulted from an accident, the owner shall be liable to give such relief as is specified in the Schedule for such death, injury or damage.

(2) In any claim for relief under sub-section (1) (hereinafter referred to in this Act as claim for relief), the claimant shall not be required to plead and establish that the death, injury or damage in respect of which the claim has been made was due to any wrongful act, neglect or default of any person.

Explanation.—For the purposes of this section,—

(i) "workman" has the meaning assigned to it in the Workmen's Compensation Act, 1923;

8 of 1923.

(ii) "injury" includes permanent total or permanent partial disability or sickness resulting out of an accident.

Duty of
owner to
take out
insurance
policies.

4. (1) Every owner shall take out, before he starts handling any hazardous substance, one or more insurance policies providing for contracts of insurance whereby he is insured against liability to give relief under sub-section (1) of section 3:

Provided that any owner handling any hazardous substance immediately before the commencement of this Act shall take out such insurance policy or policies as soon as may be and in any case within a period of one year from such commencement.

(2) Every owner shall get the insurance policy, referred to in sub-section (1), renewed from time to time before the expiry of the period of validity thereof so that the insurance policies may remain in force throughout the period during which such handling is continued.

(3) The Central Government may, by notification, exempt from the operation of sub-section (1) any owner, namely:—

(a) the Central Government;

(b) any State Government;

(c) any corporation owned or controlled by the Central Government or a State Government; or

(d) any local authority:

Provided that no such order shall be made in relation to such owner unless a fund has been established and is maintained by that owner in accordance with the rules made in this behalf for meeting any liability under sub-section (1) of section 3.

1 Ins by Act 11 of 1992, S.2 (w.e.f. 31.1.1992)

2 Ins by S.3, ibid (w.e.f. 31.1.1992)

5. Whenever it comes to the notice of the Collector that an accident has occurred at any place within his jurisdiction, he shall verify the occurrence of such accident and cause publicity to be given in such manner as he deems fit for inviting applications under sub-section (1) of section 6.

Verification and publication of accident by Collector.

6. (1) An application for claim for relief may be made—

(a) by the person who has sustained the injury;

(b) by the owner of the property to which the damage has been caused;

(c) where death has resulted from the accident, by all or any of the legal representatives of the deceased; or

(d) by any agent duly authorised by such person or owner of such property or all or any of the legal representatives of the deceased, as the case may be:

Provided that where all the legal representatives of the deceased have not joined in any such application for relief, the application shall be made on behalf of or for the benefit of all the legal representatives of the deceased and the legal representatives who have not so joined shall be impleaded as respondents to the application.

(2) Every application under sub-section (1) shall be made to the Collector and shall be in such form, contain such particulars and shall be accompanied by such documents as may be prescribed.

(3) No application for relief shall be entertained unless it is made within five years of the occurrence of the accident.

Award of relief.

7. (1) On receipt of an application under sub-section (1) of section 6, the Collector shall, after giving notice of the application to the owner and after giving the parties an opportunity of being heard, hold an inquiry into the claim or, each of the claims, and may make an award determining the amount of relief which appears to him to be just and specifying the person or persons to whom such amount of relief shall be paid.

(2) The Collector shall arrange to deliver copies of the award to the parties concerned expeditiously and in any case within a period of fifteen days from the date of the award.

(3) When an award is made under this section, the owner or the insurer, as the case may be, who is required to pay any amount in terms of such award shall, within thirty days of the date of announcement of the award, deposit the entire amount so awarded in such manner as the Collector may direct.

(4) In holding any inquiry under sub-section (1), the Collector may, subject to any rules made in this behalf, follow such summary procedure as he thinks fit.

(5) The Collector shall have all the powers of a Civil Court for the purpose of taking evidence on oath and of enforcing the attendance of witnesses and of compelling the discovery and production of documents and material objects and for such other purposes as may be prescribed;

and the Collector shall be deemed to be a Civil Court for all the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973.

2 of 1974.

(6) Where the insurer or the owner against whom the award is made under sub-section (1) fails to deposit the amount of such award within the period specified under sub-section (3), such amount shall be recoverable from the owner, or as the case may be, the insurer as arrears of land revenue or of public demand.

(7) A claim for relief in respect of death of, or injury to, any person or damage to any property shall be disposed of as expeditiously as possible and every endeavour shall be made to dispose of such claim within three months of the receipt of the application for relief under sub-section (1) of section 6.

Provi-
sions as to
other right
to claim
compen-
sation for
death, etc.

8. (1) The right to claim relief under sub-section (1) of section 3 in respect of death of, or injury to, any person or damage to any property shall be in addition to any other right to claim compensation in respect thereof under any other law for the time being in force.

(2) Notwithstanding anything contained in sub-section (1), where in respect of death of, or injury to, any person or damage to any property, the owner, liable to give claim for relief, is also liable to pay compensation under any other law, the amount of such compensation shall be reduced by the amount of relief paid under this Act.

Power to
call for
informa-
tion.

9. Any person authorised by the Central Government may, for the purposes of ascertaining whether any requirements of this Act or of any rule or of any direction given under this Act have been complied with, require any owner to submit to that person such information as that person may reasonably think necessary.

Power of
entry and
inspec-
tion.

10. Any person, authorised by the Central Government in this behalf, shall have a right to enter, at all reasonable times with such assistance as he considers necessary, any place, premises or vehicle, where hazardous substance is handled for the purpose of determining whether any provisions of this Act or of any rule or of any direction given under this Act is being or has been complied with and such owner is bound to render all assistance to such person.

Power of
search
and
seizure.

11. (1) If a person, authorised by the Central Government in this behalf, has reason to believe that handling of any hazardous substance is taking place in any place, premises or vehicle, in contravention of sub-section (1) of section 4, he may enter into and search such place, premises or vehicle for such handling of hazardous substance.

(2) Where, as a result of any search under sub-section (1) any handling of hazardous substance has been found in relation to which contravention of sub-section (1) of section 4 has taken place, he may seize such hazardous substance and other things which, in his opinion, will be useful for, or relevant to, any proceeding under this Act:

Provided that where it is not practicable to seize any such substance or thing, he may serve on the owner an order that the owner shall not remove, part with, or otherwise deal with, the hazardous substance and such other things except with the previous permission of that person.

1 Ins by Act 11 of 1992, s.2 (w.e.f. 31-1-1992)

2 Ins by S.3, ibid (w.e.f. 31-1-1992)

(3) He may, if he has reason to believe that it is expedient so to do to prevent an accident dispose of the hazardous substance seized under sub-section (2) immediately in such manner as he may deem fit.

(4) All expenses incurred by him in the disposal of hazardous substances under sub-section (3) shall be recoverable from the owner as arrears of land revenue or of public demand.

12. Notwithstanding anything contained in any other law but subject to the provisions of this Act, the Central Government may, in exercise of its powers and performance of its functions under this Act, issue such directions in writing as it may deem fit for the purposes of this Act to any owner or any person, officer, authority or agency and such owner, person, officer, authority or agency shall be bound to comply with such directions.

Power to give directions.

Explanation.—For the removal of doubts, it is hereby declared that the power to issue directions under this section includes the power to direct—

- (a) prohibition or regulation of the handling of any hazardous substance; or
- (b) stoppage or regulation of the supply of electricity, water or any other service.

13. (1) If the Central Government or any person authorised by that Government in this behalf has reason to believe that any owner has been handling any hazardous substance in contravention of any of the provisions of this Act, that Government or, as the case may be, that person may make an application to a Court, not inferior to that of a Metropolitan Magistrate or a Judicial Magistrate of first class for restraining such owner from such handling.

Power to make application to Courts for restraining owner from handling hazardous substances.

(2) On receipt of the application under sub-section (1), the Court may make such order as it deems fit.

(3) Where under sub-section (2), the Court makes an order restraining any owner from handling hazardous substance, it may, in that order—

- (a) direct such owner to desist from such handling;
- (b) authorise the Central Government or, as the case may be, the person referred to in sub-section (1), if the direction under clause (a) is not complied with by the owner to whom such direction is issued, to implement the direction in such manner as may be specified by the Court.

(4) All expenses incurred by the Central Government, or as the case may be, the person in implementing the directions of Court under clause (b) of sub-section (3), shall be recoverable from the owner as arrears of land revenue or of public demand.

Penalty
 for
 con-
 tra-
 ven-
 tion
 of sub-
 sec-
 tion
 (1) or
 sub-
 sec-
 tion
 (2) of
 section
 4 or fail-
 ure to
 comply
 with
 direc-
 tions
 under sec-
 tion 12.

14. (1) Whoever contravenes any of the provisions of sub-section (1) or sub-section (2) of section 4 or fails to comply with any direction issued under section 12, he shall be punishable with imprisonment for a term which shall not be less than one year and six months but which may extend to six years, or with fine which shall not be less than one lakh rupees, or with both.

(2) Whoever, having already been convicted of an offence under sub-section (1), is convicted for the second offence or any offence subsequent to the second offence, he shall be punishable with imprisonment for a term which shall not be less than two years but which may extend to seven years and with fine which shall not be less than one lakh rupees.

(3) Nothing contained in section 360 of the Code of Criminal Procedure, 1973, or in the Probation of Offenders Act, 1958, shall apply to a person convicted of an offence under this Act unless such person is under eighteen years of age.

2 of 1974.
20 of 1958.

Pen-
 alty
 for fail-
 ure to
 comply
 with
 direc-
 tions
 under
 sec-
 tion
 9 or
 order
 under
 sec-
 tion
 11 or
 obstruc-
 ting any
 person in
 discharge
 of his
 functions
 under
 sec-
 tion
 10 or 11.

Offences
by com-
panies.

15. If any owner fails to comply with direction issued under section 9 or fails to comply with order issued under sub-section (2) of section 11, or obstructs any person in discharge of his functions under section 10 or sub-section (1) or sub-section (3) of section 11, he shall be punishable with imprisonment which may extend to three months, or with fine which may extend to ten thousand rupees, or with both.

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

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

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

Explanation.—For the purposes of this section,—

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

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

17. Where an offence under this Act has been committed by any Department of Government, the Head of the Department shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

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

18. No court shall take cognizance of any offence under this Act except on a complaint made by—

(a) the Central Government or any authority or officer authorised in this behalf by that Government; or

(b) any person who has given notice of not less than sixty days in the manner prescribed, of the alleged offence and of his intention to make a complaint, to the Central Government or the authority or officer authorised as aforesaid.

19. The Central Government may, by notification, delegate, subject to such conditions and limitations as may be specified in the notification, such of its powers and functions under this Act (except the power under section 23) as it may deem necessary or expedient to any person (including any officer, authority or other agency).

20. No suit, prosecution or other legal proceeding shall lie against the Government or the person, officer, authority or other agency in respect of anything which is done or intended to be done in good faith in pursuance of this Act or the rules made or orders or directions issued thereunder.

21. (1) The Central Government may, from time to time, constitute an Advisory Committee on the matters relating to the insurance policy under this Act.

(2) The Advisory Committee shall consist of—

(a) three officers representing the Central Government;

(b) two persons representing the insurers;

(c) two persons representing the owners; and

(d) two persons from amongst the experts of insurance or hazardous substances.

to be appointed by the Central Government.

(3) The Chairman of the Advisory Committee shall be one of the members representing the Central Government, nominated in this behalf by that Government.

Offences
by Gov-
ernment
Depart-
ments.

Cogni-
zance of
offences.

Power to
delegate.

Protec-
tion of
action
taken in
good
faith.

Advisory
Commit-
tee.

Effect of other laws.

22. The provisions of this Act and any rules made thereunder shall have effect notwithstanding anything inconsistent therewith contained in any other law.

Power to make rules.

23. (1) The Central Government may, by notification, make rules for carrying out the purposes of this Act.

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

L [ac]] (a) establishment and maintenance of fund under sub-section (3) of section 4;

(b) the form of application and the particulars to be given therein and the documents to accompany such application under sub-section (2) of section 6;

(c) the procedure for holding an inquiry under sub-section (4) of section 7;

(d) the purposes for which the Collector shall have powers of a Civil Court under sub-section (5) of section 7;

(e) the manner in which notice of the offence and of the intention to make a complaint to the Central Government shall be given under clause (b) of section 18;

(f) any other matter which is required to be, or may be, prescribed.

J [rule or scheme]] (3) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

THE SCHEDULE

[See section 3(1)]

(i) Reimbursement of medical expenses incurred up to a maximum of Rs. 12,500 in each case.

(ii) For fatal accidents the relief will be Rs. 25,000 per person in addition to reimbursement of medical expenses, if any, incurred on the victim up to a maximum of Rs. 12,500.

(iii) For permanent total or permanent partial disability or other injury or sickness, the relief will be (a) reimbursement of medical expenses incurred, if any, up to a maximum of Rs. 12,500 in each case and (b) cash relief on the basis of percentage of disablement as certified by an authorised physician. The relief for total permanent disability will be Rs. 25,000.

(iv) For loss of wages due to temporary partial disability which reduces the earning capacity of the victim, there will be a fixed monthly relief not exceeding Rs. 1,000 per month up to a maximum of 3 months: provided the victim has been hospitalised for a period exceeding 3 days and is above 16 years of age.

(v) Up to Rs. 16,000, depending on the actual damage, for any damage to private property.

**THE SALARY AND ALLOWANCES OF LEADERS OF
OPPOSITION IN PARLIAMENT (AMENDMENT) ACT, 1991**

No. 7 of 1991

[22nd January, 1991.]

**An Act further to amend the Salary and Allowances of Leaders of
Opposition in Parliament Act, 1977.**

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

Short title and
commencement.

1. (1) This Act may be called the Salary and Allowances of Leaders of Opposition in Parliament (Amendment) Act, 1991.

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

Amendment of
section 8.

2. In section 8 of the Salary and Allowances of Leaders of Opposition in Parliament Act, 1977 (hereinafter referred to as the principal Act), in sub-section (2),—

33 of 1977.

(a) for the words "three hundred rupees", the words "three thousand rupees" shall be substituted;

(b) the following proviso shall be inserted at the end, namely:—

"Provided that where a Leader of the Opposition is provided with conveyance facility with a driver for the purposes of security or otherwise for any period, he shall not be entitled to the conveyance allowance for that period."

Insertion
of new
section
8A.

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

Advance
to Leader
of Opposi-
tion for
purchase
of motor
car.

"8A. There may be paid to a Leader of the Opposition, by way of a repayable advance, such sum of money as may be prescribed by rules made in this behalf by the Central Government for the purchase of a motor car in order that he may be able to discharge conveniently and efficiently the duties of his office.".

Amend-
ment of
section
10.

4. In section 10 of the principal Act, in sub-section (2), after clause (d), the following clause shall be inserted, namely:—

"(e) the advance payable to a Leader of the Opposition under section 8A.".

THE RESERVE BANK OF INDIA (AMENDMENT) ACT, 1991

No. 8 of 1991

[25th January, 1991.]

An Act further to amend the Reserve Bank of India Act, 1934.

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

1. (1) This Act may be called the Reserve Bank of India (Amendment) Act, 1991.

(2) It shall be deemed to have come into force on the 15th day of October, 1990.

2. In the Reserve Bank of India Act, 1934 (hereinafter referred to as the principal Act), in section 33, in sub-section (4), for the figures and words "0.118489 grammes of fine gold per rupee", the words "a price not exceeding the international market price for the time being obtaining" shall be substituted.

Ord. 7
of 1990.

Short title
and commen-
ce-
ment.

Amend-
ment of
section
33 of
Act 2 of
1934.

Repeal
and
saving.

3. (1) The Reserve Bank of India (Amendment) Ordinance, 1990, is hereby repealed.

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

THE RESERVE BANK OF INDIA (SECOND AMENDMENT)
ACT, 1991

No. 9 of 1991

[25th January, 1991.]

An Act further to amend the Reserve Bank of India Act, 1934.

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

Short title:

1. This Act may be called the Reserve Bank of India (Second Amendment) Act, 1991.

Amendment of section 42 of Act 2 of 1934.

2. In section 42 of the Reserve Bank of India Act, 1934,—

(a) in the proviso to sub-section (1), for the words "fifteen per cent.", the words "twenty per cent." shall be substituted;

(b) in sub-section (1AA), for the words "fifteen per cent.", the words "twenty per cent." shall be substituted.

THE JAMMU AND KASHMIR CRIMINAL LAW
AMENDMENT (AMENDING) ACT, 1991

No. 10 OF 1991

[25th January, 1991.]

An Act further to amend the Jammu and Kashmir Criminal Law
Amendment Act, 1983.

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

- | | |
|---|--|
| 1. (1) This Act may be called the Jammu and Kashmir Criminal Law Amendment (Amending) Act, 1991. (2) It shall be deemed to have come into force on the 17th day of December, 1990. | Short title and commencement. |
| 2. In the Jammu and Kashmir Criminal Law Amendment Act, 1983 (hereinafter referred to as the principal Act), in section 4, in sub-section (3), for the words "six months", the words "one year" shall be substituted. | Amendment of section 4 of Act No. X of 1983. |
| 3. (1) The Jammu and Kashmir Criminal Law (Amendment) Ordinance, 1990, is hereby repealed. (2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act. | Repeal and saving. |

THE CHIEF ELECTION COMMISSIONER AND OTHER
ELECTION COMMISSIONERS (CONDITIONS OF SERVICE)
ACT, 1991

No. 11 of 1991

[25th January, 1991.]

An Act to determine the conditions of service of the Chief Election Commissioner and other Election Commissioners and for matters connected therewith or incidental thereto.

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

CHAPTER I

PRELIMINARY

Short title.

1. This Act may be called the Chief Election Commissioner and other Election Commissioners (Conditions of Service) Act, 1991.

Definitions.

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

(a) "Chief Election Commissioner" means the Chief Election Commissioner appointed under article 324 of the Constitution;

(b) "Election Commissioner" means any other Election Commissioner appointed under article 324 of the Constitution.

CHAPTER II

SALARY AND OTHER CONDITIONS OF SERVICE OF THE CHIEF ELECTION

COMMISSIONER AND ELECTION COMMISSIONERS

y [and other election commissioners]

Salary.

3. (1) There shall be paid to the Chief Election Commissioner a salary which is equal to the salary of a Judge of the Supreme Court.

y xxx) (2) There shall be paid to an Election Commissioner a salary which is equal to the salary of a Judge of a High Court:

Provided that if a person who, immediately before the date of assuming office as the Chief Election Commissioner or, as the case may be, an Election Commissioner, was in receipt of, or, being eligible so to do, had election to draw, a pension (other than a disability or wound pension) in respect of any previous service under the Government of the Union or under the Government of a State, his salary in respect of service as the

1. Subs by Act 4 of 1994, s.2 (w.e.f. 1.10.1993) 26

2. Subs by s.3, ibid (w.e.f. 1.10.1993)

3. Re-lettered and ins. by s.4, ibid (w.e.f. 1.10.1993)

4. Omitted and ins. by s.5, ibid (w.e.f. 1.10.1993)

Chief Election Commissioner or, as the case may be, an Election Commissioner shall be reduced—

(a) by the amount of that pension; and

(b) if he had, before assuming office, received, in lieu of a portion of the pension due to him in respect of such previous service, the commuted value thereof, by the amount of that portion of the pension.

4. The Chief Election Commissioner or an Election Commissioner shall hold office for a term of six years from the date on which he assumes his office:

Term of office.

Provided that where

(i) the Chief Election Commissioner attains the age of sixty-five years; or

(ii) an Election Commissioner attains the age of sixty-two years, before the expiry of the said term of six years, he shall vacate his office on the date on which he attains the said age:

Provided further that the Chief Election Commissioner or an Election Commissioner may, at any time, by writing under his hand addressed to the President, resign his office.

Explanation.—For the purpose of this section, the term of six years in respect of the Chief Election Commissioner or an Election Commissioner holding office immediately before the commencement of this Act, shall be computed from the date on which he had assumed office.

5. (1) A person who, immediately before the date of assuming office as the Chief Election Commissioner or an Election Commissioner, was in service of Government may be granted during his tenure of office but not thereafter, leave in accordance with the rules for the time being applicable to the Service to which he belonged before such date and he shall be entitled to carry forward the amount of leave standing at his credit on such date, notwithstanding anything contained in section 6.

Leave.

(2) Any other person who is appointed as the Chief Election Commissioner or an Election Commissioner may be granted leave in accordance with such rules as are for the time being applicable to a member of the Indian Administrative Service.

(3) The power to grant or refuse leave to the Chief Election Commissioner or an Election Commissioner and to revoke or curtail leave granted to him, shall vest in the President.

6. (1) A person who, immediately before the date of assuming office as the Chief Election Commissioner or an Election Commissioner was in service of Government, shall be deemed to have retired from service on the date on which he enters upon office as the Chief Election Commissioner or an Election Commissioner but his subsequent service as the Chief Election Commissioner or an Election Commissioner shall be reckoned as continuing approved service counting for pension in Service to which he belonged.

Pension payable to Election Commissioners.

Subs. by Act 4 of 1994, S. 6 (w.e.f. 1-10-1993).

28 Chief Election Commissioner and other Election [ACT 11 OF 1991]
Commissioners (Conditions of Service)

[or an Election Commissioner]

(2) Where the Chief Election Commissioner demits office [whether in any manner specified in sub-section (4) or by resignation], he shall, on such demission be entitled to— [Sub-Section (3)]

(a) a pension which is equal to the pension payable to a Judge of the Supreme Court in accordance with the provisions of Part III of the Schedule to the Supreme Court Judges (Conditions of Service) Act, 1958, as amended from time to time; and

41 of 1958.

(b) such pension (including commutation of pension), family pension and gratuity as are admissible to a Judge of the Supreme Court under the said Act and the rules made thereunder, as amended from time to time.

(3) Where an Election Commissioner demits office [whether in any manner, specified in sub-section (4) or by resignation], he shall, on such demission, be entitled to—

(a) a pension which is equal to the pension payable to a Judge of a High Court in accordance with the provisions of Part III of the First Schedule to the High Court Judges (Conditions of Service) Act, 1954, as amended from time to time; and

28 of 1954.

(b) such pension (including commutation of pension), family pension and gratuity as are admissible to a Judge of a High Court under the said Act and the rules made thereunder, as amended from time to time.

[(3)] (4) Except where the Chief Election Commissioner or an Election Commissioner demits office by resignation, he shall be deemed, for the purpose of this Act, to have demitted his office if, and only if,—

(a) he has completed the term of office specified in section 4, or

(b) he has attained the age of sixty-five years, or as the case may be, sixty-two years, or

(c) his demission of office is medically certified to be necessitated by ill-health.

Right to
subs.
cribe to
General
Prov-
ident
Fund.

7. Every person holding office as the Chief Election Commissioner or an Election Commissioner shall be entitled to subscribe to the General Provident Fund (Central Services).

Other
conditions
of service.

8. Save as otherwise provided in this Act, the conditions of service relating to travelling allowance, provision of rent-free residence and exemption from payment of income-tax on the value of such rent-free residence, conveyance facilities, sumptuary allowance, medical facilities and such other conditions of service as are, for the time being, applicable to,

(i) a Judge of the Supreme Court under Chapter IV of the Supreme Court Judges (Conditions of Service) Act, 1958 and the rules made thereunder, shall, so far as may be, apply to the Chief Election Commissioner;

41 of 1958.

(ii) a Judge of a High Court under Chapter IV of the High Court Judges (Conditions of Service) Act, 1954 and the rules made thereunder, shall, so far as may be, apply to an Election Commissioner.

28 of 1954.

1 gns. subs. omitted & re-numbered by Act 4 of 1994, S.7 (C.W.C.F. 1-10-1993)

2 subs by S.9, ibid (C.W.C.F. 1-10-1993)

3 gns by S.9, ibid (C.W.C.F. 1-10-1993)

THE APPROPRIATION (RAILWAYS) VOTE ON
ACCOUNT ACT, 1991

No. 12 of 1991

[14th March, 1991.]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of India for the services of a part of the financial year 1991-92 for the purposes of Railways.

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

1. This Act may be called the Appropriation (Railways) Vote on Account Act, 1991.

2. From and out of the Consolidated Fund of India there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of seven thousand, two hundred and fifty-three crores, fifty-six lakhs and eighty-six thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1991-92, in respect of the services relating to Railways specified in column 2 of the Schedule.

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

Short title.

With-
drawal of
Rs. 7253,
56,86,000
from
and out
of the
Consoli-
dated
Fund of
India
for the
financial
year
1991-92.

Appro-
priation.

30 *Appropriation (Railways) Vote on Account [ACT 12 OF 1991]*

THE SCHEDULE

(See sections 2 and 3)

| No. of Vote | Services and purposes | Sums not exceeding | | |
|-------------------|--|------------------------|--|-----------------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | Total |
| | | Rs. | Rs. | Rs. |
| 1 | Railway Board | 3,69,09,000 | .. | 3,69,09,000 |
| 2 | Miscellaneous Expenditure (General) | 24,37,58,000 | .. | 24,37,58,000 |
| 3 | General Superintendence and Services on Railways | 173,30,99,000 | 1,81,000 | 173,31,80,000 |
| 4 | Repairs and Maintenance of Permanent Way and Works | 351,43,01,000 | 1,66,000 | 351,43,67,000 |
| 5 | Repairs and Maintenance of Motive Power | 274,98,71,000 | 1,2,000 | 274,98,73,000 |
| 6 | Repairs and Maintenance of Carriages and Wagons | 371,10,34,000 | 1,02,000 | 371,11,36,000 |
| 7 | Repairs and Maintenance of Plant and Equipment | 185,80,79,000 | 67,000 | 185,81,46,000 |
| 8 | Operating Expenses—Rolling Stock and Equipment | 290,73,11,000 | .. | 290,73,11,000 |
| 9 | Operating Expenses—Traffic | 562,15,41,000 | 5,00,000 | 562,20,41,000 |
| 10 | Operating Expenses—Fuel | 638,48,01,000 | 67,000 | 638,48,68,000 |
| 11 | Staff Welfare and Amenities | 127,80,31,000 | .. | 127,80,31,000 |
| 12 | Miscellaneous Working Expenses | 194,01,82,000 | 3,46,84,000 | 197,48,66,000 |
| 13 | Provident Fund, Pension and other Retirement Benefits | 323,18,52,000 | 38,72,000 | 323,57,24,000 |
| 14 | Appropriation to Funds | 1040,66,67,000 | .. | 1040,66,67,000 |
| 15 | Dividend to General Revenues, Repayment of Loans taken from General Revenues and Amortization of Over-Capitalization | 8,73,54,000 | .. | 8,73,54,000 |
| 16 | Assets—Acquisition, Construction and Replacement— | | | |
| | Revenue | 16,00,03,000 | .. | 16,00,03,000 |
| | <i>Other Expenditure</i> | | | |
| | Capital | 1861,45,16,000 | 86,67,000 | 1862,31,83,000 |
| | Railway Funds | 800,79,36,000 | 3,33,000 | 800,82,69,000 |
| | TOTAL | 7248,72,45,000 | 4,84,41,000 | 72,53,56,86,000 |

THE APPROPRIATION (RAILWAYS) ACT, 1991

No. 13 OF 1991

[14th March, 1991.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 1990-91 for the purposes of Railways.

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

1. This Act may be called the Appropriation (Railways) Act, 1991.
Short title.
2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of three hundred and seven crores, seventy-seven lakhs and sixty-one thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1990-91, in respect of the services relating to Railways specified in column 2 of the Schedule.
Issue of Rs. 307,77, 61,000 out of the Consolidated Fund of India for the financial year 1990-91.
3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.
Appropriation.

THE SCHEDULE

(See sections 2 and 3)

| 1 No. of Vote | 2 Services and purposes | 3 Sums not exceeding | | |
|------------------------|---|-------------------------|---|----------------------|
| | | Voted by Parliament | Charged on the Conso- lidated Fund | Total |
| | | | Rs. | |
| 1 | Railway Board | 84,66,000 | .. | 84,66,000 |
| 2 | Miscellaneous Expenditure (General) | 10,00,00,000 | .. | 10,00,00,000 |
| 3 | General Superintendence and Services on Railways | .. | 2,70,000 | 2,70,000 |
| 6 | Repairs and Maintenance of Carriages and Wagons | .. | 22,04,000 | 22,04,000 |
| 8 | Operating Expenses—Rolling Stock and Equipment | .. | 21,31,000 | 21,31,000 |
| 9 | Operating Expenses—Traffic | .. | 8,000 | 8,000 |
| 10 | Operating Expenses—Fuel | 122,45,07,000 | .. | 122,45,07,000 |
| 11 | Staff Welfare and Amenities | .. | 31,000 | 31,000 |
| 12 | Miscellaneous Working Expenses | .. | 1,87,11,000 | 1,87,11,000 |
| 13 | Provident Fund, Pension and other Retirement Benefits | 41,67,49,000 | 8,58,000 | 41,76,07,000 |
| 16 | Assets— Acquisition, Construction and Replacement— | | | |
| | <i>Other Expenditure</i> | | | |
| | Capital | 102,44,50,000 | 1,69,93,000 | 104,14,43,000 |
| | Railway Funds | 26,23,83,000 | .. | 26,23,83,000 |
| | TOTAL | 303,65,55,000 | 4,12,06,000 | 307,77,61,000 |

THE APPROPRIATION (RAILWAYS) NO. 2 ACT, 1991

No. 14 OF 1991

[14th March, 1991.]

An Act to provide for the authorisation of appropriation of moneys out of the Consolidated Fund of India to meet the amounts spent on certain services for the purposes of Railways during the financial year ended on the 31st day of March, 1988 in excess of the amounts granted for those services and for that year.

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

1. This Act may be called the Appropriation (Railways) No. 2 Act, 1991.

Short title,

2. From and out of the Consolidated Fund of India, the sums specified in column 3 of the Schedule amounting in the aggregate to the sum of one hundred and fifty-seven crores, forty-one lakhs, twenty-five thousand, eight hundred and eighty-five rupees shall be deemed to have been authorised to be paid and applied to meet the amounts spent for defraying the charges in respect of the services relating to Railways specified in column 2 of the Schedule during the financial year ended on the 31st day of March, 1988, in excess of the amounts granted for those services and for that year.

Issue of
Rs. 157,41,
25,885
out of
the Con-
solida-
ted Fund
of India
to meet
certain
expendi-
ture for
the finan-
cial year
ended on
the 31st
day of
March,
1988.

3. The sums deemed to have been authorised to be paid and applied from and out of the Consolidated Fund of India under this Act shall be deemed to have been appropriated for the services and purposes expressed in the Schedule in relation to the financial year ended on the 31st day of March, 1988.

Appro-
priation,

THE SCHEDULE

(See sections 2 and 3)

| 1 No. of Vote | 2 Services and purposes | 3 Sums not exceeding | | |
|------------------------|---|-------------------------|---|----------------------|
| | | Voted by Parliament | Charged on the Consolidated Fund | Total |
| | | Rs. | Rs. | Rs. |
| 4 | Repairs and Maintenance of Permanent Way and Works | .. | 20,78,280 | 20,78,280 |
| 8 | Operating Expenses— Rolling Stock and Equipment | .. | 22,869 | 22,869 |
| 9 | Operating Expenses—Traffic | 27,93,82,551 | .. | 27,93,82,551 |
| 13 | Provident Fund, Pension and other Retirement Benefits | 110,01,35,229 | .. | 110,01,35,229 |
| 14 | Appropriation to Funds | 19,19,58,105 | .. | 19,19,58,105 |
| 16 | Assets— Acquisition, Construction and Replacement — | .. | .. | .. |
| | <i>Other Expenditure</i> | | | |
| | Railway Funds | .. | 5,48,851 | 5,48,851 |
| | TOTAL | 157,14,75,885 | 26,50,000 | 157,41,25,885 |

THE APPROPRIATION (VOTE ON ACCOUNT) ACT, 1991

No. 15 OF 1991

[14th March, 1991.]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of India for the services of a part of the financial year 1991-92.

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

- | | |
|---|--|
| 1. This Act may be called the Appropriation (Vote on Account) Act, 1991. | Short title. |
| 2. From and out of the Consolidated Fund of India there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of seventy-four thousand two hundred and seventy-seven crores and one lakh rupees towards defraying the several charges which will come in course of payment during the financial year 1991-92. | With- drawal of Rs. 74277, 01,00,000 from and out of the Con- solidated Fund of India for the financial year 1991-92. |
| 3. The sums authorised to be withdrawn from and out of the Consolidated Fund by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. | Appro- priation. |
| 4. References to Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before the 1st February, 1991 and shall on or after that date be construed as references to the appropriate Ministries or Departments as reconstituted from time to time. | Construc- tion of refer- ences to Minis- tries and Depart- ments in the Sche- dule. |

THE SCHEDULE

(See sections 2, 3 and 4)

| 1 No. of Vote | 2 Services and purposes | 3 Sums not exceeding | | |
|------------------------|---|--------------------------|--|--|
| | | Voted by Parlia- ment | Charged on the Consolidated Fund | Total |
| 1 | Agriculture | Revenue Capital | Rs. 1183,63,00,000 3,93,00,000 | Rs. 1183,63,00,000 173,01,00,000 |
| 2 | Other Services of De- partment of Agricul- ture and Cooperation | Revenue Capital | 115,81,00,000 74,68,00,000 | 115,81,00,000 91,69,00,000 |
| 3 | Department of Agri- cultural Research and Education | Revenue | 115,34,00,000 | 115,34,00,000 |
| 4 | Department of Rural Development | Revenue Capital | 1090,01,00,000 17,00,000 | 1090,01,00,000 17,00,000 |
| 5 | Department of Fertil- izers | Revenue Capital | 1903,31,00,000 29,57,00,000 | 1903,32,00,000 29,74,00,000 |
| 6 | Ministry of Civil Avia- tion | Revenue Capital | 14,27,00,000 5,28,00,000 | 14,27,00,000 5,28,00,000 |
| 7 | Department of Com- merce | Revenue Capital | 841,85,00,000 408,19,00,000 | 841,85,00,000 408,19,00,000 |
| 8 | Department of Supply | Revenue | 9,14,00,000 | 9,24,00,000 |
| 9 | Ministry of Communi- cations | Revenue | 3,86,00,000 | 3,86,00,000 |
| 10 | Postal Services | Revenue Capital | 463,03,00,000 16,97,00,000 | 463,04,00,000 16,97,00,000 |
| 11 | Telecommunication Services | Revenue Capital | 1470,49,00,000 878,66,00,000 | 1470,56,00,000 878,67,00,000 |
| 12 | Ministry of Defence | Revenue Capital | 369,73,00,000 37,59,00,000 | 369,74,00,000 41,92,00,000 |
| 13 | Defence Pensions | Revenue | 583,22,00,000 | 583,33,00,000 |
| 14 | Defence Services— Army | Revenue | 2727,99,00,000 | 2728,68,00,000 |
| 15 | Defence Services— Navy | Revenue | 300,27,00,000 | 300,34,00,000 |
| 16 | Defence Services— Air Force | Revenue | 692,88,00,000 | 692,92,00,000 |

| 1 No. of Vote | 2 Services and purposes | 3 Sums not exceeding | | |
|------------------------|---|--------------------------------|--|----------------------------------|
| | | Voted by Parlia- ment | Charged on the Consolidated Fund | Total |
| | | Rs. | Rs. | Rs. |
| 17 | Defence Ordnance Factories Revenue | 120,43,00,000 | 43,00,000 | 120,86,00,000 |
| 18 | Capital Outlay on Defence Services . . . Capital | 1598,51,00,000 | 2,11,00,000 | 1600,62,00,000 |
| 19 | Department of Coal . . . Revenue Capital | 53,67,00,000 297,67,00,000 | | 53,67,00,000 297,67,00,000 |
| 20 | Department of Power . . . Revenue Capital | 151,94,00,000 712,31,00,000 | 6,67,00,000 | 151,94,00,000 718,98,00,000 |
| 21 | Department of Non-Conventional Energy Sources . . . Revenue Capital | 44,49,00,000 1,66,00,000 | | 44,49,00,000 1,66,00,000 |
| 22 | Ministry of Environment and Forests . . . Revenue Capital | 98,75,00,000 2,52,00,000 | | 98,75,00,000 2,52,00,000 |
| 23 | Ministry of External Affairs . . . Revenue Capital | 172,72,00,000 22,28,00,000 | 1,00,000 | 172,73,00,000 22,28,00,000 |
| 24 | Department of Economic Affairs . . . Revenue Capital | 140,48,00,000 100,88,00,000 | 2,00,000 | 140,50,00,000 100,88,00,000 |
| 25 | Currency, Coinage and Stamps . . . Revenue Capital | 122,02,00,000 63,29,00,000 | 4,00,000 1,00,000 | 122,06,00,000 63,30,00,000 |
| 26 | Payments to Financial Institutions . . . Revenue Capital | 82,00,00,000 1488,78,00,000 | | 82,00,00,000 1488,78,00,000 |
| 27 | Pensions . . . Revenue | 182,95,00,000 | 1,07,00,000 | 184,02,00,000 |
| | CHARGED.—Interest Payments . . . Revenue | | 8869,02,00,000 | 8869,02,00,000 |
| 29 | Transfers to State Governments . . . Revenue Capital | 1484,60,00,000 41,40,00,000 | 4850,00,00,000 4024,00,00,000 | 6334,60,00,000 4065,40,00,000 |
| 30 | Loans to Government Servants, etc. . . . Capital | 73,60,00,000 | | 73,60,00,000 |
| | CHARGED.—Repayment of Debt . . . Capital | | 27782,99,00,000 | 27782,99,00,000 |
| 32 | Department of Expenditure . . . Revenue Capital | 2,81,00,000 1,31,00,000 | | 2,81,00,000 1,31,00,000 |
| 33 | Audit . . . Revenue | 89,78,00,000 | 1,82,00,000 | 91,60,00,000 |
| 34 | Department of Revenue . . . Revenue Capital | 25,66,00,000 58,00,000 | 1,00,000 | 25,67,00,000 58,00,000 |
| 35 | Direct Taxes . . . Revenue Capital | 83,33,00,000 40,00,00,000 | 1,00,000 | 83,34,00,000 40,00,00,000 |
| 36 | Indirect Taxes . . . Revenue Capital | 134,99,00,000 49,05,00,000 | 27,00,000 | 135,26,00,000 49,05,00,000 |

| 1 No. of Vote | 2 Services and purposes | 3 Sums not exceeding | | | Total |
|------------------------|--|--------------------------------|--|--------------------------------|-------|
| | | Voted by Parliament | Charged on the Consolidated Fund | Rs. | |
| 37 | Department of Food . . Revenue Capital | 649,91,00,000 145,47,00,000 | 3,00,000 1,33,00,000 | 649,94,00,000 46,80,00,000 | |
| 38 | Department of Civil Supplies . . Revenue Capital | 3,28,00,000 1,17,00,000 | .. 1,14,00,000 | 3,28,00,000 2,31,00,000 | |
| 39 | Ministry of Food Processing Industries . . Revenue Capital | 8,14,00,000 14,25,00,000 | .. 42,00,000 | 8,14,00,000 4,67,00,000 | |
| 40 | Department of Health . . Revenue Capital | 179,55,00,000 58,71,00,000 | 1,00,000 1,00,000 | 179,56,00,000 58,72,00,000 | |
| 41 | Department of Family Welfare . . Revenue Capital | 267,34,00,000 28,00,000 | | 267,34,00,000 28,00,000 | |
| 42 | Ministry of Home Affairs . . Revenue Capital | 106,04,00,000 4,33,00,000 | 1,00,000 .. | 106,05,00,000 4,33,00,000 | |
| 43 | Cabinet . . Revenue | 3,93,00,000 | .. | 3,93,00,000 | |
| 44 | Police . . Revenue Capital | 574,17,00,000 133,01,00,000 | 15,00,000 1,68,00,000 | 574,32,00,000 134,69,00,000 | |
| 45 | Other Expenditure of the Ministry of Home Affairs . . Revenue Capital | 119,72,00,000 38,26,00,000 | 2,00,000 3,39,00,000 | 119,74,00,000 41,65,00,000 | |
| 46 | Transfers to Union territory Governments . . Revenue Capital | 31,34,00,000 16,81,00,000 | | 31,34,00,000 16,81,00,000 | |
| 47 | Department of Education . . Revenue Capital | 573,62,00,000 20,00,000 | 95,00,000 .. | 573,62,00,000 1,15,00,000 | |
| 48 | Department of Youth Affairs and Sports . . Revenue Capital | 37,40,00,000 73,00,000 | | 37,40,00,000 73,00,000 | |
| 49 | Art and Culture . . Revenue | 39,51,00,000 | .. | 39,51,00,000 | |
| 50 | Department of Industrial Development . . Revenue Capital | 45,98,00,000 4,00,000 | 8,66,00,000 .. | 54,64,00,000 4,00,000 | |
| 51 | Department of Company Affairs . . Revenue Capital | 3,33,00,000 1,00,000 | | 3,33,00,000 1,00,000 | |
| 52 | Department of Heavy Industries . . Revenue Capital | 10,03,00,000 91,81,00,000 | | 10,03,00,000 91,81,00,000 | |
| 53 | Department of Small Scale Industries and Agro and Rural Industries . . Revenue Capital | 105,16,00,000 94,62,00,000 | 1,66,00,000 1,68,00,000 | 106,82,00,000 96,30,00,000 | |

or 1991]

Appropriation (Vote on Account)

3

| No. of Vote | Services and purposes | Sums not exceeding | | | Total |
|----------------|---|--------------------------------|--|--------------------------------|-------|
| | | Voted by Parliament | Charged on the Consolidated Fund | | |
| | | Rs. | Rs. | Rs. | |
| 54 | Ministry of Information and Broadcasting . Revenue Capital | 33,78,00,000 1,87,00,000 | 1,00,000 .. | 33,79,00,000 1,87,00,000 | |
| 55 | Broadcasting Services Revenue Capital | 265,30,00,000 119,08,00,000 | 1,00,000 7,00,000 | 265,31,00,000 119,15,00,000 | |
| 56 | Ministry of Labour . Revenue Capital | 137,73,00,000 24,00,000 | 1,00,000 .. | 137,74,00,000 24,00,000 | |
| 57 | Ministry of Law and Justice . Revenue | 25,61,00,000 | 2,01,00,000 | 27,62,00,000 | |
| 58 | Ministry of Parliamentary Affairs . Revenue | 43,00,000 | .. | 43,00,000 | |
| 59 | Ministry of Personnel, Public Grievances and Pensions . Revenue Capital | 17,40,00,000 38,00,000 | 1,00,000 1,55,00,000 | 17,41,00,000 1,93,00,000 | |
| 60 | Department of Petroleum and Natural Gas Revenue Capital | 33,99,00,000 55,00,00,000 | .. | 33,99,00,000 55,00,00,000 | |
| 61 | Department of Chemicals and Petro-Chemicals . Revenue Capital | 4,14,00,000 4,13,00,000 | .. | 4,14,00,000 4,13,00,000 | |
| 62 | Planning . Revenue Capital | 17,09,00,000 5,63,00,000 | .. | 17,09,00,000 5,63,00,000 | |
| 63 | Department of Statistics . Revenue | 16,87,00,000 | .. | 16,87,00,000 | |
| 64 | Department of Programme Implementation . Revenue | 28,00,000 | .. | 28,00,000 | |
| 65 | Department of Public Enterprises . Revenue | 47,00,000 | .. | 47,00,000 | |
| 66 | Department of Science and Technology . Revenue Capital | 80,87,00,000 11,65,00,000 | .. | 80,87,00,000 11,65,00,000 | |
| 67 | Department of Scientific and Industrial Research . Revenue Capital | 87,53,00,000 1,13,00,000 | .. | 87,53,00,000 1,13,00,000 | |
| 68 | Department of Biotechnology . Revenue Capital | 23,86,00,000 7,00,000 | .. | 23,86,00,000 7,00,000 | |
| 69 | Department of Steel . Revenue Capital | 4,52,00,000 230,14,00,000 | 2,00,000 | 4,52,00,000 230,16,00,000 | |
| 70 | Department of Mines . Revenue Capital | 42,56,00,000 5,60,00,000 | 2,00,000 | 42,58,00,000 5,60,00,000 | |
| 71 | Surface Transport . Revenue Capital | 9,36,00,000 46,12,00,000 | 84,00,000 | 9,36,00,000 46,96,00,000 | |

| No. of Vote | Services and purposes | Sums not exceeding | | |
|---|---|--------------------------------|--|--------------------------------|
| | | Voted by Parliament | Charged on the Consolidated Fund | Total |
| | | | | |
| 72 | Roads . . . Revenue Capital | 134,52,00,000 175,81,00,000 | 2,00,000 10,25,00,000 | 134,54,00,000 186,06,00,000 |
| 73 | Ports, Lighthouses and Shipping . . . Revenue Capital | 42,83,00,000 80,59,00,000 | 12,00,000 | 42,83,00,000 80,71,00,000 |
| 74 | Ministry of Textiles . . . Revenue Capital | 259,31,00,000 58,27,00,000 | 1,33,00,000 | 259,31,00,000 59,60,00,000 |
| 75 | Ministry of Tourism . . . Revenue Capital | 21,33,00,000 7,80,00,000 | .. | 21,33,00,000 7,80,00,000 |
| 76 | Urban Development and Housing . . . Revenue Capital | 97,24,00,000 50,29,00,000 | 1,39,00,000 5,85,00,000 | 98,63,00,000 56,14,00,000 |
| 77 | Public Works . . . Revenue Capital | 78,88,00,000 29,63,00,000 | 7,00,000 4,00,000 | 78,95,00,000 29,67,00,000 |
| 78 | Stationery and Printing . . . Revenue Capital | 32,22,00,000 1,27,00,000 | .. | 32,22,00,000 1,27,00,000 |
| 79 | Ministry of Water Resources . . . Revenue Capital | 109,71,00,000 7,58,00,000 | 1,00,000 9,66,00,000 | 109,72,00,000 17,24,00,000 |
| 80 | Department of Welfare . . . Revenue Capital | 124,91,00,000 6,35,00,000 | 95,92,00,000 37,00,000 | 220,83,00,000 6,72,00,000 |
| 81 | Department of Women and Child Development . . . Revenue Capital | 123,76,00,000 33,00,000 | | 123,76,00,000 33,00,000 |
| 82 | Atomic Energy . . . Revenue Capital | 161,35,00,000 184,22,00,000 | 1,00,000 .. | 161,36,00,000 184,22,00,000 |
| 83 | Nuclear Power Schemes . . . Revenue Capital | 115,90,00,000 45,50,00,000 | | 115,90,00,000 45,50,00,000 |
| 84 | Department of Electronics . . . Revenue Capital | 30,35,00,000 12,45,00,000 | | 30,35,00,000 12,45,00,000 |
| 85 | Department of Ocean Development . . . Revenue Capital | 12,94,00,000 2,29,00,000 | | 12,94,00,000 2,29,00,000 |
| 86 | Department of Space . . . Revenue Capital | 123,47,00,000 29,99,00,000 | 1,00,000 1,00,000 | 123,48,00,000 30,00,00,000 |
| 87 | Lok Sabha . . . Revenue | 6,75,00,000 | 4,00,000 | 6,79,00,000 |
| 88 | Rajya Sabha . . . Revenue | 3,00,00,000 | 1,00,000 | 3,01,00,000 |
| CHARGED.— | | | | |
| | Staff, Household and Allowances of the President . . . Revenue | .. | 1,05,00,000 | 1,05,00,000 |
| 90 | Secretariat of the Vice-President . . . Revenue | 9,00,000 | .. | 9,00,000 |
| CHARGED.—Union Public Service Commission | | | | |
| | Revenue | .. | 4,44,00,000 | 4,44,00,000 |

| No. of Vote | Services and purposes | Sums not exceeding | | |
|-------------------|---|--------------------------------|--|--------------------------------|
| | | Voted by Parliament | Charged on the Consolidated Fund | Total |
| | | | | |
| 92 | Delhi . . . Revenue Capital | 359,38,00,000 273,77,00,000 | 1,94,00,000 5,05,00,000 | 361,32,00,000 278,82,00,000 |
| 93 | Andaman and Nicobar Islands . . . Revenue Capital | 56,27,00,000 43,35,00,000 | 1,00,000 .. | 56,28,00,000 43,35,00,000 |
| 94 | Dadra and Nagar Haveli . . . Revenue Capital | 10,55,00,000 4,62,00,000 | .. | 10,55,00,000 4,62,00,000 |
| 95 | Lakshadweep . . . Revenue Capital | 13,34,00,000 4,13,00,000 | .. | 13,34,00,000 4,13,00,000 |
| 96 | Chandigarh . . . Revenue Capital | 61,66,00,000 16,18,00,000 | 1,92,00,000 43,00,000 | 63,58,00,000 16,61,00,000 |
| 97 | Daman and Diu . . . Revenue Capital | 8,06,00,000 3,63,00,000 | .. | 8,06,00,000 3,63,00,000 |
| | TOTAL | 28381,18,00,000 | 45895,83,00,000 | 74277,01,00,000 |

THE APPROPRIATION (No. 2) ACT, 1991

No. 16 OF 1991

[14th March, 1991.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 1990-91.

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

Short title.

Issue of Rs. 7556, 41,00,000 out of the Consolidated Fund of India for the year 1990-91.

Appropriation.

1. This Act may be called the Appropriation (No. 2) Act, 1991.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of seven thousand five hundred and fifty-six crores and forty-one lakh rupees towards defraying the several charges which will come in course of payment during the financial year 1990-91, in respect of the services specified in column 2 of the Schedule.

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

THE SCHEDULE

(See sections 2 and 3)

| No. of Vote | Services and purposes | Sums not exceeding | | |
|-------------------|---|--------------------------------|--|--------------------------------|
| | | Voted by Parliament | Charged on the Consolidated Fund | Total |
| | | Rs. | Rs. | Rs. |
| 1 | Agriculture . . . Revenue | 530,13,00,000 | 70,00,000 | 530,83,00,000 |
| 2 | Other Services of Department of Agriculture and Cooperation . . . Revenue | 2,00,000 | .. | 2,00,000 |
| 4 | Department of Rural Development . . . Revenue | 1,00,000 | .. | 1,00,000 |
| 5 | Department of Fertilizers . . . Revenue Capital | 387,73,00,000 19,30,00,000 | 4,00,00,000 | 387,73,00,000 23,30,00,000 |
| 7 | Department of Commerce . . . Revenue Capital | 113,28,00,000 789,38,00,000 | .. | 113,28,00,000 789,38,00,000 |
| 9 | Ministry of Communications . . . Revenue | 2,63,00,000 | .. | 2,63,00,000 |
| 11 | Telecommunication Services . . . Capital | 47,63,00,000 | .. | 47,63,00,000 |
| 12 | Ministry of Defence . . . Revenue Capital | 22,00,00,000 1,00,000 | 2,00,00,000 | 22,00,00,000 2,01,00,000 |
| 13 | Defence Pensions . . . Revenue | 169,90,00,000 | 10,00,000 | 170,00,00,000 |
| 14 | Defence Services—Army . . . Revenue | 76,22,00,000 | 16,00,000 | 76,38,00,000 |
| 16 | Defence Services—Air Force . . . Revenue | 60,98,00,000 | .. | 60,98,00,000 |
| 17 | Defence Ordnance Factories . . . Revenue | 25,50,00,000 | .. | 25,50,00,000 |
| 20 | Department of Power . . . Revenue | 30,00,00,000 | .. | 30,00,00,000 |
| 22 | Ministry of Environment and Forests . . . Capital | 2,14,00,000 | .. | 2,14,00,000 |
| 23 | Ministry of External Affairs . . . Revenue | 332,91,00,000 | .. | 332,91,00,000 |
| 24 | Department of Economic Affairs . . . Revenue | 92,39,00,000 | .. | 92,39,00,000 |
| 25 | Currency, Coinage and Stamps . . . Revenue | 44,56,00,000 | 1,00,000 | 44,57,00,000 |

| 1 No. of Vote | 2 Services and purposes | 3 Sums not exceeding | | |
|------------------------|---|---------------------------------|--|---------------------------------|
| | | Voted by Parliament | Charged on the Consolidated Fund | Total |
| 26 | Payments to Financial Institutions . . . Revenue Capital | Rs. 26,12,00,000 3,00,000 | Rs. .. | Rs. 26,12,00,000 3,00,000 |
| | CHARGED.— <i>Interest Payments</i> . . . Revenue | .. | 1000,00,00,000 | 1000,00,00,000 |
| 29 | Transfers to State Governments . . . Revenue Capital | 490,64,00,000 .. | 152,03,00,000 1739,16,00,000 | 642,67,00,000 1739,16,00,000 |
| 33 | Audit . . . Revenue | 1,05,00,000 | 31,00,000 | 1,36,00,000 |
| 35 | Direct Taxes . . . Revenue | 11,04,00,000 | .. | 11,04,00,000 |
| 36 | Indirect Taxes . . . Revenue | .. | 39,00,000 | 39,00,000 |
| 37 | Department of Food . . . Revenue | 248,66,00,000 | .. | 248,66,00,000 |
| 40 | Department of Health . . . Revenue Capital | 1,00,000 1,70,00,000 | .. | 1,00,000 1,70,00,000 |
| 41 | Department of Family Welfare . . . Revenue Capital | 126,09,00,000 2,08,00,000 | .. | 126,09,00,000 2,08,00,000 |
| 42 | Ministry of Home Affairs . . . Revenue | .. | 8,00,000 | 8,00,000 |
| 44 | Police . . . Revenue Capital | 125,36,00,000 36,41,00,000 | 5,00,000 2,24,00,000 | 125,41,00,000 38,65,00,000 |
| 45 | Other Expenditure of the Ministry of Home Affairs . . . Revenue Capital | 43,83,00,000 2,09,00,000 | 1,19,00,000 | 43,83,00,000 3,28,00,000 |
| 46 | Transfers to Union territory Governments . . . Revenue Capital | 349,61,00,000 6,75,00,000 | .. | 349,61,00,000 6,75,00,000 |
| 47 | Department of Education . . . Revenue | 3,00,000 | .. | 3,00,000 |
| 49 | Art and Culture . . . Revenue | 1,00,000 | .. | 1,00,000 |
| 51 | Department of Industrial Development . . . Revenue | 158,00,00,000 | .. | 158,00,00,000 |
| 53 | Department of Public Enterprises . . . Revenue | 1,00,000 | .. | 1,00,000 |
| 55 | Broadcasting Services . . . Capital | .. | 6,00,000 | 6,00,000 |
| 57 | Law and Justice . . . Revenue | .. | 1,24,00,000 | 1,24,00,000 |
| 59 | Ministry of Personnel, Public Grievances and Pensions . . . Revenue | 130,00,000 | .. | 130,00,000 |
| 61 | Department of Chemicals and Petrochemicals . . . Revenue Capital | 1,00,000 30,00,000 | .. | 1,00,000 30,00,000 |

| 1 No. of Vote. | 2 Services and purposes | 3 Sums not exceeding | | |
|---|---|-----------------------------|--|-----------------------------|
| | | Voted by Parliament | Charged on the Consolidated Fund | Total |
| 67 | Department of Bio-technology . Capital | Rs. 3,79,00,000 | Rs. .. | Rs. 3,79,00,000 |
| 68 | Department of Steel . Revenue Capital | 1,00,000 105,50,00,000 | .. | 1,00,000 105,50,00,000 |
| 69 | Department of Mines . Revenue | 2,32,00,000 | .. | 2,32,00,000 |
| 70 | Surface Transport . Revenue Capital | 1,00,000 40,86,00,000 | .. | 1,00,000 40,86,00,000 |
| 71 | Roads . Revenue | .. | 11,00,000 | 11,00,000 |
| 72 | Ports, Lighthouses and Shipping . Capital | 13,45,00,000 | .. | 13,45,00,000 |
| 73 | Ministry of Textiles . Revenue Capital | 2,00,000 1,00,000 | .. | 2,00,000 1,00,000 |
| 74 | Ministry of Tourism . Capital | 2,00,00,000 | .. | 2,00,00,000 |
| 75 | Urban Development and Housing . Revenue Capital | 2,00,000 2,00,000 | .. | 2,00,000 2,00,000 |
| 76 | Public Works . Capital | 3,55,00,000 | .. | 3,55,00,000 |
| 77 | Stationery and Printing . Capital | 80,00,000 | .. | 80,00,000 |
| 78 | Ministry of Water Resources . Revenue | 20,98,00,000 | .. | 20,98,00,000 |
| 80 | Atomic Energy . Revenue | .. | 4,00,000 | 4,00,000 |
| 82 | Department of Electronics . Revenue Capital | 2,00,000 1,00,000 | .. | 2,00,000 1,00,000 |
| 84 | Department of Space . Capital | .. | 11,00,000 | 11,00,000 |
| 86 | Rajya Sabha . Revenue | 1,30,00,000 | .. | 1,30,00,000 |
| CHARGED.— <i>Staff, Household and Allowances of the President</i> . Revenue | | .. | 72,00,000 | 72,00,000 |
| 88 | Secretariat of the Vice-President . Revenue | 2,00,000 | .. | 2,00,000 |
| CHARGED.— <i>Union Public Service Commission</i> . Revenue | | .. | 1,11,00,000 | 1,11,00,000 |
| 90 | Delhi . Revenue Capital | 14,00,000 45,41,00,000 | 32,00,000 .. | 46,00,000 45,41,00,000 |
| 91 | Andaman and Nicobar Islands . Revenue Capital | 15,90,00,000 2,31,00,000 | .. | 15,90,00,000 2,31,00,000 |
| 92 | Dadra and Nagar Haveli . Capital | 35,00,000 | .. | 35,00,000 |
| 93 | Lakshadweep . Revenue | 1,41,00,000 | .. | 1,41,00,000 |
| 94 | Chandigarh . Revenue | 9,66,00,000 | 83,00,000 | 10,49,00,000 |
| 95 | Daman and Diu . Revenue Capital | 66,00,000 2,07,00,000 | .. | 66,00,000 2,07,00,000 |
| TOTAL . | | 4649,45,00,000 | 2906,96,00,000 | 7556,41,00,000 |

THE APPROPRIATION (No. 3) ACT, 1991

No. 17 OF 1991

[14th March, 1991.]

An Act to provide for the authorisation of appropriation of moneys out of the Consolidated Fund of India to meet the amounts spent on certain services during the financial year ended on the 31st day of March, 1988, in excess of the amounts granted for those services and for that year.

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

Short title.

Issue of
Rs. 146,74,
12,066
out
of the
Consoli-
dated
Fund of
India to
meet cer-
tain ex-
cess ex-
penditure
for the
year ended
on the
31st
March,
1988.

**Approp-
riation.**

1. This Act may be called the Appropriation (No. 3) Act, 1991.

2. From and out of the Consolidated Fund of India, the sums specified in column 3 of the Schedule, amounting in the aggregate to the sum of one hundred and forty-six crores, seventy-four lakhs, twelve thousand and sixty-six rupees shall be deemed to have been authorised to be paid and applied to meet the amount spent for defraying the charges in respect of the services specified in column 2 of the Schedule during the financial year ended on the 31st day of March, 1988, in excess of the amounts granted for those services and for that year.

3. The sums deemed to have been authorised to be paid and applied from and out of the Consolidated Fund of India under this Act shall be deemed to have been appropriated for the services and purposes expressed in the Schedule in relation to the financial year ended on the 31st day of March, 1988.

THE SCHEDULE
(See sections 2 and 3)

| No. of Vote | Services and purposes | Excess | | |
|-------------------|--|----------------------|--------------------|----------------------|
| | | Voted portion | Charged portion | Total |
| | | Rs. | Rs. | Rs. |
| 9 | Postal Services . . . Revenue | 41,66,32,153 | .. | 41,66,32,153 |
| 10 | Telecommunication Services Capital | 27,31,79,784 | .. | 27,31,79,784 |
| 11 | Ministry of Defence . . Revenue | 13,95,69,203 | .. | 13,95,69,203 |
| 12 | Defence Pensions . . Revenue | 1,69,52,490 | 1,99,074 | 1,71,51,564 |
| 13 | Defence Services—Army . Revenue | 2,05,44,052 | .. | 2,05,44,052 |
| 14 | Defence Services—Navy . Revenue | 21,91,56,682 | .. | 21,91,56,682 |
| 22 | Department of Economic Affairs . . Revenue | 23,65,49,350 | .. | 23,65,49,350 |
| 37 | Department of Health . Capital | 2,62,54,817 | .. | 2,62,54,817 |
| 67 | Ministry of Textiles . . Revenue | 35,23,369 | .. | 35,23,369 |
| 74 | Public Works . . . Revenue | 5,67,26,369 | .. | 5,67,26,369 |
| | | Capital .. | 93,373 | 93,373 |
| 88 | Delhi . . . Capital | 11,74,246 | .. | 11,74,246 |
| 91 | Lakshadweep . . Capital | 1,23,62,194 | .. | 1,23,62,194 |
| 92 | Chandigarh . . Revenue | 4,44,94,910 | .. | 4,44,94,910 |
| | TOTAL: | 146,71,19,619 | 2,92,447 | 146,74,12,066 |

THE FINANCE ACT, 1991

No. 18 OF 1991

[14th March, 1991.]

An Act to continue for the financial year 1991-92 the existing rates of income-tax and to provide for the continuance of the provisions relating to auxiliary duties of customs and special duties of excise for the said year.

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

Short title
and
commencement.

1. (1) This Act may be called the Finance Act, 1991.

(2) Save as otherwise provided in this Act, section 2 shall come into force on the 1st day of April, 1991.

~~Income Tax.~~

2. The provisions of section 2 of, and the First Schedule to, the Finance Act, 1990, shall apply in relation to income-tax for the assessment year or, as the case may be, the financial year commencing on the 1st day of April, 1991, as they apply in relation to income-tax for the assessment year or, as the case may be, the financial year commencing on the 1st day of April, 1990, with the following modifications, namely:—

12 of 1990.

(a) in section 2,—

(i) for the figures "1990", wherever they occur, the figures "1991" shall be substituted;

(ii) in sub-section (1), after the words "the First Schedule and", the words, figures, letter and brackets "such tax as reduced by the rebate of income-tax calculated under Chapter VIIT-A of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act)" shall be inserted;

(iii) in sub-section (2),—

(A) for the words "eighteen thousand rupees", wherever they occur, the words "twenty-two thousand rupees" shall be substituted;

(B) for the proviso, the following proviso shall be substituted, namely:—

"Provided that the amount of income-tax so arrived at, as reduced by the rebate of income-tax calculated

43 of 1961.

~~1 Repealed by Act 49 of 1991, S.126 (w.e.f. 1.4.1991)~~

under Chapter VIII-A of the Income-tax Act, shall, in the case of every person having a total income exceeding seventy-five thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent of such income-tax and the sum so arrived at shall be the income-tax in respect of the total income.”;

(iv) in sub-section (3),—

(A) the figures, brackets and words “, 1961 (hereinafter referred to as the Income-tax Act)” shall be omitted;

(B) for the proviso, the following proviso shall be substituted, namely:—

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

(a) the income-tax computed under section 115B shall be increased by a surcharge calculated at the rate of fifteen per cent of such income-tax; and

(b) the income-tax computed under section 115BB shall be increased,—

(i) in the case of a person other than a company, being a resident in India, by a surcharge for purposes of the Union calculated at the rate of twelve per cent of such income-tax; and

(ii) in the case of a domestic company, by a surcharge calculated at the rate of fifteen per cent. of such income-tax.”;

(v) in sub-section (7), after the word, figures and letter “Chapter VIII-A”, the words “of the said Act” shall be inserted;

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

“Provided that the amount of income-tax or “advance tax” so arrived at, as reduced by the rebate of income-tax calculated under Chapter VIII-A of the said Act, shall, in the case of every person having a total income exceeding seventy-five thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax or, as the case may be, “advance tax” and the sum so arrived at shall be the income-tax or, as the case may be, “advance tax” in respect of the total income.”;

(b) in the First Schedule,—

(i) for Part I, the following Part shall be substituted, namely:—

PART I

INCOME-TAX

Paragraph A

Sub-Paragraph I

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

Rates of income-tax

| | |
|--|--|
| (1) where the total income does not exceed Rs. 22,000 | Nil; |
| (2) where the total income exceeds Rs. 22,000 but does not exceed Rs. 30,000 | 20 per cent. of the amount by which the total income exceeds Rs. 22,000; |
| (3) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000 | Rs. 1,600 plus 30 per cent. of the amount by which the total income exceeds Rs. 30,000; |
| (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 | Rs. 7,600 plus 40 per cent. of the amount by which the total income exceeds Rs. 50,000; |
| (5) where the total income exceeds Rs. 1,00,000 | Rs. 27,600 plus 50 per cent. of the amount by which the total income exceeds Rs. 1,00,000. |

Surcharge on income-tax

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

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

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

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

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

Sub-Paragraph II

In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1991 exceeds Rs. 22,000,—

Rates of income-tax

- | | |
|--|---|
| (1) where the total income does not exceed Rs. 12,000 | <i>Nil;</i> |
| (2) where the total income exceeds Rs. 12,000 but does not exceed Rs. 20,000 | 25 per cent. of the amount by which the total income exceeds Rs. 12,000; |
| (3) where the total income exceeds Rs. 20,000 but does not exceed Rs. 40,000 | Rs. 2,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 20,000; |
| (4) where the total income exceeds Rs. 40,000 but does not exceed Rs. 60,000 | Rs. 8,000 <i>plus</i> 40 per cent. of the amount by which the total income exceeds Rs. 40,000; |
| (5) where the total income exceeds Rs. 60,000 but does not exceed Rs. 1,00,000 | Rs. 16,000 <i>plus</i> 50 per cent. of the amount by which the total income exceeds Rs. 60,000; |
| (6) where the total income exceeds Rs. 1,00,000 | Rs. 36,000 <i>plus</i> 55 per cent. of the amount by which the total income exceeds Rs. 1,00,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall, in the case of every person having a total income exceeding seventy-five thousand rupees, be reduced by the amount of rebate of income-tax calculated under Chapter VIII-A and the income-tax as so reduced be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

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

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

- | | |
|--|--|
| (1) where the total income does not exceed Rs. 10,000 | 10 per cent. of the total income; |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1,000 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 20,000 | Rs. 3,000 <i>plus</i> 35 per cent. of the amount by which the total income exceeds Rs. 20,000. |

Surcharge on income-tax

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

*Paragraph C**Sub-Paragraph I*

In the case of every registered firm, not being a case to which Sub-Paragraph II of this Paragraph applies,—

Rates of income-tax

- | | |
|---|--|
| (1) where the total income does not exceed Rs. 15,000; | <i>Nil;</i> |
| (2) where the total income exceeds Rs. 15,000 but does not exceed Rs. 50,000; | 6 per cent. of the amount by which the total income exceeds Rs. 15,000; |
| (3) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000; | Rs. 2,100 <i>plus</i> 12 per cent. of the amount by which the total income exceeds Rs. 50,000; |
| (4) where the total income exceeds Rs. 1,00,000; | Rs. 8,100 <i>plus</i> 18 per cent. of the amount by which the total income exceeds Rs. 1,00,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall, in the case of every person having a total income exceeding seventy-five thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax.

Sub-Paragraph II

In the case of every registered firm whose total income includes income derived from a profession carried on by it and the income so included is not less than fifty-one per cent. of such total income,—

Rates of income-tax

- | | |
|---|--|
| (1) where the total income does not exceed Rs. 15,000; | <i>Nil;</i> |
| (2) where the total income exceeds Rs. 15,000 but does not exceed Rs. 50,000; | 5 per cent. of the amount by which the total income exceeds Rs. 15,000; |
| (3) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000; | Rs. 1,750 <i>plus</i> 10 per cent. of the amount by which the total income exceeds Rs. 50,000; |
| (4) where the total income exceeds Rs. 1,00,000; | Rs. 6,750 <i>plus</i> 15 per cent. of the amount by which the total income exceeds Rs. 1,00,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall, in the case of every person having a total income exceeding seventy-five thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax.

Explanation.—For the purposes of this Paragraph, "registered firm" includes an unregistered firm assessed as a registered firm under clause (b) of section 183 of the Income-tax Act.

Paragraph D

In the case of every local authority,—

Rate of income-tax

| | |
|----------------------------------|--------------|
| On the whole of the total income | 50 per cent. |
|----------------------------------|--------------|

Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified shall, in the case of every person having a total income exceeding seventy-five thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—

(i) where the company is a company in which the public are substantially interested 40 per cent. of the total income;

(ii) where the company is not a company in which the public are substantially interested—

| | |
|---|-----------------------------------|
| (i) in the case of a trading company or an investment company | 50 per cent. of the total income; |
|---|-----------------------------------|

| | |
|------------------------|-----------------------------------|
| (ii) in any other case | 45 per cent. of the total income; |
|------------------------|-----------------------------------|

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

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

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

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

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

(ii) on the balance, if any, of 65 per cent. of the total income.

Surcharge on income-tax

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

(ii) in Part III, for the heading "Surcharge on income-tax" and the entries thereunder, the following shall be substituted, namely:—

"Surcharge on income-tax"

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

(a) sub-item (a) of item 1 of this Part shall be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax, and

(b) sub-item (a) of item 2 of this Part shall be increased by a surcharge calculated at the rate of fifteen per cent. of such income-tax.;

(iii) in Part III, in Sub-Paragraph II of Paragraph A, for the figures "1991", the figures "1992" shall be substituted;

(iv) in Part IV, in Rule 9,—

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

"(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1991, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1983 or the 1st day of April, 1984 or the 1st day of April, 1985 or the 1st day of April, 1986 or the 1st day of April, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day

of April, 1990, is a loss, then, for the purposes of sub-section (2) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1983, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1984 or the 1st day of April, 1985 or the 1st day of April, 1986 or the 1st day of April, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1984, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1985 or the 1st day of April, 1986 or the 1st day of April, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1985, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1986 or the 1st day of April, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1986, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1987, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1988, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1989 or the 1st day of April, 1990,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st

day of April, 1989, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1990, and

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

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1991.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1992 or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than that previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1984 or the 1st day of April, 1985 or the 1st day of April, 1986 or the 1st day of April, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991, is a loss, then, for the purposes of sub-section (8) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1984, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1985 or the 1st day of April, 1986 or the 1st day of April, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1985, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1986 or the 1st day of April, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1986, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991.

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1987, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1988, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1989, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1990 or the 1st day of April, 1991,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1990, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1991, and

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1991,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1992.",

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

"(5) Notwithstanding anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in Part IV of the First Schedule to the Finance Act, 1983 or of the First Schedule to the Finance Act, 1984, or of the First Schedule to the Finance Act, 1985, or of the First Schedule to the Finance Act, 1986, or of the First Schedule to the Finance Act, 1987, or of the First Schedule to the Finance Act, 1988, or of the First Schedule to the Finance Act, 1989, or of the First Schedule to the Finance Act, 1990, shall be set off under sub-rule (1) or, as the case may be, sub-rule (2)."

11 of 1983.
21 of 1984.
32 of 1985.
23 of 1986.
11 of 1987.
26 of 1988.
13 of 1989.
12 of 1990.

51 of 1975.

3. (1) In the case of goods mentioned in the First Schedule to the Customs Tariff Act, 1975 or in that Schedule, as amended from time to time, there shall be levied and collected as an auxiliary duty of customs

Auxiliary
duties of
customs.

an amount equal to fifty per cent. of the value of the goods as determined in accordance with the provisions of section 14 of the Customs Act, 1962 (hereinafter referred to as the Customs Act).

52 of 19

(2) Sub-section (1) shall cease to have effect after the 31st day of March, 1992, and upon such cessation section 6 of the General Clauses Act, 1897, shall apply as if the said sub-section had been repealed by a Central Act.

10 of 18

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

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

**Special
duties of
excise.**

4. (1) In the case of goods chargeable with a duty of excise under the Central Excises and Salt Act, 1944 (hereinafter referred to as the Central Excises Act), as amended from time to time, read with any notification for the time being in force issued by the Central Government in relation to the duty so chargeable (not being a notification providing for any exemption for giving credit with respect to, or reduction of duty of excise under the said Act on such goods equal to, any duty of excise under the said Act, or the additional duty under section 3 of the Customs Tariff Act, 1975 already paid on the raw material or component parts used in the production or manufacture of such goods), there shall be levied and collected a special duty of excise equal to ten per cent. of the amount so chargeable on such goods.

1 of 1944

(2) Sub-section (1) shall cease to have effect after the 31st day of March, 1992, and upon such cessation section 6 of the General Clauses Act, 1897, shall apply as if the said sub-section had been repealed by a Central Act.

51 of 197

10 of 1897

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

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

THE PUNJAB APPROPRIATION (VOTE ON ACCOUNT)
ACT, 1991

No. 19 OF 1991

[14th March, 1991.]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Punjab for the services of a part of the financial year 1991-92.

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

1. This Act may be called the Punjab Appropriation (Vote on Account) Act, 1991.

2. From and out of the Consolidated Fund of the State of Punjab there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of three thousand nine hundred and forty crores, twenty-eight lakhs and thirty-nine thousand rupees towards defraying the several charges which will become in course of payment during the financial year 1991-92.

Short title.

Withdrawal of Rs. 3940, 28,39,000 from and out of the Consolidated Fund of the State of Punjab for the financial year 1991-92.

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

Appropriation.

THE SCHEDULE

(See sections 2 and 3)

| 1 No. of Vote/ Ap- pro- priation | 2 Services and purposes | 3 | | | |
|--|---|------------------------|--|---------------------------------------|---------------------------------------|
| | | Sums not exceeding | | | |
| | | Voted by Parliament | Charged on the Consolidated Fund | Total | |
| 1 | Agriculture and Forests | Revenue Capital | Rs. 56,65,96,000 18,35,48,000 | Rs. 2,13,000 .. | Rs. 56,68,09,000 18,35,48,000 |
| 2 | Animal Husbandry and Fisheries | Revenue Capital | Rs. 23,29,34,000 89,75,000 | Rs. 1,35,000 .. | Rs. 23,30,69,000 89,75,000 |
| 3 | Co-operation | Revenue Capital | Rs. 8,50,78,000 36,46,03,000 | Rs. 15,000 .. | Rs. 8,50,93,000 36,46,03,000 |
| 4 | Defence Services Welfare | Revenue Capital | Rs. 2,49,24,000 25,00,000 | Rs. 8,000 .. | Rs. 2,49,32,000 25,00,000 |
| 5 | Education | Revenue Capital | Rs. 295,25,65,000 15,62,000 | Rs. 4,09,73,000 .. | Rs. 299,35,38,000 15,62,000 |
| 6 | Elections | Revenue | Rs. 3,34,18,000 | Rs. 7,000 | Rs. 3,34,25,000 |
| 7 | Excise and Taxation | Revenue | Rs. 8,41,88,000 | Rs. 56,000 | Rs. 8,42,44,000 |
| 8 | Finance | Revenue Capital | Rs. 146,78,32,000 5,17,15,000 | Rs. 219,30,69,000 580,56,11,000 | Rs. 366,09,01,000 585,73,26,000 |
| 9 | Food and Supplies | Revenue Capital | Rs. 2,43,30,000 671,04,48,000 | Rs. 50,000 1,80,000 | Rs. 2,43,80,000 671,06,28,000 |
| 10 | General Administration | Revenue | Rs. 9,96,59,000 | Rs. 38,03,000 | Rs. 10,34,62,000 |
| 11 | Health and Family Wel- fare | Revenue | Rs. 92,65,93,000 | Rs. 3,46,000 | Rs. 92,69,39,000 |
| 12 | Home Affairs and Justice | Revenue Capital | Rs. 122,69,38,000 5,00,00,000 | Rs. 1,85,69,000 .. | Rs. 124,55,07,000 5,00,00,000 |
| 13 | Industries | Revenue Capital | Rs. 7,00,92,000 19,75,50,000 | Rs. 1,11,000 .. | Rs. 7,02,03,000 19,75,50,000 |
| 14 | Information and Public Relations | Revenue | Rs. 3,16,62,000 | Rs. 7,000 | Rs. 3,16,69,000 |
| 15 | Irrigation and Power | Revenue Capital | Rs. 756,36,98,000 316,20,98,000 | Rs. 2,00,000 .. | Rs. 756,38,98,000 316,20,98,000 |
| 16 | Labour and Employment | Revenue | Rs. 3,32,42,000 | Rs. 50,000 | Rs. 3,32,92,000 |
| 17 | Local Government, Housing and Urban Development | Revenue Capital | Rs. 10,38,30,000 14,13,87,000 | Rs. 15,000 5,00,00,000 | Rs. 10,38,45,000 19,13,87,000 |

| No. of Vote/ Ap- pro- pri- ation | Services and purposes | Sums not exceeding | | | Total |
|--|--|--------------------------|--|-----------------------|-------|
| | | Voted by Parlia- ment | Charged on the Consolidated Fund | | |
| | | Rs. | Rs. | | |
| 18 | Personnel and Adminis- trative Reforms . . . Revenue | 1,17,50,000 | 24,99,000 | 1,42,49,000 | |
| 19 | Planning . . . Revenue | 145,72,91,000 | 8,000 | 145,72,99,000 | |
| 20 | Programme Implemen- tation . . . Revenue | 2,00,000 | .. | 2,00,000 | |
| 21 | Public Works . . . Revenue | 94,67,57,000 | 43,25,000 | 95,10,82,000 | |
| | Capital | 50,14,67,000 | .. | 50,14,67,000 | |
| 22 | Revenue and Rehabilita- tion . . . Revenue | 45,33,67,000 | 4,00,000 | 45,37,67,000 | |
| 23 | Rural Development and Panchayats . . . Revenue | 21,61,50,000 | 1,22,000 | 21,62,72,000 | |
| 24 | Science, Technology and Environment . . . Revenue | 60,60,000 | .. | 60,60,000 | |
| | Capital | 42,28,000 | .. | 42,28,000 | |
| 25 | Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes . . . Revenue | 26,40,45,000 | 25,000 | 26,40,70,000 | |
| | Capital | 2,79,21,000 | .. | 2,79,21,000 | |
| 26 | State Legislature . . . Revenue | 1,21,92,000 | 81,000 | 1,22,73,000 | |
| 27 | Technical Education and Industrial Training . . . Revenue | 19,25,36,000 | 1,00,000 | 19,26,36,000 | |
| | Capital | 26,42,000 | .. | 26,42,000 | |
| 28 | Tourism and Culture Affairs . . . Revenue | 1,29,84,000 | 95,000 | 1,30,79,000 | |
| | Capital | 1,73,00,000 | .. | 1,73,00,000 | |
| 29 | Transport . . . Revenue | 59,25,40,000 | 15,10,000 | 59,40,50,000 | |
| | Capital | 14,69,41,000 | .. | 14,69,41,000 | |
| 30 | Vigilance . . . Revenue | 1,19,18,000 | 2,000 | 1,19,20,000 | |
| | TOTAL . . . | 3128,02,54,000 | 812,25,85,000 | 3940,28,39,000 | |

THE PUNJAB APPROPRIATION ACT, 1991

No. 20 OF 1991

[14th March, 1991.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Punjab for the services of the financial year 1990-91.

Be it enacted by Parliament in the Forty-second Year of the Republic of India as follows:

Short title.

Issue of Rs. 423, 65,84,000 out of the Consolidated Fund of the State of Punjab for the financial year 1990-91.

Appropriation.

1. This Act may be called the Punjab Appropriation Act, 1991.

2. From and out of the Consolidated Fund of the State of Punjab there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of four hundred and twenty-three crores, sixty-five lakhs and eighty-four thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1990-91 in respect of the services specified in column 2 of the Schedule.

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

THE SCHEDULE

(See sections 2 and 3)

| 1 No. of Vote/ Approp- riation | 2 Services and purposes | 3 Sums not exceeding | | |
|--|---|------------------------------|--|------------------------------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | Total |
| 1 | Agriculture and Forests . . Revenue Capital | 3,000 1,000 | .. | 4,000 1,000 |
| 2 | Animal Husbandry and Fisheries . . Revenue | 12,12,27,000 | .. | 12,12,27,000 |
| 3 | Co-operation . . Revenue Capital | 20,95,96,000 8,89,75,000 | .. | 20,95,96,000 8,89,75,000 |
| 4 | Defence Services Welfare . . Revenue | 1,60,96,000 | .. | 1,60,96,000 |
| 5 | Education . . Revenue | 49,19,35,000 | 96,31,000 | 50,15,66,000 |
| 7 | Excise and Taxation . . Revenue | 3,16,000 | .. | 3,16,000 |
| 9 | Food and Supplies . . Capital | 42,31,10,000 | .. | 42,31,10,000 |
| 10 | General Adminis- tration . . Revenue | .. | 29,26,000 | 29,26,000 |
| 11 | Health and Family Welfare . . Revenue | .. | 2,20,000 | 2,20,000 |
| 12 | Home Affairs and Justice . . Revenue | 39,30,24,000 | 68,50,000 | 39,98,74,000 |
| 13 | Industries . . Revenue Capital | 1,000 3,000 | 29,64,000 | 29,65,000 3,000 |
| 14 | Information and Public Relations . . Revenue | 9,41,000 | .. | 9,41,000 |
| 15 | Irrigation and Power . . Revenue Capital | 8,97,93,000 122,35,22,000 | 6,54,000 | 9,04,47,000 122,35,22,000 |
| 16 | Labour and Employ- ment . . Revenue | 66,17,000 | .. | 66,17,000 |
| 17 | Local Government, Housing and Urban Development . . Revenue | 1,05,46,000 | .. | 1,05,46,000 |
| 18 | Personnel and Ad- ministrative Reforms . . Revenue | .. | 7,15,000 | 7,15,000 |
| 21 | Public Works . . Revenue | 4,77,32,000 | 1,87,01,000 | 6,64,33,000 |
| 22 | Revenue and Rehabili- tation . . Revenue | 34,10,24,000 | .. | 34,10,24,000 |
| 23 | Rural Development and Panchayats . . Revenue | 16,45,80,000 | .. | 16,45,80,000 |

| 1 No. of Vote/ Appre- pri- ation | 2 Services and purposes | 3 Sums not exceeding | | |
|---|---|--------------------------|--|---------------------------|
| | | Voted by Parliament | Charged on the Consolidated Fund | Total |
| | | Rs. | Rs. | Rs. |
| 25 | Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes Revenue Capital | 49,40,40,000 4,04,000 | 20,000 75,00,000 | 49,40,60,000 79,04,000 |
| 27 | Technical Education and Industrial Training Revenue | 2,24,37,000 | .. | 2,24,37,000 |
| 29 | Transport Revenue | 3,89,69,000 | .. | 3,89,69,000 |
| 30 | Vigilance Revenue | 15,11,000 | .. | 15,11,000 |
| | TOTAL . . . | 418,64,03,000 | 5,01,81,000 | 423,65,84,000 |

THE ASSAM APPROPRIATION (VOTE ON ACCOUNT)
ACT, 1991

No. 21 OF 1991

[14th March, 1991.]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Assam for the services of a part of the financial year 1991-92.

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

- | | |
|--|--|
| 1. This Act may be called the Assam Appropriation (Vote on Account) Act, 1991. | Short title |
| 2. From and out of the Consolidated Fund of the State of Assam there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one thousand eight hundred and forty-nine crores, twenty-seven lakhs and sixty-three thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1991-92. | With- drawal of Rs. 1849, 27,63,000 from and out of the Conso- lided Fund of the State of Assam for the financial year 1991-92. |
| 3. The sums authorised to be withdrawn from and out of the Consolidated Fund of the State of Assam by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. | Approp- riation. |

THE SCHEDULE

(See sections 2 and 3)

| 1 No. of Vote/ Ap- pro- priation | 2 Services and purposes | 3 | | |
|--|--|------------------------|--|--------------|
| | | Sums not exceeding | | |
| | | Voted by Parliament | Charged on the Consoli- dated Fund | Total |
| | | Rs. | Rs. | Rs. |
| 1 | State Legislature . . Revenue | 1,59,03,000 | 2,94,000 | 1,61,97,000 |
| | <i>Head of State</i> . . Revenue | .. | 28,97,000 | 28,97,000 |
| 2 | Council of Ministers . . Revenue | 33,39,000 | .. | 33,39,000 |
| 3 | Administration of Justice . . Revenue | 4,52,49,000 | 1,50,47,000 | 6,02,90,000 |
| 4 | Elections . . Revenue | 5,89,15,000 | .. | 5,89,15,000 |
| 5 | Sales Tax and Other Taxes . . Revenue | 2,98,63,000 | .. | 2,98,63,000 |
| 6 | Land Revenue and Land Ceiling . . Revenue | 15,80,80,000 | 39, 666 | 15,81,19,666 |
| 7 | Stamps and Registration . . Revenue | 73,00,000 | .. | 73,00,000 |
| 8 | Excise and Prohibition . . Revenue | 2,18,60,000 | .. | 2,18,60,000 |
| 9 | Transport Services . . Revenue | 7,49,86,000 | .. | 7,49,86,000 |
| | | Capital | 7,34,00,000 | 7,34,00,000 |
| 10 | Other Fiscal Services . . Revenue | 12,37,000 | .. | 12,37,000 |
| | <i>Public Service Commission</i> . . Revenue | .. | 43,74,000 | 43,74,000 |
| 11 | Secretariat and Attached Offices . . Revenue | 14,43,08,000 | .. | 14,43,08,000 |
| 12 | District Administration . . Revenue | 10,47,18,000 | .. | 10,47,18,000 |
| 13 | Treasury and Accounts Administration . . Revenue | 3,00,33,000 | .. | 3,00,33,000 |
| 14 | Police . . Revenue | 89,03,22,000 | 2,75,000 | 89,05,97,000 |
| | | Capital | 50,000 | 50,000 |
| 15 | Jails . . Revenue | 2,38,16,000 | .. | 2,38,16,000 |
| 16 | Stationery and Printing . . Revenue | 2,17,57,000 | .. | 2,17,57,000 |

| 1 | 2 | 3 | | |
|----|---|---------------------|----------------------------------|----------|
| e/ | Services and purposes | Sums not exceeding | | |
| | | Voted by Parliament | Charged on the Consolidated Fund | Total |
| | | Rs. | Rs. | Rs. |
| 16 | Administrative and Functional Buildings | Revenue | 9,26,94,000 | 1,75,000 |
| | | Capital | 16,57,41,000 | .. |
| 18 | Fire Services | Revenue | 2,98,84,000 | 12,000 |
| 19 | Vigilance Commission and Others | Revenue | 1,09,32,000 | .. |
| 20 | Civil Defence and Home Guards | Revenue | 5,97,63,000 | .. |
| 21 | Guest Houses, Government Hostels, etc. | Revenue | 88,55,000 | .. |
| 22 | Administrative Training | Revenue | 60,36,000 | .. |
| 23 | Pensions and other Retirement Benefits | Revenue | 32,44,71,000 | 1,55,000 |
| 24 | Aid Materials | Revenue | 1,61,00,000 | .. |
| 25 | State Lotteries and Others | Revenue | 5,70,03,000 | .. |
| 26 | Education | Revenue | 258,32,92,000 | .. |
| | | Capital | 2,50,000 | .. |
| 27 | Art and Culture | Revenue | 3,17,19,000 | .. |
| 28 | State Archives | Revenue | 5,00,000 | .. |
| 29 | Medical and Public Health | Revenue | 52,29,53,000 | .. |
| 30 | Water Supply and Sanitation | Revenue | 38,97,68,000 | .. |
| 31 | Sanitation and Sewerage | Revenue | 21,42,000 | .. |
| 32 | Housing Schemes | Revenue | 2,51,57,000 | .. |
| | | Capital | 70,81,000 | .. |
| 33 | Residential Buildings | Revenue | 3,21,70,000 | .. |
| | | Capital | 2,28,25,000 | .. |
| 34 | Urban Development | Revenue | 2,76,58,000 | .. |
| | | Capital | 4,83,20,000 | .. |
| 35 | Information and Publicity | Revenue | 1,22,74,000 | .. |
| 36 | Labour and Employment | Revenue | 7,39,29,000 | .. |

| 1 No. of Vote/ Ap- pro- pri- ation | 2 Services and purposes | 3 Sums not exceeding | | |
|---|---|-------------------------|--|--------------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | Total |
| | | Rs. | Rs. | Rs. |
| 37 | Food Storage, Warehousing and Civil Supplies . . . Revenue | 12,51,37,000 | .. | 12,51,37,000 |
| 38 | Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes . . . Revenue | 13,38,87,000 | .. | 13,38,87,000 |
| | Social Security Capital | 27,50,000 | .. | 27,50,000 |
| 39 | Welfare and Nutrition . . . Revenue | 7,53,15,000 | .. | 7,53,15,000 |
| | Freedom Fighters, Rajya Sainik Board, Relief Programmes, etc. . . . Revenue | 2,06,10,000 | .. | 2,06,10,000 |
| | | Capital | 2,50,000 | 2,50,000 |
| 40 | Natural Calamities . . . Revenue | 30,00,00,000 | .. | 30,00,00,000 |
| 41 | Social Services . . . Revenue | 11,55,000 | .. | 11,55,000 |
| 42 | Co-operation . . . Revenue | 8,01,56,000 | .. | 8,01,56,000 |
| | | Capital | 11,35,63,000 | 11,35,63,000 |
| 43 | North Eastern . . . Revenue | 68,75,000 | .. | 68,75,000 |
| | Council Schemes . . . Capital | 5,59,50,000 | .. | 5,59,50,000 |
| 44 | Census, Surveys and Statistics . . . Revenue | 2,17,82,000 | .. | 2,17,82,000 |
| 45 | Weights and Measures . . . Revenue | 60,90,000 | .. | 60,90,000 |
| 46 | Trade Adviser . . . Revenue | 9,54,000 | .. | 9,54,000 |
| 47 | Agriculture . . . Revenue | 47,65,77,000 | .. | 47,65,77,000 |
| | | Capital | 3,00,00,000 | 3,00,00,000 |
| 48 | Irrigation . . . Revenue | 7,34,82,000 | .. | 7,34,82,000 |
| | | Capital | 48,07,25,000 | 48,07,25,000 |
| 49 | Other Special Areas Programmes . . . Revenue | 1,56,40,000 | .. | 1,56,40,000 |
| 50 | Soil and Water Conservation . . . Revenue | 4,33,39,000 | .. | 4,33,39,000 |
| 51 | Animal Husbandry . . . Revenue | 18,37,09,000 | .. | 18,37,09,000 |
| 52 | Dairy Development . . . Revenue | 3,54,70,000 | .. | 3,54,70,000 |
| | | Capital | 25,20,000 | 25,20,000 |

| 1 | 2 | 3 | | |
|-------------------------------|--|-----------------------|----------------------------------|-----------------------|
| No. of Vote/ Appropriation | Services and purposes | Sums not exceeding | | |
| | | Voted by Parliament | Charged on the Consolidated Fund | Total |
| 54 | Fisheries . . Revenue | Rs. 4,79,10,000 | Rs. .. | Rs. 4,79,10,000 |
| | Capital | 5,50,000 | .. | 5,50,000 |
| 55 | Forestry and Wild Life . . Revenue | 40,06,58,000 | .. | 40,06,58,000 |
| 56 | Rural Development (Panchayat) . . Revenue | 13,79,36,000 | 6,000 | 13,79,42,000 |
| 57 | Rural Development Revenue | 46,06,02,000 | .. | 46,06,02,000 |
| 58 | Industries . . Revenue | 2,55,42,000 | .. | 2,55,42,000 |
| | Capital | 19,00,00,000 | .. | 19,00,00,000 |
| 59 | Sericulture and Weaving . . Revenue | 20,78,52,000 | .. | 20,78,52,000 |
| | Capital | 1,65,59,000 | .. | 1,65,59,000 |
| 60 | Cottage Industries . . Revenue | 4,40,38,000 | .. | 4,40,38,000 |
| | Capital | 1,74,00,000 | .. | 1,74,00,000 |
| 61 | Mines and Minerals Revenue | 2,01,08,000 | .. | 2,01,08,000 |
| 62 | Power (Electricity) Revenue | 22,27,000 | .. | 22,27,000 |
| | Capital | 74,93,00,000 | .. | 74,93,00,000 |
| 63 | Flood Control . . Revenue | 17,83,86,000 | .. | 17,83,86,000 |
| | Capital | 17,33,50,000 | .. | 17,33,50,000 |
| 64 | Roads and Bridges Revenue | 35,21,16,000 | 54,000 | 35,21,70,000 |
| | Capital | 41,38,50,000 | .. | 41,38,50,000 |
| 65 | Tourism . . Revenue | 89,90,000 | .. | 89,90,000 |
| | Capital | 44,38,000 | .. | 44,38,000 |
| 66 | Payment of Compensation and Assignment to Local Bodies and Panchayati Raj Institutions . . Revenue | 4,29,16,000 | .. | 4,29,16,000 |
| 67 | Assam Capital Construction . . Capital | 88,40,000 | .. | 88,40,000 |
| | Public Debt and Servicing of Debt . . Revenue | .. | 190,94,94,000 | 190,94,94,000 |
| 68 | Loans and Advances to Government Servants . . Capital | .. | 441,02,40,000 | 441,02,40,000 |
| 69 | Scientific Services and Research Revenue | 1,36,00,000 | .. | 1,36,00,000 |
| 70 | Hill Areas . . Revenue | 3,53,50,000 | .. | 3,53,50,000 |
| | Capital | 1,12,50,000 | .. | 1,12,50,000 |
| | Inter State Settlement . . Capital | .. | 50,000 | 50,000 |
| | TOTAL | 1214,96,57,000 | 634,31,06,000 | 1849,27,63,000 |

THE ASSAM APPROPRIATION (No. 2) ACT, 1991

No. 22 OF 1991

[14th March, 1991.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Assam for the services of the financial year 1990-91.

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

Short title.

Issue of
Rs. 304,
88,73,000
from and
out of the
Consoli-
dated
Fund of
the State
of Assam
for the
financial
year
1990-91.

Appro-
priation.

1. This Act may be called the Assam Appropriation (No. 2) Act, 1991.

2. From and out of the Consolidated Fund of the State of Assam there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of three hundred and four crores, eighty-eight lakhs and seventy-three thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1990-91 in respect of the services specified in column 2 of the Schedule.

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

THE SCHEDULE

(See sections 2 and 3)

| 1 No. of Vote/ App- pro- pria- tion | 2 Services and purposes | 3 Sums not exceeding | | |
|--|---|-------------------------|--|--------------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | Total |
| | | Rs. | Rs. | Rs. |
| | Head of State . . Revenue | | 3,00,000 | 3,00,000 |
| 3 | Administration of Justice . . Revenue | 38,47,000 | 14,70,000 | 53,17,000 |
| 6 | Land Revenue and Land Ceiling . . Revenue | 3,96,96,000 | 20,000 | 3,97,16,000 |
| 7 | Stamps and Registration . . Revenue | 3,83,000 | | 3,83,000 |
| 9 | Transport Services . . Revenue | 2,89,35,000 | | 2,89,35,000 |
| | | Capital | 6,83,00,000 | 6,83,00,000 |
| 10 | Other Fiscal Services . . Revenue | 8,46,000 | | 8,46,000 |
| | Public Service Commission . . Revenue | | 12,32,000 | 12,32,000 |
| 11 | Secretariat and Attached Offices . . Revenue | 8,00,000 | 2,18,000 | 10,18,000 |
| 12 | District Administration . . Revenue | 4,28,09,000 | | 4,28,09,000 |
| 14 | Police . . Revenue | 17,00,00,000 | 5,99,000 | 17,05,99,000 |
| 15 | Jails . . Revenue | 44,50,000 | | 44,50,000 |
| 16 | Stationery and Printing . . Revenue | 1,29,98,000 | | 1,29,98,000 |
| 17 | Administrative and Functional Buildings . . Revenue | 2,37,35,000 | 9,000 | 2,37,44,000 |
| | | Capital | 3,69,69,000 | 3,70,41,000 |
| 18 | Fire Services . . Revenue | 45,73,000 | | 45,73,000 |
| 19 | Vigilance Commission and Others . . Revenue | 9,00,000 | | 9,00,000 |
| 20 | Civil Defence and Home Guards . . Revenue | 5,00,000 | | 5,00,000 |
| 21 | Guest Houses, Government Hostels, etc. . . Revenue | 25,40,000 | | 25,40,000 |

| 1 No. of Vote/ Ap- pro- pri- ation | 2 Services and purposes | 3 Sums not exceeding | | |
|---|--|-------------------------|--|-----------------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | Total |
| 25 | State Lotteries and Others . . Revenue | Rs. 1,58,48,000 | Rs. .. | Rs. 1,58,48,000 |
| 26 | Education . . Revenue | 72,63,35,000 | .. | 72,63,35,000 |
| 27 | Art and Culture . . Revenue | 65,72,000 | .. | 65,72,000. |
| 29 | Medical and Public Health . . Revenue | 11,22,44,000 | .. | 11,22,44,000. |
| 32 | Housing Schemes . . Revenue | 48,76,000 | .. | 48,76,000 |
| 33 | Residential Buildings . . Capital | 33,80,000 | .. | 33,80,000 |
| 34 | Urban Development . . Revenue | 13,50,000 | .. | 13,50,000 |
| | Capital | 3,34,26,000 | .. | 3,34,26,000 |
| 35 | Information and Publicity . . Revenue | 63,40,000 | .. | 63,40,000 |
| 36 | Labour and Employment . . Revenue | 68,44,000 | .. | 68,44,000 |
| 38 | Welfare of Scheduled Castes/ Scheduled Tribes and Other Backward Classes . . Revenue | 2,09,40,000 | .. | 2,09,40,000 |
| 39 | Social Security Welfare and Nutrition . . Revenue | 4,24,82,000 | .. | 4,24,82,000 |
| 40 | Freedom Fighters, Rajya Sainik Board, Relief Programmes, etc. . . Revenue | 20,00,000 | .. | 20,00,000 |
| | Capital | 3,00,000 | .. | 3,00,000 |
| 41 | Natural Calamities . . Revenue | 30,00,00,000 | .. | 30,00,00,000 |
| 42 | Social Services . . Revenue | 30,000 | .. | 30,000 |
| 43 | Co-operation . . Revenue | 1,00,00,000 | .. | 1,00,00,000 |
| 45 | Census, Surveys and Statistics . . Revenue | 1,50,000 | .. | 1,50,000 |
| 47 | Trade Adviser . . Revenue | 71,000 | .. | 71,000 |
| 48 | Agriculture . . Revenue | 1,79,20,000 | .. | 1,79,20,000 |
| 52 | Animal Husbandry . . Revenue | 1,61,63,000 | 89,000 | 1,62,52,000 |
| 53 | Dairy Development . . Revenue | 1,50,000 | .. | 1,50,000 |
| 54 | Fisheries . . Revenue | 2,74,000 | .. | 2,74,000 |
| 55 | Forestry and Wild Life . . Revenue | 2,96,61,000 | .. | 2,96,61,000 |
| 56 | Rural Development (panchayat) . . Revenue | 1,26,85,000 | 1,90,000 | 1 28,75,000 |

| 1 No. of Vote/ Ap- pro- pri- ation | 2 Services and purposes | 3 Sums not exceeding | | |
|---|--|-------------------------|--|----------------------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | Total |
| | | Rs. | Rs. | Rs. |
| 59 | Sericulture and Weaving . . Revenue | 1,11,06,000 | .. | 1,11,06,000 |
| 60 | Cottage Industries . . Revenue | 4,00,000 | .. | 4,00,000 |
| 61 | Mines and Minerals . . Revenue | .. | 50,000 | 50,000 |
| 62 | Power (Electricity) . . Capital | 109,47,00,000 | .. | 109,47,00,000 |
| 64 | Roads and Bridges . . Revenue | 5,95,65,000 | .. | 5,95,65,000 |
| | | Capital | 6,31,79,000 | 6,31,79,000 |
| 65 | Tourism . . . Revenue | 27,25,000 | .. | 27,25,000 |
| 67 | Assam Capital Construction . . Capital | .. | 6,27,000 | 6,27,000 |
| | TOTAL | 304,39,97,000 | 48,76,000 | 304,88,73,000 |

THE JAMMU AND KASHMIR APPROPRIATION (VOTE ON
ACCOUNT) ACT, 1991

No. 23 OF 1991

[14th March, 1991.]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Jammu and Kashmir for the services of a part of the financial year 1991-92.

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

Short title.

1. This Act may be called the Jammu and Kashmir Appropriation (Vote on Account) Act, 1991.

With-
drawal of
Rs. 1315,
64,64,000
from and
out of
the Con-
solidated
Fund of
the
State of
Jammu
and
Kashmir
for the
financial
year
1991-92.

Appro-
priation.

2. From and out of the Consolidated Fund of the State of Jammu and Kashmir there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one thousand three hundred and fifteen crores, sixty-four lakhs and sixty-four thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1991-92.

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

THE SCHEDULE

(See sections 2 and 3)

| 1 No. of Vote/ Ap- pro- pri- ation | 2 Services and purposes | 3 Sums not exceeding | | |
|---|---|-------------------------------|--|--------------------------------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | Total |
| | | Rs. | Rs. | Rs. |
| 1 | General Administration Revenue Capital | 4,33,59,000 30,00,000 | 42,10,000 | 4,75,69,000 30,00,000 |
| 2 | Home . . . Revenue | 55,85,11,000 | .. | 55,85,11,000 |
| 3 | Planning and Development . . . Revenue Capital | 1,99,54,000 4,75,40,000 | .. | 1,99,54,000 4,75,40,000 |
| 4 | Information . . . Revenue | 1,37,62,000 | .. | 1,37,62,000 |
| 5 | Ladakh Affairs . . . Revenue Capital | 16,30,96,000 10,58,35,000 | .. | 16,30,96,000 10,58,35,000 |
| 6 | Power . . . Revenue Capital | 110,80,17,000 95,41,25,000 | .. | 110,80,17,000 95,41,25,000 |
| 7 | Education . . . Revenue | 93,84,25,000 | .. | 93,84,25,000 |
| 8 | Finance . . . Revenue Capital | 55,97,18,000 3,71,71,000 | 140,07,00,000 105,32,00,000 | 196,04,18,000 109,03,71,000 |
| 9 | Parliamentary Affairs . . . Revenue Capital | 71,13,000 1,00,000 | 2,80,000 | 73,93,000 1,00,000 |
| 10 | Law . . . Revenue | 2,26,48,000 | 45,09,000 | 2,71,57,000 |
| 11 | Industries and Commerce . . . Revenue Capital | 12,76,97,000 12,22,69,000 | .. | 12,76,97,000 12,22,69,000 |
| 12 | Agriculture and Rural Development . . . Revenue Capital | 28,15,52,000 19,03,37,000 | .. | 28,15,52,000 19,03,37,000 |
| 13 | Animal/Sheep Husbandry Revenue Capital | 17,16,98,000 1,10,00,000 | .. | 17,16,98,000 1,10,00,000 |
| 14 | Revenue . . . Revenue | 44,09,66,000 | .. | 44,09,66,000 |
| 15 | Food Supplies and Transport . . . Revenue Capital | 6,42,78,000 128,80,33,000 | .. | 6,42,78,000 128,80,33,000 |
| 16 | Public Works . . . Revenue Capital | 56,99,66,000 71,42,24,000 | .. | 56,99,66,000 71,42,24,000 |
| 17 | Health and Medical Education . . . Revenue Capital | 42,42,86,000 71,75,000 | .. | 42,42,86,000 71,75,000 |
| 18 | Social Welfare . . . Revenue Capital | 7,70,07,000 1,10,98,000 | .. | 7,70,07,000 1,10,98,000 |

76 Jammu and Kashmir Appropriation (Vote on Account) [ACT 23 OF 1991]

| 1 No. of Vote/ Ap- pro- pri- ation | 2 Services and purposes | 3 Sums not exceeding | | |
|---|---|-------------------------|--|------------------------------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | Total |
| | | Rs. | Rs. | Rs. |
| 19 | Housing and Urban Development | Revenue Capital | 5,57,48,000 8,47,50,000 | 5,57,48,000 8,47,50,000 |
| 20 | Tourism | Revenue Capital | 3,86,54,000 7,12,50,000 | 3,86,54,000 7,12,50,000 |
| 21 | Forest | Revenue Capital | 14,63,51,000 7,36,75,000 | 14,63,51,000 7,36,75,000 |
| 22 | Irrigation and Flood Control | Revenue Capital | 18,66,10,000 17,38,50,000 | 18,66,10,000 17,38,50,000 |
| 23 | Public Health Engineering | Revenue Capital | 30,70,65,000 17,25,00,000 | 30,70,65,000 17,25,00,000 |
| 24 | Estates, Hospitality and Protocol and Gardens and Parks | Revenue Capital | 6,12,76,000 33,00,000 | 6,12,76,000 33,00,000 |
| 25 | Labour, Stationery and Printing | Revenue | 3,21,89,000 | 3,21,89,000 |
| 26 | Fisheries | Revenue Capital | 1,26,33,000 68,60,000 | 1,26,33,000 68,60,000 |
| 27 | Higher Education | Revenue | 18,28,94,000 | 18,28,94,000 |
| TOTAL | | 1069,35,65,000 | 246,28,99,000 | 1315,64,64,000 |

THE JAMMU AND KASHMIR APPROPRIATION (No. 2)
ACT, 1991

No. 24 OF 1991

[14th March, 1991.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Jammu and Kashmir for the services of the financial year 1990-91.

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

1. This Act may be called the Jammu and Kashmir Appropriation (No. 2) Act, 1991.

Short title.

2. From and out of the Consolidated Fund of the State of Jammu and Kashmir there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of two hundred and forty-seven crores, eighty-six lakhs and three thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1990-91 in respect of the services specified in column 2 of the Schedule.

Issue of
Rs. 247,
86,03,000
out of
the Con-
solidated
Fund of
the
State of
Jammu
and
Kashmir
for the
finan-
cial
year
1990-91.

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

Appro-
priation.

THE SCHEDULE

(See sections 2 and 3)

| 1 No. of Vote/ Ap- pro- pri- ation | 2 Services and purposes | 3 Sums not exceeding | | |
|---|--|------------------------------|--|------------------------------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | Total |
| | | Rs. | Rs. | |
| 1 | General Administration Department Revenue Capital | 40,00,000 | 8,96,000 | 8,96,000 40,00,000 |
| 3 | Planning and Development Department Capital | 7,49,53,000 | .. | 7,49,53,000 |
| 5 | Ladakh Affairs Department Capital | 3,38,00,000 | .. | 3,38,00,000 |
| 6 | Power Development Department Revenue Capital | 10,40,34,000 17,66,40,000 | .. | 10,40,34,000 17,66,40,000 |
| 7 | Education Department Revenue Capital | 8,27,73,000 79,95,000 | .. | 8,27,73,000 79,95,000 |
| 11 | Industries and Commerce Department Capital | 7,00,38,000 | .. | 7,00,38,000 |
| 12 | Agriculture and Rural Development Department Revenue Capital | 1,58,06,000 3,16,55,000 | .. | 1,58,06,000 3,16,55,000 |
| 13 | Animal Husbandry Department Revenue Capital | 9,92,000 48,85,000 | .. | 9,92,000 48,85,000 |
| 14 | Revenue Department Revenue | 66,24,90,000 | .. | 66,24,90,000 |
| 15 | Food, Supplies and Transport Department Capital | 24,20,31,000 | .. | 24,20,31,000 |
| 16 | Public Works Department Capital | 42,78,24,000 | .. | 42,78,24,000 |
| 17 | Health and Medical Education Department Revenue Capital | 9,07,37,000 1,12,00,000 | .. | 9,07,37,000 1,12,00,000 |
| 18 | Social Welfare Department Capital | 3,96,22,000 | .. | 3,96,22,000 |
| 19 | Housing and Urban Development Department Revenue | 16,51,02,000 | .. | 16,51,02,000 |
| 20 | Tourism Department Capital | 44,38,000 | .. | 44,38,000 |
| 21 | Forest Department Capital | 4,90,36,000 | .. | 4,90,36,000 |
| 22 | Irrigation and Flood Control Department Capital | 59,00,000 | .. | 59,00,000 |
| 23 | Public Health Engineering Department Capital | 11,95,00,000 | .. | 11,95,00,000 |
| 24 | Estates, Hospitality and Protocol and Gardens and Parks Department Revenue | 1,52,92,000 | .. | 1,52,92,000 |
| 26 | Fisheries Department Capital | 13,80,000 | .. | 13,80,000 |
| 27 | Higher Education Department Revenue | 3,55,84,000 | .. | 3,55,84,000 |
| TOTAL | | 247,77,07,000 | 8,96,000 | 247,86,03,000 |

THE TAMIL NADU APPROPRIATION (VOTE ON
ACCOUNT) ACT, 1991

No. 25 OF 1991

[14th March, 1991.]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Tamil Nadu for the services of a part of the financial year 1991-92.

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

1. This Act may be called the Tamil Nadu Appropriation (Vote on Account) Act, 1991.

Short title.

2. From and out of the Consolidated Fund of the State of Tamil Nadu there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of three thousand nine hundred and fifty-nine crores, fifty-three lakhs and eighty-eight thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1991-92.

Withdrawal of Rs. 3959,53, 88,000 from and out of the Consolidated Fund of the State of Tamil Nadu for the financial year 1991-92.

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

Appropriation.

THE SCHEDULE

(See sections 2 and 3)

| 1 No. of Vote/ Ap- pro- pri- ation | 2 Services and purposes | 3 Sums not exceeding | | |
|---|--|-------------------------|--|-----------------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | Total |
| 1 | Land Revenue Department . . . Revenue | Rs. 3,77,33,000 | .. | Rs. 3,77,33,000 |
| 2 | State Excise Department . . . Revenue | 2,87,39,000 | 1,000 | 2,87,40,000 |
| 3 | Motor Vehicles Acts—Administration . . . Revenue | 2,98,06,000 | .. | 2,98,06,000 |
| 4 | General Sales Tax and Other Taxes and Duties—Administration . . . Revenue | 16,51,02,000 | 6,000 | 16,51,08,000 |
| 5 | Stamps—Administration . . . Revenue | 1,03,37,000 | .. | 1,03,37,000 |
| 6 | Registration . . . Revenue | 7,25,59,000 | 1,000 | 7,25,60,000 |
| | Debt Charges . . . Revenue | .. | 305,61,00,000 | 305,61,00,000 |
| 7 | State Legislature . . . Revenue | 1,44,39,000 | 1,63,000 | 1,46,02,000 |
| 8 | Elections . . . Revenue | 11,88,39,000 | .. | 11,88,39,000 |
| 9 | Head of State, Ministers and Headquarters Staff . . . Revenue | 21,18,57,000 | 1,71,05,000 | 22,89,62,000 |
| 10 | Milk Supply Schemes . . . Revenue | 2,03,43,000 | .. | 2,03,43,000 |
| 11 | District Administration . . . Revenue | 71,06,05,000 | 2,000 | 71,06,07,000 |
| 12 | Administration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 . . . Revenue | 3,69,68,000 | 13,000 | 3,69,81,000 |
| 13 | Administration of Justice . . . Revenue | 16,20,71,000 | 2,33,69,000 | 18,54,40,000 |
| 14 | Jails . . . Revenue | 9,50,08,000 | 2,000 | 9,50,10,000 |
| 15 | Police . . . Revenue | 106,84,79,000 | 56,000 | 106,85,35,000 |
| 16 | Fire Services . . . Revenue | 8,16,88,000 | 1,000 | 8,16,89,000 |
| 17 | Education . . . Revenue | 622,75,10,000 | 7,000 | 622,75,17,000 |
| 18 | Medical . . . Revenue | 121,94,03,000 | 1,000 | 121,94,04,000 |
| 19 | Public Health . . . Revenue | 76,23,44,000 | .. | 76,23,44,000 |
| 20 | Agriculture . . . Revenue | 302,42,76,000 | 4,000 | 302,42,80,000 |

| 1 No. of Vote/ Appri- pri- ation | 2 Services and purposes | 3 Sum not exceeding | | |
|--|---|------------------------|--|---------------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | Total |
| | | Rs. | Rs. | Rs. |
| 21 | Fisheries . . . Revenue | 7,11,92,000 | .. | 7,11,92,000 |
| 22 | Animal Husbandry . . . Revenue | 29,20,88,000 | 1,000 | 29,20,89,000 |
| 23 | Co-operation . . . Revenue | 19,19,51,000 | 2,000 | 19,19,53,000 |
| 24 | Industries . . . Revenue | 4,54,63,000 | .. | 4,54,63,000 |
| 26 | Handlooms and Tex- tiles . . . Revenue | 26,80,05,000 | .. | 26,80,05,000 |
| 27 | Khadi and Village Industries . . . Revenue | 3,63,11,000 | .. | 3,63,11,000 |
| 28 | Community Develop- ment Projects . . . Revenue | 182,41,71,000 | 1,000 | 182,41,72,000 |
| 29 | Labour including Fac- tories . . . Revenue | 20,31,42,000 | 1,000 | 20,31,43,000 |
| 30 | Social Welfare . . . Revenue | 167,69,08,000 | .. | 167,69,08,000 |
| 31 | Welfare of the Sche- duled Tribes and Castes, etc. . . Revenue | 48,55,16,000 | 5,02,000 | 48,60,18,000 |
| 32 | Welfare of the Back- ward Classes, Most Backward Classes and Denotified Communi- ties . . . Revenue | 20,28,21,000 | 4,000 | 20,28,25,000 |
| 33 | Housing . . . Revenue | 10,35,89,000 | .. | 10,35,89,000 |
| 34 | Urban Development . . . Revenue | 59,01,48,000 | .. | 59,01,48,000 |
| 35 | Civil Supplies . . . Revenue | 149,05,98,000 | .. | 149,05,98,000 |
| 36 | Irrigation . . . Revenue | 56,43,42,000 | 2,000 | 56,43,44,000 |
| 37 | Public Works—Buildings Revenue | 2,00,15,000 | 2,75,000 | 2,02,90,000 |
| 38 | Public Works—Establish- ment and Tools and Plant . . . Revenue | 21,83,49,000 | 1,000 | 21,83,50,000 |
| 39 | Roads and Bridges . . . Revenue | 76,98,36,000 | .. | 76,98,36,000 |
| 40 | Road Transport Servi- ces and Shipping . . . Revenue | 5,02,33,000 | 2,000 | 5,02,35,000 |
| 41 | Relief on Account of Na- tural Calamities . . . Revenue | 34,62,38,000 | .. | 34,62,38,000 |
| 42 | Pensions and Other Re- tirement Benefits . . . Revenue | 171,06,66,000 | 2,38,53,000 | 173,45,19,000 |
| 43 | Miscellaneous . . . Revenue | 87,08,16,000 | 7,61,000 | 87,15,77,000 |
| 44 | Stationery and Prin- ting . . . Revenue | 12,26,03,000 | 2,21,000 | 12,28,24,000 |
| 45 | Forest Department . . . Revenue | 15,63,80,000 | 1,000 | 15,63,81,000 |

82 Tamil Nadu Appropriation (Vote on Account) [ACT 25 OF 1991]

| 1 No. of Vote/ Ap- pro- pri- ation | 2 Services and purposes | 3 Sums not exceeding | | |
|---|--|-------------------------|--|-----------------------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | Total |
| 46 | Compensation and As- signments . . . Revenue | Rs. 24,27,07,000 | Rs. 11,27,000 | Rs. 24,38,34,000 |
| 47 | Information and Film Technology . . . Revenue | 2,14,67,000 | .. | 2,14,67,000 |
| 48 | Rural Industries . . . Revenue | 14,61,87,000 | 2,000 | 14,61,89,000 |
| 49 | Water Supply . . . Revenue | 79,65,63,000 | .. | 79,65,63,000 |
| 50 | Municipal Administra- tion . . . Revenue | 16,63,41,000 | .. | 16,63,41,000 |
| 51 | Tourism . . . Revenue | 55,24,000 | .. | 55,24,000 |
| 52 | Tamil Development Culture . . . Revenue | 1,66,82,000 | 1,000 | 1,66,83,000 |
| 53 | Capital Outlay on Agri- culture . . . Capital | 6,46,36,000 | 1,000 | 6,46,37,000 |
| 54 | Capital Outlay on In- dustrial Development . Capital | 9,38,28,000 | 1,000 | 9,38,29,000 |
| 55 | Capital Outlay on Irriga- tion . . . Capital | 43,59,57,000 | .. | 43,59,57,000 |
| 56 | Capital Outlay on Pub- lic Works—Buildings . Capital | 20,65,30,000 | 2,00,000 | 20,67,31,000 |
| 57 | Capital Outlay on Roads and Bridges . Capital | 20,15,67,000 | 1,000 | 20,15,68,000 |
| 58 | Capital Outlay on Road Transport Ser- vices and Shipping . Capital | 37,53,000 | .. | 37,53,000 |
| 59 | Capital Outlay on Forests . . . Capital | 14,50,88,000 | .. | 14,50,88,000 |
| 60 | Capital Outlay on Rural Industries . . . Capital | 28,80,000 | 1,000 | 28,81,000 |
| 61 | Miscellaneous Capital Outlay . . . Capital | 9,93,42,000 | 2,000 | 9,93,44,000 |
| 62 | Loans and Advances by the State Govern- ment . . . Capital | 170,22,29,000 | .. | 170,22,29,000 |
| | Public Debt.—Repay- ment . . . Capital | .. | 571,08,25,000 | 571,08,25,000 |
| | TOTAL . . . | 3076,07,68,000 | 883,46,20,000 | 3959,53,88,000 |

THE TAMIL NADU APPROPRIATION ACT, 1991

No. 26 OF 1991

[14th March, 1991.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Tamil Nadu for the services of the financial year 1990-91.

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

- | | |
|--|--|
| 1. This Act may be called the Tamil Nadu Appropriation Act, 1991. | Short title. |
| 2. From and out of the Consolidated Fund of the State of Tamil Nadu there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one thousand one hundred and fifty-one crores, thirty-one lakhs and thirty-two thousand rupees, towards defraying the several charges which will come in course of payment during the financial year 1990-91 in respect of the services specified in column 2 of the Schedule. | Issue of Rs. 1151, 31,32,000 out of the Consolidated Fund of the State of Tamil Nadu for the financial year 1990-91. |
| 3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Tamil Nadu by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. | Appropriation. |

THE SCHEDULE

(See sections 2 and 3)

| No. of Vote/ Ap- pro- pri- ation | Services and purposes | Sums not exceeding | | |
|--|--|------------------------|--|---------------|
| | | Voted by Parliament | Charged on the Consolida- ted Fund | Total |
| | | Rs. | Rs. | Rs. |
| 1 | Land Revenue Department . . . Revenue | 10,61,000 | .. | 10,61,000 |
| 2 | State Excise Department . . . Revenue | 50,02,000 | .. | 50,02,000 |
| 3 | Motor Vehicles Acts—Administration . . . Revenue | 35,96,000 | .. | 35,96,000 |
| 4 | General Sales Tax and Other Taxes and Duties Administration . . . Revenue | 3,43,34,000 | .. | 3,43,34,000 |
| 5 | Stamps—Administration Revenue | 51,27,000 | .. | 51,27,000 |
| 6 | Registration . . . Revenue | 1,27,97,000 | .. | 1,27,97,000 |
| | <i>Debt Charges</i> . . . Revenue | | 41,21,30,000 | 41,21,30,000 |
| 7 | State Legislature . . . Revenue | 37,55,000 | 84,000 | 38,39,000 |
| 8 | Elections . . . Revenue | 2,17,36,000 | .. | 2,17,36,000 |
| 9 | Head of State, Ministers and Headquarters Staff Revenue | 5,26,07,000 | 94,81,000 | 6,20,88,000 |
| 10 | Milk Supply Schemes . . . Revenue | 74,19,000 | .. | 74,19,000 |
| 11 | District Administration . . . Revenue | 10,42,29,000 | 91,000 | 10,43,20,000 |
| 12 | Administration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 . . . Revenue | 52,82,000 | 1,000 | 52,83,000 |
| 13 | Administration of Justice . . . Revenue | 6,83,24,000 | 1,43,84,000 | 8,27,08,000 |
| 14 | Jails . . . Revenue | 3,40,40,000 | .. | 3,40,40,000 |
| 15 | Police . . . Revenue | .. | 2,88,000 | 2,88,000 |
| 16 | Education . . . Revenue | 153,00,00,000 | .. | 153,00,00,000 |
| 18 | Medical . . . Revenue | 23,46,72,000 | 4,91,000 | 23,51,63,000 |
| 19 | Public Health . . . Revenue | 34,43,51,000 | .. | 34,43,51,000 |
| 20 | Agriculture . . . Revenue | 57,39,49,000 | .. | 57,39,49,000 |
| 21 | Fisheries . . . Revenue | 3,51,20,000 | .. | 3,51,20,000 |

| 1 No. of Vote/ Ap- pro- pri- ation | 2 Services and purposes | 3 Sums not exceeding | | |
|---|---|-------------------------|--|---------------|
| | | Voted by Parliament | Charged on the Consolidated Fund | Total |
| | | Rs. | Rs. | Rs. |
| 22 | Animal Husbandry . . Revenue | 14,11,12,000 | .. | 14,11,12,000 |
| 23 | Cooperation . . Revenue | 3,12,13,000 | .. | 3,12,13,000 |
| 24 | Industries . . Revenue | 1,33,40,000 | .. | 1,33,40,000 |
| 26 | Handlooms and Textiles . . Revenue | 11,34,48,000 | .. | 11,34,48,000 |
| 27 | Khadi . . Revenue | 2,25,29,000 | .. | 2,25,29,000 |
| 28 | Community Development Projects and Municipal Administration . . Revenue | 159,18,66,000 | .. | 159,18,66,000 |
| 29 | Labour including Factories . . Revenue | 8,52,21,000 | .. | 8,52,21,000 |
| 30 | Social Welfare . . Revenue | 9,87,66,000 | .. | 9,87,66,000 |
| 31 | Welfare of the Scheduled Tribes and Castes, etc. . . Revenue | 15,32,46,000 | 40,00,000 | 15,72,46,000 |
| 32 | Welfare of the Backward Classes, etc. . . Revenue | 1,38,69,000 | .. | 1,38,69,000 |
| 33 | Housing . . Revenue | 4,61,59,000 | .. | 4,61,59,000 |
| 34 | Urban Development . . Revenue | 29,30,000 | .. | 29,30,000 |
| 36 | Irrigation . . Revenue | 6,26,77,000 | .. | 6,26,77,000 |
| 37 | Public Works—Buildings . . Revenue | 1,33,34,000 | 15,52,000 | 1,48,86,000 |
| 38 | Public Works—Establishment and Tools and Plant . . Revenue | 3,08,19,000 | 5,000 | 3,08,24,000 |
| 39 | Roads and Bridges . . Revenue | .. | 38,000 | 38,000 |
| 40 | Road Transport Services and Shipping . . Revenue | 3,07,42,000 | .. | 3,07,42,000 |
| 41 | Relief on account of Natural Calamities . . Revenue | 11,34,56,000 | .. | 11,34,56,000 |
| 42 | Pensions and other Retirement Benefits . . Revenue | 31,59,81,000 | 27,000 | 31,60,08,000 |
| 43 | Miscellaneous . . Revenue | .. | 4,10,000 | 4,10,000 |
| 44 | Stationery and Printing . . Revenue | 5,99,85,000 | 5,49,000 | 6,01,34,000 |
| 45 | Forest Department . . Revenue | 3,74,89,000 | .. | 3,74,89,000 |
| 46 | Compensation and Assignments . . Revenue | 9,96,70,000 | 7,16,000 | 10,03,86,000 |

| No. of Vote/ Ap- pro- pri- ation | Services and purposes | Sums not exceeding | | | Total |
|--|--|------------------------|--|-----------------------|-------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | | |
| | | Rs. | Rs. | Rs. | |
| 47 | Information, Tourism and Film Technology Revenue | 1,96,49,000 | 25,000 | 1,96,74,000 | |
| 48 | Rural Industries . . . Revenue | 1,03,24,000 | .. | 1,03,24,006 | |
| 49 | Water Supply . . . Revenue | 3,83,73,000 | .. | 3,83,73,000 | |
| 50 | Capital Outlay on Agriculture . . . Capital | 67,83,000 | .. | 67,83,000 | |
| 51 | Capital Outlay on Industrial Development Capital | 10,73,36,000 | .. | 10,73,36,000 | |
| 52 | Capital Outlay on Irrigation . . . Capital | 12,99,88,000 | 2,000 | 12,99,90,000 | |
| 53 | Capital Outlay on Public Works Buildings . . . Capital | 5,44,30,000 | 1,35,000 | 5,45,65,000 | |
| 54 | Capital Outlay on Roads and Bridges . . . Capital | .. | 12,50,000 | 12,50,000 | |
| 55 | Capital Outlay on Road Transport Services and Shipping Capital | 15,18,000 | .. | 15,18,000 | |
| 56 | Capital Outlay on Forests . . . Capital | 3,81,99,000 | .. | 3,81,99,000 | |
| 58 | Miscellaneous Capital Outlay . . . Capital | 14,29,10,000 | .. | 14,29,10,000 | |
| 59 | Loans and Advances by the State Government . . . Capital | 4,000 | .. | 4,000 | |
| | Public Debt—Repayment . . . Capital | .. | 436,31,06,000 | 436,31,06,000 | |
| | TOTAL | 670,47,67,000 | 480,83,65,000 | 1151,31,32,000 | |

THE PONDICHERRY APPROPRIATION (VOTE ON
ACCOUNT) ACT, 1991

No. 27 of 1991

[14th March, 1991.]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the Union territory of Pondicherry for the services of a part of the financial year 1991-92.

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

1. This Act may be called the Pondicherry Appropriation (Vote on Account) Act, 1991.

Short title.

2. From and out of the Consolidated Fund of the Union territory of Pondicherry there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one hundred and forty-seven crores, thirty-four lakhs and twenty-nine thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1991-92.

With-
drawal of
Rs. 147,
34,29,000
from and
out of
the Conso-
lidated
Fund of
the
Union
territory
of Pondi-
cherry
for the
financial
year
1991-92.

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

Appro-
priation.

THE SCHEDULE

(See sections 2 and 3)

| No. of Vote/ Ap- pro- pri- ation | Services and purposes | Sums not exceeding | | | Total |
|--|---|-----------------------------|--|-----------------------------|-------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | | |
| | | Rs. | Rs. | Rs. | |
| 1 | Legislative Assembly . . Revenue | 46,30,000 | 1,45,000 | 47,75,000 | |
| 2 | Administrator . . Revenue | 28,000 | 12,47,000 | 12,75,000 | |
| 3 | Council of Ministers . . Revenue | 39,02,000 | .. | 39,02,000 | |
| 4 | Administration of Justice . . Revenue | 45,87,000 | .. | 45,87,000 | |
| 5 | Elections . . Revenue | 4,80,000 | .. | 4,80,000 | |
| 6 | Revenue and Food . . Revenue | 2,68,42,000 | 1,00,000 | 2,69,42,000 | |
| 7 | Sales Tax . . Revenue | 23,62,000 | .. | 23,62,000 | |
| 8 | Transport . . Revenue Capital | 44,33,000 2,50,000 | .. | 44,33,000 2,50,000 | |
| 9 | Secretariat . . Revenue | 1,11,40,000 | .. | 1,11,40,000 | |
| 10 | District Administra- tion . . Revenue Capital | 2,91,70,000 89,11,000 | .. | 2,91,70,000 89,11,000 | |
| 11 | Treasury and Accounts Adminis- tration . . Revenue | 60,17,000 | .. | 60,17,000 | |
| 12 | Police . . Revenue | 3,74,00,000 | .. | 3,74,00,000 | |
| 13 | Jails . . Revenue | 11,46,000 | .. | 11,46,000 | |
| 14 | Stationery and Printing . . Revenue | 1,32,82,000 | .. | 1,32,82,000 | |
| 15 | Retirement Benefits . . Revenue | 3,21,07,000 | .. | 3,21,07,000 | |
| 16 | Public Works . . Revenue Capital | 11,93,93,000 5,44,65,000 | 20,000 | 11,94,13,000 5,44,65,000 | |
| 17 | Education . . Revenue Capital | 21,03,71,000 14,000 | .. | 21,03,71,000 14,000 | |
| 18 | Medical . . Revenue | 8,70,55,000 | .. | 8,70,55,000 | |
| 19 | Information and Publicity . . Revenue Capital | 79,82,000 47,50,000 | .. | 79,82,000 47,50,000 | |
| 20 | Labour and Employ- ment . . Revenue | 93,40,000 | .. | 93,40,000 | |

| 1 No. of Vote/ Ap- pro- pri- ation | 2 Services and purposes | 3 Sums not exceeding | | |
|---|---|-------------------------|--|---------------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | Total |
| | | Rs. | Rs. | Rs. |
| 21 | Social Welfare . . . Revenue | 4,74,24,000 | .. | 4,74,24,000 |
| 22 | Cooperation . . . Revenue | 1,06,66,000 | .. | 1,06,66,000 |
| | Capital | 1,05,48,000 | .. | 1,05,48,000 |
| 23 | Statistics . . . Revenue | 17,02,000 | .. | 17,02,000 |
| 24 | Agriculture . . . Revenue | 3,16,97,000 | .. | 3,16,97,000 |
| | Capital | 90,00,000 | .. | 90,00,000 |
| 25 | Animal Husbandry . . . Revenue | 89,14,000 | .. | 89,14,000 |
| | Capital | 1,00,000 | .. | 1,00,000 |
| 26 | Fisheries . . . Revenue | 86,72,000 | .. | 86,72,000 |
| | Capital | 41,65,000 | .. | 41,65,000 |
| 27 | Community Develop- ment . . . Revenue | 1,53,33,000 | .. | 1,53,33,000 |
| | Capital | 15,00,000 | .. | 15,00,000 |
| 28 | Industries . . . Revenue | 1,98,55,000 | .. | 1,98,55,000 |
| | Capital | 4,29,00,000 | .. | 4,29,00,000 |
| 29 | Electricity . . . Revenue | 29,91,50,000 | .. | 29,91,50,000 |
| | Capital | 9,08,63,000 | .. | 9,08,63,000 |
| 30 | Ports and Pilotage . . . Revenue | 12,50,000 | .. | 12,50,000 |
| | Capital | 1,26,00,000 | .. | 1,26,00,000 |
| | Public Debt . . . Revenue | | 9,36,30,000 | 9,36,30,000 |
| | Capital | .. | 6,76,41,000 | 6,76,41,000 |
| 31 | Loans to Government Servants . . . Capital | 1,42,50,000 | .. | 1,42,50,000 |
| | TOTAL | 131,06,46,000 | 16,27,83,000 | 147,34,29,000 |

THE PONDICHERRY APPROPRIATION ACT, 1991

No. 28 OF 1991

[14th March, 1991.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the Union territory of Pondicherry for the services of the financial year 1990-91.

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

Short title.

Issue of Rs. 25,68.
55,000
out of
the Conso-
lidated
Fund of
the Union
territory
of Pondi-
cherry
for the
financial
year
1990-91.

Appro-
priation.

1. This Act may be called the Pondicherry Appropriation Act, 1991.

2. From and out of the Consolidated Fund of the Union territory of Pondicherry there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of twenty-five crores, sixty-eight lakhs and fifty-five thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1990-91 in respect of the services specified in column 2 of the Schedule.

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

THE SCHEDULE
(See sections 2 and 3)

| 1 No. of Vote/ Ap- pro- pri- ation | 2 Services and purposes | 3 Sums not exceeding | | | |
|---|--|-------------------------|--|---------------------|-------------|
| | | Voted by Parliament | Charged on the Consolida- ted Fund | Total | |
| | | Rs. | Rs. | Rs. | |
| 1 | Legislative Assembly . Revenue | 20,17,000 | .. | 20,17,000 | |
| 2 | Administrator . . Revenue | 16,000 | 1,67,000 | 1,83,000 | |
| 4 | Administration of Justice . . Revenue | 1,60,000 | .. | 1,60,000 | |
| 5 | Elections . . Revenue | 20,000 | .. | 20,000 | |
| 6 | Revenue and Food . Revenue | 76,85,000 | 1,01,000 | 77,86,000 | |
| 10 | District Administration Revenue | 22,60,000 | 2,000 | 22,62,000 | |
| | Capital | 1,21,34,000 | .. | 1,21,34,000 | |
| 11 | Treasury and Accounts Administration . Revenue | 16,34,000 | .. | 16,34,000 | |
| 12 | Police . . Revenue | 38,05,000 | .. | 38,05,000 | |
| 13 | Jails . . Revenue | 1,80,000 | .. | 1,80,000 | |
| 14 | Stationery and Printing Revenue | 30,00,000 | .. | 30,00,000 | |
| 15 | Retirement Benefits . Revenue | 37,12,000 | .. | 37,12,000 | |
| 16 | Public Works . . Revenue | 50,60,000 | 1,02,000 | 51,62,000 | |
| 17 | Education . . Revenue | 1,10,52,000 | .. | 1,10,52,000 | |
| 18 | Medical . . Revenue | 2,11,96,000 | .. | 2,11,96,000 | |
| 19 | Information and Publicity . . Revenue | 9,20,000 | .. | 9,20,000 | |
| 20 | Labour and Employment . Revenue | 87,000 | .. | 87,000 | |
| 21 | Social Welfare . . Revenue | 1,63,79,000 | .. | 1,63,79,000 | |
| 22 | Co-operation . . Revenue | 2,13,27,000 | .. | 2,13,27,000 | |
| | Capital | 13,15,000 | .. | 13,15,000 | |
| 23 | Statistics . . Revenue | 1,30,000 | .. | 1,30,000 | |
| | Agriculture . . Revenue | 1,02,39,000 | .. | 1,02,39,000 | |
| 24 | | Capital | 1,39,00,000 | .. | 1,39,00,000 |
| 25 | Animal Husbandry . Revenue | 2,38,000 | .. | 2,38,000 | |
| 26 | Fisheries . . Capital | 2,19,000 | .. | 2,19,000 | |
| 27 | Community Development Revenue | 2,00,000 | .. | 2,00,000 | |
| 28 | Industries . . Revenue | 56,86,000 | .. | 56,86,000 | |
| 29 | Electricity . . Revenue | 3,40,29,000 | .. | 3,40,29,000 | |
| | Public Debt . . Capital | .. | 7,56,33,000 | 7,56,33,000 | |
| 31 | Loans to Government Servants Capital | 22,50,000 | .. | 22,50,000 | |
| | TOTAL | 18,08,50,000 | 7,60,05,000 | 25,68,55,000 | |

THE APPROPRIATION (RAILWAYS) NO. 3 ACT, 1991

No. 29 OF 1991

[30th July, 1991.]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of India for the services of the financial year 1991-92 for the purposes of Railways.

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

Short title. 1. This Act may be called the Appropriation (Railways) No. 3 Act, 1991.

Issue of Rs. 23500, 74,84,000 out of the Consolidated Fund of India for the financial year 1991-92. 2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedule to the Appropriation (Railways) Vote on Account Act, 1991] to the sum of twenty-three thousand five hundred crores, seventy-four lakhs and eighty-four thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1991-92, in respect of the services relating to Railways specified in column 2 of the Schedule.

12 of 1991.

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

THE SCHEDULE

(See sections 2 and 3)

| No. of Vote | Services and Purposes | Sums not exceeding | | |
|-------------------|--|------------------------|--|------------------------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | Total |
| | | Rs. | Rs. | Rs. |
| 1 | Railway Board . . . | 11,07,26,000 | .. | 11,07,26,000 |
| 2 | Miscellaneous Expenditure (General) . . . | 73,12,74,000 | .. | 73,12,74,000 |
| 3 | General Superintendence and Services on Railways . . . | 519,92,98,000 | 2,42,000 | 519,95,40,000 |
| 4 | Repairs and Maintenance of Permanent Way and Works . . . | 1039,79,03,000 | 2,00,000 | 1039,81,03,000 |
| 5 | Repairs and Maintenance of Motive Power . . . | 824,96,13,000 | 7,000 | 824,96,20,000 |
| 6 | Repairs and Maintenance of Carriages and Wagons . . . | 1106,31,01,000 | 3,08,000 | 1106,34,09,000 |
| 7 | Repairs and Maintenance of Plant and Equipment . . . | 542,88,36,000 | 2,00,000 | 542,90,36,000 |
| 8 | Operating Expenses—Rolling Stock and Equipment . . . | 872,19,33,000 | .. | 872,19,33,000 |
| 9 | Operating Expenses—Traffic . . . | 1686,46,24,000 | 15,00,000 | 1686,61,24,000 |
| 10 | Operating Expenses—Fuel . . . | 1885,98,04,000 | 2,00,000 | 1886,00,04,000 |
| 11 | Staff Welfare and Amenities . . . | 383,40,93,000 | .. | 383,40,93,000 |
| 12 | Miscellaneous Working Expenses . . . | 557,55,47,000 | 10,40,53,000 | 567,96,00,000 |
| 13 | Provident Fund, Pension and Other Retirement Benefits . . . | 969,55,55,000 | 1,16,15,000 | 970,71,70,000 |
| 14 | Appropriation to Funds . . . | 3357,00,00,000 | .. | 3357,00,00,000 |
| 15 | Dividend to General Revenues, Repayment of loans taken from General Revenues and Amortization of Over-Capitalization . . . | 1147,00,00,000 | .. | 1147,00,00,000 |
| 16 | Assets—Acquisition, Construction and Replacement . . . | | | |
| | Revenue . . . | 45,00,10,000 | .. | 45,00,10,000 |
| | Other Expenditure . . . | | | |
| | Capital . . . | 6078,60,35,000 | 2,60,00,000 | 6081,20,35,000 |
| | Railway Funds . . . | 2385,38,07,000 | 10,00,000 | 2385,48,07,000 |
| | TOTAL . . . | 23486,21,59,000 | 14,53,25,000 | 23500,74,84,000 |

THE APPROPRIATION (VOTE ON ACCOUNT) No. 2
ACT, 1991

No. 30 OF 1991

[31st July, 1991.]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of India for the services of a part of the financial year 1991-92.

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

Short title.

1. This Act may be called the Appropriation (Vote on Account) No. 2 Act, 1991.

With-
drawal of
Rs. 115942,
22,00,000
from and
out of
the
Consoli-
dated
Fund of
India
for the
financial
year.
1991-92.

2. From and out of the Consolidated Fund of India there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedule to the Appropriation (Vote on Account) Act, 1991] to the sum of one lakh fifteen thousand nine hundred forty-two crores and twenty-two lakh rupees towards defraying the several charges which will come in course of payment during the financial year 1991-92.

15 of 1991.

Appro-
priation.

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

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

4. References to Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before the 7th July, 1991 and shall, on or after that date, be construed as references to the appropriate Ministries or Departments as reconstituted from time to time.

THE SCHEDULE
(See section 2, 3 and 4)

| No. of Vote | Services and purposes | Sums not exceeding | | | 3 | |
|-------------------|---|---------------------------------|--|---------------------------------|---|--|
| | | Voted by Parliament | Charged on the Consolidated Fund | Total | | |
| | | Rs. | Rs. | | | |
| 1 | Agriculture . . . Revenue Capital | 1731,23,00,000 2,24,00,000 | 324,07,00,000 | 1731,23,00,000 326,31,00,000 | | |
| 2 | Other Services of Department of Agriculture and Cooperation . . . Revenue Capital | 47,47,00,000 60,06,00,000 | 16,55,00,000 | 47,47,00,000 76,61,00,000 | | |
| 3 | Department of Agricultural Research and Education . . . Revenue | 182,00,00,000 | .. | 182,00,00,000 | | |
| 4 | Department of Animal Husbandry and Dairying . . . Revenue Capital | 102,62,00,000 24,45,00,000 | .. | 102,62,00,000 24,45,00,000 | | |
| 5 | Department of Chemicals and Petrochemicals . . . Revenue Capital | 6,22,00,000 10,70,00,000 | .. | 6,22,00,000 10,70,00,000 | | |
| 6 | Department of Fertilizers . . . Revenue Capital | 3041,38,00,000 47,35,00,000 | 1,00,000 25,00,000 | 3041,39,00,000 47,60,00,000 | | |
| 7 | Department of Civil Aviation . . . Revenue Capital | 21,41,00,000 13,92,00,000 | .. | 21,41,00,000 13,92,00,000 | | |
| 8 | Department of Tourism . . . Revenue Capital | 32,00,00,000 13,20,00,000 | .. | 32,00,00,000 13,20,00,000 | | |
| 9 | Ministry of Civil Supplies and Public Distribution . . . Revenue Capital | 4,91,00,000 1,75,00,000 | 1,70,00,000 | 4,91,00,000 3,45,00,000 | | |
| 10 | Ministry of Coal . . . Revenue Capital | 20,80,00,000 371,50,00,000 | .. | 20,80,00,000 371,50,00,000 | | |
| 11 | Department of Commerce . . . Revenue Capital | 1215,78,00,000 787,29,00,000 | .. | 1215,78,00,000 787,29,00,000 | | |
| 12 | Department of Supply . . . Revenue | 15,72,00,000 | 15,00,000 | 15,87,00,000 | | |
| 13 | Ministry of Communications . . . Revenue | 5,79,00,000 | .. | 5,79,00,000 | | |
| 14 | Postal Services . . . Revenue Capital | 762,55,00,000 31,45,00,000 | 1,00,000 | 762,56,00,000 31,45,00,000 | | |

| No. of Vote | Services and purposes | Sums not exceeding | | |
|-------------------|---|------------------------|--|--|
| | | Voted by Parliament | Charged on the Consolidated Fund | Total Rs. |
| | | | Rs. | |
| 15 | Telecommunication Services . . . | Revenue Capital | 2115,74,00,000 1318,00,00,000 | 10,00,000 1,00,000 2115,84,00,000 1318,01,00,000 |
| 16 | Ministry of Defence . . . | Revenue Capital | 554,60,00,000 56,38,00,000 | 1,00,000 6,50,00,000 554,61,00,000 62,88,00,000 |
| 17 | Defence Pensions . . . | Revenue | 874,84,00,000 | 16,00,000 875,00,00,000 |
| 18 | Defence Services—Army . . . | Revenue | 4182,15,00,000 | 1,24,00,000 4183,39,00,000 |
| 19 | Defence Services—Navy . . . | Revenue | 457,93,00,000 | 10,00,000 458,03,00,000 |
| 20 | Defence Services—Air Force . . . | Revenue | 1060,39,00,000 | 9,00,000 1060,48,00,000 |
| 21 | Defence Ordnance Factories . . . | Revenue | 350,00,00,000 | 65,00,000 350,65,00,000 |
| 22 | Capital Outlay on Defence Services . . . | Capital | 3087,46,00,000 | 3,23,00,000 3090,69,00,000 |
| 23 | Ministry of Environment and Forests . . . | Revenue Capital | 166,12,00,000 3,73,00,000 | 5,00,000 166,12,00,000 3,78,00,000 |
| 24 | Ministry of External Affairs . . . | Revenue Capital | 259,08,00,000 33,42,00,000 | 1,00,000 259,09,00,000 33,42,00,000 |
| 25 | Department of Economic Affairs . . . | Revenue Capital | 211,39,00,000 81,31,00,000 | 5,00,000 211,44,00,000 81,31,00,000 |
| 26 | Currency, Coinage and Stamps . . . | Revenue Capital | 183,03,00,000 94,93,00,000 | 6,00,000 1,00,000 183,09,00,000 94,94,00,000 |
| 27 | Payments to Financial Institutions . . . | Revenue Capital | 279,58,00,000 2701,68,00,000 | .. 279,58,00,000 2701,68,00,000 |
| 28 | Pensions . . . | Revenue | 274,42,00,000 | 1,60,00,000 276,02,00,000 |
| | CHARGED.—Interest Payments | Revenue | .. | 13725,00,00,000 13725,00,00,000 |
| 30 | Transfers to State Governments . . . | Revenue Capital | 2227,02,00,000 62,50,00,000 | 7235,96,00,000 7369,40,00,000 9462,98,00,000 7431,90,00,000 |
| 31 | Loans to Government Servants, etc. . . | Capital | 110,40,00,000 | .. 110,40,00,000 |
| 32 | CHARGED.—Repayment of Debt | Capital | .. | 42074,49,00,000 42074,49,00,000 |
| 33 | Department of Expenditure . . . | Revenue Capital | 4,22,00,000 1,97,00,000 | .. 4,22,00,000 1,97,00,000 |
| 34 | Audit . . . | Revenue | 134,68,00,000 | 2,73,00,000 137,41,00,000 |
| 35 | Department of Revenue . . . | Revenue Capital | 40,49,00,000 87,00,000 | 1,00,000 .. 40,50,00,000 87,00,000 |

| No. of Vote | Services and purposes | Sums not exceeding | | |
|-------------------|--|------------------------|--|--------------------------------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | Total |
| | | | Rs. | |
| 36 | Direct Taxes . . . | Revenue Capital | 124,99,00,000 60,00,00,000 | 125,00,00,000 60,00,00,000 |
| 37 | Indirect Taxes . . . | Revenue Capital | 200,98,00,000 73,57,00,000 | 201,39,00,000 73,57,00,000 |
| 38 | Ministry of Food . . . | Revenue Capital | 1374,87,00,000 68,20,00,000 | 1374,92,00,000 70,20,00,000 |
| 39 | Ministry of Food Processing Industries | Revenue Capital | 15,21,00,000 6,38,00,000 | 15,21,00,000 7,01,00,000 |
| 40 | Department of Health . . . | Revenue Capital | 279,82,00,000 92,85,00,000 | 279,84,00,000 92,86,00,000 |
| 41 | Department of Family Welfare | Revenue Capital | 425,01,00,000 43,00,000 | 425,01,00,000 43,00,000 |
| 42 | Ministry of Home Affairs | Revenue Capital | 159,50,00,000 6,50,00,000 | 159,53,00,000 6,50,00,000 |
| 43 | Cabinet . . . | Revenue | 5,90,00,000 | 5,90,00,000 |
| 44 | Police . . . | Revenue Capital | 886,19,00,000 164,82,00,000 | 886,48,00,000 167,36,00,000 |
| 45 | Other Expenditure of the Ministry of Home Affairs | Revenue Capital | 179,57,00,000 57,39,00,000 | 179,60,00,000 62,47,00,000 |
| 46 | Transfers to Union territory Governments | Revenue Capital | 48,50,00,000 26,71,00,000 | 48,50,00,000 26,71,00,000 |
| 47 | Department of Education . . . | Revenue Capital | 899,42,00,000 30,00,000 | 899,42,00,000 1,73,00,000 |
| 48 | Department of Youth Affairs and Sports | Revenue Capital | 56,10,00,000 1,10,00,000 | 56,10,00,000 1,10,00,000 |
| 49 | Art and Culture . . . | Revenue | 62,27,00,000 | 62,27,00,000 |
| 50 | Department of Women and Child Development | Revenue Capital | 218,82,00,000 50,00,000 | 218,82,00,000 50,00,000 |
| 51 | Department of Industrial Development | Revenue Capital | 73,47,00,000 6,00,000 | 86,47,00,000 6,00,000 |
| 52 | Department of Heavy Industry . . . | Revenue Capital | 15,05,00,000 137,72,00,000 | 15,05,00,000 137,72,00,000 |
| 53 | Department of Public Enterprises | Revenue | 71,00,000 | 71,00,000 |
| 54 | Department of Small Scale Industries and Agro and Rural Industries | Revenue Capital | 157,74,00,000 141,43,00,000 | 160,24,00,000 143,95,00,000 |
| 55 | Ministry of Information and Broadcasting | Revenue Capital | 50,68,00,000 2,80,00,000 | 50,69,00,000 2,80,00,000 |
| 56 | Broadcasting Services | Revenue Capital | 406,96,00,000 178,61,00,000 | 406,97,00,000 178,71,00,000 |

| 1 No. of Vote | 2 Services and purposes | 3 Sums not exceeding | | |
|------------------------|---|--|--|---------------------------------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | Total |
| | | Rs. | Rs. | Rs. |
| 57 | Ministry of Labour | Revenue Capital 205,68,00,000 37,00,000 | 1,00,000 .. | 205,69,00,000 37,00,000 |
| 58 | Law and Justice | Revenue | 107,45,00,000 | 3,36,00,000 110,81,00,000 |
| 59 | Department of Company Affairs | Revenue Capital 4,99,00,000 1,00,000 | | 4,99,00,000 1,00,000 |
| 60 | Ministry of Mines | Revenue Capital 70,85,00,000 9,90,00,000 | 2,00,000 .. | 70,87,00,000 9,90,00,000 |
| 61 | Ministry of Parliamentary Affairs | Revenue | 65,00,000 | .. 65,00,000 |
| 62 | Ministry of Personnel, Public Grievances and Pensions | Revenue Capital 26,09,00,000 57,00,000 | 1,00,000 2,33,00,000 | 26,10,00,000 2,90,00,000 |
| 63 | Ministry of Petroleum and Natural Gas | Revenue Capital 51,06,00,000 85,00,00,000 | | 51,06,00,000 85,00,00,000 |
| 64 | Planning | Revenue Capital 27,14,00,000 8,45,00,000 | | 27,14,00,000 8,45,00,000 |
| 65 | Department of Statistics | Revenue | 26,18,00,000 | .. 26,18,00,000 |
| 66 | Department of Programme Implementation | Revenue | 36,00,000 | .. 36,00,000 |
| 67 | Department of Power | Revenue Capital 227,91,00,000 1030,96,00,000 | 10,00,00,000 .. | 227,91,00,000 1040,96,00,000 |
| 68 | Department of Non-Conventional Energy Sources | Revenue Capital 72,73,00,000 2,50,00,000 | | 72,73,00,000 2,50,00,000 |
| 69 | Ministry of Rural Development | Revenue Capital 1760,01,00,000 25,00,000 | | 1760,01,00,000 25,00,000 |
| 70 | Department of Science and Technology | Revenue Capital 97,52,00,000 12,48,00,000 | | 97,52,00,000 12,48,00,000 |
| 71 | Department of Scientific and Industrial Research | Revenue Capital 134,29,00,000 1,70,00,000 | | 134,29,00,000 1,70,00,000 |
| 72 | Department of Biotechnology | Revenue Capital 24,97,00,000 3,00,000 | | 24,97,00,000 3,00,000 |
| 73 | Ministry of Steel | Revenue Capital 6,78,00,000 320,18,00,000 | .. 3,00,000 | 6,78,00,000 320,21,00,000 |
| 74 | Surface Transport | Revenue Capital 14,04,00,000 69,18,00,000 | 1,26,00,000 .. | 14,04,00,000 70,44,00,000 |
| 75 | Roads | Revenue Capital 201,78,00,000 271,22,00,000 | 3,00,000 15,37,00,000 | 201,81,00,000 286,59,00,000 |
| 76 | Ports, Lighthouses and Shipping | Revenue Capital 64,24,00,000 126,39,00,000 | .. 18,00,000 | 64,24,00,000 126,57,00,000 |
| 77 | Ministry of Textiles | Revenue Capital 389,46,00,000 89,90,00,000 | 2,00,00,000 .. | 389,46,00,000 91,90,00,000 |

| No. of Vote | Services and purposes | Sums not exceeding | | |
|---|---|--------------------------------|--|--------------------------------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | Total |
| | | Rs. | Rs. | Rs. |
| 78 | Urban Development and Housing . . . Revenue Capital | 85,86,00,000 61,16,00,000 | 2,09,00,000 4,78,00,000 | 87,95,00,000 65,94,00,000 |
| 79 | Public Works . . . Revenue Capital | 126,31,00,000 44,76,00,000 | 12,00,000 6,00,000 | 126,43,00,000 44,82,00,000 |
| 80 | Stationery and Printing . . . Revenue Capital | 48,33,00,000 1,90,00,000 | .. | 48,33,00,000 1,90,00,000 |
| 81 | Ministry of Water Resources . . . Revenue Capital | 169,25,00,000 11,36,00,000 | 1,00,000 14,50,00,000 | 169,26,00,000 25,86,00,000 |
| 82 | Ministry of Welfare . . . Revenue Capital | 227,24,00,000 9,52,00,000 | 143,88,00,000 56,00,000 | 371,12,00,000 10,08,00,000 |
| 83 | Atomic Energy . . . Revenue Capital | 241,97,00,000 276,33,00,000 | 7,00,000 .. | 242,04,00,000 276,33,00,000 |
| 84 | Nuclear Power Schemes . . . Revenue Capital | 173,85,00,000 68,25,00,000 | .. | 1,73,85,00,000 68,25,00,000 |
| 85 | Department of Electronics . . . Revenue Capital | 45,52,00,000 21,68,00,000 | .. | 45,52,00,000 21,68,00,000 |
| 86 | Department of Ocean Development . . . Revenue Capital | 19,42,00,000 3,44,00,000 | .. | 19,42,00,000 3,44,00,000 |
| 87 | Department of Space . . . Revenue Capital | 1,91,20,00,000 50,99,00,000 | 1,00,000 1,00,000 | 191,21,00,000 51,00,00,000 |
| 88 | Lok Sabha . . . Revenue | 10,12,00,000 | 6,00,000 | 10,18,00,000 |
| 89 | Rajya Sabha . . . Revenue | 4,50,00,000 | 2,00,000 | 4,52,00,000 |
| CHARGED.— <i>Staff, Household and Allowances of the President</i> | | Revenue | .. | 1,57,00,000 |
| 91 | Secretariat of the Vice-President . . . Revenue | 13,00,000 | .. | 13,00,000 |
| CHARGED.— <i>Union Public Service Commission</i> | | Revenue | .. | 6,66,00,000 |
| 93 | Delhi . . . Revenue Capital | 546,58,00,000 433,15,00,000 | 2,92,00,000 7,58,00,000 | 549,50,00,000 440,73,00,000 |
| 94 | Andaman and Nicobar Islands . . . Revenue Capital | 84,40,00,000 92,81,00,000 | 1,00,000 | 84,41,00,000 92,81,00,000 |
| 95 | Dadra and Nagar Haveli . . . Revenue Capital | 15,83,00,000 8,43,00,000 | .. | 15,83,00,000 8,43,00,000 |
| 96 | Lakshadweep . . . Revenue Capital | 20,00,00,000 6,20,00,000 | .. | 20,00,00,000 6,20,00,000 |
| 97 | Chandigarh . . . Revenue Capital | 92,50,00,000 25,77,00,000 | 2,88,00,000 65,00,000 | 95,38,00,000 26,42,00,000 |
| 98 | Daman and Diu . . . Revenue Capital | 12,09,00,000 6,94,00,000 | .. | 12,09,00,000 6,94,00,000 |
| | TOTAL | 44924,31,00,000 | 7107,91,00,000 | 115942,22,00,000 |

THE REPRESENTATION OF THE PEOPLE (AMENDMENT)
ACT, 1991

No. 31 OF 1991

[14th August, 1991.]

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

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

Short title and commencement.

1. (1) This Act may be called the Representation of the People (Amendment) Act, 1991.

(2) It shall be deemed to have come into force on the 18th day of April, 1991.

Substitution of new section for sections 73A and 73AA.

2. In the Representation of the People Act, 1951 (hereinafter referred to as the principal Act), for sections 73A and 73AA, the following section shall be substituted, namely:—

43 of 1951.

“73A. Notwithstanding anything contained in section 73 or in any other provision of this Act, with respect to the general election for the purpose of constituting a new House of the People upon dissolution of the Ninth House of the People,—

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

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

Repeal and saving.

3. (1) The Representation of the People (Amendment) Ordinance, 1991, is hereby repealed.

Ord. 2 of 1991.

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

THE DELHI MUNICIPAL LAWS (AMENDMENT) ACT, 1991

No. 32 OF 1991

[14th August, 1991.]

An Act further to amend the Delhi Municipal Corporation Act, 1957 and the Punjab Municipal Act, 1911, as in force in New Delhi.

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

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Delhi Municipal Laws (Amendment) Act, 1991.

(2) It shall be deemed to have come into force on the 30th day of March, 1991.

Short title and commencement.

CHAPTER II

AMENDMENT TO THE DELHI MUNICIPAL CORPORATION ACT, 1957

2. In section 126 of the Delhi Municipal Corporation Act, 1957, in sub-section (3), for the portion beginning with the words, figures and letters "commencing on the 1st day of April, 1988" and ending with the words, figures and letters "before the 1st day of April, 1991", the following shall be substituted, namely:—

Amendment of Act 66 of 1957.

"commencing on the 1st day of April, 1988, the 1st day of April, 1989 and the 1st day of April, 1990 under sub-section (1), the Commissioner shall give to any person affected by the amendment, notice of not less than one month at any time before the 1st day of April, 1992".

CHAPTER III

AMENDMENT TO THE PUNJAB MUNICIPAL ACT, 1911, AS IN FORCE IN NEW DELHI

3. In section 67A of the Punjab Municipal Act, 1911, as in force in New Delhi,—

Amendment of Punjab Act III of 1911.

(a) in sub-section (1), for the portion beginning with the words, figures and letters "commencing on the 1st day of April, 1988" and

ending with the words, figures and letters "before the 1st day of April, 1991", the following shall be substituted, namely:—

"commencing on the 1st day of April, 1988, the 1st day of April, 1989, the 1st day of April, 1990 and the 1st day of April, 1991 for increasing or reducing, for sufficient reasons, the amount of annual value of any property and of the assessment thereupon, after giving notice, at any time before the 1st day of April, 1992";

(b) in sub-section (2), in clause (b), for the words, figures and letters "the 1st day of April, 1989 and the 1st day of April, 1990," the words, figures and letters "the 1st day of April, 1989, the 1st day of April, 1990 and the 1st day of April, 1991" shall be substituted.

CHAPTER IV

MISCELLANEOUS

Repeal,
and
saving.

4. (1) The Delhi Municipal Laws (Amendment) Ordinance, 1991 is hereby repealed.

Ord. 1
of 1991.

(2) Notwithstanding such repeal, anything done or any action taken under the Delhi Municipal Corporation Act, 1957 and the Punjab Municipal Act, 1911 as in force in New Delhi, as amended by the said Ordinance, shall be deemed to have been done or taken under the Delhi Municipal Corporation Act, 1957, or, as the case may be, under the Punjab Municipal Act, 1911, as amended by this Act.

66 of 1957.
Punjab
Act III
of 1911.

THE JAMMU AND KASHMIR CRIMINAL LAW
AMENDMENT (SECOND AMENDING) ACT, 1991

No. 33 OF 1991

[14th August, 1991.]

An Act further to amend the Jammu and Kashmir Criminal Law
Amendment Act, 1983.

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

1. (1) This Act may be called the Jammu and Kashmir Criminal
Law Amendment (Second Amending) Act, 1991.

Short
title
and
commence-
ment.

(2) It shall be deemed to have come into force on the 16th day of
June, 1991.

Amend-
ment of
section 4.

2. In the Jammu and Kashmir Criminal Law Amendment Act, 1983
(hereinafter referred to as the principal Act), in section 4, in sub-
section (3), for the words "one year", the words "one year and six
months" shall be substituted.

Repeal
and
saving.

3. (1) The Jammu and Kashmir Criminal Law (Amendment) Ordinance, 1991 is hereby repealed.

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

Jammu
and Kash-
mir Act
No. X of
1983.

Jammu
and Kash-
mir Ord.
1 of 1991.

THE CONSUMER PROTECTION (AMENDMENT) ACT, 1991

No. 34 OF 1991

[16th August, 1991.]

An Act to amend the Consumer Protection Act, 1986.

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

Short title
and com-
mence-
ment.

1. (1) This Act may be called the Consumer Protection (Amendment) Act, 1991.

(2) It shall be deemed to have come into force on the 15th day of June, 1991.

Amend-
ment of
section 14.

2. In section 14 of the Consumer Protection Act, 1986 (hereinafter referred to as the principal Act), for sub-section (2), the following sub-sections shall be substituted, namely:—

"(2) Every proceeding referred to in sub-section (1) shall be conducted by the President of the District Forum and at least one member thereof sitting together:

Provided that where the member, for any reason, is unable to conduct the proceeding till it is completed, the President and the other member shall conduct such proceeding *de novo*.

(2A) Every order made by the District Forum under sub-section (1) shall be signed by its President and the member or members who conducted the proceeding:

Provided that where the proceeding is conducted by the President and one member and they differ on any point or points, they shall state the point or points on which they differ and refer the same to the other member for hearing on such point or points and the opinion of the majority shall be the order of the District Forum."

Insertion
of new
section 18A.

3. After section 18 of the principal Act, the following section shall be inserted, namely:—

"18A. When the office of the President of the District Forum or of the State Commission, as the case may be, is vacant or when any such President is, by reason of absence or otherwise, unable to perform the duties of his office, the duties of the office shall be performed by such person, who is qualified to be appointed as President of the

68 of 1986.

Vacancy
in the
office
of the
President.

District Forum or, as the case may be, of the State Commission, as the State Government may appoint for the purpose.”.

4. After section 29 of the principal Act, the following section shall be inserted, namely:—

Insertion
of new
section
29A.

“29A. No act or proceeding of the District Forum, the State Commission or the National Commission shall be invalid by reason only of the existence of any vacancy amongst its members or any defect in the constitution thereof.”.

Vacancies
or defects
in appoint-
ment not
to invali-
date
orders.

5. Notwithstanding anything contained in any law or any judgment, decree or order of any court, tribunal or other authority, any order made by the District Forum or the State Commission under the principal Act, which would have been validly made if the amendments made to the principal Act by this Act were in force on the date of such order, shall be deemed to have been validly made as if the amendments made to the principal Act by this Act were in force at all material times when such order was made.

Validation
of certain
orders,
etc.

6. (1) The Consumer Protection (Amendment) Ordinance, 1991, is hereby repealed.

Repeal
and
saving.

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

**THE TERRORIST AND DISRUPTIVE ACTIVITIES
(PREVENTION) AMENDMENT ACT, 1991**

No. 35 OF 1991

[16th August, 1991.]

**An Act further to amend the Terrorist and Disruptive Activities
(Prevention) Act, 1987.**

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

Short title and commencement.

1. (1) This Act may be called the Terrorist and Disruptive Activities (Prevention) Amendment Act, 1991.

(2) It shall be deemed to have come into force on the 2nd day of May, 1991.

Amendment of section 1 of Act 28 of 1987.

2. In the Terrorist and Disruptive Activities (Prevention) Act, 1987 (hereinafter referred to as the principal Act), in section 1, in sub-section (4), for the words "four years", the words "six years" shall be substituted.

Repeal and saving.

3. (1) The Terrorist and Disruptive Activities (Prevention) Amendment Ordinance, 1991, is hereby repealed.

Ord. 5
of 1991.

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

THE CONSTITUTION (SCHEDULED TRIBES) ORDER
(AMENDMENT) ACT, 1991

No. 36 OF 1991

[20th August, 1991.]

An Act to provide for the inclusion of certain tribes in the list of Scheduled Tribes specified in relation to the State of Jammu and Kashmir.

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

1. (1) This Act may be called the Constitution (Scheduled Tribes) Order (Amendment) Act, 1991.

Short title and commencement.

(2) The provisions of clause (b) of section 2 and section 3 shall come into force at once, and the remaining provisions of this Act shall be deemed to have come into force on the 19th day of April, 1991.

2. In the Schedule to the Constitution (Jammu and Kashmir) Scheduled Tribes Order, 1989 (hereinafter referred to as the Jammu and Kashmir Order),—

Amendment of the Constitution (Jammu and Kashmir) Scheduled Tribes Order, 1989.

(a) after item 8, the following items shall be added, namely:—

"9. Gujjar

10. Bakarwal";

(b) after item 10 as so added, the following items shall be added, namely:—

"11. Gaddi

12. Sippi".

Ord. 3
of 1991.

3. The Constitution (Scheduled Tribes) Orders (Amendment) Ordinance, 1991, in so far as it relates to the amendment to the Constitution (Scheduled Tribes) Order, 1950, except as respects things done or omitted to be done before the commencement of the provisions of this section, is hereby repealed.

Repeal and saving in relation to amendment to Constitution Order 22.

Ord. 3
of 1991.

4. (1) The Constitution (Scheduled Tribes) Orders (Amendment) Ordinance, 1991, in so far as it relates to the amendment to the Jammu and Kashmir Order, is hereby repealed.

Repeal and saving in relation to amendment to Constitution Order, 142.

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

THE APPROPRIATION (No. 4) ACT, 1991

No. 37 OF 1991

[13th September, 1991.]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of India for the services of the financial year 1991-92.

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

Short title.

Issue of
Rs. 22621,
35,00,000
out of the
Consolidated
Fund of
India
for the
year
1991-92.

Appropriation.

Construction of
references to
Ministries and
Departments in
the
Schedule.

1. This Act may be called the Appropriation (No. 4) Act, 1991.
2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedule to the Appropriation (Vote on Account) No. 2 Act, 1991] to the sum of two lakhs twenty-six thousand two hundred and eleven crores and thirty-five lakh rupees towards defraining the several charges which will come in course of payment during the financial year 1991-92, in respect of the services specified in column 2 of the Schedule.

30 of 1991.

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

4. References to Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before the 7th day of July, 1991 and shall, on or after that date, be construed as references to the appropriate Ministries or Departments as reconstituted from time to time.

THE SCHEDULE
(See sections 2, 3 and 4)

| No. of Vote | Services and purposes | Sums not exceeding | | |
|-------------------|---|----------------------------------|-------------------------------------|----------------------------------|
| | | Voted by Parliament | Charged on the Consolidated Fund | Total |
| | | | Rs. | |
| 1 | Agriculture . . Revenue Capital | 2137,66,00,000 11,80,00,000 | 352,23,00,000 | 2137,66,00,000 364,03,00,000 |
| 2 | Other Services of Department of Agriculture and Cooperation . . Revenue Capital | 138,12,00,000 171,96,00,000 | 51,03,00,000 | 138,12,00,000 222,99,00,000 |
| 3 | Department of Agricultural Research and Education . . Revenue | 364,00,00,000 | .. | 364,00,00,000 |
| 4 | Department of Animal Husbandry and Dairying . . Revenue Capital | 222,09,00,000 53,48,00,000 | .. | 222,09,00,000 53,48,00,000 |
| 5 | Department of Chemicals and Petrochemicals . . Revenue Capital | 12,43,00,000 21,40,00,000 | .. | 12,43,00,000 21,40,00,000 |
| 6 | Department of Fertilizers . . Revenue Capital | 4933,94,00,000 94,70,00,000 | 1,00,000 50,00,000 | 4933,95,00,000 95,20,00,000 |
| 7 | Department of Civil Aviation . . Revenue Capital | 42,82,00,000 27,83,00,000 | .. | 42,82,00,000 27,83,00,000 |
| 8 | Department of Tourism . . Revenue Capital | 64,00,00,000 26,40,00,000 | .. | 64,00,00,000 26,40,00,000 |
| 9 | Ministry of Civil Supplies and Public Distribution . . Revenue Capital | 9,82,00,000 3,49,00,000 | 3,41,00,000 | 9,82,00,000 6,90,00,000 |
| 10 | Ministry of Coal . . Revenue Capital | 161,00,00,000 743,00,00,000 | .. | 161,00,00,000 743,00,00,000 |
| 11 | Department of Commerce . . Revenue Capital | 1433,55,00,000 1174,57,00,000 | .. | 1433,55,00,000 1174,57,00,000 |
| 12 | Department of Supply . . Revenue | 27,43,00,000 | 30,00,000 | 27,73,00,000 |
| 13 | Ministry of Communications . . Revenue | 11,58,00,000 | .. | 11,58,00,000 |
| 14 | Postal Services . . Revenue Capital | 1525,10,00,000 62,90,00,000 | 1,00,000 | 1525,10,00,000 62,90,00,000 |
| 15 | Telecommunication Services . . Revenue Capital | 4231,47,00,000 2635,99,00,000 | 20,00,000 1,00,000 | 4231,67,00,000 2636,00,00,000 |
| 16 | Ministry of Defence Revenue Capital | 1109,19,00,000 112,77,00,000 | 1,00,000 13,00,00,000 | 1109,20,00,000 125,77,00,000 |

| No. of Vote | Services and purposes | Sums not exceeding | | |
|-------------------|---|---------------------------------|--|------------------------------------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | Total |
| | | Rs. | Rs. | Rs. |
| 17 | Defence Pensions Revenue | 1749,67,00,000 | 33,00,000 | 1750,00,00,000 |
| 18 | Defence Services—Army Revenue | 8364,30,00,000 | 2,48,00,000 | 8366,78,00,000 |
| 19 | Defence Services—Navy Revenue | 915,86,00,000 | 20,00,000 | 916,06,00,000 |
| 20 | Defence Services—Air Force Revenue | 2120,77,00,000 | 19,00,000 | 2120,96,00,000 |
| 21 | Defence Ordnance Factories Revenue | 363,89,00,000 | 1,30,00,000 | 365,19,00,000 |
| 22 | Capital Outlay on Defence Services Capital | 5204,77,00,000 | 6,45,00,000 | 5211,22,00,000 |
| 23 | Ministry of Environment and Forests Revenue Capital | 332,24,00,000 7,46,00,000 | 10,00,000 | 332,24,00,000 7,56,00,000 |
| 24 | Ministry of External Affairs Revenue Capital | 518,16,00,000 66,85,00,000 | 2,00,000 | 518,18,00,000 66,85,00,000 |
| 25 | Department of Economic Affairs Revenue Capital | 422,78,00,000 162,63,00,000 | 5,00,000 .. | 422,83,00,000 162,63,00,000 |
| 26 | Currency, Coinage and Stamps Revenue Capital | 366,05,00,000 189,86,00,000 | 12,00,000 2,00,000 | 366,17,00,000 189,88,00,000 |
| 27 | Payments to Financial Institutions Revenue Capital | 515,79,00,000 4983,06,00,000 | .. | 515,79,00,000 4983,06,00,000 |
| 28 | Pensions Revenue | 548,84,00,000 | 3,21,00,000 | 552,05,00,000 |
| | CHARGED.—Interest Payments Revenue | .. | 27450,00,00,000 | 27450,00,00,000 |
| 30 | Transfers to State Governments Revenue Capital | 4454,03,00,000 125,00,00,000 | 14471,93,00,000 14438,80,00,000 | 18925,96,00,000 14563,80,00,000 |
| 31 | Loans to Government Servants, etc. Capital | 220,80,00,000 | .. | 220,80,00,000 |
| | CHARGED.—Repayment of Debt Capital | .. | 84148,98,00,000 | 84148,98,00,000 |
| 33 | Department of Expenditure Revenue Capital | 258,43,00,000 3,94,00,000 | | 258,43,00,000 3,94 00,000 |
| 34 | Audit Revenue | 269,35,00,000 | 5,47,00,000 | 274,82,00,000 |
| 35 | Department of Revenue Revenue Capital | 80,98,00,000 1,74,00,000 | 1,00,000 .. | 80,99,00,000 1,74,00,000 |
| 36 | Direct Taxes Revenue Capital | 249,98,00,000 120,00,00,000 | 2,00,000 .. | 250,00,00,000 120,00,00,000 |
| 37 | Indirect Taxes Revenue Capital | 401,96,00,000 147,14,00,000 | 8x,00,000 .. | 402,77,00,000 147,14,00,000 |

| 1 No. of Vote | 2 Services and purposes | 3 Sums not exceeding | | |
|------------------------|--|-------------------------|--|----------------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | Total |
| | | Rs. | Rs. | Rs. |
| 38 | Ministry of Food | Revenue 2749,73,00,000 | 10,00,000 | 2749,83,00,000 |
| | Capital 136,40,00,000 | | 4,00,00,000 | 140,40,00,000 |
| 39 | Ministry of Food Processing Industries | Revenue 30,41,00,000 | | 30,41,00,000 |
| | Capital 12,76,00,000 | | 1,26,00,000 | 14,02,00,000 |
| 40 | Department of Health | Revenue 559,64,00,000 | 3,00,000 | 559,67,00,000 |
| | Capital 185,71,00,000 | | 2,00,000 | 185,73,00,000 |
| 41 | Department of Family Welfare | Revenue 850,03,00,000 | .. | 850,03,00,000 |
| | Capital 85,00,000 | | .. | 85,00,000 |
| 42 | Ministry of Home Affairs | Revenue 319,00,00,000 | 6,00,000 | 319,06,00,000 |
| | Capital 13,00,00,000 | | .. | 13,00,00,000 |
| 43 | Cabinet | Revenue 11,80,00,000 | .. | 11,80,00,000 |
| 44 | Police | Revenue 1772,39,00,000 | 57,00,000 | 1772,96,00,000 |
| | Capital 260,28,00,000 | | 5,08,00,000 | 265,36,00,000 |
| 45 | Other Expenditure of the Ministry of Home Affairs | Revenue 359,15,00,000 | 7,00,000 | 359,22,00,000 |
| | Capital 114,78,00,000 | | 10,17,00,000 | 124,95,00,000 |
| 46 | Transfers to Union territory Governments | Revenue 97,01,00,000 | .. | 97,01,00,000 |
| | Capital 53,42,00,000 | | .. | 53,42,00,000 |
| 47 | Department of Education | Revenue 1801,87,00,000 | .. | 1801,87,00,000 |
| | Capital 60,00,000 | | 2,85,00,000 | 3,45,00,000 |
| 48 | Department of Youth Affairs and Sports | Revenue 112,21,00,000 | .. | 112,21,00,000 |
| | Capital 2,19,00,000 | | .. | 2,19,00,000 |
| 49 | Art and Culture | Revenue 128,34,00,000 | .. | 128,34,00,000 |
| 50 | Department of Women and Child Development | Revenue 438,65,00,000 | .. | 438,65,00,000 |
| | Capital 1,00,00,000 | | .. | 1,00,00,000 |
| 51 | Department of Industrial Development | Revenue 146,95,00,000 | 26,00,00,000 | 172,95,00,000 |
| | Capital 12,00,000 | | .. | 12,00,000 |
| 52 | Department of Heavy Industry | Revenue 30,10,00,000 | .. | 30,10,00,000 |
| | Capital 275,44,00,000 | | .. | 275,44,00,000 |
| 53 | Department of Public Enterprises | Revenue 1,41,00,000 | .. | 1,41,00,000 |
| 54 | Department of Small-Scale Industries and Agro and Rural Industries | Revenue 315,48,00,000 | 5,00,00,000 | 320,48,00,000 |
| | Capital 282,86,00,000 | | 5,05,00,000 | 287,91,00,000 |
| 55 | Ministry of Information and Broadcasting | Revenue 101,35,00,000 | 1,00,000 | 101,36,00,000 |
| | Capital 5,60,00,000 | | .. | 5,60,00,000 |
| 56 | Broadcasting Services | Revenue 813,91,00,000 | 2,00,000 | 813,93,00,000 |
| | Capital 357,23,00,000 | | 20,00,000 | 357,43,00,000 |

| No. of Vote | Services and purposes | Sums not exceeding | | |
|-------------------|---|---------------------------------|--|---------------------------------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | Total |
| | | Rs. | Rs. | Rs. |
| 57 | Ministry of Labour . . Revenue Capital | 411,37,00,000 73,00,000 | 1,00,000 .. | 411,38,00,000 73,00,000 |
| 58 | Law and Justice . . Revenue | 214,90,00,000 | 6,73,00,000 | 221,63,00,000 |
| 59 | Department of Company Affairs . . Revenue Capital | 9,99,00,000 1,00,000 | .. | 9,99,00,000 1,00,000 |
| 60 | Ministry of Mines . . Revenue Capital | 127,69,00,000 19,80,00,000 | 5,00,000 .. | 127,74,00,000 19,80,00,000 |
| 61 | Ministry of Parliamentary Affairs . . Revenue | 1,30,00,000 | .. | 1,30,00,000 |
| 62 | Ministry of Personnel, Public Grievances and Pensions . . Revenue Capital | 52,19,00,000 1,15,00,000 | 1,00,000 4,65,00,000 | 52,20,00,000 5,80,00,000 |
| 63 | Ministry of Petroleum and Natural Gas . . Revenue Capital | 101,96,00,000 180,00,00,000 | .. | 101,96,00,000 180,00,00,000 |
| 64 | Planning . . Revenue Capital | 54,28,00,000 16,90,00,000 | .. | 54,28,00,000 16,90,00,000 |
| 65 | Department of Statistics . . Revenue | 56,45,00,000 | .. | 56,45,00,000 |
| 66 | Department of Programme Implementation . . Revenue | 85,00,000 | .. | 85,00,000 |
| 67 | Department of Power . . Revenue Capital | 455,82,00,000 2061,92,00,000 | 20,00,00,000 | 455,82,00,000 2081,92,00,000 |
| 68 | Department of Non-Conventional Energy Sources . . Revenue Capital | 145,47,00,000 4,99,00,000 | .. | 145,47,00,000 4,99,00,000 |
| 69 | Ministry of Rural Development . . Revenue Capital | 3521,04,00,000 50,00,000 | .. | 3521,04,00,000 50,00,000 |
| 70 | Department of Science and Technology . . Revenue Capital | 251,61,00,000 34,96,00,000 | .. | 251,61,00,000 34,96,00,000 |
| 71 | Department of Scientific and Industrial Research . . Revenue Capital | 268,58,00,000 3,40,00,000 | .. | 268,58,00,000 3,40,00,000 |
| 72 | Department of Biotechnology . . Revenue Capital | 73,94,00,000 20,00,000 | .. | 73,94,00,000 20,00,000 |
| 73 | Ministry of Steel . . Revenue Capital | 13,56,00,000 489,37,00,000 | 5,00,000 | 13,56,00,000 489,42,00,000 |
| 74 | Surface Transport . . Revenue Capital | 28,08,00,000 138,35,00,000 | 2,52,00,000 | 28,08,00,000 140,87,00,000 |
| 75 | Roads . . Revenue Capital | 403,56,00,000 542,44,00,000 | 6,00,000 30,74,00,000 | 403,62,00,000 573,18,00,000 |

| 1 No. of Vote | 2 Services and purposes | 3 Sums not exceeding | | | |
|------------------------|---|-------------------------|--|------------------------------|---------------------------------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | Total | |
| | | Rs. | Rs. | Rs. | |
| 76 | Ports, Lighthouses and Shipping | Revenue Capital | 128,48,00,000 252,78,00,000 | 35,00,000 | 128,48,00,000 253,13,00,000 |
| 77 | Ministry of Textiles | Revenue Capital | 778,93,00,000 179,80,00,000 | 4,00,00,000 | 778,93,00,000 183,80,00,000 |
| 78 | Urban Development and Housing | Revenue Capital | 291,72,00,000 165,87,00,000 | 4,19,00,000 17,57,00,000 | 295,91,00,000 183,44,00,000 |
| 79 | Public Works | Revenue Capital | 236,63,00,000 96,70,00,000 | 23,00,000 12,00,000 | 236,86,00,000 96,82,00,000 |
| 80 | Stationery and Printing | Revenue Capital | 96,67,00,000 3,80,00,000 | .. | 96,67,00,000 3,80,00,000 |
| 81 | Ministry of Water Resources | Revenue Capital | 338,50,00,000 22,73,00,000 | 2,00,000 29,00,00,000 | 338,52,00,000 51,73,00,000 |
| 82 | Ministry of Welfare | Revenue Capital | 470,19,00,000 19,05,00,000 | 287,77,00,000 1,12,00,000 | 757,96,00,000 20,17,00,000 |
| 83 | Atomic Energy | Revenue Capital | 483,94,00,000 552,66,00,000 | 14,00,000 .. | 484,08,00,000 552,66,00,000 |
| 84 | Nuclear Power Schemes | Revenue Capital | 347,70,00,000 136,49,00,000 | .. | 347,70,00,000 136,49,00,000 |
| 85 | Department of Electronics | Revenue Capital | 93,60,00,000 43,65,00,000 | .. | 93,60,00,000 43,65,00,000 |
| 86 | Department of Ocean Development | Revenue Capital | 39,33,00,000 6,88,00,000 | .. | 39,33,00,000 6,88,00,000 |
| 87 | Department of Space | Revenue Capital | 401,27,00,000 108,00,00,000 | 1,00,000 2,00,000 | 401,28,00,000 108,02,00,000 |
| 88 | Lok Sabha | Revenue | 20,24,00,000 | 12,00,000 | 20,36,00,000 |
| 89 | Rajya Sabha | Revenue | 9,01,00,000 | 4,00,000 | 9,05,00,000 |
| CHARGED.— | | | | | |
| | <i>Staff, Household and Allowances of the President</i> | Revenue | .. | 3,15,00,000 | 3,15,00,000 |
| 91 | Secretariat of the Vice-President | Revenue | 27,00,000 | .. | 27,00,000 |
| CHARGED.— | | | | | |
| | <i>Union Public Service Commission</i> | Revenue | .. | 13,33,00,000 | 13,33,00,000 |
| 93 | Delhi | Revenue Capital | 1093,15,00,000 866,31,00,000 | 5,84,00,000 15,16,00,000 | 1098,99,00,000 881,47,00,000 |
| 94 | Andaman and Nicobar Islands | Revenue Capital | 168,81,00,000 157,06,00,000 | 1,00,000 .. | 168,82,00,000 157,06,00,000 |
| 95 | Dadra and Nagar Haveli | Revenue Capital | 31,66,00,000 16,87,00,000 | .. | 31,66,00,000 16,87,00,000 |

| 1 No. of Vote | 2 Services and purposes | 3 Sums not exceeding | | |
|------------------------|----------------------------------|-------------------------------|--|-------------------------------|
| | | Voted by Parliament | Charged on the Consolidated Fund | Total |
| | | Rs. | Rs. | Rs. |
| 96 | Lakshadweep Revenue Capital | 40,01,00,000 12,39,00,000 | | 40,01,00,000 12,39,00,000 |
| 97 | Chandigarh Revenue Capital | 184,99,00,000 51,54,00,000 | 5,77,00,000 1,30,00,000 | 190,76,00,000 52,84,00,000 |
| 98 | Daman and Diu Revenue Capital | 24,18,00,000 13,88,00,000 | | 24,18,00,000 13,88,00,000 |
| TOTAL | | 84745,58,00,000 | 141465,77,00,000 | 226211,35,00,000 |

THE CANCELLATION OF GENERAL ELECTIONS IN
PUNJAB ACT, 1991

No. 38 OF 1991

[17th September, 1991.]

An Act to cancel certain notifications calling for general elections in relation to the State of Punjab.

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

1. This Act may be called the Cancellation of General Elections in Punjab Act, 1991. Short title.

2. The Notification No. S. O. 268(E), dated the 19th April, 1991 issued by the President under sub-section (2) of section 14 of the Representation of the People Act, 1951 in so far as it related to the State of Punjab and the notification No. Elec-91-R: 4100, dated the 19th April, 1991 issued by the Governor of the State of Punjab under sub-section (2) of section 15 of the said Act shall, on the commencement of this Act, stand cancelled and upon such cancellation— Cancellation of certain notifications in relation to Punjab.

(a) every deposit made under section 34 of the said Act in relation to general elections called by the said notifications shall be returned to the person making it or his legal representative; and

(b) all the proceedings with reference to the said elections shall be commenced anew in all respects as if for new elections under the said Act.

**THE CONSTITUTION (SCHEDULED TRIBES) ORDER
(SECOND AMENDMENT) ACT, 1991**

No. 39 OF 1991

[17th September, 1991.]

An Act to provide for the inclusion of certain tribes in the list of Scheduled Tribes specified in relation to the State of Karnataka.

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

Short title and commencement.

Amendment of the Constitution (Scheduled Tribes) Order, 1950.

Repeal and saving.

Ord. 7
of 1991.

1. (1) This Act may be called the Constitution (Scheduled Tribes) Order (Second Amendment) Act, 1991.

(2) It shall be deemed to have come into force on the 19th day of April, 1991.

2. In the Schedule to the Constitution (Scheduled Tribes) Order, 1950, in "PART VI.—Karnataka", in item 38, the following shall be inserted at the end, namely:—

"Naik, Nayak, Beda and Valmiki".

3. (1) The Constitution (Scheduled Tribes) Order (Second Amendment) Ordinance, 1991, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Constitution (Scheduled Tribes) Order, 1950, as amended by the said Ordinance, shall be deemed to have been done or taken under the said Order, as amended by this Act.

THE CENTRAL EXCISES AND CUSTOMS LAWS (AMENDMENT) ACT, 1991

No. 40 OF 1991

[18th September, 1991.]

An Act further to amend the Central Excises and Salt Act, 1944 and the Customs Act, 1962.

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

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Central Excises and Customs Laws (Amendment) Act, 1991.

(2) It shall come into force on such date¹ as the Central Government may, by notification in the Official Gazette, appoint.

Short title and commencement.

CHAPTER II

AMENDMENTS TO THE CENTRAL EXCISES AND SALT ACT, 1944

1 of 1944.

2. In section 2 of the Central Excises and Salt Act, 1944 (hereafter in this Chapter referred to as the Central Excises Act), after clause (e), the following clause shall be inserted, namely:—

Amendment of section 2.

(ee) "Fund" means the Consumer Welfare Fund established under section 12C.'

3. In section 11B of the Central Excises Act,—

Amendment of section 11B.

(a) in sub-section (1),—

(i) after the words "from the relevant date", the following shall be inserted, namely:—

"in such form as may be prescribed and the application shall be accompanied by such documentary or other evidence (including the documents referred to in section 12A) as the applicant may furnish to establish that the amount of duty of excise in relation to which such refund is claimed was collected from, or paid by, him and the incidence of such duty had not been passed on by him to any other person:

¹20-9-1991 vide notification No. S.O-610 (E), dated 19-9-1991.

Provided that where an application for refund has been made before the commencement of the Central Excises and Customs Laws (Amendment) Act, 1991, such application shall be deemed to have been made under this sub-section as amended by the said Act and the same shall be dealt with in accordance with the provisions of sub-section (2) as substituted by that Act;

(ii) in the existing proviso, for the words "Provided that", the words "Provided further that" shall be substituted;

(b) for sub-sections (2) to (5), the following sub-sections shall be substituted, namely:—

"(2) If, on receipt of any such application, the Assistant Collector of Central Excise is satisfied that the whole or any part of the duty of excise paid by the applicant is refundable, he may make an order accordingly and the amount so determined shall be credited to the Fund:

Provided that the amount of duty of excise as determined by the Assistant Collector of Central Excise under the foregoing provisions of this sub-section shall, instead of being credited to the Fund, be paid to the applicant, if such amount is relatable to—

(a) rebate of duty of excise on excisable goods exported out of India or on excisable materials used in the manufacture of goods which are exported out of India;

(b) unspent advance deposits lying in balance in the applicant's account current maintained with the Collector of Central Excise;

(c) refund of credit of duty paid on excisable goods used as inputs in accordance with the rules made, or any notification issued, under this Act;

(d) the duty of excise paid by the manufacturer, if he had not passed on the incidence of such duty to any other person;

(e) the duty of excise borne by the buyer, if he had not passed on the incidence of such duty to any other person;

(f) the duty of excise borne by any other such class of applicants as the Central Government may, by notification in the Official Gazette, specify:

Provided further that no notification under clause (f) of the first proviso shall be issued unless in the opinion of the Central Government the incidence of duty has not been passed on by the persons concerned to any other person.

(3) Notwithstanding anything to the contrary contained in any judgment, decree, order or direction of the Appellate Tribunal or any Court or in any other provision of this Act or the rules made thereunder or any other law for the time being in force, no refund shall be made except as provided in sub-section (2).

(4) Every notification under clause (f) of the first proviso to sub-section (2) shall be laid before each House of Parliament, if it is sitting, as soon as may be after the issue of the notification, and, if it is not sitting, within seven days of its re-assembly, and the Central Government shall seek the approval of Parliament to the notification by a resolution moved within a period of fifteen days beginning with the day on which the notification is so laid before the House of the People and if Parliament makes any modification in the notification or directs that the notification should cease to have effect, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, but without prejudice to the validity of anything previously done thereunder.

(5) For the removal of doubts, it is hereby declared that any notification issued under clause (f) of the first proviso to sub-section (2), including any such notification approved or modified under sub-section (4), may be rescinded by the Central Government at any time by notification in the Official Gazette.”;

(c) in the *Explanation*, in clause (B), for sub-clause (e), the following sub-clause shall be substituted, namely:—

“(e) in the case of a person, other than the manufacturer, the date of purchase of the goods by such person.”.

4. In section 11C of the Central Excises Act, for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) Where any notification under sub-section (1) in respect of any goods has been issued, the whole of the duty of excise paid on such goods or, as the case may be, the duty of excise paid in excess of that payable on such goods, which would not have been paid if the said notification had been in force, shall be dealt with in accordance with the provisions of sub-section (2) of section 11B:

Provided that the person claiming the refund of such duty or, as the case may be, excess duty, makes an application in this behalf to the Assistant Collector of Central Excise, in the form referred to in sub-section (1) of section 11B, before the expiry of six months from the date of issue of the said notification.”.

5. After section 11C of the Central Excises Act, the following section shall be inserted, namely:—

“11D. (1) Notwithstanding anything to the contrary contained in any order or direction of the Appellate Tribunal or any Court or in any other provision of this Act or the rules made thereunder, every person who has collected any amount from the buyer of any goods in any manner as representing duty of excise, shall forthwith pay the amount so collected to the credit of the Central Government.

(2) The amount paid to the credit of the Central Government under sub-section (1) shall be adjusted against the duty of excise payable by the person on finalisation of assessment and where any surplus is left after such adjustment, the amount of such surplus shall either be credited to the Fund or, as the case may be, refunded to the person who has borne the incidence of such amount, in accord-

Amend-
ment of
section
11C.

Insertion
of new
section
11D.

Duties of
excise
collected
from the
buyer to
be deposi-
ted with
the
Central
Govern-
ment.

ance with the provisions of section 11B and the relevant date for making an application under that section in such cases shall be the date of the public notice to be issued by the Assistant Collector of Central Excise.”.

Insertion
of new
Chapter
IIA.

6. After Chapter II of the Central Excises Act, the following Chapter shall be inserted, namely:—

“CHAPTER IIA

INDICATING AMOUNT OF DUTY IN THE PRICE OF GOODS, ETC., FOR PURPOSE OF REFUND AND CREDITING CERTAIN AMOUNTS TO THE FUND

Price of
goods to
indicate
the
amount
of duty
paid
thereon.

12A. Notwithstanding anything contained in this Act or any other law for the time being in force, every person who is liable to pay duty of excise on any goods shall, at the time of clearance of the goods, prominently indicate in all the documents relating to assessment, sales invoice, and other like documents, the amount of such duty which will form part of the price at which such goods are to be sold.

Presump-
tion that
inci-
dence of
duty has
been
passed
on to the
buyer.

12B. Every person who has paid the duty of excise on any goods under this Act shall, unless the contrary is proved by him, be deemed to have passed on the full incidence of such duty to the buyer of such goods.

Consumer
Welfare
Fund.

12C. (1) There shall be established by the Central Government a fund, to be called the Consumer Welfare Fund.

(2) There shall be credited to the Fund, in such manner as may be prescribed,—

(a) the amount of duty of excise referred to in sub-section (2) of section 11B or sub-section (2) of section 11C or sub-section (2) of section 11D;

(b) the amount of duty of customs referred to in sub-section (2) of section 11B or sub-section (2) of section 11C or sub-section (2) of section 28B of the Customs Act, 1962;

(c) any income from investment of the amount credited to the Fund and any other monies received by the Central Government for the purposes of this Fund.

Utili-
sation of
the Fund.

12D. (1) Any money credited to the Fund shall be utilised by the Central Government for the welfare of the consumers in accordance with such rules as that Government may make in this behalf.

(2) The Central Government shall maintain or, if it thinks fit, specify the authority which shall maintain, proper and separate account and other relevant records in relation to the Fund in such form as may be prescribed in consultation with the Comptroller and Auditor-General of India.”.

7. In Chapter III of the Central Excises Act, existing section 12A shall be renumbered as section 12E.

Renumbering
of
exist-
ing sec-
tion 12A
as sec-
tion 12E.

8. In section 37 of the Central Excises Act, in sub-section (2), after clause (xxii), the following clauses shall be inserted, namely:—

Amend-
ment of
section 37.

“(xxiii) specify the form in which application for refund shall be made under section 11B;

(xxiv) provide for the manner in which money is to be credited to the Fund;

(xxv) provide for the manner in which the Fund shall be utilised for the welfare of the consumers;

(xxvi) specify the form in which the account and records relating to the Fund shall be maintained.”.

CHAPTER III

AMENDMENTS TO THE CUSTOMS ACT, 1962

52 of 1962.

9. In section 2 of the Customs Act, 1962 (hereafter in this Chapter referred to as the Customs Act), after clause (21), the following clause shall be inserted, namely:—

Amend-
ment of
section 2.

1 of 1944.

“(21A) “Fund” means the Consumer Welfare Fund established under section 12C of the Central Excises and Salt Act, 1944.”.

10. For section 27 of the Customs Act, the following section shall be substituted, namely:—

Substitu-
tion of
new sec-
tion for
section
27.

27. (1) Any person claiming refund of any duty—

- (i) paid by him in pursuance of an order of assessment; or
- (ii) borne by him,

Claim
for
refund
of duty.

may make an application for refund of such duty to the Assistant Collector of Customs—

(a) in the case of any import made by any individual for his personal use or by Government or by any educational, research or charitable institution or hospital, before the expiry of one year;

(b) in any other case, before the expiry of six months,

from the date of payment of duty, in such form as may be specified in the regulations made in this behalf and the application shall be accompanied by such documentary or other evidence (including the documents referred to in section 28C) as the applicant may furnish to establish that the amount of duty in relation to which such re-

fund is claimed was collected from, or paid by, him and the incidence of such duty had not been passed on by him to any other person:

Provided that where an application for refund has been made before the commencement of the Central Excises and Customs Laws (Amendment) Act, 1991, such application shall be deemed to have been made under this sub-section and the same shall be dealt with in accordance with the provisions of sub-section (2):

Provided further that the limitation of one year or six months, as the case may be, shall not apply where any duty has been paid under protest.

Explanation.—For the purposes of this sub-section, “the date of payment of duty”, in relation to a person, other than the importer, shall be construed as “the date of purchase of goods” by such person.

(2) If, on receipt of any such application, the Assistant Collector of Customs is satisfied that the whole or any part of the duty paid by the applicant is refundable, he may make an order accordingly and the amount so determined shall be credited to the Fund:

Provided that the amount of duty as determined by the Assistant Collector of Customs under the foregoing provisions of this sub-section shall, instead of being credited to the Fund, be paid to the applicant, if such amount is relatable to—

(a) the duty paid by the importer, if he had not passed on the incidence of such duty to any other person;

(b) the duty on imports made by an individual for his personal use;

(c) the duty borne by the buyer, if he had not passed on the incidence of such duty to any other person;

(d) the export duty as specified in section 26;

(e) drawback of duty payable under sections 74 and 75;

(f) the duty borne by any other such class of applicants as the Central Government may, by notification in the Official Gazette, specify:

Provided further that no notification under clause (f) of the first proviso shall be issued unless in the opinion of the Central Government the incidence of duty has not been passed on by the persons concerned to any other person.

(3) Notwithstanding anything to the contrary contained in any judgment, decree order or direction of the Appellate Tribunal or any Court or in any other provision of this Act or the regulations made thereunder or any other law for the time being in force, no refund shall be made except as provided in sub-section (2).

(4) Every notification under clause (f) of the first proviso to sub-section (2) shall be laid before each House of Parliament, if it

is sitting, as soon as may be after the issue of the notification, and, if it is not sitting, within seven days of its re-assembly, and the Central Government shall seek the approval of Parliament to the notification by a resolution moved within a period of fifteen days beginning with the day on which the notification is so laid before the House of the People and if Parliament makes any modification in the notification or directs that the notification should cease to have effect, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, but without prejudice to the validity of anything previously done thereunder.

(5) For the removal of doubts, it is hereby declared that any notification issued under clause (f) of the first proviso to sub-section (2), including any such notification approved or modified under sub-section (4), may be rescinded by the Central Government at any time by notification in the Official Gazette.'

11. In section 28A of the Customs Act, for sub-section (2), the following sub-section shall be substituted, namely:—

"(2) Where any notification under sub-section (1) in respect of any goods has been issued, the whole of the duty paid on such goods, or, as the case may be, the duty paid in excess of that payable on such goods, which would not have been paid if the said notification had been in force, shall be dealt with in accordance with the provisions of sub-section (2) of section 27:

Provided that the person claiming the refund of such duty or, as the case may be, excess duty, makes an application in this behalf to the Assistant Collector of Customs, in the form referred to in sub-section (1) of section 27, before the expiry of six months from the date of issue of the said notification."

12. In Chapter V of the Customs Act, after section 28A, the following section shall be inserted, namely:—

"28B. (1) Notwithstanding anything to the contrary contained in any order or direction of the Appellate Tribunal or any Court or in any other provision of this Act or the regulations made thereunder, every person who has collected any amount from the buyer of any goods in any manner as representing duty of customs, shall forthwith pay the amount so collected to the credit of the Central Government.

(2) The amount paid to the credit of the Central Government under sub-section (1) shall be adjusted against the duty payable by the person on finalisation of assessment and where any surplus is left after such adjustment, the amount of such surplus shall either be credited to the Fund or, as the case may be, refunded to the person who has borne the incidence of such amount, in accordance with the provisions of section 27 and the application under that section in such cases shall be made before the expiry of six months from the date of the public notice to be issued by the Assistant Collector of Customs."

Amend-
ment of
section
28A.

Insertion
of new
section
28B.

Duties col-
lected
from the
buyer to
be deposit-
ed with
the
Central
Govern-
ment.

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Insertion
of new
Chapter
VA.

13. After Chapter V of the Customs Act, the following Chapter shall be inserted, namely:—

"CHAPTER VA"

**INDICATING AMOUNT OF DUTY IN THE PRICE OF GOODS, ETC.,
FOR PURPOSE OF REFUND**

Price of
goods to
indicate
the
amount
of duty
paid
thereon.

28C. Notwithstanding anything contained in this Act or any other law for the time being in force, every person who is liable to pay duty on any goods, shall, at the time of clearance of the goods, prominently indicate in all the documents relating to assessment, sales invoice, and other like documents, the amount of such duty which will form part of the price at which such goods are to be sold.

Presump-
tion that
incidence
of duty
has been
passed on
to the
buyer.

28D. Every person who has paid the duty on any goods under this Act shall, unless the contrary is proved by him, be deemed to have passed on the full incidence of such duty to the buyer of such goods.”.

Amend-
ment of
section
157.

14. In section 157 of the Customs Act, in sub-section (2), after clause (a), the following clause shall be inserted, namely:—

“(aa) the form in which an application for refund shall be made under section 27;”.

Amend-
ment of
section
159.

15. In section 159 of the Customs Act, for the word “rule”, wherever it occurs, the words “rule or regulation” shall be substituted.

THE REMITTANCES OF FOREIGN EXCHANGE AND
INVESTMENT IN FOREIGN EXCHANGE BONDS (IMMU-
NITIES AND EXEMPTIONS) ACT, 1991

No. 41 of 1991

[18th September, 1991.]

An Act to provide for certain immunities to persons receiving remittances in foreign exchange and to persons owning the Foreign Exchange Bonds and for certain exemptions from direct taxes in relation to such remittances and bonds and for matters connected therewith or incidental thereto.

WHEREAS the position relating to balance of payments has become difficult and it is necessary to attract large inflow of foreign exchange;

AND WHEREAS with a view to attracting such inflow of foreign exchange, it is expedient to provide for certain immunities and exemptions to render it possible for certain persons to receive the said remittances in foreign exchange and to own the said Bonds;

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

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Remittances of Foreign Exchange and Investment in Foreign Exchange Bonds (Immunities and Exemptions) Act, 1991.

(2) It extends to the whole of India.

Short title and extent.

CHAPTER II

REMITTANCES OF FOREIGN EXCHANGE

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

Definitions.

(a) "recipient" means a person as defined in clause (31) of section 2 of the Income-tax Act, 1961 who receives any remittance under this Chapter;

(b) "remittance" means remittance made in foreign exchange by any person resident outside India to a person resident in India on or after the date of commencement of this Act but before the specified date, in the form of drafts, traveller's cheques, cheques drawn on banks situated outside India, telegraphic transfers, mail transfers, money orders or by way of transfer from Non-resident (External)

Account, Foreign Currency Non-resident Account or Foreign Currency Non-resident Special Deposit Account maintained in India under the rules made under the Foreign Exchange Regulation Act, 1973.

46 of 1973.

Explanation.—For the purposes of this clause, “specified date” means the 1st day of December, 1991 or such other later date as the Central Government may, by notification in the Official Gazette, specify in this behalf;

(c) all other words and expressions used in this Chapter but not defined and defined in the Foreign Exchange Regulation Act, 1973 shall have the meanings respectively assigned to them in that Act.

46 of 1973.

3. (1) Notwithstanding anything contained in any other law for the time being in force,—

(a) no recipient, who claims immunity under this Chapter in accordance with such scheme as the Reserve Bank of India may, by notification in the Official Gazette, specify for the purposes of receiving remittances under this Chapter, shall be required to disclose, for any purpose whatsoever, the nature and source of the remittance made to him;

(b) no inquiry or investigation shall be commenced against the recipient under any such law on the ground that he has received such remittance;

(c) the fact that the recipient has received a remittance shall not be taken into account and shall be inadmissible as evidence in any proceedings relating to any offence or the imposition of any penalty under any such law.

(2) Nothing in sub-section (1) shall apply—

(a) to any foreign exchange which is required to be brought into India under any of the provisions of—

(i) the Foreign Exchange Regulation Act, 1973; or

46 of 1973.

(ii) the Income-tax Act, 1961, read with the Foreign Exchange Regulation Act, 1973,

43 of 1961.

46 of 1973.

if the period within which such foreign exchange is to be brought into India has not expired or where such period has been extended, in any manner, by the Central Government or the Reserve Bank of India or any other authority, such extended period has not expired on the date of commencement of this Act;

(b) in relation to prosecution for any offence punishable under Chapter IX or Chapter XVII of the Indian Penal Code, the Narcotic Drugs and Psychotropic Substances Act, 1985, the Terrorist and Disruptive Activities (Prevention) Act, 1987, the Prevention of Corruption Act, 1988 or for the purpose of enforcement of any civil liability.

45 of 1860.

61 of 1985.

28 of 1987.

49 of 1988.

(3) The Central Government shall cause the scheme notified under clause (a) of sub-section (1) to be laid, as soon as may be after it is notified, before each House of Parliament.

43 of 1961.

4. Without prejudice to the generality of the provisions of section 3,—

(a) any remittance received under this Chapter shall not be taken into account for the purpose of any proceeding under the Income-tax Act, 1961 and, in particular, the recipient shall not be entitled to claim any set-off or relief in any assessment, re-assessment, appeal, reference or other proceeding under that Act or to re-open any assessment or re-assessment made under that Act on the ground that he has received such remittance.

43 of 1961.

Explanation.—For the avoidance of doubt, it is hereby declared that the provisions of the Income-tax Act, 1961 will apply to any income which accrues or arises or is deemed to accrue or arise to the recipient from the amount of the remittance;

27 of 1957.

(b) any remittance received under this Chapter shall not form part of the assets of any assessee for the purposes of computing his net wealth under the Wealth-tax Act, 1957 in relation to any assessment year commencing before the 1st day of April, 1992.

Remit.
tances
not to be
taken
into
account
in certain
cases.

23 of 1955.

5. (1) In this Chapter, unless the context otherwise requires,—

Defini-
tions.

(a) "Foreign Exchange Bonds" means the Bonds, issued by the State Bank of India constituted under the State Bank of India Act, 1955 in accordance with such scheme as the Reserve Bank of India may, by notification in the Official Gazette, specify in this behalf, the investment wherein is made on or after the date of commencement of this Act but before the specified date.

Explanation.—For the purposes of this clause, "specified date" means the 1st day of December, 1991 or such other later date as the Central Government may, by notification in the Official Gazette, specify in this behalf;

(b) "non-resident Indian" means an individual, being a citizen of India or a person of Indian origin who is resident outside India.

57 of 1955.

Explanation 1.—A person shall be deemed to be of Indian origin if—

(i) he, or either of his parents or any of his grand-parents, was a citizen of India by virtue of the Constitution or the Citizenship Act, 1955; or

(ii) he at any time held an Indian passport:

Provided that the nationals of Pakistan or Bangladesh shall not be deemed to be of Indian origin.

Explanation 2.—A spouse (not being a national of Pakistan or Bangladesh) of a person of Indian origin shall also be deemed to be of Indian origin;

(c) "overseas corporate body" means any institution, association or body, whether incorporated or not, established under the laws of a country outside India wherein any non-resident Indian has any interest;

128 *Remittances of Foreign Exchange and Investment in [ACT 41 of 1991]
Foreign Exchange Bonds (Immunities and Exemptions)*

(d) all other words and expressions used in this Chapter but not defined and defined in the Foreign Exchange Regulation Act, 1973, shall have the meanings respectively assigned to them in that Act.

46 of 1973.

(2) The Central Government shall cause the scheme notified under clause (a) of sub-section (1) to be laid, as soon as may be after it is notified, before each House of Parliament.

Immunities.

6. (1) Notwithstanding anything contained in the Wealth-tax Act, 1957, the Gift-tax Act, 1958, the Income-tax Act, 1961, the Foreign Exchange Regulation Act, 1973 and the Foreign Contribution (Regulation) Act, 1976,—

27 of 1957.
18 of 1958.
43 of 1961.
46 of 1973.
49 of 1976.

(a) no non-resident Indian or overseas corporate body who or which owns the Foreign Exchange Bonds or any person resident in India to whom a gift of such Bonds has been made by such non-resident Indian or overseas corporate body, shall be required to disclose, for any purpose whatsoever, the nature and source of the investment in such Bonds;

(b) no inquiry or investigation shall be commenced against any of the persons referred to in clause (a) under any of the said Acts on the ground that such person owns such Bonds;

(c) the fact that any of the persons referred to in clause (a) owns such Bonds shall not be taken into account and shall be inadmissible as evidence in any proceedings relating to any offence or the imposition of any penalty under any of the said Acts.

(2) Nothing in sub-section (1) shall apply to foreign exchange which is required to be brought into India under any of the provisions of—

(i) the Foreign Exchange Regulation Act, 1973; or

46 of 1973.

(ii) the Income-tax Act, 1961, read with the Foreign Exchange Regulation Act, 1973,

43 of 1961,
46 of 1973.

if the period within which such foreign exchange is to be brought into India has not expired or where such period has been extended, in any manner, by the Central Government or the Reserve Bank of India or any other authority, such extended period has not expired on the date of commencement of this Act.

Foreign
Exchange
Bonds not
to be
taken into
account
in certain
cases.

7. Without prejudice to the generality of the provisions of section 6,—

43 of 1961.

(a) the provisions of the Income-tax Act, 1961 shall not apply to any interest accruing in relation to the Foreign Exchange Bonds;

27 of 1957.

(b) the provisions of the Wealth-tax Act, 1957 shall not apply in relation to the Foreign Exchange Bonds;

18 of 1958.

(c) the provisions of the Gift-tax Act, 1958 shall not apply where any non-resident Indian becomes a resident in India and makes a gift of the Foreign Exchange Bonds.

THE PLACES OF WORSHIP (SPECIAL PROVISIONS)
ACT, 1991

No. 42 OF 1991

[18th September, 1991.]

An Act to prohibit conversion of any place of worship and to provide for the maintenance of the religious character of any place of worship as it existed on the 15th day of August, 1947, and for matters connected therewith or incidental thereto.

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

1. (1) This Act may be called the Places of Worship (Special Provisions) Act, 1991.

Short title,
extent
and com-
mence-
ment.

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

(3) The provisions of sections 3, 6 and 8 shall come into force at once and the remaining provisions of this Act shall be deemed to have come into force on the 11th day of July, 1991.

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

Defini-
tions.

(a) "commencement of this Act" means the commencement of this Act on the 11th day of July, 1991;

(b) "conversion", with its grammatical variations, includes alteration or change of whatever nature;

(c) "place of worship" means a temple, mosque, gurudwara, church, monastery or any other place of public religious worship of any religious denomination or any section thereof, by whatever name called.

3. No person shall convert any place of worship of any religious denomination or any section thereof into a place of worship of a different section of the same religious denomination or of a different religious denomination or any section thereof.

Bar of
conver-
sion of
places
of wor-
ship.

Declaration as to the religious character of certain places of worship and bar of jurisdiction of courts, etc.

4. (1) It is hereby declared that the religious character of a place of worship existing on the 15th day of August, 1947 shall continue to be the same as it existed on that day.

(2) If, on the commencement of this Act, any suit, appeal or other proceeding with respect to the conversion of the religious character of any place of worship, existing on the 15th day of August, 1947, is pending before any court, tribunal or other authority, the same shall abate, and no suit, appeal or other proceeding with respect to any such matter shall lie on or after such commencement in any court, tribunal or other authority:

Provided that if any suit, appeal or other proceeding, instituted or filed on the ground that conversion has taken place in the religious character of any such place after the 15th day of August, 1947, is pending on the commencement of this Act, such suit, appeal or other proceeding shall not so abate and every such suit, appeal or other proceeding shall be disposed of in accordance with the provisions of sub-section (1).

(3) Nothing contained in sub-section (1) and sub-section (2) shall apply to,—

(a) any place of worship referred to in the said sub-sections which is an ancient and historical monument or an archaeological site or remains covered by the Ancient Monuments and Archaeological Sites and Remains Act, 1958 or any other law for the time being in force;

(b) any suit, appeal or other proceeding, with respect to any matter referred to in sub-section (2), finally decided, settled or disposed of by a court, tribunal or other authority before the commencement of this Act;

(c) any dispute with respect to any such matter settled by the parties amongst themselves before such commencement;

(d) any conversion of any such place effected before such commencement by acquiescence;

(e) any conversion of any such place effected before such commencement which is not liable to be challenged in any court, tribunal or other authority being barred by limitation under any law for the time being in force.

24 of 1958.

Act not to apply to Ram Janma Bhumi-Babri Masjid.

5. Nothing contained in this Act shall apply to the place or place of worship commonly known as Ram Janma Bhumi-Babri Masjid situated in Ayodhya in the State of Uttar Pradesh and to any suit, appeal or other proceeding relating to the said place or place of worship.

Punishment for contravention of section 3.

6. (1) Whoever contravenes the provisions of section 3 shall be punishable with imprisonment for a term which may extend to three years and shall also be liable to fine.

(2) Whoever attempts to commit any offence punishable under sub-section (1) or to cause such offence to be committed and in such attempt does any act towards the commission of the offence shall be punishable with the punishment provided for the offence.

(3) Whoever abets, or is a party to a criminal conspiracy to commit, an offence punishable under sub-section (1) shall, whether such offence be or be not committed in consequence of such abetment or in pursuance of such criminal conspiracy, and notwithstanding anything contained in section 116 of the Indian Penal Code, be punishable with the punishment provided for the offence.

7. The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or any instrument having effect by virtue of any law other than this Act.

Act to
over-
ride
other
enact-
ments.

8. In section 8 of the Representation of the People Act, 1951, in sub-section (1),—

Amend-
ment of
Act 43
of 1951.

(a) in clause (i), the word "or" shall be inserted at the end;

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

"(j) section 6 (offence of conversion of a place of worship) of the Places of Worship (Special Provisions) Act, 1991,".

THE CODE OF CRIMINAL PROCEDURE (AMENDMENT)
ACT, 1991

No. 43 OF 1991

[19th September, 1991.]

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

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

Short title
and commencement.

Amendment of section 197.

1. (1) This Act may be called the Code of Criminal Procedure (Amendment) Act, 1991.

(2) It shall be deemed to have come into force on the 2nd day of May, 1991.

2. In section 197 of the Code of Criminal Procedure, 1973,—

2 of 1974.

(a) in sub-section (1), to clause (b), the following proviso shall be added, namely:—

'Provided that where the alleged offence was committed by a person referred to in clause (b) during the period while a Proclamation issued under clause (1) of article 356 of the Constitution was in force in a State, clause (b) will apply as if for the expression "State Government" occurring therein, the expression "Central Government" were substituted.';

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

"(3A) Notwithstanding anything contained in sub-section (3), no court shall take cognizance of any offence, alleged to have been committed by any member of the Forces charged with the maintenance of public order in a State while acting or purporting to act in the discharge of his official duty during the period while a Proclamation issued under clause (1) of article 356 of the Constitution was in force therein, except with the previous sanction of the Central Government.

(3B) Notwithstanding anything to the contrary contained in this Code or any other law, it is hereby declared that any sanction accorded by the State Government or any cognizance

taken by a court upon such sanction, during the period commencing on the 20th day of August, 1991 and ending with the date immediately preceding the date on which the Code of Criminal Procedure (Amendment) Act, 1991, receives the assent of the President, with respect to an offence alleged to have been committed during the period while a Proclamation issued under clause (l) of article 356 of the Constitution was in force in the State, shall be invalid and it shall be competent for the Central Government in such matter to accord sanction and for the court to take cognizance thereon.”

THE WILD LIFE (PROTECTION) AMENDMENT ACT, 1991

No. 44 OF 1991

[20th September, 1991.]

An Act further to amend the Wild Life (Protection) Act, 1972.

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

Short title
and commen-
cement.

1. (1) This Act may be called the Wild Life (Protection) Amendment Act, 1991.

(2) It shall come into force on such date¹ as the Central Government may, by notification, appoint and different dates may be appointed for different provisions of this Act.

Amend-
ment of
long
title.

2. In the Wild Life (Protection) Act, 1972 (hereinafter referred to as the principal Act), in the long title, for the words "wild animals and birds", the words "wild animals, birds and plants" shall be substituted.

53 of 1972,

Omission
of the
preamble.

3. In the principal Act, after the long title, the preamble shall be omitted.

Amend-
ment of
section
1.

4. In section 1 of the principal Act,—

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

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

(b) in sub-section (3), the words ", or may become extended in future," shall be omitted.

Amend-
ment of
section
2.

5. In section 2 of the principal Act,—

(a) in clause (2), for the words "has been used", the words "has been used, and ivory imported into India and an article made therefrom" shall be substituted;

(b) clause (3) shall be omitted;

(c) clause (6) shall be omitted;

(d) after clause (7), the following clause shall be inserted, namely:—

‘(7A) “circus” means an establishment, whether stationary or mobile, where animals are kept or used wholly or mainly for the purpose of performing tricks or manoeuvres;’;

(e) in clause (11), for the words “or meat”, the words “meat or specified plant” shall be substituted;

(f) after clause (12), the following clause shall be inserted, namely:—

‘(12A) “Forest officer” means the Forest officer appointed under clause (2) of section 2 of the Indian Forest Act, 1927;’;

(g) clause (13) shall be omitted;

(h) in clause (14), after the figures “39”, the words, figures and letter “or section 17H” shall be inserted;

(i) in clause (17), for the words “and also includes boulders and rocks”, the words “marshes and wetlands and also includes boulders and rocks” shall be substituted;

(j) after clause (18), the following clause shall be inserted, namely:—

‘(18A) “live stock” includes buffaloes, bulls, bullocks, camels, cows, donkeys, goats, horses, mules, pigs, sheep, yaks and also includes their young;’;

(k) after clause (25), the following clauses shall be inserted, namely:—

‘(25A) “recognised zoo” means a zoo recognised under section 38H;

(25B) “reserve forest” means the forest declared to be reserved by the State Government under section 20 of the Indian Forest Act, 1927;’;

(l) in clause (26), for the figures “18”, the figures and letter “26A” shall be substituted;

(m) for clause (27), the following clause shall be substituted, namely:—

‘(27) “specified plant” means any plant specified in Schedule VI;’;

(n) after clause (30), the following clause shall be inserted, namely:—

‘(30A) “territorial waters” shall have the same meaning as in section 3 of the Territorial Waters, Continental Shelf, Exclusive Economic Zone and other Maritime Zones Act, 1976;’;

(o) in clause (32), for the words "freshly-killed wild animal", the words "freshly-killed wild animal, ambergris, musk and other animal products" shall be substituted;

(p) after clause (38), the following clause shall be inserted, namely:—

"(39) "zoo" means an establishment, whether stationary or mobile, where captive animals are kept for exhibition to the public but does not include a circus and an establishment of a licensed dealer in captive animals".

Amend-
ment of
section
4.

6. In section 4 of the principal Act,—

(a) in sub-section (1),—

(i) in clause (b), the word "and" shall be omitted;

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

"(bb) one Honorary Wild Life Warden in each district; and";

(b) in sub-section (3), for the words "The Wild Life Warden", the words "The Wild Life Warden, the Honorary Wild Life Warden" shall be substituted.

Amend-
ment of
section
6.

7. In section 6 of the principal Act,—

(a) in sub-section (1),—

(i) for clause (d), the following clause shall be substituted, namely:—

"(d) the Forest officer in charge of the State Forest Department, by whatever designation called, *ex officio*";

(ii) for clause (g), the following clauses shall be substituted, namely:—

"(g) officers of the State Government not exceeding five;

(h) such other persons, not exceeding ten, who, in the opinion of the State Government, are interested in the protection of wild life, including the representatives of tribals not exceeding three.";

(b) after sub-section (1), as so amended, the following sub-section shall be inserted, namely:—

"(1A) The State Government may appoint a Vice-Chairman of the Board from amongst the members referred to in clauses (b) and (h) of sub-section (1).";

(c) in sub-section (2), for the words "Chief Conservator of Forests", the words "the Forest officer in charge of the State Forest Department" shall be substituted.

8. In section 8 of the principal Act,—

Amend-
ment of
section
8.

- (i) in clause (a), the words "game reserves" shall be omitted;
- (ii) for clause (b), the following clause shall be substituted, namely:—

"(b) in formulation of the policy for protection and conservation of the wild life and specified plants;";

- (iii) in clause (c), the word "and" shall be omitted;
- (iv) after clause (c), the following clause shall be inserted, namely:—

"(cc) in relation to the measures to be taken for harmonising the needs of the tribals and other dwellers of the forest with the protection and conservation of wild life; and".

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

Substitu-
tion of
new
section
for
section 9.

"9. No person shall hunt any wild animal specified in Schedules I, II, III and IV except as provided under section 11 and section 12.".

Prohi-
bition of
hunting.

10. Section 10 of the principal Act shall be omitted.

Omis-
sion of
section
10.

11. In section 12 of the principal Act, for clause (c), the following clauses shall be substituted, namely:—

Amend-
ment of
section
12.

"(c) collection of specimens—

- (i) for recognised zoos subject to the permission under section 38-I; or
- (ii) for museums and similar institutions;

(d) derivation, collection or preparation of snake-venom for the manufacture of life-saving drugs;".

12. Sections 13 to 17 (both inclusive) of the principal Act shall be omitted.

Omis-
sion of
sections
13 to 17.

13. After Chapter III of the principal Act, the following Chapter shall be inserted, namely:—

Insertion
of new
Chapter
IIIA.

Prohibition of picking, uprooting, etc. of specified plant.

Grants of permit for special purposes.

Cultivation of specified plants without licence prohibited.

Dealing in specified plants without licence prohibited.

"CHAPTER IIIA

PROTECTION OF SPECIFIED PLANTS

17A. Save as otherwise provided in this Chapter, no person shall—

(a) wilfully pick, uproot, damage, destroy, acquire or collect any specified plant from any forest land and any area specified, by notification, by the Central Government;

(b) possess, sell, offer for sale, or transfer by way of gift or otherwise, or transport any specified plant, whether alive or dead, or part or derivative thereof:

Provided that nothing in this section shall prevent a member of a scheduled tribe, subject to the provisions of Chapter IV, from picking, collecting or possessing in the district he resides any specified plant or part or derivative thereof for his *bona fide* personal use.

17B. The Chief Wild Life Warden may, with the previous permission of the State Government, grant to any person a permit to pick, uproot, acquire or collect from a forest land or the area specified under section 17A or transport, subject to such conditions as may be specified therein, any specified plant for the purpose of—

(a) education;

(b) scientific research;

(c) collection, preservation and display in a herbarium of any scientific institution; or

(d) propagation by a person or an institution approved by the Central Government in this regard.

17C. (1) No person shall cultivate a specified plant except under and in accordance with a licence granted by the Chief Wild Life Warden or any other officer authorised by the State Government in this behalf:

Provided that nothing in this section shall prevent a person, who, immediately before the commencement of the Wild Life (Protection) Amendment Act, 1991, was cultivating a specified plant, from carrying on such cultivation for a period of six months from such commencement, or where he has made an application within that period for the grant of a licence to him, until the licence is granted to him or he is informed in writing that a licence cannot be granted to him.

(2) Every licence granted under this section shall specify the area in which and the conditions, if any, subject to which the licensee shall cultivate a specified plant.

17D. (1) No person shall, except under and in accordance with a licence granted by the Chief Wild Life Warden or any other officer authorised by the State Government in this behalf, commence or carry on business or occupation as a dealer in a specified plant or part or derivative thereof:

Provided that nothing in this section shall prevent a person, who, immediately before the commencement of the Wild Life (Protection) Amendment Act, 1991, was carrying on such business or occupation, from carrying on such business or occupation for a period of sixty days from such commencement, or where he has made an application within that period for the grant of a licence to him, until the licence is granted to him or he is informed in writing that a licence cannot be granted to him.

(2) Every licence granted under this section shall specify the premises in which and the conditions, if any, subject to which the licensee shall carry on his business.

17E. (1) Every person cultivating, or dealing in, a specified plant or part or derivative thereof shall, within thirty days from the date of commencement of the Wild Life (Protection) Amendment Act, 1991 declare to the Chief Wild Life Warden or any other officer authorised by the State Government in this behalf, his stocks of such plants and part or derivative thereof, as the case may be, on the date of such commencement.

Declaration of stock.

(2) The provisions of sub-sections (3) to (8) (both inclusive) of section 44, section 45, section 46 and section 47 shall, as far as may be, apply in relation to an application and a licence referred to in section 17C and section 17D as they apply in relation to the licence or business in animals or animal articles.

17F. No licensee under this Chapter shall—

Possession,
etc., of
plants by
licensee.

(a) keep in his control, custody or possession—

(i) any specified plant, or part or derivative thereof in respect of which a declaration under the provisions of section 17E has to be made but has not been made;

(ii) any specified plant, or part or derivative thereof which has not been lawfully acquired under the provisions of this Act or any rule or order made thereunder;

(b) (i) pick, uproot, collect or acquire any specified plant,
or

(ii) acquire, receive, keep in his control, custody or possession, or sell, offer for sale or transport, any specified plant or part or derivative thereof,

except in accordance with the conditions subject to which the licence has been granted and such rules as may be made under this Act.

17G. No person shall purchase, receive or acquire any specified plant or part or derivative thereof otherwise than from a licensed dealer:

Purchase,
etc.,
of speci-
fied
plants.

Provided that nothing in this section shall apply to any person referred to in section 17B.

Plants
to be
Govern-
ment pro-
perty.

17H. (1) Every specified plant or part or derivative thereof, in respect of which any offence against this Act or any rule or order made thereunder has been committed, shall be the property of the State Government, and, where such plant or part or derivative thereof has been collected or acquired from a sanctuary or National Park declared by the Central Government, such plant or part or derivative thereof shall be the property of the Central Government.

(2) The provisions of sub-sections (2) and (3) of section 39 shall, as far as may be, apply in relation to the specified plant or part or derivative thereof or they apply in relation to wild animals and articles referred to in sub-section (1) of that section.”.

Amend-
ment of
heading
of Chap-
ter IV.

14. In Chapter IV of the principal Act, in the heading thereof, the words “GAME RESERVES” shall be omitted.

Amend-
ment of
section
18.

15. In section 18 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) The State Government may, by notification, declare its intention to constitute any area other than an area comprised within any reserve forest or the territorial waters as a sanctuary if it considers that such area is of adequate ecological, faunal, floral, geomorphological, natural or zoological significance, for the purpose of protecting, propagating or developing wild life or its environment.”.

Amend-
ment of
section
19.

16. In section 19 of the principal Act, for the words “Whenever any area is declared to be a sanctuary,”, the words and figures “When a notification has been issued under section 18,” shall be substituted.

Amend-
ment of
section
24.

17. In section 24 of the principal Act, in sub-section (2), after clause (b), the following clause shall be inserted, namely:—

“(c) allow, in consultation with the Chief Wild Life Warden, the continuance of any right of any person in or over any land within the limits of the sanctuary.”.

Insertion
of new
section
26A.

18. After section 26 of the principal Act, the following section shall be inserted, namely:—

Declara-
tion of
area
as sanc-
tuary.

“26A. (1) When—

(a) a notification has been issued under section 18 and the period for preferring claims has elapsed, and all claims, if any, made in relation to any land in an area intended to be declared as a sanctuary, have been disposed of by the State Government; or

(b) any area comprised within any reserve forest or any part of the territorial waters, which is considered by the State Government to be of adequate ecological, faunal, floral, geo-

morphological, natural or zoological significance for the purpose of protecting, propagating or developing wild life or its environment, is to be included in a sanctuary,

the State Government shall issue a notification specifying the limits of the area which shall be comprised within the sanctuary and declare that the said area shall be a sanctuary on and from such date as may be specified in the notification:

Provided that where any part of the territorial waters is to be so included, prior concurrence of the Central Government shall be obtained by the State Government:

Provided further that the limits of the area of the territorial waters to be included in the sanctuary shall be determined in consultation with the Chief Naval Hydrographer of the Central Government and after taking adequate measures to protect the occupational interests of the local fishermen.

(2) Notwithstanding anything contained in sub-section (1), the right of innocent passage of any vessel or boat through the territorial waters shall not be affected by the notification issued under sub-section (1).

(3) No alteration of the boundaries of a sanctuary shall be made except on a resolution passed by the Legislature of the State.”

19. In section 27 of the principal Act, after sub-section (2), the following sub-sections shall be inserted, namely:—

Amendment of section 27.

45 of 1860.

“(3) No person shall, with intent to cause damage to any boundary-mark of a sanctuary or to cause wrongful gain as defined in the Indian Penal Code, alter, destroy, move or deface such boundary-mark.

(4) No person shall tease or molest any wild animal or litter the grounds of sanctuary.”

20. For section 29 of the principal Act, the following section shall be substituted, namely:—

Substitution of new section for section 29.

“29. No person shall destroy, exploit or remove any wild life from a sanctuary or destroy or damage the habitat of any wild animal or deprive any wild animal of its habitat within such sanctuary except under and in accordance with a permit granted by the Chief Wild Life Warden and no such permit shall be granted unless the State Government, being satisfied that such destruction, exploitation or removal of wild life from the sanctuary is necessary for the improvement and better management of wild life therein, authorises the issue of such permit.

Destruction, etc., in a sanctuary prohibited without a permit.

Explanation.—For the purposes of this section, grazing or movement of live-stock permitted under clause (d) of section 33 shall not be deemed to be an act prohibited under this section.”

Amendment of section 33.

Insertion of new section 33A.

Immuni-sation of live-stock.

Amendment of section 34.

Amend-ment of section 35.

Omission of section 36 and sub-heading thereof.

Amend-ment of section 38.

21. In section 33 of the principal Act,—

(a) in clause (d), for the word "cattle;", the word "live-stock." shall be substituted;

(b) clause (e) shall be omitted.

22. After section 33 of the principal Act, the following section shall be inserted, namely:—

"33A. (1) The Chief Wild Life Warden shall take such measures in such manner, as may be prescribed, for immunisation against communicable diseases of the live-stock kept in or within five kilometres of a sanctuary.

(2) No person shall take, or cause to be taken or grazed, any live-stock in a sanctuary without getting it immunised."

22A. In section 34 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

"(3) No new licences under the Arms Act, 1959 shall be granted within a radius of ten kilometres of a sanctuary without the prior concurrence of the Chief Wild Life Warden." 54 of 1959.

23. In section 35 of the principal Act,—

(a) in sub-section (1), the following proviso shall be added at the end, namely:—

"Provided that where any part of the territorial waters is proposed to be included in such National Park, the provisions of section 26A shall, as far as may be, apply in relation to the declaration of a National Park as they apply in relation to the declaration of a sanctuary.";

(b) in sub-section (3), for the figures, words and brackets "19 to 26 (both inilusive)", the figures, words, letters and brackets "19 to 26A (both inclusive except clause (c) of sub-section (2) of section 24)" shall be substituted;

(c) in sub-section (7), for the word "cattle", wherever it occurs, the word "live-stock" shall be substituted;

(d) in sub-section (8), for the word and figures "section 33", the words, figures and letter "section 33, section 33A" shall be substituted.

24. In Chapter IV of the principal Act, the sub-heading "GAME RESERVE", and section 36 below it, shall be omitted.

25. In section 38 of the principal Act, in sub-section (1), for the words and figures "sections 19 to 35", the words and figures "sections 18 to 35" shall be substituted.

26. After Chapter IV of the principal Act, the following Chapter shall be inserted, namely:—

Insertion
of new
Chapter
IVA.

“CHAPTER IVA

CENTRAL ZOO AUTHORITY AND RECOGNITION OF ZOOS

38A. (1) The Central Government shall constitute a body to be known as the Central Zoo Authority (hereinafter in this Chapter referred to as the Authority), to exercise the powers conferred on, and to perform the functions assigned to, it under this Act.

Constitu-
tion of
Central
Zoo
Authority.

(2) The Authority shall consist of—

- (a) chairperson;
-
- (b) such number of members not exceeding ten; and
- (c) Member-Secretary,

to be appointed by the Central Government.

38B. (1) The chairperson and every member shall hold office for such period, not exceeding three years, as may be specified by the Central Government in this behalf.

Term of
office and
condi-
tions of
service
of Chair-
person
and mem-
bers, etc.

(2) The chairperson or a member may, by writing under his hand addressed to the Central Government, resign from the office of chairperson or, as the case may be, of the member.

(3) The Central Government shall remove a person from the office of chairperson or member referred to in sub-section (2) if that person—

- (a) becomes an undischarged insolvent;
- (b) gets convicted and sentenced to imprisonment for an offence which in the opinion of the Central Government involves moral turpitude;
- (c) becomes of unsound mind and stands so declared by a competent court;
- (d) refuses to act or becomes incapable of acting;
- (e) is, without obtaining leave of absence from the authority, absent from three consecutive meetings of the Authority; or
- (f) in the opinion of the Central Government has so abused the position of chairperson or member as to render that person's continuance in office detrimental to the public interest;

Provided that no person shall be removed under this clause unless that person has been given a reasonable opportunity of being heard in the matter.

(4) A vacancy caused under sub-section (2) or otherwise shall be filled by fresh appointment.

(5) The salaries and allowances and other conditions of appointment of chairperson members and Member-Secretary of the Authority shall be such as may be prescribed.

(6) The Authority shall, with the previous sanction of the Central Government, employ such officers and other employees as it deems necessary to carry out the purposes of the Authority.

(7) The terms and conditions of service of the officers and other employees of the Authority shall be such as may be prescribed.

(8) No act or proceeding of the Authority shall be questioned or shall be invalid on the ground merely of the existence of any vacancies or defect in the constitution of the Authority.

Func-
tions of
the
Authority.

38C. The Authority shall perform the following functions, namely:—

(a) specify the minimum standards for housing, upkeep and veterinary care of the animals kept in a zoo;

(b) evaluate and assess the functioning of zoos with respect to the standards or the norms as may be prescribed;

(c) recognise or derecognize zoos;

(d) identify endangered species of wild animals for purposes of captive breeding and assigning responsibility in this regard to a zoo;

(e) co-ordinate the acquisition, exchange and loaning of animals for breeding purposes;

(f) ensure maintenance of stud-books of endangered species of Wild animals bred in captivity;

(g) identify priorities and themes with regard to display of captive animals in a zoo;

(h) co-ordinate training of zoo personnel in India and outside India;

(i) co-ordinate research in captive breeding and educational programmes for the purposes of zoos;

(j) provide technical and other assistance to zoos for their proper management and development on scientific lines;

(k) perform such other functions as may be necessary to carry out the purposes of this Act with regard to zoos.

Pro-
cedure
to be
regulated
by the
Authority.

38D. (1) The Authority shall meet as and when necessary and shall meet at such time and place as the chairperson may think fit.

(2) The Authority shall regulate its own procedure.

(3) All orders and decisions of the Authority shall be authenticated by the Member-Secretary or any other officer of the Authority duly authorised by the Member-Secretary in this behalf.

Grants
and
loans to
Authority
and
constitu-
tion of
Fund.

38E. (1) The Central Government may, after due appropriation made by Parliament by law in this behalf, make to the Authority grants and loans of such sums of money as that Government may consider necessary.

(2) There shall be constituted a Fund to be called the Central Zoo Authority Fund and there shall be credited thereto any grants

and loans made to the Authority by the Central Government, all fees and charges received by the Authority under this Act and all sums received by the Authority from such other sources as may be decided upon by the Central Government.

(3) The Fund referred to in sub-section (2) shall be applied for meeting salary, allowances and other remuneration of the members, officers and other employees of the Authority and the expenses of the Authority in the discharge of its functions under this Chapter and expenses on objects and for purposes authorised by this Act.

(4) The Authority shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed by the Central Government in consultation with the Comptroller and Auditor-General of India.

(5) The accounts of the Authority shall be audited by the Comptroller and Auditor-General at such intervals as may be specified by him and any expenditure incurred in connection with such audit shall be payable by the Authority to the Comptroller and Auditor-General.

(6) The Comptroller and Auditor-General and any person appointed by him in connection with the audit of the accounts of the Authority under this Act shall have the same rights and privileges and the authority in connection with such audit as the Comptroller and Auditor-General generally has in connection with the audit of the Government accounts and, in particular, shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect any of the offices of the Authority.

(7) The accounts of the Authority, as certified by the Comptroller and Auditor-General or any other person appointed by him in this behalf, together with the audit report thereon, shall be forwarded annually to the Central Government by the Authority.

38F. The Authority shall prepare in such form and at such time, for each financial year, as may be prescribed, its annual report, giving a full account of its activities during the previous financial year and forward a copy thereof to the Central Government.

Annual report.

38G. The Central Government shall cause the annual report together with a memorandum of action taken on the recommendations contained therein, in so far as they relate to the Central Government, and the reasons for the non-acceptance, if any, of any of such recommendations and the audit report to be laid as soon as may be after the reports are received, before each House of Parliament.

Annual report and audit report to be laid before Parliament.

38H. (1) No zoo shall be operated without being recognised by the Authority:

Provided that a zoo being operated immediately before the date of commencement of the Wild Life (Protection) Amendment Act, 1991 may continue to operate without being recognised for a period

Recognition of zoos.

of six months from the date of such commencement and if the application seeking recognition is made within that period, the zoo may continue to be operated until the said application is finally decided or withdrawn and in case of refusal for a further period of six months from the date of such refusal.

(2) Every application for recognition of a zoo shall be made to the Authority in such form and on payment of such fee as may be prescribed.

(3) Every recognition shall specify the conditions, if any, subject to which the applicant shall operate the zoo.

(4) No recognition to a zoo shall be granted unless the Authority, having due regard to the interests of protection and conservation of wild life, and such standards, norms and other matters as may be prescribed, is satisfied that recognition should be granted.

(5) No application for recognition of a zoo shall be rejected unless the applicant has been given a reasonable opportunity of being heard.

(6) The Authority may, for reasons to be recorded by it, suspend or cancel any recognition granted under sub-section (4):

Provided that no such suspension or cancellation shall be made except after giving the person operating the zoo a reasonable opportunity of being heard.

(7) An appeal from an order refusing to recognise a zoo under sub-section (5) or an order suspending or cancelling a recognition under sub-section (6) shall lie to the Central Government.

(8) An appeal under sub-section (7) shall be preferred within thirty days from the date of communication, to the applicant, of the order appealed against:

Provided that the Central Government may admit any appeal preferred after the expiry of the period aforesaid if it is satisfied that the appellant had sufficient cause for not preferring the appeal in time.

**Acquisition
of animals
by a zoo.**

38-I. Subject to the other provisions of this Act, no zoo shall acquire or transfer any wild animal specified in Schedule I and Schedule II except with the previous permission of the Authority.

**Prohibi-
tion of
teasing
etc., in
a zoo.**

38-J. No person shall tease, molest, injure or feed any animal or cause disturbance to the animals by noise or otherwise, or litter the grounds in a zoo."

**Amend-
ment of
section 39.**

27. In section 39 of the principal Act, in sub-section (1),—

(a) in clause (a),—

(i) for the words "bred in captivity" the words "bred in captivity or hunted" shall be substituted;

(ii) the words "without a licence or" shall be omitted;

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

“(c) ivory imported into India and an article made from such ivory in respect of which any offence against this Act or any rule or order made thereunder has been committed;

(d) vehicle, vessel, weapon, trap or tool that has been used for committing an offence and has been seized under the provisions of this Act;”;

(c) in the long paragraph, for the words “derived from such animal”, the words “derived from such animal or any vehicle, vessel, weapon, trap or tool used in such hunting” shall be substituted.

28. In section 40 of the principal Act, for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) Nothing in sub-section (1) or sub-section (2) shall apply to a recognised zoo subject to the provisions of section 38-I or to a public museum.”.

Amend-
ment of
section
40.

29. In section 43 of the principal Act, in sub-section (6),—

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

“(a) to tail feather of peacock and the animal articles or trophies made therefrom;”;

(ii), for clause (b), the following clause shall be substituted, namely:—

“(b) to any transaction entered into by a recognised zoo subject to the provisions of section 38-I or by a public museum with any other recognised zoo or public museum.”.

Amend-
ment of
section
43.

30. In section 44 of the principal Act, in sub-section (1),—

(i) in clause (a), sub-clause (ia) shall be omitted;

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

“(c) derive, collect or prepare, or deal in, snake venom;”;

(iii) for the second proviso, the following proviso shall be substituted, namely:—

“Provided further that nothing in this sub-section shall apply to the dealers in tail feathers of peacock and articles made therefrom and the manufacturers of such articles.”.

Amend-
ment of
section
44.

31. After section 48 of the principal Act, the following section shall be inserted, namely:—

Insertion
of new
section
48A.

“48A. No person shall accept any wild animal (other than vermin), or any animal article, or any specified plant or part or derivative thereof, for transportation except after exercising due care to ascertain that permission from the Chief Wild Life Warden or any other officer authorised by the State Government in this behalf has been obtained for such transportation.”.

Restriction
on trans-
portation
of wild
life.

Amend-
ment of
section
49.

32. In section 49 of the principal Act, for the proviso, the following proviso shall be substituted, namely:—

“Provided that nothing in this section shall apply to a recognised zoo subject to the provisions of section 38-I or to a public museum.”.

Amend-
ment of
section
49A.

33. In section 49A of the principal Act,—

(a) in clause (b), for the words “has been used”, the words “has been used but does not include tail feather of peacock, an article or trophy made therefrom and snake venom or its derivative;” shall be substituted;

(b) in clause (c),—

(i) in sub-clause (i), after the words “from such commencement”, the word “and” shall be omitted;

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

“(iii) in relation to ivory imported into India or an article made from such ivory, the date of expiry of six months from the commencement of the Wild Life (Protection) Amendment Act, 1991.”.

Amend-
ment of
section
49B.

34. In section 49B of the principal Act, in sub-section (1), in clause (a), after sub-clause (i), the following sub-clause shall be inserted, namely:—

“(ia) a dealer in ivory imported into India or articles made therefrom or a manufacturer of such articles; or”.

Amend-
ment of
section
49C.

35. In section 49C of the principal Act,—

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

“(v) ivory imported into India or articles made therefrom;”;

(b) in sub-section (7), for the words “any scheduled animal or a scheduled animal article”, the words “any scheduled animal, a scheduled animal article or ivory imported into India or any article made therefrom.”.

Amend-
ment of
section
50.

36. In section 50 of the principal Act,—

(a) in sub-section (1),—

(i) in clause (a), for the words “trophy or uncured trophy”, the words “trophy, uncured trophy, specified plant or part or derivative thereof” shall be substituted;

(ii) for clause (c), the following clause shall be substituted, namely:—

“(c) seize any captive animal, wild animal, animal article, meat, trophy or uncured trophy, or any spscified plant or part or derivative thereof, in respect of which an offence against this Act appears to have been committed, in the pos-
session of any person together with any trap, tool, vehicle,

vessel or weapon used for committing any such offence and, unless he is satisfied that such person will appear and answer any charge which may be preferred against him, arrest him without warrant, and detain him;

Provided that where a fisherman residing within ten kilometres of a sanctuary or National Park, inadvertently enters on a boat, not used for commercial fishing, in the territorial waters in that sanctuary or National Park, a fishing tackle or net on such boat shall not be seized.”;

(b) sub-section (2) shall be omitted;

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

“(3A) Any officer of a rank not inferior to that of an Assistant Director of Wild Life Preservation or Wild Life Warden, who, or whose subordinate, has seized any captive animal or wild animal under clause (c) of sub-section (1) may give the same for custody on the execution by any person of a bond for the production of such animal if and when so required, before the Magistrate having jurisdiction to try the offence on account of which the seizure has been made.”;

(d) in sub-section (6), for the words “meat or uncured trophy”, wherever they occur, the words “meat, uncured trophy, specified plant, or part or derivative thereof” shall be substituted;

(e) after sub-section (7), the following sub-sections shall be inserted, namely:—

“(8) Notwithstanding anything contained in any other law for the time being in force, any officer not below the rank of an Assistant Director of Wild Life Preservation or Wild Life Warden shall have the powers, for purposes of making investigation into any offence against any provision of this Act,—

(a) to issue a search warrant;

(b) to enforce the attendance of witnesses;

(c) to compel the discovery and production of documents and material objects; and

(d) to receive and record evidence.

(9) Any evidence recorded under clause (d), of sub-section (8) shall be admissible in any subsequent trial before a Magistrate provided that it has been taken in the presence of the accused person.”.

37. In section 51 of the principal Act,—

(a) in sub-section (1),—

(i) for the brackets, words, figure and letter “(except Chapter VA)”, the brackets, words, figures and letters “(except Chapter VA and section 38J)”, for the words “two years”, the

words "three years" and for the words "two thousand rupees", the words "twenty-five thousand rupees" shall be substituted;

(ii) in the first proviso, for the words "relates to hunting in", the words "relates to hunting in, or altering the boundaries of", for the words "six months", the words "one year" and for the words "five hundred rupees", the words "five thousand rupees" shall be substituted;

(iii) for the second proviso, the following proviso shall be substituted, namely:—

"Provided further that in the case of a second or subsequent offence of the nature mentioned in this sub-section, the term of imprisonment may extend to six years and shall not be less than two years and the amount of fine shall not be less than ten thousand rupees.";

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

"(1B) Any person who contravenes the provisions of section 38J shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to two thousand rupees, or with both:

Provided that in the case of a second or subsequent offence the term of imprisonment may extend to one year or the fine may extend to five thousand rupees.";

(c) in sub-section (2), for the words "uncured trophy or meat", the words "uncured trophy, meat, ivory imported into India or an article made from such ivory, any specified plant, or part or derivative thereof" shall be substituted;

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

"(5) Nothing contained in section 360 of the Code of Criminal Procedure, 1973 or in the Probation of Offenders Act, 1958 shall apply to a person convicted of an offence with respect to hunting in a sanctuary or a National Park or of an offence against any provision of Chapter VA unless such person is under eighteen years of age.".

2 of 1974.

20 of 1958.

Amend-
ment of
section
54.

38. In section 54 of the principal Act, in sub-section (1), for the words "The State Government", the words "The Central Government may, by notification, empower the Director of Wild Life Preservation or any other officer and the State Government" shall be substituted.

Substitu-
tion of
new
section
for
section 55.

39. For section 55 of the principal Act, the following section shall be substituted, namely:—

Cogni-
zance of
offences.

"55. No court shall take cognizance of any offence against this Act on the complaint of any person other than—

(a) the Director of Wild Life Preservation or any other officer authorised in this behalf by the Central Government; or

(b) the Chief Wild Life Warden, or any other officer authorised in this behalf by the State Government; or

(c) any person who has given notice of not less than sixty days, in the manner prescribed, of the alleged offence and of his intention to make a complaint, to the Central Government or the State Government or the officer authorised as aforesaid.”.

40. In section 57 of the principal Act, for the words “trophy or uncured trophy”, wherever they occur, the words “trophy, uncured trophy, specified plant, or part or derivative thereof” shall be substituted.

Amend-
ment of
section 57.

41. In section 59 of the principal Act, for the words and figures “in Chapter II and”, the words, figures and letter “in Chapter II and the chairperson, members, member-secretary and other officers and employees referred to in Chapter IVA” shall be substituted.

Amend-
ment of
section 59.

42. In section 60 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

Amend-
ment of
section 60.

“(3) No suit or other legal proceeding shall lie against the Authority referred to in Chapter IVA and its chairperson, members, member-secretary, officers and other employees for anything which is in good faith done or intended to be done under this Act.”.

43. After section 60 of the principal Act, the following section shall be inserted, namely:—

Insertion
of new
section
60A.

“60A. (1) When a court imposes a sentence of fine or a sentence of which fine forms a part, the court may, when passing judgment, order that the reward be paid to a person who renders assistance in the detection of the offence or the apprehension of the offenders out of the proceeds of fine not exceeding twenty per cent. of such fine.

Reward
to
persons.

(2) When a case is compounded under section 54, the officer compounding may order reward to be paid to a person who renders assistance in the detection of the offence or the apprehension of the offenders out of the sum of money accepted by way of composition not exceeding twenty per cent. of such money.”.

44. In section 61 of the principal Act,—

Amend-
ment of
section
61.

(a) in sub-section (1), for the words “add any entry to any Schedule”, the words “add or delete any entry to or from any Schedule” shall be substituted;

(b) sub-section (2) shall be omitted;

(c) in sub-section (3), the words, brackets and figure “or sub-section (2)” shall be omitted;

(d) sub-section (4) shall be omitted.

45. In section 62 of the principal Act, for the words and figures “Subject to the provisions of section 61, the State Government”, the words “The Central Government” shall be substituted.

Amend-
ment of
section
62.

Amendment of section
63.

46. In section 63 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) The Central Government may, by notification, make rules for all or any of the following matters, namely:—

(a) conditions and other matters subject to which a licensee may keep any specified plant in his custody or possession under section 17F;

(b) the salaries and allowances and other conditions of appointment of chairperson, members and member-secretary under sub-section (5) of section 38B;

(c) the terms and conditions of service of the officers and other employees of the Central Zoo Authority under sub-section (7) of section 38B;

(d) the form in which the annual statement of accounts of the Central Zoo Authority shall be prepared under sub-section (4) of section 38E;

(e) the form in which and the time at which the annual report of the Central Zoo Authority shall be prepared under section 38F;

(f) the form in which and the fee required to be paid with the application for recognition of a zoo under sub-section (2) of section 38H;

(g) the standards, norms and other matters to be considered for granting recognition under sub-section (4) of section 38H;

(h) the form in which declaration shall be made under sub-section (2) of section 44;

(i) the matters to be prescribed under clause (b) of sub-section (4) of section 44;

(j) the terms and conditions which shall govern transactions referred to in clause (b) of section 48;

(k) the manner in which notice may be given by a person under clause (c) of section 55;

(l) the matters specified in sub-section (2) of section 64 in so far as they relate to sanctuaries and National Parks declared by the Central Government.”.

Amendment of section
64.

47. In section 64 of the principal Act, in sub-section (2), after clause (e), the following clause shall be inserted, namely:—

“(ee) the manner in which measures for immunisation of live-stock shall be taken;”.

Amendment of section
66.

48. In section 66 of the principal Act, after sub-section (3), the following sub-section shall be inserted, namely:—

“(4) For the removal of doubts, it is hereby further declared that where any proceeding under any provision of sections 19 to 25 (both inclusive) is pending on the date of commencement of the Wild Life (Protection) Amendment Act, 1991, any reserve forest

or a part of territorial waters comprised within a sanctuary declared under section 18 to be a sanctuary before the date of such commencement shall be deemed to be a sanctuary declared under section 26A.”.

49. In Schedule II to the principal Act, in the heading, the figures “10” and the words “SPECIAL GAME” shall be omitted.

Amend-
ment of
Schedule
II.

50. In Schedule III to the principal Act, in the heading, the figures “10” and the words “BIG GAME” shall be omitted.

Amend-
ment of
Schedule
III.

51. In Schedule IV to the principal Act, the heading “SMALL GAME” shall be omitted.

Amend-
ment of
Schedule
IV.

52. After Schedule V to the principal Act, the following Schedule shall be inserted, namely:—

Insertion
of new
Schedule
VI.

“SCHEDULE VI

(See section 2)

1. Beddomes' cycad (*Cycas beddomei*)
2. Blue Vanda (*Vanda coerulea*)
3. Kuth (*Saussurea lappa*)
4. Ladies slipper orchids (*Paphiopedilum spp.*)
5. Pitcher Plant (*Nepenthes Khasiana*)
6. Red Vanda (*Rananthera imschootiana*)

THE PUNJAB APPROPRIATION (VOTE ON ACCOUNT)
No. 2 ACT, 1991

No. 45 OF 1991

[20th September, 1991.]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Punjab for the services of a part of the financial year 1991-92.

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

Short title.

1. This Act may be called the Punjab Appropriation (Vote on Account) No. 2 Act, 1991.

Withdrawal
of Rs. 5574,
89,44,000
from and
out of the
Consolidated
Fund of
the State
of Punjab
for the
financial
year
1991-92.

Approp-
riation.

2. From and out of the Consolidated Fund of the State of Punjab there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedule to the Punjab Appropriation (Vote on Account) Act, 1991] to the sum of five thousand five hundred and seventy-four crores, eighty-nine lakhs and forty-four thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1991-92 in respect of the services specified in column 2 of the Schedule.

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

19 of 1991.

THE SCHEDULE

(See sections 2 and 3)

| No. of Vote/ Ap- pro- pri- ation | Services and purposes | Sums not exceeding | | |
|--|--|---------------------------------|--|---------------------------------|
| | | Voted by Par- liament | Charged on the Consolida- ted Fund | Total |
| | | | | |
| | | Rs. | Rs. | Rs. |
| 1 | Agriculture and Forest . Revenue Capital | 84,98,94,000 27,53,22,000 | 320,000 | 85,02,14,000 27,53,22,000 |
| 2 | Animal Husbandry and Fisheries . Revenue Capital | 34,94,01,000 1,34,62,000 | 2,02,000 .. | 34,96,03,000 1,34,62,000 |
| 3 | Co-operation . Revenue Capital | 12,76,17,000 54,69,05,000 | 23,000 .. | 12,76,40,000 54,69,05,000 |
| 4 | Defence Services Welfare . Revenue Capital | 3,73,86,000 37,50,000 | 12,000 .. | 3,73,98,000 37,50,000 |
| 5 | Education . Revenue Capital | 442,88,48,000 23,43,000 | 6,14,59,000 .. | 449,03,07,000 23,43,000 |
| 6 | Elections . Revenue | 5,01,27,000 | 11,000 | 5,01,38,000 |
| 7 | Excise and Taxation . Revenue | 12,62,82,000 | 84,000 | 12,63,66,000 |
| 8 | Finance . Revenue Capital | 220,17,48,000 7,75,72,000 | 328,96,63,000 870,84,17,000 | 549,13,51,000 878,59,89,000 |
| 9 | Food and Supplies . Revenue Capital | 3,64,95,000 671,04,48,000 | 75,000 1,80,000 | 3,65,70,000 671,06,28,000 |
| 10 | General Administration . Revenue | 14,94,89,000 | 57,05,000 | 15,51,94,000 |
| 11 | Health and Family Welfare . Revenue | 138,98,89,000 | 5,19,000 | 139,04,08,000 |
| 12 | Home Affairs and Justice . Revenue Capital | 184,04,07,000 7,50,00,000 | 2,78,54,000 .. | 186,82,61,000 7,50,00,000 |
| 13 | Industries . Revenue Capital | 10,51,38,000 29,63,25,000 | 1,67,000 .. | 10,53,05,000 29,63,25,000 |
| 14 | Information and Public Relations . Revenue | 4,74,93,000 | 11,000 | 4,75,04,000 |
| 15 | Irrigation and Power . Revenue Capital | 1134,55,47,000 474,31,47,000 | 3,00,000 .. | 1134,58,47,000 474,31,47,000 |
| 16 | Labour and Employment . Revenue | 4,98,63,000 | 75,000 | 4,99,38,000 |
| 17 | Local Government Housing and Urban Development . Revenue Capital | 15,57,45,000 21,20,81,000 | 22,000 7,50,00,000 | 15,57,67,000 28,70,81,000 |
| 18 | Personnel and Administrative Reforms . Revenue | 1,76,25,000 | 37,49,000 | 2,13,74,000 |
| 19 | Planning . Revenue | 218,59,36,000 | 9,12,000 | 218,59,48,000 |

156 *Punjab Appropriation (Vote on Account) No. 2* [ACT 45 OF 1991]

| No. of Vote/ Ap- pro- pri- ation | Services and purposes | 3 | | |
|--|---|-------------------------------|---|-------------------------------|
| | | Sums not exceeding | | |
| | | Voted by Parliament | Charged on the Consolidated Fund | Total |
| | | Rs. | Rs. | Rs. |
| 20 | Programme Implementation . . . Revenue | 3,00,000 | .. | 3,00,000 |
| 21 | Public Works . . . Revenue Capital | 142,01,35,000 75,22,00,000 | 64,87,000 .. | 142,66,22,000 75,22,00,000 |
| 22 | Revenue and Rehabilitation . . . Revenue | 68,00,51,000 | 6,00,000 | 68,06,51,000 |
| 23 | Rural Development and Panchayats . . . Revenue | 32,42,25,000 | 1,83,000 | 32,44,08,000 |
| 24 | Science, Technology and Environment . . . Revenue Capital | 90,90,000 63,42,000 | .. | 90,90,000 63,42,000 |
| 25 | Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes . . . Revenue Capital | 39,60,67,000 4,18,82,000 | 37,000 .. | 39,61,04,000 4,18,82,000 |
| 26 | State Legislature . . . Revenue | 1,82,88,000 | 1,21,000 | 1,84,09,000 |
| 27 | Technical Education and Industrial Training . . . Revenue Capital | 28,88,04,000 39,63,000 | 1,50,000 .. | 28,89,54,000 39,63,000 |
| 28 | Tourism and Cultural Affairs . . . Revenue Capital | 1,94,76,000 2,59,50,000 | 1,43,000 .. | 1,96,19,000 2,59,50,000 |
| 29 | Transport . . . Revenue Capital | 88,88,10,000 22,04,11,000 | 22,65,000 .. | 89,10,75,000 22,04,11,000 |
| 30 | Vigilance . . . Revenue | 1,78,77,000 | 2,000 | 1,78,79,000 |
| TOTAL . . . | | 4356,51,56,000 | 1218,37,88,000 | 5574,89,44,000 |

**THE JAMMU AND KASHMIR APPROPRIATION (No. 3)
ACT, 1991**

No. 46 OF 1991

[20th September, 1991.]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the State of Jammu and Kashmir for the services of the financial year 1991-92.

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

23 of 1991.

1. This Act may be called the Jammu and Kashmir Appropriation (No. 3) Act, 1991. Short title.
2. From and out of the Consolidated Fund of the State of Jammu and Kashmir there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedule to the Jammu and Kashmir Appropriation (Vote on Account) Act, 1991] to the sum of two thousand seven hundred nine crores, fifty-one lakhs and thirty-five thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1991-92, in respect of the services specified in column 2 of the Schedule. Issue of Rs. 2709,51, 35,000 out of the Consolidated Fund of the State of Jammu and Kashmir for the financial year 1991-92.
3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Jammu and Kashmir by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.

THE SCHEDULE
(See sections 2 and 3)

| No. of Vote/ Ap- pro- pri- ation | Services and purposes | Sums not exceeding | | | Total | |
|--|--|------------------------|--|---------------|-------|--|
| | | Voted by Parliament | Charged on the Consolidated Fund | | | |
| | | | Rs. | Rs. | | |
| 1 | General Adminis- tration . . . Revenue | 9,93,78,000 | 87,20,000 | 10,80,98,000 | | |
| | Capital | 60,00,000 | | 60,00,000 | | |
| 2 | Home . . . Revenue | 119,53,22,000 | 35,000 | 119,53,57,000 | | |
| 3 | Planning and Development . . Revenue | 3,99,08,000 | .. | 3,99,08,000 | | |
| | Capital | 9,50,80,000 | | 9,50,80,000 | | |
| 4 | Information . . Revenue | 2,75,23,000 | .. | 2,75,23,000 | | |
| 5 | Ladakh Affairs . . Revenue | 32,61,91,000 | 29,000 | 32,62,20,000 | | |
| | Capital | 21,16,70,000 | | 21,16,70,000 | | |
| 6 | Power Development . . Revenue | 221,80,33,000 | .. | 221,80,33,000 | | |
| | Capital | 190,82,50,000 | | 190,82,50,000 | | |
| 7 | Education . . Revenue | 187,68,49,000 | 9,19,000 | 187,77,68,000 | | |
| 8 | Finance . . Revenue | 111,94,35,000 | 280,14,00,000 | 392,08,35,000 | | |
| | Capital | 7,43,42,000 | 210,64,00,000 | 218,07,42,000 | | |
| 9 | Parliamentary Affairs . . Revenue | 1,42,26,000 | 5,60,000 | 1,47,86,000 | | |
| | Capital | 2,00,000 | | 2,00,000 | | |
| 10 | Law . . Revenue | 4,54,36,000 | 90,19,000 | 5,44,55,000 | | |
| 11 | Industries and Commerce . . Revenue | 29,00,83,000 | .. | 29,00,83,000 | | |
| | Capital | 44,45,39,000 | | 44,45,39,000 | | |
| 12 | Agriculture and Rural Development . . Revenue | 57,19,68,000 | 17,000 | 57,19,85,000 | | |
| | Capital | 40,98,19,000 | | 40,98,19,000 | | |
| 13 | Animal/Sheep Husbandry . . Revenue | 34,68,97,000 | .. | 34,68,97,000 | | |
| | Capital | 2,20,00,000 | | 2,20,000 | | |
| 14 | Revenue . . Revenue | 89,28,91,000 | 26,78,000 | 89,55,69,000 | | |
| 15 | Food Supplies and Transport . . Revenue | 12,85,56,000 | .. | 12,85,56,000 | | |
| | Capital | 262,60,66,000 | | 262,60,66,000 | | |
| 16 | Public Works . . Revenue | 113,99,32,000 | .. | 113,99,32,000 | | |
| | Capital | 172,63,49,000 | | 172,63,49,000 | | |
| 17 | Health and Medical Education . . Revenue | 84,85,72,000 | .. | 84,85,72,000 | | |
| | Capital | 1,43,50,000 | | 1,43,50,000 | | |
| 18 | Social Welfare . . Revenue | 15,42,15,000 | .. | 15,42,15,000 | | |
| | Capital | 2,21,96,000 | | 2,21,96,000 | | |
| 19 | Housing and Urban Development . . Revenue | 11,14,97,000 | .. | 11,14,97,000 | | |
| | Capital | 17,95,00,000 | | 17,95,00,000 | | |

| No. of Vote/ Ap- pro- pri- ation | Services and purposes | Sums not exceeding | | |
|--|---|------------------------------|--|------------------------------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | Total |
| | | | Rs. | |
| 20 | Tourism . . . Revenue Capital | 7,73,08,000 14,25,00,000 | .. | 7,73,08,000 14,25,00,000 |
| 21 | Forest . . . Revenue Capital | 30,15,70,000 14,73,50,000 | .. | 30,15,70,000 14,73,50,000 |
| 22 | Irrigation and Flood Control . . . Revenue Capital | 37,32,21,000 34,77,00,000 | .. | 37,32,21,000 34,77,00,000 |
| 23 | Public Health Engineering . . . Revenue Capital | 61,41,30,000 34,50,00,000 | .. | 61,41,30,000 34,50,00,000 |
| 24 | Estates, Hospitality and Protocol and Gardens and Parks . . . Revenue Capital | 15,35,52,000 66,00,000 | .. | 15,35,52,000 66,00,000 |
| 25 | Labour, Stationery and Printing . . . Revenue | 6,43,79,000 | .. | 6,43,79,000 |
| 26 | Fisheries . . . Revenue Capital | 2,52,66,000 1,37,20,000 | .. | 2,52,66,000 1,37,20,000 |
| 27 | Higher Education . . . Revenue | 36,57,89,000 | .. | 36,57,89,000 |
| | TOTAL . . . | 2216,53,58,000 | 492,97,77,000 | 2709,51,35,000 |

THE VOLUNTARY DEPOSITS (IMMUNITIES AND EXEMPTIONS) ACT, 1991

No. 47 of 1991

[20th September, 1991.]

An Act to provide for certain immunities to persons making voluntary deposits with the National Housing Bank and for certain exemptions from direct taxes in relation to such deposits and for matters connected therewith or incidental thereto.

WHEREAS for effective economic and social planning it is necessary to canalise for certain social objectives black money which has become a serious threat to the national economy;

AND WHEREAS with a view to such canalisation, the Central Government has decided to allow voluntary deposits being made with the National Housing Bank in accordance with a scheme to be formulated by that Bank whereunder forty per cent. of the amount of such deposits will be credited to a special fund to be created for financing slum clearance and low cost housing for the poor and sixty per cent. of the amount of such deposits can be utilised by the depositors for purposes specified by them;

AND WHEREAS it is expedient to provide for certain immunities and exemptions to render it possible for persons in possession of black money to make such deposits;

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

Short title and extent.

1. (1) This Act may be called the Voluntary Deposits (Immunities and Exemptions) Act, 1991.

(2) It extends to the whole of India.

Definitions.

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

(a) "deposit" means a voluntary deposit made by any person with the National Housing Bank in accordance with the scheme on or after the commencement of this Act but before the specified date.

Explanation.—For the purposes of this clause, "specified date" means the 1st day of December, 1991 or such other later date as the

Central Government may, by notification in the Official Gazette, specify in this behalf;

53 of 1987.
(b) "National Housing Bank" means the National Housing Bank established under section 3 of the National Housing Bank Act, 1987;

(c) "net deposit" means sixty per cent. of the amount of deposit made by any person with the National Housing Bank in accordance with the scheme;

(d) "person" includes—

- (i) an individual,
- (ii) a Hindu undivided family,
- (iii) a company,
- (iv) a firm,

(v) an association of person or a body of individuals, whether incorporated or not, and

(vi) every artificial juridical person, not falling within any of the preceding sub-clauses,

but does not include a local authority;

53 of 1987.
(e) "scheme" means a scheme formulated by the National Housing Bank under the National Housing Bank Act, 1987 for the purpose of enabling—

(i) any person to make deposit with that Bank;

(ii) such Bank to credit forty per cent. of the amount of such deposit to a special fund created for financing slum clearance and low cost housing for the poor; and

(iii) the depositor to utilise the net deposit for any purpose specified by him;

43 of 1961.
(f) all other words and expressions used in this Act but not defined and defined in the Income-tax Act, 1961 shall have the meanings respectively assigned to them in that Act.

3. (1) Notwithstanding anything contained in any other law for the time being in force,—

(a) no person, who has made a deposit with the National Housing Bank in accordance with the scheme, shall be required to disclose, for any purpose whatsoever, the nature and source of the deposit;

(b) no inquiry or investigation shall be commenced against any person under any such law on the ground that he has made the deposit;

(c) the fact that a person has made the deposit shall not be taken into account and shall be inadmissible as evidence in any proceedings relating to any offence or the imposition of any penalty under any such law.

Immuni-
ties.

(2) Nothing in sub-section (1) shall apply in relation to prosecution for any offence punishable under Chapter IX or Chapter XVII of the Indian Penal Code, the Narcotic Drugs and Psychotropic Substances Act, 1985, the Terrorist and Disruptive Activities (Prevention) Act, 1987, the Prevention of Corruption Act, 1988 or for the purpose of enforcement of any civil liability.

45 of 1860.
61 of 1985.
28 of 1987.
49 of 1988.

Deposit
not to be
taken
into
account
in certain
cases.

4. Without prejudice to the generality of the provisions of section 3,—

(a) the deposit shall not be taken into account for the purpose of any proceeding under the Income-tax Act, 1961 and, in particular, the depositor shall not be entitled to claim any set-off or relief in any assessment, re-assessment, appeal, reference or other proceeding under that Act or to re-open any assessment or re-assessment made under that Act on the ground that he has made such deposit.

43 of 1961.

Explanation.—For the avoidance of doubt, it is hereby declared that the provisions of the Income-tax Act, 1961 will apply to any income which accrues or arises or is deemed to accrue or arise to the depositor from the amount of the net deposit;

43 of 1961.

(b) the deposit shall not form part of the assets of any assessee for the purposes of computing his net wealth under the Wealth-tax Act, 1957 in relation to any assessment year commencing before the 1st day of April, 1992.

27 of 1957.

5. In the National Housing Bank Act, 1987,—

(a) in section 14,—

(i) in clause (b), after the words "scheduled banks", the words "or to any authority established by or under any Central, State or Provincial Act and engaged in slum clearance" shall be inserted;

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

"(hh) formulating a scheme for the purpose of accepting deposits referred to in clause (a) of section 2 of the Voluntary Deposits (Immunities and Exemptions) Act, 1991 and crediting forty per cent. of the amount of such deposits to a special fund created under section 37;"

(b) in section 15, in sub-section (1), to clause (c), the following proviso shall be added, namely:—

"Provided that nothing contained in this clause shall apply to deposits accepted under the scheme formulated by the Bank in pursuance of clause (hh) of section 14;"

(c) in section 55, in sub-section (5), for the word "regulation", wherever it occurs, the words "regulation or scheme" shall be substituted.

Amend-
ment of
Act 53 of
1987.

THE SPECIAL PROTECTION GROUP (AMENDMENT)
ACT, 1991

No. 48 OF 1991

[25th September, 1991.]

An Act to amend the Special Protection Group Act, 1988.

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

34 of 1988.

1. This Act may be called the Special Protection Group (Amendment) Act, 1991.

Short title.

2. In the Special Protection Group Act, 1988 (hereinafter referred to as the principal Act), in the long title, for the words "members of his immediate family", the words "former Prime Ministers of India and members of their immediate families" shall be substituted.

Amendment of long title.

3. In section 2 of the principal Act, in clause (a), for the words "his immediate family", the words "his immediate family or a former Prime Minister and the members of his immediate family" shall be substituted.

Amendment of section 2.

4. For sub-section (1) of section 4 of the principal Act, the following shall be substituted, namely:—

Amendment of section 4.

"(1) There shall be an armed force of the Union called the Special Protection Group for providing proximate security to—

(i) the Prime Minister and the members of his immediate family; and

(ii) any former Prime Minister or to the members of his immediate family for a period of five years from the date on which the former Prime Minister ceased to hold the office of the Prime Minister:

Provided that any former Prime Minister or any member of the immediate family of the Prime Minister or of a former Prime Minister may decline such proximate security.”.

THE FINANCE (No. 2) ACT, 1991

ARRANGEMENT OF SECTIONS

CHAPTER I

PRELIMINARY

SECTIONS

1. Short title and commencement.

CHAPTER II

RATES OF INCOME-TAX

2. Income-tax.

CHAPTER III

DIRECT TAXES

Income-tax

3. Amendment of section 2.
4. Amendment of section 9.
5. Amendment of section 10.
6. Amendment of section 11.
7. Amendment of section 12A.
8. Amendment of section 13.
9. Amendment of section 17.
10. Amendment of section 29.
11. Amendment of section 32.
12. Amendment of section 35.
13. Insertion of new section 35AC.
14. Amendment of section 36.
15. Insertion of new section 43D.
16. Amendment of section 44D.
17. Amendment of section 45.
18. Amendment of section 47.
19. Amendment of section 48.
20. Amendment of section 49.

SECTIONS

21. Insertion of new section 54H.
22. Amendment of section 57.
23. Substitution of new section for section 71.
24. Amendment of section 74.
25. Amendment of section 80CCA.
26. Amendment of section 80G.
27. Amendment of section 80GGA.
28. Amendment of section 80HHC.
29. Amendment of section 80HHD.
30. Insertion of new section 80HHE.
31. Amendment of section 80-I.
32. Insertion of new section 80-IA.
33. Amendment of section 80-L.
34. Amendment of section 80-O
35. Insertion of new section 80Q.
36. Amendment of section 80QQA.
37. Substitution of new section for section 80U.
38. Amendment of section 88.
39. Amendment of section 90.
40. Amendment of section 115A.
41. Insertion of new section 115AB.
42. Amendment of section 119.
43. Amendment of section 132.
44. Amendment of section 139.
45. Amendment of section 140A.
46. Amendment of section 143.
47. Amendment of section 153.
48. Amendment of section 155.
49. Amendment of section 161.
50. Amendment of section 193.
51. Amendment of section 194.
52. Amendment of section 194A.
53. Amendment of section 194BB.
54. Insertion of new section 194EE.
55. Insertion of new sections 194G and 194H.
56. Amendment of section 195.

SECTIONS

57. Amendment of section 196A.
58. Insertion of new section 196B.
59. Amendment of section 197A.
60. Amendment of sections 198 to 200, 202, 203, 203A and 205.
61. Amendment of section 204.
62. Amendment of section 206.
63. Amendment of section 234C.
64. Amendment of section 244A.
65. Amendment of section 245BA.
66. Amendment of section 245D.
67. Amendment of section 254.
68. Amendment of section 272A.
69. Amendment of section 273A.
70. Amendment of section 279.
71. Insertion of Twelfth Schedule.
72. Consequential amendments.

Wealth-tax

73. Amendment of section 5.
74. Amendment of section 16.
75. Amendment of section 17A.
76. Amendment of section 18B.
77. Amendment of section 22BA.
78. Amendment of section 22D.
79. Amendment of section 27.
80. Amendment of section 34A.
81. Amendment of section 35-I.
82. Amendment of section 37A.
83. Amendment of Schedule III.

Gift-tax

84. Amendment of section 4.
85. Amendment of section 5.
86. Amendment of section 15.
87. Amendment of section 16A.
88. Amendment of section 26.

SECTIONS

89. Amendment of section 33A.
90. Amendment of section 35.

Interest-tax

91. Amendment of section 2.
92. Amendment of section 3.
93. Amendment of section 4.
94. Substitution of new section for section 5.
95. Amendment of section 6.
96. Amendment of section 7.
97. Amendment of section 8.
98. Substitution of new section for section 9.
99. Amendment of section 10.
100. Insertion of new section 10A.
101. Substitution of new sections for sections 11 to 13.
102. Amendment of section 15.
103. Omission of section 15A.
104. Amendment of section 16.
105. Amendment of section 17.
106. Substitution of new section for section 18.
107. Amendment of section 19.
108. Amendment of section 20.
109. Amendment of section 21.
110. Substitution of new sections for sections 23 to 26.
111. Amendment of section 28.
112. Amendment of section 29.

Expenditure-tax

113. Amendment of long title.
114. Amendment of section 2.
115. Substitution of new sections for sections 3 to 5.
116. Substitution of new section for section 7.
117. Substitution of new section for section 15.
118. Amendment of section 24.
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CHAPTER IV

INDIRECT TAXES

Customs

SECTIONS

120. Amendment of Act 52 of 1962.
121. Amendment of Act 51 of 1975.

Excise

122. Amendment of Act 5 of 1986.
123. Amendment of Act 58 of 1957.

CHAPTER V

MISCELLANEOUS

124. Omission of section 35 of Act 18 of 1964.
125. Amendment of section 40 of Act 11 of 1983.
126. Repeal.

THE FIRST SCHEDULE.

THE SECOND SCHEDULE.

THE THIRD SCHEDULE.

THE FOURTH SCHEDULE.

THE FIFTH SCHEDULE.

THE FINANCE (No. 2) ACT, 1991

No. 49 OF 1991

[27th September, 1991.]

An Act to give effect to the financial proposals of the Central Government for the financial year 1991-92

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

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Finance (No. 2) Act, 1991.

(2) Save as otherwise provided in this Act, sections 2 to 119 and 126 (except sections 45, 47, 62, 66, 67, 69, 75, 76, 78, 79, 87; 88 and 120) shall be deemed to have come into force on the 1st day of April, 1991.

Short title and commencement.

Income-tax.

CHAPTER II

RATES OF INCOME-TAX

43 of 1961.

2. (1) Subject to the provisions of sub-sections (2) and (3), for the assessment year commencing on the 1st day of April, 1991, income-tax shall be charged at the rates specified in Part I of the First Schedule and such tax as reduced by the rebate of income-tax calculated under Chapter VIII-A of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) shall be increased,—

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

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

calculated in each case in the manner provided therein.

(2) In the cases to which Sub-Paragraph I or Sub-Paragraph II of Paragraph A of Part I of the First Schedule applies, where the assessee has, in the previous year, any net agricultural income exceeding six hundred rupees, in addition to total income, and the total income exceeds,—

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

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

then,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after,—

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

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

of the total income but without being liable to tax], only for the purpose of charging income-tax in respect of the total income; and

(b) the income-tax chargeable shall be calculated as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if such aggregate income were the total income;

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

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

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

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

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

Provided that the amount of income-tax so arrived at, as reduced by the rebate of income-tax calculated under Chapter VIII-A of the Income-tax Act, shall, in the case of every person having a total income exceeding seventy-five thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax and the sum so arrived at shall be the income-tax in respect of the total income.

(3) In cases to which the provisions of Chapter XII or Chapter XII-A or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, the tax chargeable shall be

determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (1) or the rates as specified in that Chapter or section, as the case may be:

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

(a) the income-tax computed under section 115B shall be increased by a surcharge calculated at the rate of fifteen per cent. of such income-tax; and

(b) the income-tax computed under section 115BB shall be increased,—

(i) in the case of a person other than a company, being a resident in India, by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax; and

(ii) in the case of a domestic company, by a surcharge calculated at the rate of fifteen per cent. of such income-tax.

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

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

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

calculated in each case in the manner provided therein.

(5) In cases in which tax has to be deducted under sections 194C, 194EE, 194G and 194H of the Income-tax Act, the deduction shall be made at the rates specified in those sections and shall be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such deduction:

Provided that in the case of an assessee, being a domestic company, the provisions of this sub-section shall have effect, as if for the words "twelve per cent.", the words "fifteen per cent." had been substituted.

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

Provided that in the case of a buyer, being a domestic company, the provisions of this sub-section shall have effect, as if for the words "twelve per cent.", the words "fifteen per cent." had been substituted.

(7) Subject to the provisions of sub-section (8), in cases in which income-tax has to be calculated under the first proviso to sub-section (5) of section 132 of the Income-tax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of

the said Act from income chargeable under the head "Salaries" or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed, at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be so calculated, charged, deducted or computed at the rate or rates specified in Part III of the First Schedule and such tax as reduced by the rebate of income-tax calculated under Chapter VIII-A of the said Act shall be increased,—

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

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

calculated in each case in the manner provided therein:

Provided that in cases to which the provisions of Chapter XII or Chapter XII-A or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be:

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

(8) In the cases to which Sub-Paragraph I or Sub-Paragraph II of Paragraph A of Part III of the First Schedule applies, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income exceeding six hundred rupees, in addition to total income and the total income exceeds,—

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

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

then, in calculating income-tax under the first proviso to sub-section (5) of section 132 of the Income-tax Act or in charging income-tax under sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after,—

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

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

of the total income but without being liable to tax], only for the purpose of calculating, charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

(b) such income-tax or, as the case may be, "advance tax" shall be so calculated, charged or computed as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if such aggregate income were the total income;

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

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

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

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

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

Provided that the amount of income-tax or "advance tax" so arrived at, as reduced by the rebate of income-tax calculated under Chapter VIII-A of the said Act, shall, in the case of every person having a total income exceeding seventy-five thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax or, as the case may be, "advance tax" and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of the total income.

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

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

(b) "domestic company" means an Indian company, or any other company which, in respect of its income liable to income-tax under the Income-tax Act for the assessment year commencing on

the 1st day of April, 1991, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income in accordance with the provisions of section 194 of the Act;

(c) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);

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

(e) "net agricultural income", in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV of the First Schedule;

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

(g) "trading company" means a company whose business consists mainly in dealing in goods or merchandise manufactured, produced or processed by a person other than that company and whose income attributable to such business included in its gross total income (as defined in section 80B of the Income-tax Act) is not less than fifty-one per cent. of the amount of such gross total income;

(h) all other words and expressions used in this section or in the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings respectively assigned to them in that Act.

CHAPTER III

DIRECT TAXES

Income-tax

Amend-
ment of
section
2.

3. In section 2 of the Income-tax Act,—

(a) in clause (29C), after the words "in the case of an individual", the words, "association of persons or, as the case may be, body of individuals" shall be inserted;

(b) in clause (37A), with effect from the 1st day of October, 1991,—

(i) in sub-clause (ii), for the figures, letter and word "194D and 195" the word, figures and letter "and 194D" shall be substituted;

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

“(iii) for the purposes of deduction of tax under section 195, the rate or rates of income-tax specified in section 115A or the rate or rates of income-tax specified in this behalf in the Finance Act of the relevant year, whichever is applicable.”;

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

(a) after the existing proviso and before *Explanation 1*, the following proviso shall be inserted, namely:—

“Provided further that nothing contained in this clause shall apply in relation to so much of the income by way of royalty as consists of lumpsum payment made by a person, who is a resident, for the transfer of all or any rights (including the granting of a licence) in respect of computer software supplied by a non-resident manufacturer along with a computer or computer-based equipment under any scheme approved under the Policy on Computer Software Export, Software Development and Training, 1986 of the Government of India.”;

(b) in *Explanation 1*, for the words “foregoing proviso”, the words “first proviso” shall be substituted;

(c) after *Explanation 2*, the following *Explanation* shall be inserted, namely:—

Explanation 3.—For the purposes of this clause, the expression “computer software” shall have the meaning assigned to it in clause (b) of the *Explanation* to section 80HHE.’

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

(a) in clause (3), in the proviso, with effect from the 1st day of October, 1991,—

(i) in clause (iii), the word “or” shall be inserted at the end;

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

“(iv) winnings from races including horse races;”;

(b) in clause (4), for sub-clause (ii), the following sub-clause shall be substituted, namely:—

“(ii) in the case of an individual, any income by way of interest on moneys standing to his credit in a Non-Resident (External) Account in any bank in India in accordance with the Foreign Exchange Regulation Act, 1973 and the rules made thereunder:

Provided that such individual is a person resident outside India as defined in clause (q) of section 2 of the said Act or is

Amend-
ment of
section
9.

Amend-
ment of
section
10.

a person who has been permitted by the Reserve Bank of India to maintain the aforesaid Account;”;

(c) after clause (8), the following clauses shall be inserted, namely:—

‘(8A) in the case of a consultant—

(a) any remuneration or fee received by him or it, directly or indirectly, out of the funds made available to an international organisation [hereafter referred to in this clause and clause (8B) as the agency] under a technical assistance grant agreement between the agency and the Government of a foreign State; and

(b) any other income which accrues or arises to him or it outside India, and is not deemed to accrue or arise in India, in respect of which such consultant is required to pay any income or social security tax to the Government of the country of his or its origin.

Explanation.—In this clause, “consultant” means—

(i) any individual, who is either not a citizen of India or, being a citizen of India, is not ordinarily resident in India; or

(ii) any other person, being a non-resident,

engaged by the agency for rendering technical services in India in connection with any technical assistance programme or project, provided the following conditions are fulfilled, namely:—

(1) the technical assistance is in accordance with an agreement entered into by the Central Government and the agency; and

(2) the agreement relating to the engagement of the consultant is approved by the prescribed authority for the purposes of this clause;

(8B) in the case of an individual who is assigned to duties in India in connection with any technical assistance programme and project in accordance with an agreement entered into by the Central Government and the agency—

(a) the remuneration received by him, directly or indirectly, for such duties from any consultant referred to in clause (8A); and

(b) any other income of such individual which accrues or arises outside India, and is not deemed to accrue or arise in India, in respect of which such individual is required to pay any income or social security tax to the country of his origin, provided the following conditions are fulfilled, namely:—

(i) the individual is an employee of the consultant referred to in clause (8A) and is either not a citizen of

India or, being a citizen of India, is not ordinarily resident in India; and

(ii) the contract of service of such individual is approved by the prescribed authority before the commencement of his service;'

(d) in clause (9),—

(i) after the words, brackets and figure "in clause (8)", the words, brackets, figures and letters "or clause (8A) or, as the case may be, clause (8B)" shall be inserted;

(ii) after the words "foreign State", the words "or, as the case may be, country of origin of such member" shall be inserted;

(e) after clause (10C), the following clause shall be inserted and shall be deemed to have been inserted, with effect from the 1st day of April, 1962, namely:—

"(10D) any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy;"

(f) in clause (15), in sub-clause (iv),—

28 of 1981.

(i) in item (d), after the words and figures "Export-Import Bank of India Act, 1981", the words and figures "or the National Housing Bank established under section 3 of the National Housing Bank Act, 1987," shall be inserted;

53 of 1987.

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

'(fa) by a scheduled bank, on deposits in foreign currency where the acceptance of such deposits by the bank is approved by the Reserve Bank of India.

Explanation.—For the purposes of this item, the expression "scheduled bank" shall have the meaning assigned to it in clause (ii) of the *Explanation* to clause (viii) of sub-section (1) of section 36;'

(iii) in the *Explanation* below item (g), for the words, brackets and letters "items (f) and (g)", the words, brackets and letters "items (f), (fa) and (g)" shall be substituted;

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

Explanation.—For the purposes of this sub-clause, the expression "industrial undertaking" means any undertaking which is engaged in—

(a) the manufacture or processing of goods; or

(b) the business of generation or distribution of electricity or any other form of power; or

(c) mining; or

- (d) the construction of ships; or
- (e) the operation of ships or aircrafts;'

(g) in clause (21), in the second proviso, for the words "Provided further", the following shall be substituted and shall be deemed to have been substituted, with effect from the 1st day of April, 1990, namely:—

"Provided further that the exemption under this clause shall not be denied in relation to voluntary contribution, other than voluntary contribution in cash or voluntary contribution of the nature referred to in clause (b) of the first proviso to this clause, subject to the condition that such voluntary contribution is not held by the scientific research association, otherwise than in any one or more of the forms or modes specified in sub-section (5) of section 11, after the expiry of one year from the end of the previous year in which such asset is acquired or the 31st day of March, 1992, whichever is later:

Provided also";

- (h) in clause (23),—

(i) in the fourth proviso, for the words, figures and letters "the 30th day of March, 1990", the words, figures and letters "the 30th day of March, 1992" shall be substituted and shall be deemed to have been substituted, with effect from the 1st day of April, 1990;

(ii) after the fourth proviso, the following proviso shall be inserted and shall be deemed to have been inserted, with effect from the 1st day of April, 1990, namely:—

"Provided also that the exemption under this clause shall not be denied in relation to voluntary contribution, other than voluntary contribution in cash or voluntary contribution of the nature referred to in clause (b) of the third proviso to this clause, subject to the condition that such voluntary contribution is not held by the association or institution, otherwise than in any one or more of the forms or modes specified in sub-section (5) of section 11, after the expiry of one year from the end of the previous year in which such asset is acquired or the 31st day of March, 1992, whichever is later.";

- (i) in clause (23C),—

(a) in the fourth proviso, for the words, figures and letters "the 30th day of March, 1990", the words, figures and letters "the 30th day of March, 1992" shall be substituted and shall be deemed to have been substituted, with effect from the 1st day of April, 1990;

(b) after the fourth proviso, the following proviso shall be inserted and shall be deemed to have been inserted, with effect from the 1st day of April, 1990, namely:—

"Provided also that the exemption under sub-clause (iv) or sub-clause (v) shall not be denied in relation to voluntary

contribution, other than voluntary contribution in cash or voluntary contribution of the nature referred to in clause (b) of the third proviso to this sub-clause, subject to the condition that such voluntary contribution is not held by the trust or institution, otherwise than in any one or more of the forms or modes specified in sub-section (5) of section 11, after the expiry of one year from the end of the previous year in which such asset is acquired or the 31st day of March, 1992, whichever is later.”.

6. In section 11 of the Income-tax Act, for sub-section (4A), the following sub-section shall be substituted, with effect from the 1st day of April, 1992, namely:—

“(4A) Sub-section (1) or sub-section (2) or sub-section (3) or sub-section (3A) shall not apply in relation to any income of a trust or an institution, being profits and gains of business, unless the business is incidental to the attainment of the objectives of the trust or, as the case may be, institution, and separate books of account are maintained by such trust or institution in respect of such business.”.

7. In section 12A of the Income-tax Act, in clause (a), for the proviso, the following proviso shall be substituted, with effect from the 1st day of October, 1991, namely:—

“Provided that where an application for registration of the trust or institution is made after the expiry of the period aforesaid, the provisions of sections 11 and 12 shall apply in relation to the income of such trust or institution,—

(i) from the date of the creation of the trust or the establishment of the institution if the Chief Commissioner or Commissioner is, for reasons to be recorded in writing, satisfied that the person in receipt of the income was prevented from making the application before the expiry of the period aforesaid for sufficient reasons;

(ii) from the first day of the financial year in which the application is made, if the Chief Commissioner or Commissioner is not so satisfied;”.

8. In section 13 of the Income-tax Act,—

(a) in sub-section (1), in clause (d), in the proviso, after clause (ii), the following clause shall be inserted and shall be deemed to have been inserted, with effect from the 1st day of April, 1983, namely:—

“(ia) any asset, not being an investment or deposit in any of the forms or modes specified in sub-section (5) of section 11, where such asset is not held by the trust or institution, otherwise than in any of the forms or modes specified in sub-section (5) of section 11, after the expiry of one year from the end of the previous year in which such asset is acquired or the 31st day of March, 1992, whichever is later;”;

Amend-
ment of
section
11.

Amend-
ment of
section
12A.

Amend-
ment of
section
13.

(b) after sub-section (4), the following sub-section shall be inserted and shall be deemed to have been inserted, with effect from the 1st day of April, 1983, namely:—

“(5) Notwithstanding anything contained in clause (d) of sub-section (1), where any assets (being debentures issued by, or on behalf of, any company or corporation) are acquired by the trust or institution after the 28th day of February, 1983 but before the 25th day of July, 1991, the exemption under section 11 or section 12 shall not be denied in relation to any income other than the income arising to the trust or the institution from such assets, by reason only that the funds of the trust or the institution have been invested in such assets if such funds do not continue to remain so invested in such assets after the 31st day of March, 1992.”.

Amend-
ment of
section 17.

9. In section 17 of the Income-tax Act, in clause (2), after sub-clause (v), the following shall be inserted, namely:—

‘Provided that nothing in this clause shall apply to,—

(i) the value of any medical treatment provided to an employee or any member of his family in any hospital maintained by the employer;

(ii) any sum paid by the employer in respect of any expenditure actually incurred by the employee on his medical treatment or treatment of any member of his family in any hospital maintained by Government or any local authority or any other hospital approved by the Government for the purposes of medical treatment of its employees;

(iii) any portion of the premium paid by an employer in relation to an employee, to effect or to keep in force an insurance on the health of such employee under any scheme approved by the Central Government for the purposes of clause (ib) of sub-section (1) of section 36;

(iv) any sum paid by the employer in respect of any premium paid by the employee to effect or to keep in force an insurance on his health or the health of any member of his family under any scheme approved by the Central Government for the purposes of section 80D;

(v) any sum paid by the employer in respect of any expenditure actually incurred by the employee on his medical treatment or treatment of any member of his family [other than the treatment referred to in clauses (i) and (ii)]; so, however, that such sum does not exceed ten thousand rupees in the previous year;

(vi) any expenditure incurred by the employer on—

(1) medical treatment of the employee, or any member of the family of such employee, outside India;

(2) travel or stay abroad of the employee or any member of the family of such employee for medical treatment;

(3) travel and stay abroad of one attendant who accompanies the patient in connection with such treatment,

subject to the condition that the expenditure on travel referred to in sub-clauses (2) and (3) of this clause shall be excluded from perquisite only in the case of an employee whose gross total income, as computed before including therein the said expenditure, does not exceed one lakh rupees and subject to such further conditions and limits in relation to such expenditure as the Board may, having regard to the guidelines, if any, issued by the Reserve Bank of India in this behalf, prescribe;

(vii) any sum paid by the employer in respect of any expenditure actually incurred by the employee for any of the purposes specified in clause (vi) subject to the conditions specified in or under that clause.

Explanation.—For the purposes of clause (2),—

(i) “hospital” includes a dispensary or a clinic;

(ii) “family”, in relation to an individual, shall have the same meaning as in clause (5) of section 10; and

(iii) “gross total income” shall have the same meaning as in clause (5) of section 80B;’.

10. In section 29 of the Income-tax Act, for the figures and letter “43C”, the figures and letter “43D” shall be substituted, with effect from the 1st day of April, 1992.

Amendment of section 29.

11. In section 32 of the Income-tax Act, in sub-section (1), in clause (ii), with effect from the 1st day of April, 1992,—

Amendment of section 32.

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

“Provided further that no deduction shall be allowed under this clause in respect of—

(a) any motor car manufactured outside India, where such motor car is acquired by the assessee after the 28th day of February, 1975, unless it is used—

(i) in a business of running it on hire for tourists; or

(ii) outside India in his business or profession in another country; and

(b) any machinery or plant if the actual cost thereof is allowed as a deduction in one or more years under an agreement entered into by the Central Government under section 42;”;

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

“Provided also that where any asset falling within a block of assets is acquired by the assessee during the previous year and is put to use for the purposes of business or profession for a period of less than one hundred and eighty days in that previous year, the deduction under this clause in respect of such asset shall be

Amendment of section 35.

Insertion of new section 35AC.

Expenditure on eligible projects or schemes.

restricted to fifty per cent. of the amount calculated at the percentage prescribed under this clause in the case of block of assets comprising such asset:".

12. In section 35 of the Income-tax Act, in sub-section (1), for clause (iii), the following clause shall be substituted, with effect from the 1st day of April, 1992, namely:—

"(iii) any sum paid to a university, college or other institution to be used for research in social science or statistical research;

Provided that such university, college or institution is for the time being approved for the purposes of this clause by the prescribed authority by notification in the Official Gazette;".

13. After section 35AB of the Income-tax Act, the following section shall be inserted, with effect from the 1st day of April, 1992, namely:—

'35AC. (1) Where an assessee incurs any expenditure by way of payment of any sum to a public sector company or a local authority or to an association or institution approved by the National Committee for carrying out any eligible project or scheme, the assessee shall, subject to the provisions of this section, be allowed a deduction of the amount of such expenditure incurred during the previous year:

Provided that a company may, for claiming the deduction under this sub-section, incur expenditure either by way of payment of any sum as aforesaid or directly on the eligible project or scheme.

(2) The deduction under sub-section (1) shall not be allowed unless the assessee furnishes along with his return of income a certificate—

(a) where the payment is to a public sector company or a local authority or an association or institution referred to in sub-section (1), from such public sector company or local authority, or, as the case may be, association or institution;

(b) in any other case, from an accountant, as defined in the *Explanation* below sub-section (2) of section 288,

in such form, manner and containing such particulars (including particulars relating to the progress in the work relating to the eligible project or scheme during the previous year) as may be prescribed.

(3) Where a deduction under this section is claimed and allowed for any assessment year in respect of any expenditure referred to in sub-section (1), deduction shall not be allowed in respect of such expenditure under any other provision of this Act for the same or any other assessment year.

Explanation.— For the purposes of this section,—

(a) "National Committee" means the Committee constituted by the Central Government, from amongst persons of eminence in public life, in accordance with the rules made under this Act;

(b) "eligible project or scheme" means such project or scheme for promoting the social and economic welfare of, or the uplift of, the public as the Central Government may, by notification in the Official Gazette, specify in this behalf on the recommendations of the National Committee.'

14. In section 36 of the Income-tax Act, in sub-section (1),—

(i) in clause (viiia), with effect from the 1st day of April, 1992,—

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

"(c) a public financial institution or a State financial corporation or a State industrial investment corporation, an amount not exceeding five per cent. of the total income (computed before making any deduction under this clause and Chapter VI-A).";

(b) in the *Explanation*, after clause (ii), the following clauses shall be inserted, namely:—

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

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

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

(ii) in clause (viii), for the *Explanation*, the following *Explanation* shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1987, namely:—

Explanation.—In this clause,—

(a) "financial corporation" shall include a public company;

(b) "public company" shall have the meaning assigned to it in section 3 of the Companies Act, 1956.'

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

'43D. Notwithstanding anything to the contrary contained in any other provision of this Act, in the case of a public financial institution or a scheduled bank or a State financial corporation or a State industrial investment corporation, the income by way of interest in relation to such categories of bad or doubtful debts as may be prescribed having regard to the guidelines issued by the Reserve Bank of India in relation to such debts, shall be chargeable to tax in the previous year in which it is credited by the public

Amend-
ment of
section
36.

1 of 1956.

63 of 1951.

1 of 1956.

1 of 1956.

Insertion
of new
section
43D.

Special
provi-
sion in
case of
income
of public
financial
institu-
tions, etc.

financial institution or the scheduled bank or the State financial corporation or the State industrial investment corporation to its profit and loss account for that year or, as the case may be, in which it is actually received by that institution or bank or corporation, whichever is earlier.

Explanation.— For the purposes of this section,—

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

1 of 1956.

(b) “scheduled bank” shall have the meaning assigned to it in clause (ii) of the *Explanation* to clause (viii) of sub-section (1) of section 36;

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

63 of 1951.

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

1 of 1956.

Amend-
ment of
section
44D.

16. In section 44D of the Income-tax Act, after clause (c), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1989, namely:—

“(d) no deduction in respect of any expenditure or allowance shall be allowed under any of the said sections in computing the income referred to in clause (ab) of sub-section (1) of section 115A.”

Amend-
ment of
section
45.

17. In section 45 of the Income-tax Act,—

(a) in sub-section (1), for the word, figures and letter “and 54G”, the figures, letters and word “,54G and 54H” shall be substituted;

(b) in sub-section (5), in clause (a), for the words ‘income under the head “Capital gains” of the previous year in which the transfer took place’, the words ‘income under the head “Capital gains” of the previous year in which such compensation or part thereof, or such consideration or part thereof, was first received’ shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1988.

Amend-
ment of
section
47.

18. In section 47 of the Income-tax Act, after clause (ix) and the *Explanation* thereto, the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1962, namely:—

“(x) any transfer by way of conversion of debentures, debenture-stock or deposit certificates in any form, of a company into shares or debentures of that company.”

Amend-
ment of
section
48.

19. In section 48 of the Income-tax Act, in sub-section (2), for the words “ten thousand rupees”, wherever they occur, the words “fifteen thousand rupees” shall be substituted, with effect from the 1st day of April, 1992.

20. In section 49 of the Income-tax Act, after sub-section (2), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1962, namely:—

“(2A) Where the capital asset, being a share or debenture in a company, became the property of the assessee in consideration of a transfer referred to in clause (x) of section 47, the cost of acquisition of the asset to the assessee shall be deemed to be that part of the cost of debenture, debenture-stock or deposit certificates in relation to which such asset is acquired by the assessee.”.

21. After section 54G of the Income-tax Act, the following section shall be inserted, with effect from the 1st day of October, 1991, namely:—

“54H. Notwithstanding anything contained in sections 54, 54B, 54D, 54E and 54F, where the transfer of the original asset is by way of compulsory acquisition under any law and the amount of compensation awarded for such acquisition is not received by the assessee on the date of such transfer, the period for acquiring the new asset by the assessee referred to in those sections or, as the case may be, the period available to the assessee under those sections for depositing or investing the amount of capital gain in relation to such compensation as is not received on the date of the transfer, shall be reckoned from the date of receipt of such compensation:

Provided that where the compensation in respect of transfer of the original asset by way of compulsory acquisition under any law is received before the 1st day of April, 1991, the aforesaid period or periods, if expired, shall extend up to the 31st day of December, 1991.”.

22. In section 57 of the Income-tax Act, for the proviso, the following proviso shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1989, namely:—

“Provided that nothing contained in clause (i) or clause (iii) shall apply in computing the income referred to in clause (a) or clause (aa) or clause (ab) of sub-section (1) of section 115A in the case of an assessee, being a foreign company.”.

23. For section 71 of the Income-tax Act, the following section shall be substituted, with effect from the 1st day of April, 1992, namely:—

“71. (1) Where in respect of any assessment year the net result of the computation under any head of income, other than “Capital gains”, is a loss and the assessee has no income under the head “Capital gains”, he shall, subject to the provisions of this Chapter, be entitled to have the amount of such loss set off against his income, if any, assessable for that assessment year under any other head.

(2) Where in respect of any assessment year, the net result of the computation under any head of income, other than “Capital gains”, is a loss and the assessee has income assessable under the head “Capital gains”, such loss may, subject to the provisions of this

Amend-
ment of
section
49.

Insertion
of new
section
54H.

Extен-
sion of
time for
acquiring
new
asset or
deposit-
ing or
invest-
ing
amount
of
capital
gain.

Amend-
ment of
section
57.

Substi-
tution of
new
section
for
section
71.

Set off
of loss
from
one
head
against
income
from
another.

Chapter, be set off against his income, if any, assessable for that assessment year under any head of income including the head "Capital gains" (whether relating to short-term capital assets or any other capital assets).

(3) Where in respect of any assessment year, the net result of the computation under the head "Capital gains" is a loss and the assessee has income assessable under any other head of income, the assessee shall not be entitled to have such loss set off against income under the other head.'

Amend-
ment of
section
74.

24. In section 74 of the Income-tax Act, in sub-section (1), the words and figures "and such loss cannot be or is not wholly set off against income under any other head of income in accordance with the provisions of section 71, so much of the loss as has not been so set off, or where he has no income under any other head" shall be omitted, with effect from the 1st day of April, 1992.

Amend-
ment of
section
80CCA.

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

(a) in sub-section (1), in clause (i), the brackets and words "(hereafter in this section referred to as the National Savings Scheme)" shall be omitted;

(b) in sub-section (2), in clause (a), for the words "under the National Savings Scheme", the words, brackets, letter and figure "under the scheme referred to in clause (i) of sub-section (1)" shall be substituted;

(c) in *Explanation 1*, for the words "under the National Savings Scheme", the words, brackets, letter and figure "under the scheme referred to in clause (i) of sub-section (1)" shall be substituted.

Amend-
ment of
section
80G.

26. In section 80G of the Income-tax Act,—

(a) in sub-section (1), in clause (i), after the words, brackets, figures and letters "sub-clause (iiia)", the words, brackets, figures and letters "or in sub-clause (iiab)" shall be inserted;

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

(i) after sub-clause (iiia), the following sub-clause shall be inserted, namely:—

"(iiab) the Africa (Public Contributions—India) Fund; or";

(ii) after sub-clause (iiic), the following sub-clause shall be inserted, with effect from the 1st day of April, 1992, namely:—

"(iid) the Rajiv Gandhi Foundation, the deed of declaration in respect whereof was registered at New Delhi on the 21st day of June, 1991; or";

(c) in sub-section (5), after clause (v), the following clause shall be inserted, with effect from the 1st day of October, 1991, namely:—

"(vi) in relation to donations made after the 31st day of March, 1992, the institution or fund is for the time being approved by the Commissioner in accordance with the rules made in this behalf:

Provided that any approval shall have effect for such assessment year or years, not exceeding three assessment years, as may be specified in the approval."

27. In section 80GGA of the Income-tax Act, in sub-section (2), with effect from the 1st day of April, 1992,—

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

“(aa) any sum paid by the assessee in the previous year to a university, college or other institution to be used for research in social science or statistical research:

Provided that such university, college or institution is for the time being approved for the purposes of clause (iii) of sub-section (1) of section 35;”;

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

“(bb) any sum paid by the assessee in the previous year to a public sector company or a local authority or to an association or institution approved by the National Committee, for carrying out any eligible project or scheme:

Provided that the assessee furnishes the certificate referred to in clause (a) of sub-section (2) of section 35AC from such public sector company or local authority or, as the case may be, association or institution.

Explanation.—For the purposes of this clause, the expressions “National Committee” and “eligible project or scheme” shall have the meanings respectively assigned to them in the *Explanation* to section 35AC.’.

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

(a) in sub-section (2),—

(i) in clause (b), in sub-clause (ii), after the words “minerals and ores”, the brackets and words “(other than processed minerals and ores specified in the Twelfth Schedule)” shall be inserted;

(ii) the following *Explanations* shall be inserted at the end, with effect from the 1st day of April, 1992, namely:—

Explanation 1.—The sale proceeds referred to in clause (a) shall be deemed to have been received in India where such sale proceeds are credited to a separate account maintained for the purpose by the assessee with any bank outside India with the approval of the Reserve Bank of India.

Explanation 2.—For the removal of doubts, it is hereby declared that where any goods or merchandise are transferred by an assessee to a branch, office, warehouse or any other establishment of the assessee situated outside India and such goods or merchandise are sold from such branch, office, warehouse or establishment, then, such transfer shall be deemed to be export out of India of such goods and merchandise and the value of such goods or merchandise declared in the shipping bill or bill of export as referred to in sub-section (1) of section 50 of the Customs Act, 1962, shall, for the purposes of this section, be deemed to be the sale proceeds thereof.”;

Amend-
ment of
section
80GGA.

Amend-
ment of
section
80HHC.

(b) for sub-section (3), the following sub-section shall be substituted, with effect from the 1st day of April, 1992, namely:—

(3) For the purposes of sub-section (1),—

(a) where the export out of India is of goods or merchandise manufactured by the assessee, the profits derived from such export shall be the amount which bears to the profits of the business, the same proportion as the export turnover in respect of such goods bears to the total turnover of the business carried on by the assessee;

(b) where the export out of India is of trading goods, the profits derived from such export shall be the export turnover in respect of such trading goods as reduced by the direct costs and indirect costs attributable to such export;

(c) where the export out of India is of goods or merchandise manufactured by the assessee and of trading goods, the profits derived from such export shall,—

(i) in respect of the goods or merchandise manufactured by the assessee, be the amount which bears to the adjusted profits of the business, the same proportion as the adjusted export turnover in respect of such goods bears to the adjusted total turnover of the business carried on by the assessee; and

(ii) in respect of trading goods, be the export turnover in respect of such trading goods as reduced by the direct and indirect costs attributable to export of such trading goods:

Provided that the profits computed under clause (a) or clause (b) or clause (c) of this sub-section shall be further increased by the amount which bears to ninety per cent. of any sum referred to in clause (iiia) (not being profits on sale of a licence acquired from any other person), and clauses (iiib) and (iic) of section 28, the same proportion as the export turnover bears to the total turnover of the business carried on by the assessee.

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

(a) “adjusted export turnover” means the export turnover as reduced by the export turnover in respect of trading goods;

(b) “adjusted profits of the business” means the profits of the business as reduced by the profits derived from the business of export out of India of trading goods as computed in the manner provided in clause (b) of sub-section (3);

(c) “adjusted total turnover” means the total turnover of the business as reduced by the export turnover in respect of trading goods;

(d) “direct costs” means costs directly attributable to the trading goods exported out of India including the purchase price of such goods;

(e) "indirect costs" means costs, not being direct costs, allocated in the ratio of the export turnover in respect of trading goods to the total turnover;

(f) "trading goods" means goods which are not manufactured by the assessee;—

(c) in sub-section (3A), with effect from the 1st day of April, 1992,—

(i) in clause (a), the words 'as computed under the head "Profits and gains of business or profession"' shall be omitted;

(ii) in clause (b), the brackets and words '(as computed under the head "Profits and gains of business or profession")' shall be omitted;

(d) in sub-section (4), for the words "on the basis of the amount of export turnover", the words "in accordance with the provisions of this section" shall be substituted, with effect from the 1st day of April, 1992;

(e) in the Explanation,—

(i) after clause (a), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1986, namely:—

'(aa) "export out of India" shall not include any transaction by way of sale or otherwise, in a shop, emporium or any other establishment situate in India, not involving clearance at any customs station as defined in the Customs Act, 1962;'

(ii) (1) after clause (b), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1987, namely:—

'(ba) "total turnover" shall not include freight or insurance attributable to the transport of the goods or merchandise beyond the customs station as defined in the Customs Act, 1962:

Provided that in relation to any assessment year commencing on or after the 1st day of April, 1991, the expression "total turnover" shall have effect as if it also excluded any sum referred to in clauses (iiia), (iiib) and (iiic) of section 28;'

(2) after clause (ba) as so inserted, the following clause shall be inserted, with effect from the 1st day of April, 1992, namely:—

'(baa) "profits of the business" means the profits of the business as computed under the head "Profits and gains of business or profession" as reduced by—

(1) ninety per cent. of any sum referred to in clauses (iiia), (iiib) and (iiic) of section 28 or of any

52 of 1962.

52 of 1962.

receipts by way of brokerage, commission, interest, rent, charges or any other receipt of a similar nature included in such profits; and

(2) the profits of any branch, office, warehouse or any other establishment of the assessee situate outside India;'

(iii) clause (bb) shall be omitted.

An end-
ment of
section
80 HHD.

29. In section 80HHD of the Income-tax Act,—

(a) in sub-section (1), the following proviso shall be inserted at the end, with effect from the 1st day of October, 1991, namely:—

"Provided that a hotel or, as the case may be, a tour operator approved by the prescribed authority on or after the 30th day of November, 1989 and before the 1st day of October, 1991, shall be deemed to have been approved by the prescribed authority for the purposes of this section in relation to the assessment year commencing on the 1st day of April, 1989 or the 1st day of April, 1990 or, as the case may be, the 1st day of April, 1991 if the assessee was engaged in the business of such hotel or as such tour operator during the previous year relevant to any of the said assessment years";

(b) in sub-section (2), the following *Explanation* shall be inserted at the end, with effect from the 1st day of April, 1992, namely:—

"Explanation.—For the purposes of this sub-section, any payment received by an assessee, engaged in the business of a hotel or of a tour operator or of a travel agent, in Indian currency obtained by conversion of foreign exchange brought into India through an authorised dealer, from a tour operator or, as the case may be, a travel agent on behalf of a foreign tourist or group of foreign tourists, shall be deemed to have been received by the assessee in convertible foreign exchange if the person making the payment furnishes to the assessee a certificate specified in sub-section (2A).";

(c) after sub-section (2), the following sub-section shall be inserted, with effect from the 1st day of April, 1992, namely:—

"(2A) Every person making payment to an assessee referred to in the *Explanation* to sub-section (2) out of Indian currency obtained by conversion of foreign exchange received from or on behalf of a foreign tourist or a group of foreign tourists shall furnish to that assessee a certificate in the prescribed form indicating the amount received in foreign exchange, its conversion into Indian currency and such other particulars as may be prescribed.";

(d) in sub-section (6), for the words "amount of convertible foreign exchange received by the assessee for services provided by

him to the foreign tourist", the following shall be substituted, with effect from the 1st day of April, 1992, namely:—

"aggregate of the amount of convertible foreign exchange received by the assessee for services provided by him to foreign tourists and the payments received by him in Indian currency as referred to in the *Explanation* to sub-section (2)";

(e) in the *Explanation*, after clause (c), the following clause shall be inserted, with effect from the 1st day of April, 1992, namely:—

'(d) "authorised dealer", "foreign exchange" and "Indian currency" shall have the meanings respectively assigned to them in clauses (b), (h) and (k) of section 2 of the Foreign Exchange Regulation Act, 1973.'

46 of 1973.

30. After section 80HHD of the Income-tax Act, the following section shall be inserted, namely:—

Inser-
tion of
new
section
80HHE.

'80HHE. (1) Where an assessee, being an Indian company or a person (other than a company) resident in India, is engaged in the business of,—

(i) export out of India of computer software or its transmission from India to a place outside India by any means;

(ii) providing technical services outside India in connection with the development of production of computer software,

there shall, in accordance with and subject to the provisions of this section, be allowed, in computing the total income of the assessee, a deduction of the profits derived by the assessee from such business:

Provided that no such deduction shall be allowed in relation to the assessment year commencing on the 1st day of April, 1994 or any subsequent assessment year.

(2) The deduction specified in sub-section (1) shall be allowed only if the consideration in respect of the computer software referred to in that sub-section is received in, or brought into, India by the assessee in convertible foreign exchange, within a period of six months from the end of the previous year or, where the Commissioner is satisfied (for reasons to be recorded in writing) that the assessee is, for reasons beyond his control, unable to do so within the said period of six months, within such further period as the Commissioner may allow in this behalf.

Explanation.—The said consideration shall be deemed to have been received in India where it is credited to a separate account maintained for the purpose by the assessee with any bank outside India with the approval of the Reserve Bank of India.

(3) For the purposes of sub-section (1), profits derived from the business referred to in that sub-section shall be the amount which bears to the profits of the business, the same proportion as the export turnover bears to the total turnover of the business carried on by the assessee.

Dedu-
ction in
respect
of pro-
fits from
export
of com-
puter
soft-
ware, etc.

(4) The deduction under sub-section (1) shall not be admissible unless the assessee furnishes in the prescribed form, along with the return of income, the report of an accountant, as defined in the *Explanation* below sub-section (2) of section 288, certifying that the deduction has been correctly claimed in accordance with the provisions of this section.

(5) Where a deduction under this section is claimed and allowed in respect of profits of the business referred to in sub-section (1) for any assessment year, no deduction shall be allowed in relation to such profits under any other provision of this Act for the same or any other assessment year.

Explanation.—For the purposes of this section,—

(a) “convertible foreign exchange” shall have the meaning assigned to it in clause (a) of the *Explanation* to section 80HHC;

(b) “computer software” means any computer programme recorded on any disc, tape, perforated media or other information storage device and includes any such programme which is transmitted from India to a place outside India by any means;

(c) “export turnover” means the consideration in respect of computer software received in, or brought into, India by the assessee in convertible foreign exchange in accordance with sub-section (2), but does not include freight, telecommunication charges or insurance attributable to the delivery of the computer software outside India or expenses, if any, incurred in foreign exchange in providing the technical services outside India;

(d) “profits of the business” means the profits of the business as computed under the head “Profits and gains of business or profession” as reduced by—

(1) ninety per cent. of any receipts by way of brokerage, commission, interest, rent, charges or any other receipt of a similar nature included in such profits; and

(2) the profits of any branch, office, warehouse or any other establishment of the assessee situate outside India;

(e) “total turnover” shall not include—

(i) any sum referred to in clauses (iiia), (iiib) and (iiic) of section 28;

(ii) any freight, telecommunication charges or insurance attributable to the delivery of the computer software outside India; and

(iii) expenses, if any, incurred in foreign exchange in providing the technical services outside India.

Amend-
ment of
section
80-I.

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

(a) in sub-section (1A), after the figures, letters and words “1st day of April, 1990”, the words, figures and letters “but before the 1st day of April, 1991” shall be inserted;

- (b) in sub-section (2), in clause (iii), for the words "fourteen years", the words "ten years" shall be substituted;
- (c) in sub-section (3), in clause (iii), for the words "fourteen years", the words "ten years" shall be substituted;
- (d) in sub-section (4), in clause (iv), for the figures "1995", the figures "1991" shall be substituted;
- (e) in sub-section (5), in the third proviso, after the words, figures and letters "the 1st day of April, 1990", the words, figures and letters "but before the 1st day of April, 1991" shall be inserted.

32. After section 80-I of the Income-tax Act, the following section shall be inserted, namely:—

Inser-
tion of
new
section
80-IA.

Dedu-
ction
in respect
of profits
and
gains
from
industrial
under-
takings,
etc., in
certain
cases.

'80-IA. (1) Where the gross total income of an assessee includes any profits and gains derived from any business of an industrial undertaking or a hotel or operation of a ship (such business being hereinafter referred to as the eligible business), to which this section applies, there shall, in accordance with and subject to the provisions of this section, be allowed, in computing the total income of the assessee, a deduction from such profits and gains of an amount equal to the percentage specified in sub-section (5) and for such number of assessment years as is specified in sub-section (6).

(2) This section applies to any industrial undertaking which fulfils all the following conditions, namely:—

(i) it is not formed by splitting up, or the reconstruction, of a business already in existence:

Provided that this condition shall not apply in respect of an industrial undertaking which is formed as a result of the re-establishment, reconstruction or revival by the assessee of the business of any such industrial undertaking as is referred to in section 33B, in the circumstances and within the period specified in that section;

(ii) it is not formed by the transfer to a new business of machinery or plant previously used for any purpose;

(iii) it manufactures or produces any article or thing, not being any article or thing specified in the list in the Eleventh Schedule, or operates one or more cold storage plant or plants, in any part of India:

Provided that the condition in this clause shall, in relation to a small-scale industrial undertaking, apply as if the words "not being any article or thing specified in the list in the Eleventh Schedule" had been omitted;

(iv) it begins to manufacture or produce articles or things or to operate such plant or plants, at any time during the period beginning on the 1st day of April, 1991 and ending on the 31st day of March, 1995, or such further period as the Central Government may, by notification in the Official Gazette, specify with reference to any particular industrial undertaking;

(v) in a case where the industrial undertaking manufactures or produces articles or things, the undertaking employs ten or more workers in a manufacturing process carried on with the aid of power, or employs twenty or more workers in a manufacturing process carried on without the aid of power.

Explanation 1.—For the purposes of clause (ii) of this sub-section, any machinery or plant which was used outside India by any person other than the assessee shall not be regarded as machinery or plant previously used for any purpose, if the following conditions are fulfilled, namely:—

(a) such machinery or plant was not, at any time previous to the date of the installation by the assessee, used in India;

(b) such machinery or plant is imported into India from any country outside India; and

(c) no deduction on account of depreciation in respect of such machinery or plant has been allowed or is allowable under the provisions of this Act in computing the total income of any person for any period prior to the date of the installation of the machinery or plant by the assessee.

Explanation 2.—Where in the case of an industrial undertaking, any machinery or plant or any part thereof previously used for any purpose is transferred to a new business and the total value of the machinery or plant or part so transferred does not exceed twenty per cent. of the total value of the machinery or plant used in the business, then, for the purposes of clause (ii) of this sub-section, the condition specified therein shall be deemed to have been complied with.

(3) This section applies to any ship, where all the following conditions are fulfilled, namely:—

(i) it is owned by an Indian company and is wholly used for the purposes of the business carried on by it;

(ii) it was not, previous to the date of its acquisition by the Indian company, owned or used in Indian territorial waters by a person resident in India; and

(iii) it is brought into use by the Indian company at any time during the period beginning on the 1st day of April, 1991 and ending on the 31st day of March, 1995.

(4) This section applies to the business of any hotel, where conditions (i), (ii), (v), and either of the conditions (iii) or (iv), are fulfilled, namely:—

(i) the business of the hotel is not formed by the splitting up, or the reconstruction, of a business already in existence or by the transfer to a new business of a building previously used as a hotel or of any machinery or plant previously used for any purpose;

(ii) the business of the hotel is owned and carried on by a company registered in India with a paid-up capital of not less than five hundred thousand rupees;

(iii) the business of the hotel, located in a hilly area or a rural area or a place of pilgrimage or such other place as the Central Government may having regard to the need for development of infrastructure for tourism in any place and other relevant considerations specify for the purpose of this clause, starts functioning at any time during the period beginning on the 1st day of April, 1990 and ending on the 31st day of March, 1994;

(iv) the business of the hotel—

(1) located in any place, or

(2) located in a place other than a place referred to in clause (iii) of this sub-section,

starts functioning at any time during the period beginning on the 1st day of April, 1991 and ending on the 31st day of March, 1995;

(v) the hotel is for the time being approved by the prescribed authority.

(5) The amount referred to in sub-section (1) shall be—

(i) in the case of an industrial undertaking, twenty-five per cent. of the profits and gains derived from such industrial undertaking:

Provided that where the assessee is a company, the provisions of this clause shall have effect as if for the words "twenty-five per cent.", the words "thirty per cent." had been substituted;

(ii) in the case of a hotel referred to in clause (iii) of sub-section (4), fifty per cent. of the profits and gains derived from the business of such hotel:

Provided that the said hotel is approved by the prescribed authority for the purpose of this clause in accordance with the rules made under this Act:

Provided further that the said hotel approved by the prescribed authority before the 31st day of March, 1992, shall be deemed to have been approved by the prescribed authority for the purposes of this section in relation to the assessment year commencing on the 1st day of April, 1991;

(iii) in the case of a hotel referred to in clause (iv) of sub-section (4), thirty per cent. of the profits and gains derived from the business of such hotel;

(iv) in the case of a ship, thirty per cent. of the profits and gains derived from such ship.

(6) The number of assessment years referred to in sub-section (1) shall, including the initial assessment year, be—

(i) twelve in the case of an assessee, being a co-operative society, deriving profits and gains from an industrial undertaking;

(ii) ten in the case of any other assessee deriving profits and gains from an industrial undertaking;

(iii) ten in the case of any other assessee deriving profits and gains, from a ship or the business of a hotel.

(7) Notwithstanding anything contained in any other provision of this Act, the profits and gains of an eligible business to which the provisions of sub-section (1) apply shall, for the purposes of determining the quantum of deduction under sub-section (5) for the assessment year immediately succeeding the initial assessment year or any subsequent assessment year, be computed as if such eligible business were the only source of income of the assessee during the previous year relevant to the initial assessment year and to every subsequent assessment year up to and including the assessment year for which the determination is to be made.

(8) Where the assessee is a person other than a company or a co-operative society, the deduction under sub-section (1) from profits and gains derived from an industrial undertaking shall not be admissible unless the accounts of the industrial undertaking for the previous year relevant to the assessment year for which the deduction is claimed have been audited by an accountant, as defined in the *Explanation* below sub-section (2) of section 288, and the assessee furnishes, along with his return of income, the report of such audit in the prescribed form duly signed and verified by such accountant.

(9) Where any goods held for the purposes of the eligible business are transferred to any other business carried on by the assessee, or where any goods held for the purposes of any other business carried on by the assessee are transferred to the eligible business and, in either case, the consideration, if any, for such transfer as recorded in the accounts of the eligible business does not correspond to the market value of such goods as on the date of the transfer, then, for the purposes of the deduction under this section, the profits and gains of such eligible business shall be computed as if the transfer, in either case, had been made at the market value of such goods as on that date:

Provided that where, in the opinion of the Assessing Officer, the computation of the profits and gains of the eligible business in the manner hereinbefore specified presents exceptional difficulties, the Assessing Officer may compute such profits and gains on such reasonable basis as he may deem fit.

Explanation.—In this sub-section, “market value”, in relation to any goods, means the price that such goods would ordinarily fetch on sale in the open market.

(10) Where it appears to the Assessing Officer that, owing to the close connection between the assessee carrying on the eligible business to which this section applies and any other person, or for any other reason, the course of business between them is so arranged that the business transacted between them produces to the assessee more than the ordinary profits which might be expected to arise in such eligible business, the Assessing Officer shall, in computing the profits and gains of such eligible business for the purposes of the deduction under this section, take the amount of profits as may be reasonably deemed to have been derived therefrom.

(11) The Central Government may, after making such inquiry as it may think fit, direct, by notification in the Official Gazette, that the exemption conferred by this section shall not apply to any class of industrial undertakings with effect from such date as it may specify in the notification.

(12) For the purposes of this section,—

(a) "hilly area" means any area located at a height of one thousand metres or more above the sea level;

(b) "industrial undertaking" shall have the meaning assigned to it in the *Explanation* to section 33B;

(c) "initial assessment year" means the assessment year relevant to the previous year in which the industrial undertaking begins to manufacture or produce articles or things, or to operate its cold storage plant or plants or the ship is first brought into use or the business of the hotel starts functioning;

(d) "place of pilgrimage" means a place where any temple, mosque, gurudwara, church or other place of public worship of renown throughout any State or States is situated;

(e) "rural area" means any area other than—

(i) an area which is comprised within the jurisdiction of a municipality (whether known as a municipality, municipal corporation, notified area committee, town area committee or by any other name) or a cantonment board and which has a population of not less than ten thousand according to the preceding census of which relevant figures have been published before the first day of the previous year; or

(ii) an area within such distance not being more than fifteen kilometres from the local limits of any municipality or cantonment board referred to in sub-clause (i), as the Central Government may, having regard to the stage of development of such area (including the extent of, and scope for, urbanisation of such area) and other relevant considerations specify in this behalf by notification in the Official Gazette;

(f) "small-scale industrial undertaking" means an industrial undertaking where the aggregate value of the machinery and plant (other than tools, jigs, dies and moulds) installed, as on the last day of the previous year, for the purposes of business of the undertaking does not exceed sixty lakh rupees and for this purpose the value of any machinery or plant shall be,—

(i) in the case of any machinery or plant owned by the assessee, the actual cost thereof to the assessee; and

(ii) in the case of any machinery or plant hired by the assessee, the actual cost thereof as in the case of the owner of such machinery or plant.

Amend-
ment of
section
80L.

33. In section 80L of the Income-tax Act, in sub-section (1), for clause (ia), the following clause shall be substituted, with effect from the 1st day of April, 1992, namely:—

“(ia) interest on National Savings Certificates (VI Issue) or National Savings Certificates (VII Issue) or National Savings Certificates (VIII Issue) issued under the Government Savings Certificates Act, 1959.”;

46 of 1959.

Amend-
ment of
section
80-O.

34. In section 80-O of the Income-tax Act, with effect from the 1st day of April, 1992,—

(a) after the words “an Indian company”, the words and brackets “or a person (other than a company) who is resident in India” shall be inserted;

(b) for the words “technical services”, the words “technical or professional services” shall be substituted;

(c) the words “under an agreement approved in this behalf by the Chief Commissioner or the Director General;” shall be omitted;

(d) the first and second provisos shall be omitted;

(e) in the third proviso, for the words “Provided also”, the word “Provided” shall be substituted;

(f) in the *Explanation*, after clause (ii), the following clause shall be inserted, namely:—

“(iii) “services rendered or agreed to be rendered outside India” shall include services rendered from India but shall not include services rendered in India.”

Ins-
ter-
tion
of new
section
80 Q.

35. After section 80P of the Income-tax Act, the following section shall be inserted, with effect from the 1st day of April, 1992, namely:—

Dedu-
ction in
respect
of profits
and
gains
from
the busi-
ness of
publica-
tion of
books.

‘80Q. (1) Where in the case of an assessee the gross total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1992, or to any one of the four assessment years next following that assessment year, includes any profits and gains derived from a business carried on in India of printing and publication of books or publication of books, there shall, in accordance with and subject to the provisions of this section, be allowed, in computing the total income of the assessee, a deduction from such profits and gains of an amount equal to twenty per cent. thereof.

(2) In a case where the assessee is entitled also to the deduction under section 80HH or section 80HHA or section 80HHC or section 80-I or section 80-IA or section 80J or section 80P, in relation to any part of the profits and gains referred to in sub-section (1), the deduction under sub-section (1) shall be allowed with reference to such profits and gains included in the gross total income as reduced by the deduction under section 80HH, section 80HHA, section 80HHC, section 80-I, section 80-IA, section 80J and section 80P.

(3) For the purposes of this section, "books" shall not include newspapers, journals, magazines, diaries, brochures, tracts, pamphlets and other publications of a similar nature by whatever name called.'

36. In section 80QQA, in sub-section (1), for the words "commencing on the 1st day of April, 1980, or to any one of the nine assessment years next following that assessment year, includes", the following shall be substituted, with effect from the 1st day of April, 1992, namely:—

"commencing on—

(a) the 1st day of April, 1980, or to any one of the nine assessment years next following that assessment year; or

(b) the 1st day of April, 1992, or to any one of the four assessment years next following that assessment year,

includes".

37. For section 80U of the Income-tax Act, the following section shall be substituted, with effect from the 1st day of April, 1992, namely:—

'80U. In computing the total income of an individual, being a resident, who, at the end of the previous year, is suffering from a permanent physical disability (including blindness) or is subject to mental retardation, being a permanent physical disability or mental retardation specified in the rules made in this behalf by the Board, which is certified by a physician, a surgeon, an oculist or a psychiatrist, as the case may be, working in a Government hospital, and which has the effect of reducing considerably such individual's capacity for normal work or engaging in a gainful employment or occupation, there shall be allowed a deduction of a sum of twenty thousand rupees:

Provided that such individual produces the aforesaid certificate before the Assessing Officer in respect of the first assessment year for which he claims deduction under this section:

Provided further that the requirement of producing the aforesaid certificate from a physician, a surgeon, an oculist or a psychiatrist, as the case may be, working in a Government hospital shall not apply to an individual who has already produced a certificate before the Assessing Officer under the provisions of this section as they stood immediately before the 1st day of April, 1992.

Explanation.—For the purposes of this section, the expression "Government hospital" shall have the meaning assigned to it in the *Explanation* to section 80DD.'

38. In section 88 of the Income-tax Act, in sub-section (2), with effect from the 1st day of April, 1992,—

(a) after clause (xiv), the following clause shall be inserted, namely:—

"(xiva) as subscription to any such deposit scheme of—

(a) a public sector company which is engaged in providing long-term finance for construction or purchase of houses in India for residential purposes; or

Amend-
ment of
section
80QQA.

Substitu-
tion of
new
section
for
section
80U.

Deduca-
tion in
the case
of per-
manent
physical
disability
(includ-
ing blind-
ness).

Amend-
ment of
section
88.

(b) any authority constituted in India by or under any law enacted either for the purpose of dealing with and satisfying the need for housing accommodation or for the purpose of planning, development or improvement of cities, towns and villages, or for both,

not being a scheme the interest on deposits whereunder qualifies for the purposes of computing the deduction under section 80L, as the Central Government may, by notification in the Official Gazette, specify in this behalf;”;

(b) in clause (xv),—

(i) the words, figures and letters “construction of which is completed after the 31st day of March, 1987, and the” shall be omitted;

(ii) sub-clause (B) shall be omitted.

**Amend-
ment of
section
90.**

39. Section 90 of the Income-tax Act shall be renumbered and shall be deemed to have been renumbered as sub-section (1) thereof, and after sub-section (1) as so renumbered, the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1972, namely:—

“(2) Where the Central Government has entered into an agreement with the Government of any country outside India under sub-section (1) for granting relief of tax, or as the case may be, avoidance of double taxation, then, in relation to the assessee to whom such agreement applies, the provisions of this Act shall apply to the extent they are more beneficial to that assessee.”.

**Amend-
ment of
section
115A.**

40. In section 115A of the Income-tax Act,—

(a) in sub-section (1A),—

(i) after the words “an Indian concern”, the words “or in respect of any computer software to a person resident in India” shall be inserted;

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

“Provided further that such computer software is permitted according to the Import Trade Control Policy of the Government of India for the time being in force to be imported into India under an Open General Licence.”;

(iii) the existing *Explanation* shall be renumbered as *Explanation 1* and after *Explanation 1* as so renumbered, the following *Explanation* shall be inserted, namely:—

‘*Explanation 2*.—In this sub-section, the expression “computer software” shall have the meaning assigned to it in clause (b) of the *Explanation* to section 80HHE.’;

(b) in sub-section (2), for the words “purposes of the proviso”, the words “purposes of the first proviso” shall be substituted.

41. After section 115A of the Income-tax Act, the following section shall be inserted, with effect from the 1st day of April, 1992, namely:—

Insertion
of new
section
115AB.

'115AB. (1) Where the total income of an assessee, being an overseas financial organisation (hereinafter referred to as Offshore Fund) includes—

- (a) income received in respect of units purchased in foreign currency; or
- (b) income by way of long-term capital gains arising from the transfer of units purchased in foreign currency,

the income-tax payable shall be the aggregate of—

- (i) the amount of income-tax calculated on the income in respect of units referred to in clause (a), if any, included in the total income, at the rate of ten per cent.;
- (ii) the amount of income-tax calculated on the income by way of long-term capital gains referred to in clause (b), if any, included in the total income, at the rate of ten per cent.; and
- (iii) the amount of income-tax with which the Offshore Fund would have been chargeable had its total income been reduced by the amount of income referred to in clause (a) and clause (b).

(2) Where the gross total income of the Offshore Fund,—

(a) consists only of income from units or income by way of long-term capital gains arising from the transfer of units, or both, no deduction shall be allowed to the assessee under sections 28 to 44C or sub-section (2) of section 48 or clause (i) or clause (iii) of section 57 or under Chapter VI-A;

(b) includes any income referred to in clause (a), the gross total income shall be reduced by the amount of such income and the deduction under Chapter VI-A shall be allowed as if the gross total income as so reduced were the gross total income of the assessee.

Explanation.—For the purposes of this section,—

(a) "overseas financial organisation" means any fund, institution, association or body, whether incorporated or not, established under the laws of a country outside India, which has entered into an arrangement for investment in India with any public sector bank or public financial institution or a mutual fund specified under clause (23D) of section 10 and such arrangement is approved by the Central Government for this purpose;

(b) "unit" means unit of a mutual fund specified under clause (23D) of section 10 or of the Unit Trust of India;

Tax on
income
from
units
purchased
in foreign
currency
or capital
gains
arising
from
their
transfer.

(c) "foreign currency" shall have the meaning as in the Foreign Exchange Regulation Act, 1973;

46 of 1973.

(d) "public sector bank" shall have the meaning assigned to it in clause (23D) of section 10;

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

1 of 1956.

(f) "Unit Trust of India" means the Unit Trust of India established under the Unit Trust of India Act, 1963.'

52 of 1963.

**Amend-
ment of
section
119.**

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

(i) in clause (a), for the figures and letters "210, 234A, 234B", the words, brackets, figures and letters "sub-section (1A) of section 201, sections 210, 211, 234A, 234B, 234C" shall be substituted;

(ii) after clause (b), the following clause shall be inserted, with effect from the 1st day of October, 1991, namely:—

"(c) the Board may, if it considers it desirable or expedient so to do for avoiding genuine hardship in any case or class of cases, by general or special order for reasons to be specified therein, relax any requirement contained in any of the provisions of Chapter IV or Chapter VI-A, where the assessee has failed to comply with any requirement specified in such provision for claiming deduction thereunder, subject to the following conditions, namely:—

(i) the default in complying with such requirement was due to circumstances beyond the control of the assessee; and

(ii) the assessee has complied with such requirement before the completion of assessment in relation to the previous year in which such deduction is claimed:

Provided that the Central Government shall cause every order issued under this clause to be laid before each House of Parliament."

**Amend-
ment of
section
132.**

43. In section 132 of the Income-tax Act, in sub-section (8A), for the word "Commissioner", wherever it occurs, the words "Director or, as the case may be, Commissioner" shall be substituted with effect from the 1st day of October, 1991.

**Amend-
ment of
section
139.**

44. In section 139 of the Income-tax Act, sub-section (10) shall be omitted.

**Amend-
ment of
section
140A.**

45. In section 140A of the Income-tax Act, in sub-section (1), for the words and figures "section 139 or section 148", the words and figures "section 139 or section 142 or, as the case may be, section 148" shall be substituted.

46. In section 143 of the Income-tax Act, with effect from the 1st day of October, 1991,—

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

“Provided that no notice under this sub-section shall be served on the assessee after the expiry of twelve months from the end of the month in which the return is furnished.”;

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

“*Explanation*.—An intimation sent to the assessee under sub-section (1) or sub-section (1B) shall be deemed to be an order for the purposes of section 264.”.

47. In section 153 of the Income-tax Act, in *Explanation 1*, the following proviso shall be inserted at the end, namely:—

“Provided that where immediately after the exclusion of the aforesaid time or period, the period of limitation referred to in sub-sections (1), (2) and (2A) available to the Assessing Officer for making an order of assessment, reassessment or recomputation, as the case may be, is less than sixty days, such remaining period shall be extended to sixty days and the aforesaid period of limitation shall be deemed to be extended accordingly.”.

48. In section 155 of the Income-tax Act, after sub-section (10C), the following sub-sections shall be inserted, with effect from the 1st day of October, 1991, namely:—

(11) Where in the assessment for any year, a capital gain arising from the transfer of any original asset as is referred to in section 54H is charged to tax and within the period extended under that section the assessee acquires the new asset referred to in that section or, as the case may be, deposits or invests the amount of such capital gain within the period so extended, the Assessing Officer shall amend the order of assessment so as to exclude the amount of the capital gain not chargeable to tax under any of the sections referred to in section 54H; and the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-section (7) of section 154 being reckoned from the end of the previous year in which the compensation was received by the assessee.

(12) Where in the assessment for any year commencing before the 1st day of April, 1988, the deduction under section 80-O in respect of any income, being the whole or any part of income by way of royalty, commission, fees or any similar payment as is referred to in that section, has not been allowed on the ground that such income has not been received in convertible foreign exchange in India, or having been received in convertible foreign exchange outside India, or having been converted into convertible foreign exchange outside India, has not been brought into India, by or on behalf of the assessee in accordance with any law for the time being in force for regulating payments and dealings in foreign exchange and subsequently such income or part thereof has been or is received in, or brought into,

Amend-
ment of
section
143.

Amend-
ment of
section
153.

Amend-
ment of
section
155.

India in the manner aforesaid, the Assessing Officer shall amend the order of assessment so as to allow deduction under section 80-O in respect of such income or part thereof as is so received in, or brought into, India; and the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-section (7) of that section being reckoned from the end of the previous year in which such income is so received in, or brought into, India; so, however, that the period from the 1st day of April, 1988 to the 30th day of September, 1991 shall be excluded in computing the period of four years.”.

**Amend-
ment of
section
161.**

49. In section 161 of the Income-tax Act, in sub-section (1A), the *Explanation* shall be omitted.

**Amend-
ment of
section
193.**

50. In section 193 of the Income-tax Act, with effect from the 1st day of October, 1991,—

(a) for the words “Provided that”, the following shall be substituted, namely:—

“Provided that where, in the case of a scheduled bank, the Central Government is satisfied that the total income of the bank justifies deduction of income-tax at a lower rate, it may, by notification in the Official Gazette, specify the rate at which deduction of income-tax shall be made in the case of such bank under this section and such notification shall, at any one time, have effect for such assessment year or years, not exceeding three assessment years, as may be specified in the notification:

Provided further that”;

(b) the existing *Explanation* shall be renumbered as *Explanation 1* and after *Explanation 1* as so renumbered, the following *Explanation* shall be inserted, namely:—

‘*Explanation 2*.—For the purposes of this section, the expression “scheduled bank” shall have the meaning assigned to it in clause (ii) of the *Explanation* to clause (viiia) of sub-section (1) of section 36.’.

**Amend-
ment of
section
194.**

51. In section 194 of the Income-tax Act, with effect from the 1st day of October, 1991,—

(i) after the words “distribution or payment to shareholder”, the words “who is resident in India,” shall be inserted;

(ii) in the proviso, the words “who is resident in India,” shall be omitted.

**Amend-
ment of
section
194A.**

52. In section 194A of the Income-tax Act, in sub-section (3), for clause (vii), the following clauses shall be substituted, with effect from the 1st day of October, 1991, namely:—

“(vii) to such income credited or paid in respect of deposits (other than time deposits) with a banking company to which the

10 of 1949.

Banking Regulation Act, 1949, applies (including any bank or banking institution referred to in section 51 of that Act);

(viiia) to such income credited or paid in respect of,—

(a) deposits with a primary agricultural credit society or a primary credit society or a co-operative land mortgage bank or a co-operative land development bank;

(b) deposits (other than time deposits) with a co-operative society other than a co-operative society or bank referred to in sub-clause (a),

engaged in carrying on the business of banking.

Explanation.—For the purposes of clauses (vii) and (viiia), “time deposits” means deposits (excluding recurring deposits) repayable on the expiry of fixed periods.’

53. In section 194BB of the Income-tax Act, for the words “five thousand rupees”, the words “two thousand five hundred rupees” shall be substituted with effect from the 1st day of October, 1991.

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

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

Provided that no deduction shall be made under this section where the amount of such payment or, as the case may be, the aggregate amount of such payments to the payee during the financial year is less than two thousand five hundred rupees:

Provided further that nothing contained in this section shall apply to the payment of the said amount to the heirs of the assessee.”

55. After section 194F of the Income-tax Act, the following sections shall be inserted, with effect from the 1st day of October, 1991, namely:—

‘194G. Any person who is responsible for paying, on or after the 1st day of October, 1991 to any person, who is or has been stocking, distributing, purchasing or selling lottery tickets, any income by way of commission, remuneration or prize (by whatever name called) on such tickets in an amount exceeding one thousand rupees shall, at the time of credit of such income to the account of the payee or at the time of payment of such income in cash or by the issue of a cheque or draft or by any other mode, whichever is earlier, deduct income-tax thereon at the rate of ten per cent.

Explanation.—For the purposes of this section, where any income is credited to any account, whether called “Suspense account” or by any other name, in the books of account of the person liable to pay such income, such crediting shall be deemed to be credit of such income to the account of the payee and the provisions of this section shall apply accordingly.

Amend-
ment
of
section
194BB.

Insertion
of new
section
194EE.

Payments
in res-
pect of
deposits
under
National
Savings
Scheme,
etc.

Insertion
of new
sections
194G and
194H.

Commis-
sion, etc.,
on sale
of lottery
tickets.

Commission,
brokerage, etc.

194H. (1) Any person, not being an individual or a Hindu undivided family, who is responsible for paying, on or after the 1st day of October, 1991, to a resident, any income by way of commission (not being insurance commission referred to in section 194D) or brokerage, shall, at the time of credit of such income to the account of the payee or at the time of payment of such income in cash or by the issue of a cheque or draft or by any other mode, whichever is earlier, deduct income-tax thereon at the rate of ten per cent.

(2) The provisions of sub-section (1) shall not apply—

(a) to such persons or class or classes of persons as the Central Government may, having regard to the extent of inconvenience caused or likely to be caused to them and being satisfied that it will not be prejudicial to the interests of the revenue, by notification in the Official Gazette, specify in this behalf;

(b) where the amount of such income or, as the case may be, the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the financial year by the person referred to in sub-section (1) to the account of, or to, the payee, does not exceed two thousand five hundred rupees.

Explanation.—For the purposes of this section,—

(i) "commission or brokerage" includes any payment received or receivable, directly or indirectly, by a person acting on behalf of another person for services rendered (not being professional services) or for any services in the course of buying or selling of goods or in relation to any transaction relating to any asset, valuable article or thing;

(ii) "professional services" means services rendered by a person in the course of carrying on a legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or such other profession as is notified by the Board for the purposes of section 44AA;

(iii) where any income is credited to any account, whether called "Suspense account" or by any other name, in the books of account of the person liable to pay such income, such crediting shall be deemed to be credit of such income to the account of the payee and the provisions of this section shall apply accordingly.'

Amend-
ment of
section
195.

56. In section 195 of the Income-tax Act, with effect from the 1st day of October, 1991,—

(i) in sub-section (1), the words "or dividends" shall be omitted;

(ii) in sub-section (2),—

(a) the word, "dividend" shall be omitted;

(b) the proviso shall be omitted.

57. In section 196A of the Income-tax Act, after sub-section (2), the following sub-section shall be inserted, with effect from the 1st day of October, 1991, namely:—

52 of 1963.

"(3) Notwithstanding anything contained in this Act, no deduction of tax shall be made from any income payable in respect of units issued under any scheme of the Unit Trust of India established under section 3 of the Unit Trust of India Act, 1963, to any institution or fund where such income is not liable to inclusion in its total income under the provisions of sections 11 and 12 or clause (22) or clause (22A) or clause (23) or clause (23AA) or clause (23C) of section 10.”.

Amend-
ment of
section
196A.

58. After section 196A of the Income-tax Act, the following section shall be inserted, with effect from the 1st day of October, 1991, namely:—

Insertion
of new
section
196B.

"196B. Where any income is payable in respect of units referred to in section 115AB to an Offshore Fund, the person responsible for making the payment shall, at the time of credit of such income to the account of the payee or at the time of payment thereof in cash or by the issue of a cheque or draft or by any other mode, whichever is earlier, deduct income-tax thereon at the rate of ten per cent.”.

Income
from
units.

59. In section 197A of the Income-tax Act, with effect from the 1st day of October, 1991,—

Amend-
ment of
section
197A.

(a) after the words, figures and letter “or section 194A”, the words, figures and letters “or section 194EE” shall be inserted;

(b) for the words, figures and letter “or, as the case may be, section 194A”, the words, figures and letters “or section 194A or, as the case may be, section 194EE” shall be substituted.

60. In sections 198, 199, 200, 202, 203, 203A and 205 of the Income-tax Act, for the words, figures and letter “section 195 and section 196A”, the words, figures and letters “section 194EE, section 194F, section 194G, section 194H, section 195, section 196A and section 196B” shall be substituted with effect from the 1st day of October, 1991.

Amend-
ment of
sections
198 to 200,
202, 203,
203A and
205.

61. In section 204 of the Income-tax Act, in the opening portion, after the word, figures and letter “section 194E”, the words, figures and letters “section 194EE, section 194F, section 194G, section 194H,” shall be inserted with effect from the 1st day of October, 1991.

Amend-
ment of
section
204.

62. In section 206 of the Income-tax Act, for the words “shall prepare, within the prescribed time after the end of each financial year, and deliver or cause to be delivered”, the words “shall, within the prescribed time after the end of each financial year, prepare and deliver or cause to be delivered” shall be substituted.

Amend-
ment of
section
206.

63. In section 234C of the Income-tax Act, in sub-section (1), in the opening portion, after the words “in any financial year,”, the words and figures “the assessee who is liable to pay advance tax under section 208 has failed to pay such tax or” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1989.

Amend-
ment of
section
234C.

Amend-
ment of
section
244A.

64. In section 244A of the Income-tax Act, in sub-section (1), the words "and one-half", wherever they occur, shall be omitted with effect from the 1st day of October, 1991.

Amend-
ment of
section
245BA.

65. In section 245BA of the Income-tax Act, with effect from the 1st day of October, 1991,—

(a) after sub-section (5), the following sub-section shall be inserted, namely:—

"(5A) Notwithstanding anything contained in the foregoing provisions of this section, the Chairman may, for the disposal of any particular case, constitute a Special Bench consisting of more than three Members.";

(b) in sub-section (6), the following shall be inserted at the end, namely:—

"and the Special Bench shall sit at a place to be fixed by the Chairman".

Amend-
ment of
section
245D.

66. In section 245D of the Income-tax Act,—

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

"Provided further that the Commissioner shall furnish the report within a period of one hundred and twenty days of the receipt of communication from the Settlement Commission in case of all applications made under section 245C on or after the date on which the Finance (No. 2) Act, 1991 receives the assent of the President and if the Commissioner fails to furnish the report within the said period, the Settlement Commission may make the order without such report.";

(b) sub-section (1A) shall be omitted.

Amend-
ment
of section
254.

67. In section 254 of the Income-tax Act, in sub-section (3), the words "Chief Commissioner or" shall be omitted.

Amend-
ment
of section
272 A.

68. In section 272A of the Income-tax Act, in sub-section (2), with effect from the 1st day of October, 1991,—

(a) in clause (c), after the figures and letter "206B", the words, figures and letter "or section 206C" shall be inserted;

(b) in clause (g), after the figures "203", the words, figures and letter "or section 206C" shall be inserted;

(c) the following proviso shall be inserted at the end, namely:—

"Provided that the amount of penalty for failures in relation to returns under sections 206 and 206C shall not exceed the amount of tax deductible or collectible, as the case may be.".

Amend-
ment of
section
273A.

69. In section 273A of the Income-tax Act, in sub-section (3), the following proviso shall be inserted at the end, namely:—

"Provided that where an order has been made in favour of any person under sub-section (1) on or before the 24th day of July, 1991, such person shall be entitled to further relief only once in relation to other assessment year or years if he makes an application to the income-tax authority referred to in sub-section (4) at any time before the 1st day of April, 1992."

70. In section 279 of the Income-tax Act,—

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

(1) A person shall not be proceeded against for an offence under section 275A, section 276, section 276A, section 276B, section 276BB, section 276C, section 276CC, section 276D, section 277 or section 278 except with the previous sanction of the Commissioner or Commissioner (Appeals) or the appropriate authority:

Provided that the Chief Commissioner or, as the case may be, Director General may issue such instructions or directions to the aforesaid income-tax authorities as he may deem fit for institution of proceedings under this sub-section.

Explanation.—For the purposes of this section, "appropriate authority" shall have the same meaning as in clause (c) of section 269UA.';

(b) for sub-section (2), the following sub-section shall be substituted, with effect from the 1st day of October, 1991, namely:—

(2) Any offence under this Chapter may, either before or after the institution of proceedings, be compounded by the Chief Commissioner or Director General.";

(c) after sub-section (3), the following *Explanation* shall be inserted and shall be deemed always to have been inserted, namely:—

Explanation.—For the removal of doubts, it is hereby declared that the power of the Board to issue orders, instructions or directions under this Act shall include and shall be deemed always to have included the power to issue instructions or directions (including instructions or directions to obtain the previous approval of the Board) to other income-tax authorities for the proper composition of offences under this section."

71. After the Eleventh Schedule to the Income-tax Act, the following Schedule shall be inserted, namely:—

'THE TWELFTH SCHEDULE

[See section 80HHC(2) (b) (ii)]

PROCESSED MINERALS AND ORES

(i) Pulverised or micronised—barytes, calcite, steatite, pyrophyllite, wollastonite, zircon bentonite, red or yellow oxide, red or yellow ochre, talc, quartz, feldspar silica powder, garnet, sillimanite, fireclay, ballclay, manganese dioxide ore.

Amend-
ment of
section
279.

Inser-
tion of
Twelfth
Schedule.

- (ii) Processed or activated—bentonite, diatomious earth, fullers earth.
- (iii) Processed—kaolin (china clay), whiting, calcium carbonate.
- (iv) Beneficiated—chromite, flourspar, graphite, vermiculite, ilminite, brown ilminite (lencoxene) rutile, monazite and other mineral concentrates.
- (v) Mica blocks, mica splittings, mica condenser films, mica powder, micanite, silvered mica, punched mica, mica paper, mica tapes, mica flakes.
- (vi) Exfoliated—vermiculite, calcined kyanite, magnesite, calcined magnesite, calcined alumina.
- (vii) Sized iron ore processed by mechanical screening or crushing and screening through dry process or mechanical crushing, screening, washing and classification through wet process.
- (viii) Iron ore concentrates processed through crushing, grinding or magnetic separation.
- (ix) Agglomerated iron ore.
- (x) Cut and polished minerals and rocks including cut and polished granite.

Explanation.—For the purposes of this Schedule, “processed”, in relation to any mineral or ore, means—

- (a) dressing through mechanical means to obtain concentrates after removal of gangue and unwanted deleterious substances or through other means without altering the mineralogical identity;
- (b) pulverisation, calcination or micronisation;
- (c) agglomeration from fines;
- (d) cutting and polishing;
- (e) washing and levigation;
- (f) beneficiation by mechanical crushing and screening through dry process;
- (g) sizing by crushing, screening, washing and classification through wet process;
- (h) other upgrading techniques such as removal of impurities through chemical treatment, refining by gravity separation, bleaching, floatation or filtration.

Conse-
quential
amtns-
ments.

72. The following amendments (being amendments of a consequential nature) shall be made in the Income-tax Act, with effect from the 1st day of April, 1992, namely:—

- (i) in section 54, in sub-section (2), in the *Explanation* to the proviso, in clause (a), for the words “ten thousand rupees”, the words “fifteen thousand rupees” shall be substituted;
- (ii) in section 54B, in sub-section (2), in the *Explanation* to the proviso, for the words “ten thousand rupees”, the words “fifteen thousand rupees” shall be substituted;
- (iii) in section 54D, in sub-section (2), in the *Explanation* to the proviso, for the words “ten thousand rupees”, the words “fifteen thousand rupees” shall be substituted;

(iv) in section 54F, in the *Explanation*, for the words "ten thousand rupees", the words "fifteen thousand rupees" shall be substituted;

(v) in section 54G, in sub-section (2), in the *Explanation* to the proviso, for the words "ten thousand rupees", the words "fifteen thousand rupees" shall be substituted.

Wealth-tax

27 of 1957.

73. In section 5 of the Wealth-tax Act, 1957 (hereinafter referred to as the Wealth-tax Act), in sub-section (1),—

(a) for clause (xviia), the following clause shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1984, namely:—

"(xviia) the amount standing to the credit of—

(a) an individual; or

(b) a Hindu undivided family; or

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

in any provident fund set up by the Central Government and notified by it in this behalf in the Official Gazette;"

(b) in clause (xxvb), for the words "the National Savings Scheme referred to in", the words, brackets and figures "any scheme referred to in clause (i) of sub-section (1) of" shall be substituted with effect from the 1st day of October, 1991.

74. In section 16 of the Wealth-tax Act, with effect from the 1st day of October, 1991,—

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

"Provided that no notice under this sub-section shall be served on the assessee after the expiry of twelve months from the end of the month in which the return is furnished.";

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

"Explanation.—An intimation sent to the assessee under sub-section (1) or sub-section (1B) shall be deemed to be an order for the purposes of sub-section (1) of section 25."

75. In section 17A of the Wealth-tax Act, in *Explanation 1*, the following proviso shall be inserted at the end, namely:—

"Provided that where immediately after the exclusion of the aforesaid time or period, the period of limitation referred to in sub-sections (1), (2) and (3) available to the Assessing Officer for making an order of assessment or reassessment, as the case may be, is less than sixty days, such remaining period shall be extended to sixty days and the aforesaid period of limitation shall be deemed to be extended accordingly".

Amend-
ment of
section
5.

Amend-
ment of
section
16.

Amend-
ment of
section
17A.

Amend.
ment of
section
18B.

76. In section 18B of the Wealth-tax Act, in sub-section (3), the following proviso shall be inserted at the end, namely:—

“Provided that where an order has been made in favour of any person under sub-section (1) on or before the 24th day of July, 1991, such person shall be entitled to further relief only once in relation to other assessment year or years if he makes an application to the wealth-tax authority referred to in sub-section (4) at any time before the 1st day of April, 1992.”.

Amend.
ment of
section
22BA.

77. In section 22BA of the Wealth-tax Act, with effect from the 1st day of October, 1991,—

(a) after sub-section (5), the following sub-section shall be inserted, namely:—

“(5A) Notwithstanding anything contained in the foregoing provisions of this section, the Chairman may, for the disposal of any particular case, constitute a Special Bench consisting of more than three Members.”;

(b) in sub-section (6), the following shall be inserted at the end, namely:—

“and the Special Bench shall sit at a place to be fixed by the Chairman”.

Amend.
ment of
section
22D.

78. In section 22D of the Wealth-tax Act,—

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

“Provided further that the Commissioner shall furnish the report within a period of one hundred and twenty days of the receipt of communication from the Settlement Commission in case of all applications made under section 22C on or after the date on which the Finance (No. 2) Act, 1991 receives the assent of the President and if the Commissioner fails to furnish the report within the said period, the Settlement Commission may make the order without such report.”;

(b) sub-section (1A) shall be omitted.

Amend.
ment of
section
27.

79. In section 27 of the Wealth-tax Act, in sub-section (1), after the word and figures “section 26”, the words, brackets, letter and figures “or clause (e) of sub-section (1) of section 35” shall be inserted.

Amend.
ment of
section
34A.

80. In section 34A of the Wealth-tax Act, in sub-section (4B), in clause (a), the words “and a half” shall be omitted with effect from the 1st day of October, 1991.

Amend.
ment of
section
35-I

81. In section 35-I of the Wealth-tax Act,—

(a) for sub-sections (1) and (2), the following sub-sections shall be substituted, with effect from the 1st day of October, 1991, namely:—

“(1) A person shall not be proceeded against for an offence under this Act except with the previous sanction of the Commissioner or Commissioner (Appeals):

Provided that the Chief Commissioner or, as the case may be, Director General may issue such instructions or directions to the aforesaid wealth-tax authorities as he may deem fit for institution of proceedings under this sub-section.

(2) Any such offence may, either before or after the institution of proceedings, be compounded by the Chief Commissioner or Director General.”;

(b) after sub-section (2) as so substituted, the following *Explanation* shall be inserted and shall be deemed always to have been inserted, namely:—

Explanation.—For the removal of doubts, it is hereby declared that the power of the Board to issue orders, instructions or directions under this Act shall include and shall be deemed always to have included the power to issue instructions or directions (including instructions or directions to obtain the previous approval of the Board) to other wealth-tax authorities for the proper composition of offences under this section.”.

82. In section 37A of the Wealth-tax Act, in sub-section (6A), for the words “Chief Commissioner or Commissioner”, wherever they occur, the words “Director or, as the case may be, Commissioner” shall be substituted with effect from the 1st day of October, 1991.

Amend.
ment of
section
37A.

83. In Schedule III to the Wealth-tax Act, with effect from the 1st day of April, 1992,—

(a) in rule 9A,—

(i) after the words “at the option of the assessee”, the words “or a company” shall be inserted;

(ii) for the words “four assessment years”, wherever they occur, the words “nine assessment years” shall be substituted;

(b) in rule 12,—

(i) after sub-rule (2), the following sub-rule shall be inserted, namely:—

“(3) For the purposes of sub-rule (2), the value of an asset disclosed in the balance-sheet of the company shall be taken to be its value determined in accordance with the rules as applicable to that particular asset and, in the absence of any such rule, the value of such asset shall be its value as determined under rule 20.”;

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

“(5) For the purpose of facilitating the valuation of unquoted equity shares under this rule and rule 13, the company concerned shall have such valuation made by its auditors appointed under section 224 of the Companies Act,

1956, and a certificate of the auditors relating to such valuation in the prescribed form shall be furnished to the Assessing Officer and the shareholders of the company; and the valuation made by the auditors shall be taken into account in the assessment of the shareholders of the company.”.

Amend.
ment of
Schedule
III.

Gift-tax

Amend-
ment of
section
4.

18 of 1958.

84. In section 4 of the Gift-tax Act, 1958 (hereinafter referred to as the Gift-tax Act), in sub-section (1), in clause (a), for the words "market value of the property at the date of the transfer", the words and figures "value of the property as on the date of the transfer and determined in the manner laid down in Schedule II," shall be substituted with effect from the 1st day of April, 1992.

Amend-
ment of
section
5.

85. In section 5 of the Gift-tax Act, in sub-section (1), in clause (iii(e)),—

(a) for the portion beginning with the words "to any relative" and ending with the words "Provided further that", the following shall be substituted, namely:—

"of property in the form of the bonds specified under sub-clause (iid) of clause (15) of section 10 of the Income-tax Act:

Provided that";

(b) in the *Explanation*, clause (a) shall be omitted.

Amend-
ment of
section
15.

86. In section 15 of the Gift-tax Act, with effect from the 1st day of October, 1991,—

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

"Provided that no notice under this sub-section shall be served on the assessee after the expiry of twelve months from the end of the month in which the return is furnished.";

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

"*Explanation*.—An intimation sent to the assessee under sub-section (1) or sub-section (1B) shall be deemed to be an order for the purposes of sub-section (1) of section 24."

Amend-
ment of
section
16A.

87. In section 16A of the Gift-tax Act, in *Explanation 1*, the following proviso shall be inserted at the end, namely:—

"Provided that where immediately after the exclusion of the aforesaid time or period, the period of limitation referred to in sub-sections (1), (2) and (3) available to the Assessing Officer for making an order of assessment or reassessment, as the case may be, is less than sixty days, such remaining period shall be extended to sixty days and the aforesaid period of limitation shall be deemed to be extended accordingly.".

Amend-
ment of
section
26.

88. In section 26 of the Gift-tax Act, in sub-section (1), after the word and figures "section 25", the words, brackets, letter and figures "or clause (e) of sub-section (1) of section 34" shall be inserted.

89. In section 33A of the Gift-tax Act, in sub-section (4B), in clause (a), the words "and a half" shall be omitted with effect from the 1st day of October, 1991.

Amend-
ment of
section
33A.

90. In section 35 of the Gift-tax Act,—

(a) for sub-sections (3) and (4), the following sub-sections shall be substituted, with effect from the 1st day of October, 1991, namely:—

"(3) A person shall not be proceeded against for an offence under this Act except with the previous sanction of the Commissioner or Commissioner (Appeals):

Provided that the Chief Commissioner or, as the case may be Director General may issue such instructions or directions to the aforesaid gift-tax authorities as he may deem fit for institution of proceedings under this sub-section.

(4) Any such offence may, either before or after the institution of proceedings, be compounded by the Chief Commissioner or Director General.";

(b) the existing *Explanation* shall be renumbered as *Explanation 1* and after *Explanation 1* as so renumbered, the following *Explanation* shall be inserted and shall be deemed always to have been inserted, namely:—

"Explanation 2.—For the removal of doubts, it is hereby declared that the power of the Board to issue orders, instructions or directions under this Act shall include and shall be deemed always to have included the power to issue instructions or directions (including instructions or directions to obtain the previous approval of the Board) to other gift-tax authorities for the proper composition of offences under this section."

Interest-tax

45 of 1974. 91. In the Interest-tax Act, 1974 (hereinafter referred to as the Interest-tax Act); in section 2, with effect from the 1st day of October, 1991,—

Amend-
ment of
section
2.

(a) after clause (5), the following clauses shall be inserted, namely:—

'(5A) "credit institution" means,—

(i) a banking company to which the Banking Regulation Act, 1949, applies (including any bank or banking institution referred to in section 51 of that Act) or a co-operative society engaged in carrying on the business of banking not being a co-operative society providing credit facilities to farmers or village artisans;

10 of 1949.

(ii) a public financial institution as defined in section 4A of the Companies Act, 1956;

63 of 1951.

(iii) a State financial corporation established under section 3 or section 3A or an institution notified under section 46 of the State Financial Corporations Act, 1951, and

(iv) any other financial company;

(5B) "financial company" means a company, other than a company referred to in sub-clause (i), (ii) or (iii) of clause (5A), being—

(i) a hire-purchase finance company, that is to say, a company which carries on, as its principal business, hire-purchase transactions or the financing of such transactions;

(ii) an investment company, that is to say, a company which carries on, as its principal business, the acquisition of shares, stock, bonds, debentures, debenture stock or securities issued by the Government or a local authority, or other marketable securities of a like nature;

(iii) a housing finance company, that is to say, a company which carries on, as its principal business, the business of financing of acquisition or construction of houses, including acquisition or development of land in connection therewith;

(iv) a loan company, that is to say, a company [not being a company referred to in sub-clauses (i) to (iii)] which carries on, as its principal business, the business of providing finance, whether by making loans or advances or otherwise;

(v) a mutual benefit finance company, that is to say, a company which carries on, as its principal business, the business of acceptance of deposits from its members and which is declared by the Central Government under section 620A of the Companies Act, 1956, to be a *Nidhi* or Mutual Benefit Society; or

(vi) a miscellaneous finance company, that is to say, a company which carries on exclusively, or almost exclusively, two or more classes of business referred to in the preceding sub-clauses; ;

(b) for clause (7), the following clause shall be substituted, namely:—

'(7) "interest" means interest on loans and advances made in India and includes—

(a) commitment charges on unutilised portion of any credit sanctioned for being availed of in India; and

(b) discount on promissory notes and bills of exchange drawn or made in India,

but does not include—

(i) interest referred to in sub-section (1B) of section 42 of the Reserve Bank of India Act, 1934;

(ii) discount on treasury bills; ;

(c) clause (9) shall be omitted.

1 of 1956.

2 of 1934.

Amendment of
section
3.

92. In section 3 of the Interest-tax Act, for sub-section (1), the following sub-sections shall be substituted, with effect from the 1st day of October, 1991, namely:—

"(1) The income-tax authorities specified in section 116 of the Income-tax Act shall be the interest-tax authorities for the purposes of this Act.

(1A) Every such authority shall exercise the powers and perform the functions of an interest-tax authority under this Act in respect of any person within his jurisdiction.

(1B) The jurisdiction of an interest-tax authority under this Act shall be the same as he has under the Income-tax Act by virtue of orders or directions issued under section 120 of that Act (including orders or directions assigning the concurrent jurisdiction) or under any other provision of that Act.

(1C) The interest-tax authority having jurisdiction in relation to a credit institution which has no income assessable to income-tax under the Income-tax Act shall be the interest-tax authority having jurisdiction in respect of the area in which that institution carries on its business or has its principal place of business.

(1D) Section 118 of the Income-tax Act and any notification issued thereunder shall apply in relation to the control of interest-tax authorities as they apply in relation to the control of the corresponding income-tax authorities, except to the extent to which the Board may, by notification in the Official Gazette, otherwise direct in respect of any interest-tax authority.”.

93. Section 4 of the Interest-tax Act shall be renumbered as sub-section (1) thereof, and after sub-section (1) as so renumbered, the following sub-section shall be inserted, with effect from the 1st day of October, 1991, namely:—

Amendment of section 4.

“(2) Notwithstanding anything contained in sub-section (1) but subject to the other provisions of this Act, there shall be charged on every credit institution for every assessment year commencing on and from the 1st day of April, 1992, interest-tax in respect of its chargeable interest of the previous year at the rate of three per cent. of such chargeable interest.”.

94. For section 5 of the Interest-tax Act, the following section shall be substituted, with effect from the 1st day of October, 1991, namely:—

Substitution of new section for section 5.

“5. Subject to the provisions of this Act, the chargeable interest of any previous year of a credit institution shall be the total amount of interest (other than interest on loans and advances made to other credit institutions) accruing or arising to the credit institution in that previous year:

Scope of chargeable interest.

Provided that any interest in relation to categories of bad or doubtful debts referred to in section 43D of the Income-tax Act shall be deemed to accrue or arise to the credit institution in the previous year in which it is credited by the credit institution to its profit and loss account for that year or, as the case may be, in which it is actually received by the credit institution, whichever is earlier.”.

95. In section 6 of the Interest-tax Act, with effect from the 1st day of October, 1991,—

Amendment of section 6.

(a) in sub-section (1), for the words “scheduled banks”, the words “credit institutions” shall be substituted;

(b) in sub-section (2), for the words, figures and letters "after the 31st day of March, 1985", the words, figures and letters "during the period commencing on the 1st day of April, 1985 and ending with the 30th day of September, 1991" shall be substituted.

Amend-
ment of
section
7.

96. In section 7 of the Interest-tax Act, with effect from the 1st day of October, 1991,—

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

"(1) In the case of every credit institution, its principal officer, or where in the case of a non-resident credit institution any person has been treated as its agent under section 163 of the Income-tax Act, such person, shall furnish a return of the chargeable interest of the credit institution of the previous year in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed, before the 31st day of December of the assessment year.

(2) Without prejudice to the provisions of sub-section (1), the Assessing Officer may, before the end of the relevant assessment year, serve a notice upon the principal officer of any credit institution, or where in the case of a non-resident credit institution any person has been treated as its agent under section 163 of the Income-tax Act, upon such person, requiring him to furnish within thirty days from the date of service of the notice a return of the chargeable interest of the credit institution of the previous year in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed.";

(b) in sub-section (3), for the words "before the assessment is made", the words "before the expiry of one year from the end of the relevant assessment year or before the completion of the assessment, whichever is earlier" shall be substituted.

Amend-
ment of
section
8.

97. In section 8 of the Interest-tax Act, with effect from the 1st day of October, 1991,—

(a) for the words "Income-tax Officer", wherever they occur, the words "Assessing Officer" shall be substituted;

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

"(3) If any person—

(a) fails to make a return as required under sub-section (1) of section 7 and has not made a return or a revised return under sub-section (3) of that section, or

(b) fails to comply with all the terms of notice under sub-section (2) of that section,

the Assessing Officer shall, after taking into account all the relevant material which he has gathered and after giving the assessee an opportunity of being heard, make the assessment of the total chargeable interest to the best of his judgment and determine the sum payable by the assessee on the basis of such assessment:

Provided that such opportunity shall be given by the Assessing Officer by serving a notice calling upon the assessee

to show cause, on a date and time to be specified in the notice, why the assessment should not be completed to the best of his judgment:

Provided further that it shall not be necessary to give such opportunity in a case where a notice under sub-section (1) has been issued prior to the making of an assessment under this section.”.

98. For section 9 of the Interest-tax Act, the following section shall be substituted, with effect from the 1st day of October, 1991, namely:—

“9. (1) Where interest-tax is payable on the basis of any return required to be furnished under section 7 or section 10, after taking into account the amount of interest-tax, if any, already paid under any provision of this Act, the assessee shall be liable to pay such interest-tax, together with interest payable under any provision of this Act for any delay in furnishing the return or any default or delay in payment of advance interest-tax, before furnishing the return and the return shall be accompanied by proof of payment of such interest-tax and interest.

Explanation.—Where the amount paid by the assessee under this sub-section falls short of the aggregate of the interest-tax and interest as aforesaid, the amount so paid shall first be adjusted towards the interest payable as aforesaid and the balance, if any, shall be adjusted towards the interest-tax payable.

(2) After the assessment under section 8 has been made, any amount paid under sub-section (1) shall be deemed to have been paid towards such assessment.

(3) If any assessee fails to pay the whole or any part of interest-tax or interest or both in accordance with the provisions of sub-section (1), he shall, without prejudice to any other consequences which he may incur, be deemed to be an assessee in default in respect of the interest-tax or interest or both remaining unpaid, and all the provisions of this Act shall apply accordingly.”.

99. In section 10 of the Interest-tax Act, for the words “Income-tax Officer”, wherever they occur, the words “Assessing Officer” shall be substituted with effect from the 1st day of October, 1991.

100. After section 10 of the Interest-tax Act, the following section shall be inserted with effect from the 1st day of October, 1991, namely:—

“10A. (1) No order of assessment shall be made under section 8 at any time after the expiry of two years from the end of the assessment year in which the interest was first assessable.

(2) No order of assessment or reassessment shall be made under section 10 after the expiry of two years from the end of the financial year in which the notice under that section was served.

(3) Notwithstanding anything contained in sub-sections (1) and (2), an order of fresh assessment in pursuance of an order passed under section 15, section 16, section 19 or section 20, setting aside or cancelling an assessment, may be made at any time before the expiry of two years from the end of the financial year in which

Substitution of new section for section 9.

Self-assessment.

Amendment of section 10.

Insertion of new section 10A.

Time limit for completion of assessments and re-assessments.

the order under section 15 or section 16 is received by the Commissioner or, as the case may be, the order under section 19 or section 20 is passed by the Commissioner.

(4) The provisions of sub-sections (1) and (2) shall not apply to the assessment or reassessment made in consequence of, or to give effect to, any finding or direction contained in an order under section 15 or section 16 or section 19 or section 20 of this Act or section 256 or section 260 of the Income-tax Act as applicable to this Act by virtue of section 21 of this Act or in an order of any court in a proceeding otherwise than by way of appeal or reference under this Act and such assessment or reassessment may, subject to the provisions of sub-section (3), be completed at any time.

Explanation 1.— In computing the period of limitation for the purposes of this section—

(i) the time taken in reopening the whole or any part of the proceeding; or

(ii) the period during which the assessment proceeding is stayed by an order or injunction of any court,
shall be excluded.

Explanation 2.—Where, by an order referred to in sub-section (4), any interest is excluded from the chargeable interest for an assessment year in respect of an assessee, then, an assessment of such interest for another assessment year shall, for the purposes of section 10 and this section, be deemed to be one made in consequence of, or to give effect to, any finding or direction contained in the said order.”.

101. For sections 11 to 13 of the Interest-tax Act, the following sections shall be substituted, with effect from the 1st day of October, 1991, namely:—

Substitution of new sections for sections 11 to 13.

Advance payment of interest-tax.

‘11. (1) Interest-tax shall be payable in advance during the financial year in respect of the chargeable interest for the assessment year immediately following that financial year in accordance with the provision of this section.

(2) Interest-tax shall be payable in advance in three instalments during each financial year, the due date of, and the amount payable in, each such instalment being as specified in the following Table:

TABLE

| Due date of instalment | Amount payable |
|---------------------------------|---|
| On or before the 15th September | Not less than twenty per cent. of such interest-tax payable in advance. |
| On or before the 15th December | Not less than fifty per cent. of such interest-tax payable in advance, as reduced by the amount, if any, paid in the earlier instalment. |
| On or before the 15th March | The whole amount of such interest-tax payable in advance as reduced by the amount or amounts, if any, paid in the earlier instalment or instalments : |

Provided that any amount paid by way of interest-tax payable in advance on or before the 31st day of March shall also be treated as interest-tax paid in advance during the financial year ending on that day for all the purposes of this Act.

12. (1) Where the return of chargeable interest for any assessment year under sub-section (1) of section 7, or in response to a notice under sub-section (2), of that section is furnished after the due date, or is not furnished, the assessee shall be liable to pay simple interest at the rate of two per cent. for every month or part of a month comprised in the period commencing on the date immediately following the due date, and,—

Interest
for de-
fault in
furnish-
ing re-
turn of
charge-
able
interest.

(a) where the return is furnished after the due date, ending on the date of the furnishing of the return; or

(b) where no return has been furnished, ending on the date of completion of assessment under sub-section (3) of section 8, on the amount of the interest-tax on the chargeable interest as determined under sub-section (2) or sub-section (3) of section 8 as reduced by the interest-tax paid in advance.

Explanation 1.—In this section, “due date” means the 31st day of December of the relevant assessment year or, as the case may be, the date on which return in response to a notice under sub-section (2) of section 7 is due to be filed.

Explanation 2.—Where in relation an assessment year, an assessment is made for the first time under section 10, the assessment so made shall be regarded as assessment made under sub-section (2), or, as the case may be, sub-section (3) of section 8.

Explanation 3.—For the purposes of computing the interest payable under section 9, interest-tax on the chargeable interest declared in the return shall be deemed to be the interest-tax on total chargeable interest determined under sub-section (2) or sub-section (3) of section 8.

(2) The interest payable under sub-section (1) shall be reduced by the interest, if any, paid under section 9 towards the interest chargeable under this section.

(3) Where the return of chargeable interest for any assessment year, required by a notice under section 10 issued after the completion of assessment under sub-section (2) or sub-section (3) of section 8 or section 10 is furnished after the expiry of the time allowed under such notice or is not furnished, the assessee shall be liable to pay simple interest at the rate of two per cent. for every month or part of a month comprised in the period commencing on the date immediately following the expiry of time allowed as aforesaid, and,—

(a) where the return is furnished after the expiry of the time aforesaid, ending on the date of furnishing the return; or

(b) where no return has been furnished, ending on the day of completion of the reassessment under section 10,

on the amount by which the interest-tax on the chargeable interest as determined on the basis of such reassessment exceeds the interest-tax on chargeable interest on the basis of earlier assessment aforesaid.

(4) Where, as a result of an order under section 15 or section 17 of this Act or section 254 or section 260 or section 262 of the Income-tax Act, as applicable to this Act by virtue of section 21 of this Act, the amount on which interest was payable under sub-section (1) or sub-section (3) has been increased or reduced, as the case may be, the interest shall be increased or reduced accordingly, and—

(i) in a case where the interest is increased, the Assessing Officer shall serve on the assessee a notice of demand in the prescribed form specifying the sum payable and such notice of demand shall be deemed to be a notice under section 156 of the Income-tax Act as applicable to this Act by virtue of section 21, and the provisions of this Act shall apply accordingly;

(ii) in a case where the interest is reduced, the excess interest paid, if any, shall be refunded.

(5) The provisions of this section shall apply in respect of assessments for the assessment year commencing on the 1st day of April, 1992 and subsequent years.

**Interest
for de-
fault in
payment
of in-
terest-
tax in
advance.**

12A. (1) Subject to the other provisions of this section, where in any financial year, an assessee, who is liable to pay interest-tax in advance under section 11 has failed to pay such tax, or where the interest-tax paid in advance by such assessee is less than ninety per cent. of the assessed interest-tax, the assessee shall be liable to pay simple interest at the rate of two per cent. for every month or part of a month comprised in the period from the 1st day of April next following such financial year to the date of determination of chargeable interest under sub-section (2) or, as the case may be, sub-section (3) of section 8 on an amount equal to the assessed interest-tax or, as the case may be, on the amount by which the interest-tax payable in advance falls short of the assessed interest-tax.

Explanation 1.—In this section “assessed interest-tax” means,—

(a) for the purpose of computing the interest payable under section 9, the interest-tax on the chargeable interest as declared in the return referred to in that section;

(b) in any other case, interest-tax on chargeable interest as determined under sub-section (2) or, as the case may be, sub-section (3) of section 8.

Explanation 2.—Where, in relation to an assessment year, an assessment is made for the first time under section 10, the assessment so made shall be regarded as assessment made under sub-section (2) or, as the case may be, sub-section (3) of section 8.

(2) Where, before the date of completion of assessment under sub-section (2) or sub-section (3) of section 8, interest-tax is paid by the assessee under section 9 or otherwise,—

(i) interest shall be calculated in accordance with the foregoing provisions of this section up to the date on which the tax is so paid, and reduced by the interest, if any, paid under section 9 towards the interest chargeable under this section;

(ii) thereafter, interest shall be calculated at the rate aforesaid on the amount by which the tax so paid together with interest-tax paid in advance falls short of the assessed interest-tax.

(3) Where, as a result of an order of reassessment under section 10, the amount on which the interest was payable under sub-section (1) is increased, the assessee shall be liable to pay simple interest at the rate of two per cent. for every month or part of a month comprised in the period commencing on the day following the completion of the assessment under sub-section (2) or, as the case may be, sub-section (3) of section 8 referred to in sub-section (1) and ending on the date of reassessment under section 10, on the amount by which the interest-tax on the basis of the reassessment exceeds the interest-tax on the chargeable interest determined on the basis of assessment under sub-section (2) or, as the case may be, sub-section (3) of section 8.

(4) Where, as a result of an order under section 15 or section 17 of this Act or section 254 or section 260 or section 262 of the Income-tax Act as applicable to this Act by virtue of section 21 of this Act, the amount on which interest was payable under sub-section (1) or sub-section (3) has been increased or reduced, as the case may be, the interest shall be increased or reduced accordingly, and—

(i) in a case where the interest is increased, the Assessing Officer shall serve on the assessee a notice of demand in the prescribed form specifying the sum payable and such notice of demand shall be deemed to be a notice under section 156 of the Income-tax Act as applicable to this Act by virtue of section 21 of this Act, and provisions of this Act shall apply accordingly;

(ii) in a case where the interest is reduced, the excess interest paid, if any, shall be refunded.

(5) The provisions of this section shall apply in respect of assessments for the assessment year commencing on the 1st day of April, 1992 and subsequent assessment years.

12B. (1) Where in any financial year, the assessee who is liable to pay interest-tax in advance under section 11 has failed to pay the interest-tax and where such tax paid by the assessee on his chargeable interest on or before the 15th day of September is less than twenty per cent. of the interest-tax due on the returned chargeable interest or the amount of such interest-tax paid on or before the 15th day of December is less than fifty percent. of the tax due on the returned chargeable interest, then, the assessee shall be liable to pay

Interest
for de-
ferment
of
interest-
tax
payable
in
advance.

simple interest at the rate of one and one-half per cent. per month of the shortfall for a period of three months on the amount of shortfall from twenty per cent. or; as the case may be, fifty per cent. of the interest-tax due on the returned chargeable interest.

(2) The provisions of this section shall apply in respect of assessments for the assessment year commencing on the 1st day of April, 1992 and subsequent assessment years.

Penalty
for con-
cealment
of
charge-
able
interest.

13. If the Assessing Officer or the Commissioner (Appeals) in the course of any proceeding under this Act, is satisfied that any person has concealed the particulars of chargeable interest or has furnished inaccurate particulars of such interest, he may direct that such person shall pay by way of penalty, in addition to any interest-tax payable by him, a sum which shall not be less than, but shall not exceed three times, the amount of interest-tax sought to be evaded by reason of the concealment of particulars of his chargeable interest or the furnishing of inaccurate particulars of such chargeable interest.'

Amend-
ment of
section
15.

102. In section 15 of the Interest-tax Act, for the words "Income-tax Officer", wherever they occur, the words "Assessing Officer" shall be substituted, with effect from the 1st day of October, 1991.

Omis-
sion of
section
15A.

103. Section 15A of the Interest-tax Act, shall be omitted with effect from the 1st day of October, 1991.

Amend-
ment of
section
16.

104. In section 16 of the Interest-tax Act, for the words "Income-tax Officer", wherever they occur, the words "Assessing Officer" shall be substituted, with effect from the 1st day of October, 1991.

Amend-
ment of
section
17.

105. In section 17 of the Interest-tax Act, for the words "Income-tax Officer", wherever they occur, the words "Assessing Officer" shall be substituted, with effect from the 1st day of October, 1991.

Substi-
tution of
new sec-
tion
18.

106. For section 18 of the Interest-tax Act, the following section shall be substituted, with effect from the 1st day of October, 1991, namely:—

Interest-
tax de-
ductible
in com-
puting
total
income
under
the In-
come-
tax Act.

'18. Notwithstanding anything contained in the Income-tax Act, in computing the income of a credit institution chargeable to income-tax under the head "Profits and gains of business or profession" or under the head "Income from other sources", the interest-tax payable by the credit institution for any assessment year shall be deductible from the income, under the respective heads, of the credit institution assessable for that assessment year.'

Amend-
ment of
section
19.

107. In section 19 of the Interest-tax Act, with effect from the 1st day of October, 1991,—

(a) in sub-section (1),—

(i) for the words "Income-tax Officer", the words "Assessing Officer" shall be substituted;

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

'Explanation.—For the removal of doubts, it is hereby declared that, for the purposes of this sub-section,—

(a) “record” shall include and shall be deemed always to have included all records relating to any proceeding under this Act available at the time of examination by the Commissioner;

(b) where any order referred to in this sub-section is the subject matter of any appeal, the power of the Commissioner under this sub-section shall extend to all such matters as had not been considered and decided in such appeal.’;

(b) in sub-section (3), in the *Explanation*, after the word, brackets and figure “sub-section (2)”, the words and figures “the time taken in giving an opportunity to the assessee to be reheard under the proviso to section 129 of the Income-tax Act, as applicable to this Act by virtue of section 21 of this Act, and” shall be inserted.

108. In section 20 of the Interest-tax Act, with effect from the 1st day of October, 1991,—

Amend-
ment of
section
20.

(a) in sub-section (1), for the words “Income-tax Officer”, the words “Assessing Officer” shall be substituted;

(b) for the words and brackets “to the Commissioner (Appeals)”, wherever they occur, the words and brackets “to the Commissioner (Appeals) or to the Appellate Tribunal” shall be substituted.

109. In section 21 of the Interest-tax Act, for the portion beginning with “2(43B) and (44)” and ending with “the Third Schedule”, the following shall be substituted, with effect from the 1st day of October, 1991, namely:—

Amend-
ment of
section
21.

“2(44), 129, 131, 132, 132A, 132B, 133 to 136 (both inclusive), 138, 140, 145, 156, 160, 161, 162, 163, 166, 167, 170, 173, 175, 176, 178, 179, 220 to 227 (both inclusive), 228A, 229, 232, 237 to 245 (both inclusive), 254 to 262 (both inclusive), 265, 266, 268, 269, 281, 281B, 282, 284, 287, 288, 288A, 288B, 289 to 293 (both inclusive), the Second Schedule and the Third Schedule.”.

110. For sections 23 to 26, the following sections shall be substituted, with effect from the 1st day of October, 1991, namely:—

Substitu-
tion of
new
sections
for sec-
tions 23
to 26.

‘23. If any person fails, without reasonable cause, to produce or cause to be produced, any accounts or documents required to be produced under section 8, he shall pay by way of penalty, a sum which shall not be less than one thousand rupees, but which may extend to twenty-five thousand rupees, for each such failure,

Failure to
comply
with
notices.

False statements.

24. If a person makes a statement in any verification under this Act or any rule made thereunder, or delivers an account or statement which is false, and which he either knows or believes to be false or does not believe to be true, he shall be punishable with rigorous imprisonment for a term which shall not be less than three months but which may extend to seven years and with fine.

Wilful attempt to evade tax, etc.

25. If a person wilfully attempts in any manner whatsoever to evade any interest-tax, penalty or interest chargeable or imposable under this Act, he shall, without prejudice to any penalty that may be imposable on him under any other provision of this Act, be punishable with rigorous imprisonment for a term which shall not be less than three months but which may extend to seven years and with fine.

Explanation.—For the purposes of this section, a wilful attempt to evade any interest-tax, penalty or interest chargeable or imposable under this Act or the payment thereof shall include a case where any person—

(i) has in his possession or control any books of account or other documents (being books of account or other documents relevant to any proceeding under this Act) containing a false entry or statement; or

(ii) makes or causes to be made any false entry or statement in such books of account or other documents; or

(iii) wilfully omits or causes to be omitted any relevant entry or statement in such books of account or other documents; or

(iv) causes any other circumstances to exist which will have the effect of enabling such person to evade any interest-tax, penalty or interest chargeable or imposable under this Act or the payment thereof.

Abetment of false returns, etc.

26. If a person abets or induces in any manner another person to make and deliver any account or a statement or declaration relating to any chargeable interest which is false and which he either knows or believes to be false or does not believe to be true or to commit an offence under section 25, he shall be punishable with rigorous imprisonment for a term which shall not be less than three months but which may extend to seven years and with fine.

Offences by credit institutions,

26A. (1) Where an offence under this Act has been committed by a credit institution, every person who, at the time the offence was committed, was in charge of, and was responsible to, the credit institution or the conduct of the business of the credit institution as well as the credit institution shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

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

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

Explanation.—For the purposes of this section, “director”, in relation to a co-operative society, means any member controlling the affairs thereof.

45 of 1860.

26B. (1) A person shall not be proceeded against for any offence under section 24 or section 25 or section 26 or for any offence under the Indian Penal Code, except with the previous sanction of the Commissioner or Commissioner (Appeals):

Provided that the Chief Commissioner or, as the case may be, Director General may issue such instructions or directions to the aforesaid interest-tax authorities as he may deem fit for institution of proceedings under this sub-section.

(2) Any offence under the sections referred to in sub-section (1) may, either before or after the institution of proceedings, be compounded by the Chief Commissioner or Director General.

Explanation.—For the removal of doubts, it is hereby declared that the power of the Board to issue orders, instructions or directions under this Act shall include the power to issue instructions or directions (including instructions or directions to obtain the previous approval of the Board) to other interest-tax authorities for the proper composition of offences under this section.

26C. Notwithstanding anything contained in any agreement under which any term loan has been sanctioned by the credit institution before the 1st day of October, 1991, it shall be lawful for the credit institution to vary the agreement so as to increase the rate of interest stipulated therein to the extent to which such institution is liable to pay the interest-tax under this Act in relation to the amount of interest on the term loan which is due to the credit institution.

Explanation.—For the purposes of this section, “term loan” means a loan which is not repayable on demand.

111. In section 28 of the Interest-tax Act, for the words “any scheduled bank or any class of scheduled banks”, the words “any credit institution or any class of credit institutions or any interest on any category of loans or advances” shall be substituted, with effect from the 1st day of October, 1991.

112. Section 29 of the Interest-tax Act shall be renumbered as sub-section (1) thereof and after sub-section (1), as so renumbered, the following sub-sections shall be inserted, with effect from the 1st day of October, 1991, namely:—

Institution of proceedings and composition of offences.

Power of credit institutions to vary certain agreements.

Amendment of section 28.

Amendment of section 29.

"(2) If any difficulty arises in giving effect to the provisions of this Act, as amended by the Finance (No. 2) Act, 1991, the Central Government may, by order, do anything not inconsistent with such provisions for the purpose of removing the difficulty:

Provided that no such order shall be made after the expiry of two years from the 1st day of October, 1991.

(3) Every order made under sub-section (2) shall be laid before each House of Parliament.”.

Expenditure-tax

Amend-
ment of
long
title.

113. In the long title to the Expenditure-tax Act, 1987 (hereinafter referred to as the Expenditure-tax Act), after the words “in certain hotels”, the words “or restaurants and for matters connected therewith or incidental thereto” shall be inserted, with effect from the 1st day of October, 1991.

35 of 1987.

Amend-
ment of
section
2.

114. In section 2 of the Expenditure-tax Act, after clause (9), the following clause shall be inserted, with effect from the 1st day of October, 1991, namely:—

“(9A) “restaurant” means any premises, not being a restaurant situated in a hotel referred to in clause (1) of section 3, in which the business of sale of food or drink to the public is carried on and such premises, at the beginning of any month, are equipped with, or have access to, facilities for air-conditioning;”.

Substitu-
tion of
new
sections
for sec-
tions 3
to 5.

115. For sections 3 to 5 of the Expenditure-tax Act, the following sections shall be substituted, with effect from the 1st day of October, 1991, namely:—

Applica-
tion of
the
Act.

‘3. This Act shall apply in relation to any chargeable expenditure—

(1) incurred in a hotel wherein the room charges for any unit of residential accommodation at the time of incurring of such expenditure are four hundred rupees or more per day per individual and where,—

(a) a composite charge is payable in respect of such unit and food, the room charges included therein shall be determined in the prescribed manner;

(b). (i) a composite charge is payable in respect of such unit, food, drinks and other services, or any of them, and the case is not covered by the provisions of sub-clause (a), or

(ii) it appears to the Assessing Officer that the charges for such unit, food, drinks or other services are so arranged that the room charges are understated and the other charges are overstated,

the Assessing Officer shall, for the purposes of this clause determine the room charges on such reasonable basis as he may deem fit; and

(2) incurred in a restaurant.

4. Subject to the provisions of this Act, there shall be charged on and from—

(a) the commencement of this Act, a tax at the rate of twenty per cent. of the chargeable expenditure incurred in a hotel referred to in clause (1) of section 3;

Provided that nothing in this clause shall apply in the case of a hotel referred to in clause (ii) of sub-section (5) of section 80-IA of the Income-tax Act during the period beginning on the 1st day of April, 1991 and ending on the 31st day of March, 2001;

(b) the 1st day of October, 1991, a tax at the rate of fifteen per cent. of the chargeable expenditure incurred in a restaurant referred to in clause (2) of section 3.

5. For the purposes of this Act, chargeable expenditure,—

(1) in relation to a hotel referred to in clause (1) of section 3, means any expenditure incurred in, or payments made to, the hotel in connection with the provision of—

(a) any accommodation, residential or otherwise; or

(b) food or drink by the hotel, whether at the hotel or outside, or by any other person at the hotel; or

(c) any accommodation in such hotel on hire or lease; or

(d) any other services at the hotel, either by the hotel or by any other person, by way of beauty parlour, health club, swimming pool or other services,

but does not include—

(i) any expenditure which is incurred, or payment for which is made, in foreign exchange;

(ii) any expenditure incurred by persons within the purview of the Vienna Convention on Diplomatic Relations, 1961 or the Vienna Convention on Consular Relations, 1963;

(iii) any expenditure incurred in any shop or in any office which is not owned or managed by the person who carries on the business of a hotel;

(iv) any expenditure by way of any tax, including tax under this Act.

*Explanation.—*For the purposes of this clause,—

(a) expenditure incurred or any payments made in Indian currency obtained by conversion of foreign exchange into Indian currency shall in such cases and in such circumstances as may be prescribed be deemed to have been

Charge of
expendi-
ture-tax.

Meaning
of charge-
able ex-
penditure.

incurred or, as the case may be, made in foreign exchange; and

(b) "foreign exchange" and "Indian currency" shall have the meanings respectively assigned to them in causes (h) and (k) of section 2 of the Foreign Exchange Regulation Act, 1973;

46 of 1973.

(2) in relation to a restaurant referred to in clause (2) of section 3, means any expenditure incurred in, or payments made to, a restaurant in connection with the provision of food or drink by the restaurant, whether at the restaurant or outside, or by any other person in the restaurant, but does not include any expenditure referred to in sub-clauses (ii) and (iv) of clause (1).

Substitution
of new sec-
tion for
section 7.

Collection
and
recovery
of
expendi-
ture-tax.

116. For section 7 of the Expenditure-tax Act, the following section shall be substituted, with effect from the 1st day of October, 1991, namely:—

"7. (1) Where any chargeable expenditure is incurred in a hotel referred to in clause (1) of section 3,—

(a) if such expenditure relates to any of the services, specified in sub-clauses (a) to (d) of clause (1) of section 5, provided by the hotel, the person who carries on the business of such hotel; and

(b) if such expenditure relates to any of the services, specified in sub-clause (b) or sub-clause (d) of clause (1) of section 5, provided by the other person referred to therein, such other person,

shall collect the expenditure-tax at the rate specified in clause (a) of section 4.

(2) Where any chargeable expenditure is incurred in a restaurant referred to in clause (2) of section 3 in relation to any services specified in clause (2) of section 5 and where such services are—

(a) provided by the restaurant, the person who carries on the business of such restaurant; and

(b) provided by the other person, such other person,

shall collect the expenditure-tax at the rate specified in clause (b) of section 4.

(3) The tax collected during any calendar month in accordance with the provisions of sub-sections (1) and (2) shall be paid to the credit of the Central Government by the 10th of the month immediately following the said calendar month.

(4) Any person responsible for collecting the tax, who fails to collect the tax in accordance with the provisions of sub-section (1) or sub-section (2) shall, notwithstanding such failure, be liable to pay the tax to the credit of the Central Government in accordance with the provisions of sub-section (3).".

117. For section 15 of the Expenditure-tax Act, the following section shall be substituted, with effect from the 1st day of October, 1991, namely:—

Substitution of new section for section 15.

“15. Any person responsible for collecting expenditure-tax in accordance with the provisions of sub-section (1) of sub-section (2) of section 7, who—

Penalty for failure to collect or pay expenditure-tax.

(a) fails to collect such tax; or

(b) having collected the tax, fails to pay such tax to the credit of the Central Government in accordance with the provisions of sub-section (3) of that section,

shall pay,—

(i) in the case referred to in clause (a), in addition to paying tax in accordance with the provisions of sub-section (4) of that section, by way of penalty, a sum equal to the amount of tax that he failed to collect; and

(ii) in the case referred to in clause (b), in addition to paying interest in accordance with the provisions of section 14, by way of penalty, a sum which shall not be less than one hundred rupees but which may extend to two hundred rupees for every day during which the failure continues, so, however, that the penalty under this clause shall not exceed the amount of tax that he failed to pay.”.

118. In section 24 of the Expenditure-tax Act, with effect from the 1st day of October, 1991,—

Amendment of section 24.

(a) for the figures and letter “140, 144A”, the figures and letters “139A, 140, 144A, 145” shall be substituted;

(b) after the figures “188”, the figures and letter “188A” shall be inserted;

(c) after the figures and letter “278E”, the figures and letter “279B” shall be inserted.

119. In section 31 of the Expenditure-tax Act, in sub-section (2), with effect from the 1st day of October, 1991,—

Amendment of section 31.

(i) in clause (a), for the words, brackets and figures “sub-section (2) of section 3”, the words, brackets, letter and figures “sub-clause (a) of clause (1) of section 3” shall be substituted;

Amend-
ment of
Act 52
of 1962.

(ii) in clause (b), for the word and figure "section 5", the words, brackets and figures "clause (1) of section 5" shall be substituted.

CHAPTER IV

INDIRECT TAXES

Customs

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

(1) in section 75,—

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

"Provided that no drawback shall be allowed under this sub-section in respect of any of the aforesaid goods which the Central Government may, by rules made under sub-section (2), specify, if the export value of such goods or class of goods is less than the value of the imported materials used in the manufacture of such goods or class of goods, or is not more than such percentage of the value of the imported materials used in the manufacture of such goods or class of goods as the Central Government may, by notification in the Official Gazette, specify in this behalf:

Provided further that where any drawback has been allowed on any goods under this sub-section and the sale proceeds in respect of such goods are not received by or on behalf of the exporter in India within the time allowed under the Foreign Exchange Regulation Act, 1973 such drawback shall be deemed never to have been allowed and the Central Government may, by rules made under sub-section (2), specify the procedure for the recovery or adjustment of the amount of such drawback.";

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

"(aa) for specifying the goods in respect of which no drawback shall be allowed;

(ab) for specifying the procedure for recovery or adjustment of the amount of any drawback which had been allowed under sub-section (1);";

(2) in section 113, after clause (i), the following clause shall be inserted, namely:—

"(ii) any goods entered for exportation under claim for drawback which do not correspond in any material particular with any information furnished by the exporter or manufacturer under this Act in relation to the fixation of rate of drawback under section 75;";

(3) in section 142, in sub-section (1), for the words "demanded from any person", the words "demanded from any person or any amount of drawback to be recovered from any person" shall be substituted.

121. The Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act),—

(a) shall be amended in the manner specified in the Second Schedule; and

(b) shall, with effect from such date¹ as the Central Government may, by notification in the Official Gazette, appoint, be also amended in the manner specified in the Third Schedule.

Amendment of
Act 51
of 1975.

Excise

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

Amendment of
Act 5
of 1986.

123. The Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the Additional Duties of Excise Act), shall be amended in the manner specified in the Fifth Schedule.

Amendment of
Act 58
of 1957.

CHAPTER V

MISCELLANEOUS

124. In the Industrial Development Bank of India Act, 1964, section 35 shall be omitted with effect from the 1st day of April, 1992.

Omission
of sec-
tion 35
of Act
18 of
1964.

125. In section 40 of the Finance Act, 1983, with effect from the 1st day of April, 1992,—

(a) in sub-section (3),—

(i) in clause (v), in the proviso, after the words "for industrial purposes", the words "or for construction of a hotel" shall be inserted;

(ii) in clause '(vib)', in the *Explanation*, for the words, brackets, letters and figures "in clause (b) of *Explanation*, 1 to section 80F", the words and figures "in *Explanation* 1 to section 13" shall be substituted;

(b) for sub-section (4), the following sub-section shall be substituted, namely:—

'(4) The value of any asset specified in sub-section (3) shall be either its value as on the valuation date determined in the manner laid down in Schedule III to the Wealth-tax Act or its value, disclosed in the balance sheet of the company, on the valuation date, whichever is higher.'

Explanation.—For the purposes of this sub-section, "balance sheet", as drawn up on the valuation date, shall have the same meaning as in rule 11 of Schedule III to the Wealth-tax Act;

(c) in sub-section (5), in clause (a), the words, brackets, letter and figures "clause (a) of sub-section (2) of section 7" shall be omitted.

126. Section 2 of the Finance Act, 1991 is hereby repealed and shall be deemed never to have been enacted.

Repeal,

18 of 1991.

¹1.1.1992 : vide Notification No. S. O. 829 (E), dated 6.12.1991.

THE FIRST SCHEDULE

(See section 2)

PART I

INCOME-TAX

Paragraph A

Sub-Paragraph I

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

Rates of income-tax

- | | |
|--|--|
| (1) where the total income does not exceed Rs. 22,000 | <i>Nil;</i> |
| (2) where the total income exceeds Rs. 22,000 but does not exceed Rs. 30,000 | 20 per cent. of the amount by which the total income exceeds Rs. 22,000; |
| (3) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000 | Rs. 1,600 plus 30 per cent. of the amount by which the total income exceeds Rs. 30,000; |
| (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 | Rs. 7,600 plus 40 per cent. of the amount by which the total income exceeds Rs. 50,000; |
| (5) where the total income exceeds Rs. 1,00,000 | Rs. 27,600 plus 50 per cent. of the amount by which the total income exceeds Rs. 1,00,000. |

Surcharge on income-tax

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

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

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

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

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

Sub-Paragraph II

In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1991 exceeds Rs. 22,000,—

Rates of income-tax

- | | |
|--|---|
| (1) where the total income does not exceed Rs. 12,000 | <i>Nil;</i> |
| (2) where the total income exceeds Rs. 12,000 but does not exceed Rs. 20,000 | 25 per cent. of the amount by which the total income exceeds Rs. 12,000; |
| (3) where the total income exceeds Rs. 20,000 but does not exceed Rs. 40,000 | Rs. 2,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 20,000; |
| (4) where the total income exceeds Rs. 40,000 but does not exceed Rs. 60,000 | Rs. 8,000 <i>plus</i> 40 per cent. of the amount by which the total income exceeds Rs. 40,000; |
| (5) where the total income exceeds Rs. 60,000 but does not exceed Rs. 1,00,000 | Rs. 16,000 <i>plus</i> 50 per cent. of the amount by which the total income exceeds Rs. 60,000; |
| (6) where the total income exceeds Rs. 1,00,000 | Rs. 36,000 <i>plus</i> 55 per cent. of the amount by which the total income exceeds Rs. 1,00,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall, in the case of every person having a total income exceeding seventy-five thousand rupees, be reduced by the amount of rebate of income-tax calculated under Chapter VIII-A and the income-tax as so reduced be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax:]

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

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

- | | |
|--|--|
| (1) where the total income does not exceed Rs. 10,000 | 10 per cent. of the total income; |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1,000 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 20,000 | Rs. 3,000 <i>plus</i> 35 per cent. of the amount by which the total income exceeds Rs. 20,000. |

Surcharge on income-tax

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

*Paragraph C**Sub-Paragraph I*

In the case of every registered firm, not being a case to which Sub-Paragraph II of this Paragraph applies,—

Rates of income-tax

- | | |
|--|--|
| (1) where the total income does not exceed Rs. 15,000 | <i>Nil;</i> |
| (2) where the total income exceeds Rs. 15,000 but does not exceed Rs. 50,000 | 6 per cent of the amount by which the total income exceeds Rs. 15,000; |
| (3) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 | Rs. 2,100 <i>plus</i> 12 per cent. of the amount by which the total income exceeds Rs. 50,000; |
| (4) where the total income exceeds Rs. 1,00,000 | Rs. 8,100 <i>plus</i> 18 per cent. of the amount by which the total income exceeds Rs. 1,00,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall, in the case of every person having a total income exceeding seventy-five thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax.

Sub-Paragraph II

In the case of every registered firm whose total income includes income derived from a profession carried on by it and the income so included is not less than fifty-one per cent. of such total income,—

Rates of income-tax

- | | |
|--|--|
| (1) where the total income does not exceed Rs. 15,000 | <i>Nil;</i> |
| (2) where the total income exceeds Rs. 15,000 but does not exceed Rs. 50,000 | 5 per cent. of the amount by which the total income exceeds Rs. 15,000; |
| (3) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 | Rs. 1,750 <i>plus</i> 10 per cent. of the amount by which the total income exceeds Rs. 50,000; |
| (4) where the total income exceeds Rs. 1,00,000 | Rs. 6,750 <i>plus</i> 15 per cent. of the amount by which the total income exceeds Rs. 1,00,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall, in the case of every person having a total income exceeding seventy-five thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax.

Explanation.—For the purposes of this Paragraph, “registered firm” includes an unregistered firm assessed as a registered firm under clause (b) of section 183 of the Income-tax Act.

Paragraph D

In the case of every local authority,—

Rate of income-tax

| | |
|----------------------------------|--------------|
| On the whole of the total income | 50 per cent. |
|----------------------------------|--------------|

Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified shall, in the case of every person having a total income exceeding seventy-five thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax.

Paragraph E

In the case of a company,—

*Rates of income-tax***I. In the case of a domestic company,—**

- | | |
|--|-----------------------------------|
| (1) where the company is a company in which the public are substantially interested | 40 per cent. of the total income; |
| (2) where the company is not a company in which the public are substantially interested— | |
| (i) in the case of a trading company or an investment company | 50 per cent. of the total income; |
| (ii) in any other case | 45 per cent. of the total income. |

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

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

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

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

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

50 per cent.;

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

65 per cent.

Surcharge on income-tax

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

PART II

RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES

In every case in which under the provisions of sections 193, 194, **194A**, 194B, 194BB, 194D and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to deduction at the following rates:—

| | Rate of income-tax |
|---|--------------------|
| 1. In the case of a person other than a company— | |
| (a) where the person is resident in India— | |
| (i) on income by way of interest other than "Interest on securities" | 10 per cent.; |
| (ii) on income by way of winnings from lotteries and crossword puzzles | 40 per cent.; |
| (iii) on income by way of winnings from horse races | 40 per cent.; |
| (iv) on income by way of insurance commission | 10 per cent.; |
| (v) on income by way of interest payable on— | 10 per cent.; |
| (A) any security, other than a tax-free security, of the Central or a State Government; | |
| (B) any debentures or other securities for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act; | |
| (C) any debentures issued by a company where such debentures are listed on a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 and any rules made thereunder; | |
| (vi) on any other income (excluding interest payable on a tax-free security) | 20 per cent.; |
| (b) where the person is not resident in India— | |
| (i) in the case of a non-resident Indian— | |
| (A) on investment income and long-term capital gains | 20 per cent.; |
| (B) on income by way of interest payable on a tax-free security | 15 per cent.; |
| (C) on income by way of winnings from lotteries and crossword puzzles | 40 per cent.; |
| (D) on income by way of winnings from horse races | 40 per cent.; |

| | Rate of income-tax |
|--|---|
| (E) on the whole of other income | income-tax at 30 per cent. of the amount of income or income-tax in respect of the income at the rates prescribed in Sub-Paragraph I of Paragraph A of Part III of this Schedule, if such income had been the total income, whichever is higher; |
| (ii) in the case of any other person— | |
| (A) on income by way of interest payable on a tax-free security | 15 per cent.; |
| (B) on income by way of winnings from lotteries and crossword puzzles | 40 per cent.; |
| (C) on income by way of winnings from horse races | 40 per cent.; |
| (D) on the whole of the other income | income-tax at 30 per cent. of the amount of income or income-tax in respect of the income at the rates prescribed in Sub-Paragraph I of Paragraph A of Part III of this Schedule, if such income had been the total income, whichever is higher. |
| 2. In the case of a company— | |
| (a) where the company is a domestic company— | |
| (i) on income by way of interest other than "Interest on securities" | 20 per cent.; |
| (ii) on income by way of winnings from lotteries and crossword puzzles | 40 per cent.; |
| (iii) on income by way of winnings from horse races | 40 per cent.; |
| (iv) on any other income (excluding interest payable on tax-free security) | 21.5 per cent.; |
| (b) where the company is not a domestic company— | |
| (i) on income by way of dividends payable by any domestic company | 25 per cent.; |
| (ii) on income by way of winnings from lotteries and crossword puzzles | 40 per cent.; |
| (iii) on income by way of winnings from horse races | 40 per cent.; |
| (iv) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency | 25 per cent.; |

Rate of income-tax

- (v) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1976, where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern 30 per cent.;
- (vi) on income by way of royalty [not being royalty of the nature referred to in sub-item (b) (v)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and which has been approved by the Central Government—
- (A) where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976 50 per cent.;
- (B) where the agreement is made after the 31st day of March, 1976 30 per cent.;
- (vii) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and which has been approved by the Central Government—
- (A) where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976 50 per cent.;
- (B) where the agreement is made after the 31st day of March, 1976 30 per cent.;
- (viii) on income by way of interest payable on a tax-free security 44 per cent.;
- (ix) on any other income 65 per cent.

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

Surcharge on income-tax

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

(a) sub-item (a) of item 1 of this Part shall be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax, and

(b) sub-item (a) of item 2 of this Part shall be increased by a surcharge, calculated at the rate of fifteen per cent. of such income-tax,

PART III

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

In cases in which income-tax has to be calculated under the first proviso to sub-section (5) of section 132 of the Income-tax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" [not being "advance tax" in respect of any income chargeable to tax under Chapter XII or Chapter XII-A or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act at the rates as specified in that Chapter or section or surcharge on such "advance tax" in respect of any income chargeable to tax under section 115E], shall be calculated, charged, deducted or computed at the following rate or rates:

Paragraph A

Sub-Paragraph I

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

Rates of income-tax

- | | |
|--|--|
| (1) where the total income does not exceed Rs. 22,000 | Nil; |
| (2) where the total income exceeds Rs. 22,000 but does not exceed Rs. 30,000 | 20 per cent. of the amount by which the total income exceeds Rs. 22,000; |
| (3) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000 | Rs. 1,600 plus 30 per cent. of the amount by which the total income exceeds Rs. 30,000; |
| (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 | Rs. 7,600 plus 40 per cent. of the amount by which the total income exceeds Rs. 50,000; |
| (5) where the total income exceeds Rs. 1,00,000 | Rs. 27,600 plus 50 per cent. of the amount by which the total income exceeds Rs. 1,00,000. |

Surcharge on income-tax

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

- (i) in the case of every individual, Hindu undivided family or association of persons or body of individuals referred to in sections 88 and 88A having a total income exceeding seventy-five thousand

rupees, be reduced by the amount of rebate of income-tax calculated under Chapter VIIIA, and the income-tax as so reduced,

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

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

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

Sub-Paragraph II

In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1992 exceeds Rs. 22,000,—

Rates of income-tax

- | | |
|--|---|
| (1) where the total income does not exceed Rs. 12,000 | <i>Nil;</i> |
| (2) where the total income exceeds Rs. 12,000 but does not exceed Rs. 20,000 | 25 per cent. of the amount by which the total income exceeds Rs. 12,000; |
| (3) where the total income exceeds Rs. 20,000 but does not exceed Rs. 40,000 | Rs. 2,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 20,000; |
| (4) where the total income exceeds Rs. 40,000 but does not exceed Rs. 60,000 | Rs. 8,000 <i>plus</i> 40 per cent. of the amount by which the total income exceeds Rs. 40,000; |
| (5) where the total income exceeds Rs. 60,000 but does not exceed Rs. 1,00,000 | Rs. 16,000 <i>plus</i> 50 per cent. of the amount by which the total income exceeds Rs. 60,000; |
| (6) where the total income exceeds Rs. 1,00,000 | Rs. 36,000 <i>plus</i> 55 per cent. of the amount by which the total income exceeds Rs. 1,00,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall, in the case of every person having a total income exceeding seventy-five thousand rupees, be reduced by the amount of rebate of income-tax calculated under Chapter VIII-A and the income-tax as so reduced be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

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

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

- | | |
|---|-----------------------------------|
| (1) where the total income does not exceed Rs. 10,000 | 10 per cent. of the total income; |
|---|-----------------------------------|

- | | |
|--|---|
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 20,000 | Rs. 3,000 plus 35 per cent. of the amount by which the total income exceeds Rs. 20,000. |

Surcharge on income-tax

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

Paragraph C

Sub-Paragraph I

In the case of every registered firm, not being a case to which Sub-Paragraph II of this Paragraph applies,—

Rates of income-tax

- | | |
|--|---|
| (1) where the total income does not exceed Rs. 15,000 | <i>Nil</i> ; |
| (2) where the total income exceeds Rs. 15,000 but does not exceed Rs. 50,000 | 6 per cent. of the amount by which the total income exceeds Rs. 15,000; |
| (3) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 | Rs. 2,100 plus 12 per cent. of the amount by which the total income exceeds Rs. 50,000; |
| (4) where the total income exceeds Rs. 1,00,000 | Rs. 8,100 plus 18 per cent. of the amount by which the total income exceeds Rs. 1,00,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall, in the case of every person having a total income exceeding seventy-five thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax.

Sub-Paragraph II

In the case of every registered firm whose total income includes income derived from a profession carried on by it and the income so included is not less than fifty-one per cent. of such total income,—

Rates of income-tax

- | | |
|--|---|
| (1) where the total income does not exceed Rs. 15,000 | <i>Nil</i> ; |
| (2) where the total income exceeds Rs. 15,000 but does not exceed Rs. 50,000 | 5 per cent. of the amount by which the total income exceeds Rs. 15,000; |

- (3) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000. Rs. 1,750 plus 10 per cent. of the amount by which the total income exceeds Rs. 50,000;
- (4) where the total income exceeds Rs. 1,00,000. Rs. 6,750 plus 15 per cent. of the amount by which the total income exceeds Rs. 1,00,000.

Surcharge on Income-tax

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

Explanation.—For the purposes of this Paragraph, “registered firm” includes an unregistered firm assessed as a registered firm under clause (b) of section 183 of the Income-tax Act.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income 50 per cent.

Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified shall, in the case of every person having a total income exceeding seventy-five thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent. of such income-tax.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—

- | | |
|---|-----------------------------------|
| (1) where the company is a company in which the public are substantially interested | 45 per cent. of the total income; |
| (2) where the company is not a company in which the public are substantially interested | 50 per cent. of the total income. |

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

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

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

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

| | |
|--|--------------|
| and where such agreement has, in either case, been approved by the Central Government | 50 per cent; |
| (ii) on the balance, if any, of the total income | 65 per cent. |

Surcharge on income-tax

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

PART IV

[See section 2(9) (e)]

RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

Rule 1.—Agricultural income of the nature referred to in sub-clause (a) of clause (1A) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from other sources" and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (2) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-sections (3) and (4) of section 40A.

Rule 2.—Agricultural income of the nature referred to in sub-clause (b) or sub-clause (c) of clause (1A) of section 2 of the Income-tax Act [other than income derived from any building required as a dwelling house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c)] shall be computed as if it were income chargeable to income-tax under that Act under the head "Profits and gains of business or profession" and the provisions of sections 30, 31, 32, 36, 37, 38, 40, 40A [other than sub-sections (3) and (4) thereof], 41, 43, 43A, 43B and 43C of the Income-tax Act shall, so far as may be, apply accordingly.

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

Rule 4.—Notwithstanding anything contained in any other provisions of these rules, in a case where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty per cent. of such income shall be regarded as the agricultural income of the assessee.

Rule 5.—Where the assessee is a partner of a registered firm or an unregistered firm assessed as a registered firm under clause (b) of section

183 of the Income-tax Act, which in the previous year has any agricultural income, or is a partner of an unregistered firm which has not been assessed as a registered firm under clause (b) of the said section 183 and which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an unregistered firm but has any agricultural income, then, the agricultural income or loss of the firm shall be computed in accordance with these rules and his share in the agricultural income or loss of the firm shall be computed in the manner laid down in sub-section (1), sub-section (2) and sub-section (3) of section 67 of the Income-tax Act and the share so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 6.—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income, then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 7.—Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income:

Provided that where the assessee is a partner of an unregistered firm which has not been assessed as a registered firm under clause (b) of section 183 of the Income-tax Act or is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the firm, association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

Rule 8.—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 9.—(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1991, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1983 or the 1st day of April, 1984 or the 1st day of April, 1985 or the 1st day of April, 1986 or the 1st day of April, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990, is a loss, then, for the purposes of sub-section (2) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1983, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year com-

mencing on the 1st day of April, 1984 or the 1st day of April, 1985 or the 1st day of April, 1986 or the 1st day of April, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1984, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1985 or the 1st day of April, 1986 or the 1st day of April, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1985, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1986 or the 1st day of April, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1986, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1987, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1988, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1989 or the 1st day of April, 1990.

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1989, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1990, and

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

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1991.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1992 or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than that previous year, in such other period,

any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1984 or the 1st day of April, 1985 or the 1st day of April, 1986 or the 1st day of April, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991, is a loss, then, for the purposes of sub-section (8) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1984, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1985 or the 1st day of April, 1986 or the 1st day of April, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1985, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1986 or the 1st day of April, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1986, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1987 or the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1987, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1988 or the 1st day of April, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1988, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1989, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1990 or the 1st day of April, 1991,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1990, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1991, and

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1991,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1992.

(3) Where a change has occurred in the constitution of a firm, nothing in sub-rule (1) or sub-rule (2) shall entitle the firm to set off so much of the loss proportionate to the share of a retired or deceased partner computed in the manner laid down in sub-section (1), sub-section (2) and sub-section (3) of section 67 of the Income-tax Act as exceeds his share of profits, if any, of the previous year in the firm, or entitle any partner to the benefit of any portion of the said loss (computed in the manner aforesaid) which is not apportionable to him.

(4) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule (2).

(5) Notwithstanding anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in Part IV of the First Schedule to the Finance Act, 1983, or of the First Schedule to the Finance Act, 1984, or of the First Schedule to the Finance Act, 1985, or of the First Schedule to the Finance Act, 1986, or of the First Schedule to the Finance Act, 1987, or of the First Schedule to the Finance Act, 1988, or of the First Schedule to the Finance Act, 1989, or of the First Schedule to the Finance Act, 1990, shall be set off under sub-rule (1) or, as the case may be, sub-rule (2).

11 of 1983.
21 of 1984.
32 of 1985.
23 of 1986.
11 of 1987.
26 of 1988.
13 of 1989.
12 of 1990.

Rule 10.—Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.

Rule 11.—The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

Rule 12.—For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

THE SECOND SCHEDULE

[See section 121(a)]

In the First Schedule to the Customs Tariff Act,—

(a) in Chapter 78, in sub-heading Nos. 7801.10, 7801.91, 7801.99, 7802.00, 7803.00, 7804.11, 7804.19, 7804.20, 7805.00 and 7806.00, for the entry in column (4), the entry “100% plus Rs. 10,000 per tonne” shall be substituted;

(b) in Chapter 99,—

(i) heading Nos. 99.01, 99.02, 99.03, and the entries relating thereto shall be omitted and heading Nos. 99.04 to 99.15 and sub-heading Nos. 9904.00 to 9915.00 shall be renumbered as heading Nos. 99.01 to 99.12 and sub-heading Nos. 9901.00 to 9912.00 respectively;

(ii) heading No. 99.16 and the entries relating thereto shall be omitted and heading Nos. 99.17, 99.18 and sub-heading Nos. 9917.00, 9918.00 shall be renumbered as heading Nos. 99.13, 99.14 and sub-heading Nos. 9913.00 and 9914.00 respectively.

THE THIRD SCHEDULE

[See section 121(b)]

PART I

In the First Schedule to the Customs Tariff Act,—

(1) in Chapter 3,—

(i) existing Note shall be renumbered as NOTE 1 and after NOTE 1 as so renumbered, the following Note shall be inserted, namely:—

“2. In this Chapter, the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.”;

(ii) in heading No. 03.05, in column (3), for the words “FISH MEAL”, the words “FLOURS, MEALS AND PELLETS, OF FISH,” shall be substituted;

(iii) in sub-heading No. 0305.10, in column (3), for the words “Fish meal”, the words “Flours, meals and pellets, of fish,” shall be substituted;

(iv) in heading No. 03.06, in the entry in column (3), the following shall be inserted at the end, namely:—

“FLOURS, MEALS AND PELLETS, OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION”;

(v) in sub-heading No. 0306.19, for the entry in column (3), the following entry shall be substituted, namely:—

“Other, including flours, meals and pellets, of crustaceans, fit for human consumption”;

(vi) in sub-heading No. 0306.29, for the entry in column (3), the following entry shall be substituted, namely:—

“—Other, including flours, meals and pellets, of crustaceans, fit for human consumption”;

(vii) in heading No. 03.07, in the entry in column (3), the following entry shall be inserted at the end, namely:—

“;FLOURS, MEALS AND PELLETS OF AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS, FIT FOR HUMAN CONSUMPTION”;

(viii) in the portion occurring immediately after sub-heading No. 0307.60, for the entry in column (3), the entry “-Other, including flours, meals and pellets, of aquatic invertebrates other than crustaceans, fit for human consumption:” shall be substituted;

(2) in Chapter 4,—

(i) after NOTE 2, the following NOTE and SUB-HEADING NOTE shall be inserted, namely:—

“3. This Chapter does not cover:

(a) products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading No. 17.02); or

(b) albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading No. 35.02) or globulins (heading No. 35.04).

SUB-HEADING NOTE

For the purpose of sub-heading No. 0404.10, the expression “modified whey” means products consisting of whey constituents, i.e., whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.”;

(ii) in sub-heading No. 0404.10, for the entry in column (3), the following entry shall be substituted, namely:—

“-Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter”;

(iii) in sub-heading No. 0406.10, for the entry in column (3), the following entry shall be substituted, namely:—

“-Fresh (unripened or uncured) cheese, including whey cheese and curd”;

(3) in Chapter 8,—

(i) after NOTE 2, the following NOTE shall be inserted, namely:—

“3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:

(a) for additional preservation or stabilisation (e.g., by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate);

(b) to improve or maintain their appearance (e.g., by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.”;

(ii) in heading No. 08.12, in the entry in column (3), for the word “NUTS”, the word “NUTS,” shall be substituted;

(4) in Chapter 9, in heading No. 09.02, for the entry in column (3), the following entry shall be substituted, namely:—

“TEA, WHETHER OR NOT FLAVOURED”

(5) in Chapter 11,—

(i) in heading No. 11.05, for the entry in column (3), the following entry shall be substituted, namely:—

“FLOUR, MEAL, FLAKES, GRANULES AND PELLETS, OF POTATOES”;

(ii) in sub-heading No. 1105.20, for the entry in column (3), the following entry shall be substituted, namely:—

“-Flakes, granules and pellets”;

(6) in Chapter 15,—

(i) in NOTE 3, for the words “or their fractions”, the words “or their fractions,” shall be substituted;

(ii) in the portion occurring immediately after heading No. 15.19, in column (3), for the words “-Industrial monocarboxylic fatty acids:”, the words “-Industrial monocarboxylic fatty acids; Acid oils from refining:” shall be substituted;

(iii) sub-heading No. 1519.20 and the entries relating thereto shall be omitted;

(iv) sub-heading No. 1519.30 shall be renumbered as sub-heading No. 1519.20;

(7) in Chapter 18, in sub-heading No. 1806.20, in column (3), for the words “blocks or slabs”, the words “blocks, slabs or bars” shall be substituted;

(8) in Chapter 19, for NOTE 2, the following NOTE shall be substituted, namely:—

“2. For the purposes of heading No. 19.01, the terms “flour” and “meal” mean:

(a) Cereal flour and meal of Chapter 11, and

(b) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading No. 07.12), of potatoes (heading No. 11.05) or of dried leguminous vegetables (heading No. 11.06);

(9) in Chapter 21, in NOTE 1, clauses (c) to (g) shall be renumbered as clauses (d) to (h) respectively and before clause (d) as so renumbered, the following clause shall be inserted, namely:—

“(c) flavoured tea (heading No. 09.02);”;

(10) in Chapter 22,—

(i) in NOTE 1, clauses (a) to (e) shall be renumbered as clauses (b) to (f) respectively and before clause (b) as so renumbered, the following clause shall be inserted, namely:—

“(a) products falling thereunder (other than those of heading No. 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading No. 21.03);”;

(ii) in heading No. 22.06, for the entry in column (3), the following entry shall be substituted, namely:—

“OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES NOT ELSEWHERE SPECIFIED OR INCLUDED”;

(11) in Chapter 25,—

(i) in heading No. 25.01, for the entry in column (3), the following entry shall be substituted, namely:—

“SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTI-CAKING OR FREE FLOWING AGENTS; SEA WATER”;

(ii) in sub-heading No. 2528.10, for the entry in column (3), the following entry shall be substituted, namely:—

“-Natural sodium borates and concentrates thereof (whether or not calcined)”;

(12) in Chapter 26, in heading No. 26.20, for the words “METALLIC COMPOUNDS”, the words “METAL COMPOUNDS” shall be substituted;

(13) in Chapter 28,—

(i) in NOTE 2, in clause (e), for the words “metallic derivatives”, the words “metal derivatives” shall be substituted;

(ii) in NOTE 4, for the words “a metallic acid”, the words “a metal acid” shall be substituted;

(iii) in NOTE 5, for the word “metallic”, the word “metal” shall be substituted;

(iv) in Note 6, in clause (d), for the figures and words "0.002 micro-curie per gram;", the figures and letters "74Bq/g (0.002 fci|g);” shall be substituted;

(v) in heading No. 28.18, for the entry in column (3), the following entry shall be substituted, namely:—

"ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINIUM OXIDE; ALUMINIUM HYDROXIDE";

(vi) in sub-heading No. 2818.10, for the entry in column (3), the following entry shall be substituted, namely:—

"-Artificial corundum, whether or not chemically defined";

(vii) in sub-heading No. 2818.20, for the entry in column (3), the following entry shall be substituted, namely:—

"-Aluminium oxide, other than artificial corundum";

(viii) in heading No. 28.50, for the entry in column (3), the following entry shall be substituted, namely:—

"HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF HEADING NO. 28.49";

(14) in Chapter 29, in Note 7, for the words "and imides of polybasic acids", the words ", or imides of polybasic acids" shall be substituted;

(15) in Chapter 32, in Note 3, for the words "colouring matters", the words "colouring matter" shall be substituted;

(16) in Chapter 34, in Note 5, in clause (b), for the word "coloured", the words "refined or coloured" shall be substituted;

(17) in Chapter 35, in heading No. 35.02, for the entry in column (3), the following entry shall be substituted, namely:—

"ALBUMINS (INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS, CONTAINING BY WEIGHT MORE THAN 80% WHEY PROTEINS, CALCULATED ON THE DRY MATTER), ALBUMINATES AND OTHER ALBUMIN DERIVATIVES";

(18) in Chapter 37, in sub-heading No. 3707.10, for the entry in column (3), the following entry shall be substituted, namely:—

"-Sensitising emulsions";

(19) in Chapter 38, in sub-heading No. 3806.10, for the entry in column (3), the following entry shall be substituted, namely:—

"-Rosin and resin acids";

(20) in Chapter 39, in Note 10, for the words "when so cut.", the words "when so cut" shall be substituted;

(21) in Chapter 42, in heading No. 42.02, in column (3), for the words "WITH SUCH MATERIALS", the words "WITH SUCH MATERIALS OR WITH PAPER" shall be substituted.

(22) in Chapter 44,—

(i) in sub-heading No. 4403.91, for the entry in column (3), the following entry shall be substituted, namely:—

“- Of oak (*Quercus spp.*)”;

(ii) in sub-heading No. 4403.92, for the entry in column (3), the following entry shall be substituted, namely:—

“- Of beech (*Fagus spp.*)”;

(iii) in sub-heading No. 4407.91, for the entry in column (3), the following entry shall be substituted, namely:—

“- Of oak (*Quercus spp.*)”;

(iv) in sub-heading No. 4407.92, for the entry in column (3), the following entry shall be substituted, namely:—

“- Of beech (*Fagus spp.*)”;

(23) in Chapter 48, in sub-heading No. 4820.30, for the entry in column (3), the following entry shall be substituted, namely:—

“-Binders (other than book covers), folders and file covers”;

(24) in Chapter 49,—

(i) in heading No. 49.05, in column (3), for the words “ALL KINDS INCLUDING”, the words “ALL KINDS, INCLUDING” shall be substituted;

(ii) in sub-heading No. 4905.91, in column (3), for the word “book-form”, the words “book form” shall be substituted;

(iii) in heading No. 49.07, in column (3), for the words “CHEQUE FORMS; BANKNOTES”, the words “BANKNOTES; CHEQUE FORMS,” shall be substituted;

(25) in Section XI,—

(i) in clause (A) of NOTE 2, the following shall be inserted at the end, namely:—

“When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.”;

(ii) in clause (c) of NOTE 7, for the words “fabrics, the”, the words “fabrics the” shall be substituted;

(26) in Chapter 51,—

(i) in the portion occurring immediately after heading No. 51.11, in column (3), for the words “or fine animal hair”, the words “or of fine animal hair” shall be substituted;

(ii) in the portion occurring immediately after heading No. 51.12, in column (3), for the words “or fine animal hair”, the words “or of fine animal hair” shall be substituted;

(27) in Chapter 54, in sub-heading No. 5407.10, in column (3), for the words “polyamides, or of”, the words “polyamides or of” shall be substituted;

(28) in Chapter 55, in sub-heading No. 5504.10, for the entry in column (3), the following entry shall be substituted, namely:—

“Of viscose rayon”;

(29) in Chapter 56,—

(i) in clause (c) of NOTE 3, for the word “strips”, the word “strip” shall be substituted;

(ii) in heading No. 56.07, in column (3), for the word “ROPE”, the word “ROPES” shall be substituted;

(30) in Chapter 58, in NOTE 3, for the word “purpose”, the word “purposes” shall be substituted;

(31) in Chapter 59, in NOTE 7, in clause (a), in sub-clause (iv), for the word “fabric”, the word “fabrics” shall be substituted;

(32) in Chapter 61, for NOTE 8, the following NOTE shall be substituted, namely:—

“8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments, and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men’s or boys’ garments or as women’s or girls’ garments are to be classified in the headings covering women’s or girls’ garments.”;

(33) in Chapter 62, for NOTE 8, the following NOTE shall be substituted, namely:—

“8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments, and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men’s or boys’ garments or as women’s or girls’ garments are to be classified in the headings covering women’s or girls’ garments.”;

(34) in Chapter 63, in heading No. 63.06, in column (3), for the words “SAIL BOATS”, the word “SAILBOARDS” shall be substituted;

(35) in Chapter 64, in heading No. 64.06, for the entry in column (3), the following entry shall be substituted, namely:—

“PARTS OF FOOTWEAR (INCLUDING UPPERS WHETHER OR NOT ATTACHED TO SOLES OTHER THAN OUTER SOLES); REMOVABLE IN-SOLES, HELL CUSHIONS AND SIMILAR ARTICLES; GAITERS, LEGGINGS AND SIMILAR ARTICLES, AND PARTS THEREOF”;

(36) in Chapter 70, in NOTE 1, in clause (c), for the brackets, words and figures "(heading No. 85.47)", the words and figures "of heading No. 85.47" shall be substituted;

(37) in Chapter 71,—

(i) in NOTE 3,—

(a) in clause (c), for the words "Articles of", the words "Goods of" shall be substituted;

(b) for clause (n), the following clause shall be substituted, namely:—

"(n) Articles classified in Chapter 96 by virtue of NOTE 4 to that Chapter; or";

(ii) in NOTE 10, for the words "and hairpins", the words "or hairpin" shall be substituted;

(38) in Chapter 72, in NOTE 1, in clause (k), in the last paragraph, for the words "of any size", the words "of any size," shall be substituted;

(39) in Chapter 73,—

(i) in sub-heading No. 7304.20, in column (3), the word "the" shall be omitted;

(ii) in sub-heading No. 7305.20, in column (3), the word "the" shall be omitted;

(iii) in sub-heading No. 7306.20, in column (3), the word "the" shall be omitted;

(iv) in sub-heading No. 7308.40, for the entry in column (3), the following entry shall be substituted, namely:—

"-Equipment for scaffolding, shuttering, propping or pit-propping";

(v) in sub-heading No. 7314.30, in column (3), for the word "inter-section", the word "intersection" shall be substituted;

(vi) in sub-heading No. 7321.81, for the entry in column (3), the following entry shall be substituted, namely:—

"-For gas fuel or for both gas and other fuels";

(40) in Chapter 74, in NOTE 1, in clause (g), for the words "of any size", the words "of any size," shall be substituted;

(41) in Chapter 75, in the NOTE, in clause (d), for the words "of any size", the words "of any size," shall be substituted;

(42) in Chapter 76, in the NOTE, in clause (d), for the words "of any size", the words "of any size," shall be substituted;

(43) in Chapter 78, in the NOTE, in clause (d), for the words "of any size", the words "of any size," shall be substituted;

(44) in Chapter 79, in the NOTE, in clause (d), for the words "of any size", the words "of any size," shall be substituted;

(45) in Chapter 80, in the NOTE, in clause (d), for the words "of any size", the words "of any size," shall be substituted;

(46) in Chapter 82, in sub-heading No. 8211.91, in column (3), for the word "Tables", the word "Table" shall be substituted;

(47) in Chapter 84,—

(i) in heading No. 84.26, in column (3), for the word "DERRICKS", the words "SHIPS' DERRICKS" shall be substituted;

(ii) in heading No. 84.70, for the entry in column (3), the following entry shall be substituted, namely:—

"CALCULATING MACHINES; ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS";

(48) in Chapter 85,—

(i) in NOTE 5, in clause (B), in sub-clause (c), for the words "and passive", the words "and passive," shall be substituted;

(ii) in heading No. 85.21, for the entry in column (3), the following entry shall be substituted, namely:—

"VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER";

(iii) in heading No. 85.28, for the entry in column (3), the following entry shall be substituted, namely:—

"TELEVISION RECEIVERS (INCLUDING VIDEO MONITORS AND VIDEO PROJECTORS), WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS";

(iv) in sub-heading No. 8532.10, in column (3), for the letters "KVAR", the letters "kvar" shall be substituted;

(49) in Chapter 87,—

(i) NOTE 3 shall be omitted;

(ii) the existing NOTES 4 and 5 shall be renumbered as NOTES 3 and 4 respectively;

(iii) in heading No. 87.02, for the entry in column (3), the following entry shall be substituted, namely:—

"MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER";

(iv) in heading No. 87.05, in column (3), for the word "WORK-SHOPS", the word "WORKSHOPS" shall be substituted;

(50) in Chapter 89, in heading No. 89.07, in column (3), for the words "LANDING STAGES", the word "LANDING-STAGES" shall be substituted;

(51) in Chapter 90,—

(i) in Note 1, clauses (b) to (l) shall be renumbered as clauses (c) to (m) respectively and before clause (c) as so renumbered, the following clause shall be inserted, namely:—

“(b) supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);”;

(ii) in heading No. 90.11, in column (3), for the words “MICROPHOTOGRAPHY, MICROCINEMATOGRAPHY”, the words “PHOTOMICROGRAPHY, CINEPHOTOMICROGRAPHY” shall be substituted;

(iii) in the portion occurring immediately after heading No. 90.25, in column (3), for the word “Thermometers,”, the words “Thermometers and pyrometers,” shall be substituted;

(iv) in sub-heading Nos. 9025.11 and 9025.19, for the entry in column (4), the entry “60%” shall be substituted;

(v) in heading No. 90.29, in column (3), for the figures “90.15”, the figures and word “90.14 OR 90.15” shall be substituted;

(52) in Chapter 92, in Note 1,—

(a) for clauses (d) and (e), the following clauses shall be substituted, namely:—

“(d) Brushes for cleaning musical instruments (heading No. 96.03); or

(e) Collectors' pieces or antiques (heading No. 97.05 or 97.06).”;

(b) clause (f) shall be omitted;

(53) in Chapter 94, in sub-heading No. 9405.10, in column (3), for the word “thorough-fares”, the word “thoroughfares” shall be substituted;

(54) in Chapter 95,—

(i) in Note 1, in clause (h), for the words “Walking sticks”, the word “Walking-sticks” shall be substituted;

(ii) in heading No. 95.06, for the entry in column (3), the following entry shall be substituted, namely:—

“ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUT-DOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS”;

(iii) in sub-heading No. 9506.91, for the entry in column (3), the following entry shall be substituted, namely:—

“--Articles and equipment for general physical exercise, gymnastics or athletics”;

(55) in Chapter 96, in sub-heading No. 9603.21, for the entry in column (3), the following entry shall be substituted, namely:—

“Tooth brushes, including dental-plate brushes”;

(56) in Chapter 97, in Note 5,—

(a) for the words “are to be treated as forming part of”, the words “are to be classified with” shall be substituted;

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

“Frames which are not, of a kind or of a value normal to the articles referred to in this Note are to be classified separately.”.

PART II

| Heading No. | Sub-heading No. | Description of article | Rate of Duty | |
|----------------|--------------------|------------------------|--------------|-----------------------|
| | | | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |

In the Schedule to the Customs Tariff Act, in heading No. 38.09, for sub-heading Nos. 3809.10, 3809.91, 3809.92 and 3809.99 and the entries relating thereto, the following shall be substituted, namely:—

| | | |
|----------|---|--------------------------------|
| “3809.10 | -With a basis of amylaceous substances | 100% plus Rs. 25 per Kg. |
| | -Other | |
| 3809.91 | -Of a kind used in the textile or like industries | 100% plus Rs. 25 per Kg. |
| 3809.92 | -Of a kind used in the paper or like industries | 100% plus Rs. 25 per Kg. |
| 3809.93 | -Of a kind used in the leather or like industries | 100% plus Rs. 25 per Kg. |
| 3809.99 | -Other | 100% plus Rs. 25 per Kg. |

THE FOURTH SCHEDULE

(See section 122)

PART I

In the Schedule to the Central Excise Tariff Act,—

(1) in Chapter 24, in sub-heading Nos. 2404.31 and 2404.39, for the entry in column (4), the entry “Rs. 7.50 per thousand” shall be substituted;

(2) in Chapter 28, in sub-heading No. 2808.10, for the entry in column (4), the entry “15%” shall be substituted;

(3) in Chapter 38, after Note 2, the following Note shall be inserted, namely:—

'3. This Chapter does not cover products containing alcohol, opium, Indian hemp or other narcotic drugs. For the purposes of this Note, "Alcohol", "Opium" "Indian hemp", Narcotic drugs" and "Narcotics" have the meanings assigned to them in section 2 of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).';

(4) in Chapter 39, in sub-heading Nos. 3923.19, 3923.90 and 3926.90, for the entry in column (4), the entry "40%" shall be substituted;

(5) in Chapter 44,—

(a) in Note 6, for the words "laminated wood or densified wood", the words "or laminated wood" shall be substituted;

(b) in sub-heading No. 4410.10, for the entry in column (3), the entry "Flush Doors, Panel Doors and Similar doors" shall be substituted;

(6) in Chapter 48, in sub-heading No. 4805.20, for the entry in column (4), the entry "15%" shall be substituted;

(7) in Chapter 50, in sub-heading No. 5002.00, for the entry in column (3), the entry "RAW SILK (NOT THROWN); SILK WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK); OTHER SILK YARN INCLUDING WASTE YARN (HARD WASTE); SILK WORM GUT" shall be substituted;

(8) in Chapter 52, in sub-heading Nos. 5204.21 and 5204.29, for the entry in column (4), the entry "Rs. 15 per kilogram" shall be substituted;

(9) in Chapter 53, in sub-heading Nos. 5303.32 and 5303.39, for the entry in column (4), the entry "Rs. 15 per kilogram" shall be substituted;

(10) in Chapter 54, in sub-heading Nos. 5404.00, 5405.00, 5406.11, 5406.12 and 5407.00, for the entry in column (4), the entry "Rs. 50 per kilogram" shall be substituted;

(11) in Chapter 55,—

(a) in sub-heading Nos. 5501.10, 5501.20, 5501.30 and 5501.90, for the entry in column (4), the entry "Rs. 50 per kilogram" shall be substituted;

(b) in sub-heading No. 5504.10, for the entry in column (4), the entry "Rs. 15 per kilogram" shall be substituted;

(c) in the portion occurring immediately after sub-heading No. 5504.10, for the entry in column (3), the entry "-Yarn of polyester staple fibre" shall be substituted;

(d) in sub-heading Nos. 5504.21 and 5504.22, for the entry in column (4), the entry "Rs. 15 per kilogram" shall be substituted;

(e) in the portion occurring immediately after sub-heading No. 5504.29, for the entry in column (3), the entry "-Yarn of acrylic or modacrylic staple fibre" shall be substituted;

(f) in sub-heading Nos. 5505.00, 5506.21 and 5506.29, for the entry in column (4), the entry "Rs. 15 per kilogram" shall be substituted;

(12) in Chapter 69,—

(a) in sub-heading No. 6901.00, in column (3), for the words "CONSTRUCTIONAL GOODS", the words "CONSTRUCTIONAL GOODS AND OTHER REFRACTORY CERAMIC GOODS SUCH AS" shall be substituted;

(b) in sub-heading No. 6908.90, for the entry in column (4), the entry "15%" shall be substituted;

(13) in Chapter 74, existing NOTE shall be renumbered as Note 1 and after Note 1 as so renumbered, the following NOTE shall be inserted, namely:—

'2. In relation to products of heading No. 74.11, the process of drawing or redrawing shall amount to "manufacture";'

(14) in Chapter 76, in heading No. 76.06, in column (3), for the words "STRIP OF", the words "STRIP, OF" shall be substituted;

(15) in Chapter 85,—

(a) in sub-heading No. 8523.11, for the entry in column (4), the entry "25% plus Rs. 8 per square metre" shall be substituted;

(b) in sub-heading No. 8523.13, for the entry in column (4), the entry "25% plus Rs. 18 per square metre" shall be substituted;

(c) in sub-heading No. 8524.21, for the entry in column (4), the entry "30% plus Rs. 8 per square metre" shall be substituted;

(d) in sub-heading No. 8524.23, for the entry in column (4), the entry "30% plus Rs. 18 per square metre" shall be substituted;

(e) in sub-heading No. 8528.00, for the entry in column (4), the entry "50% plus Rs. 800 per set" shall be substituted;

(f) in sub-heading No. 8540.11, for the entry in column (4), the entry "Rs. 2,000 per tube" shall be substituted;

(g) in sub-heading No. 8540.12, for the entry in column (4), the entry "Rs. 500 per tube" shall be substituted;

(16) in Chapter 87,—

(a) for NOTE 4, the following NOTES shall be substituted, namely:—

"4. For the purposes of heading Nos. 87.01 to 87.05, building a body or fabrication or mounting or fitting of structures or equipment on the chassis shall amount to 'manufacture' of a motor vehicle.

5. Heading No. 87.06 shall include chassis, whether or not fitted with a cab.";

(b) existing NOTE 5 shall be renumbered as NOTE 6;

(c) in sub-heading No. 8703.00, for the entry in column (4), the entry "60%" shall be substituted;

(d) in sub-heading No. 8706.30, for the entry in column (4), the entry "60%" shall be substituted.

PART II

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

In the Schedule to the Central Excise Tariff Act,—

(1) in Chapter 32,—

(a) for sub-heading Nos. 3206.11 and 3206.19 and the word "Pigments" occurring immediately before sub-heading No. 3206.11, the following shall be substituted, namely:—

"3206.10 -Pigments 10%";

(b) after sub-heading No. 3212.10 and the entries relating thereto, the following shall be inserted, namely:—

"3212.20 -Aluminium paste 15%";

(2) in Chapter 55, for heading No. 55.02 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|--------|---------|---|--------------------------|
| “55.02 | 5502.00 | ARTIFICIAL STAPLE FIBRES AND TOW, INCLUDING TOPS THEREOF | Rs. 25 per kilogram”. |
|--------|---------|---|--------------------------|

THE FIFTH SCHEDULE

(See section 123)

PART I

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

(1) sub-heading No. 1701.20 and the entries relating thereto shall be omitted;

(2) in sub-heading Nos. 2404.31 and 2404.39, for the entry in column (4), the entry "Rs. 2.50 per thousand" shall be substituted.

PART II

| Heading No. | Sub-heading No. | Description of goods | Rate of additional duty |
|---|-----------------|---|-----------------------------------|
| (1) | (2) | (3) | (4) |
| In the First Schedule to the Additional Duties of Excise Act,— | | | |
| (a) for heading Nos. 54.10 and 54.11 and the entries relating thereto, the following shall be substituted, namely:— | | | |
| "54.10 | 5410.00 | FABRICS OF MAN-MADE FILAMENT YARN (INCLUDING FABRICS OBTAINED FROM MATERIALS OF HEADING NOS. 54.06 AND 54.07 BUT EXCLUDING FABRICS COVERED UNDER HEADING NO. 54.12),— | 20% plus Rs. 5 per square metre |
| <p>(a) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND</p> <p>(b) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES, WITHOUT THE AID OF POWER OR STEAM</p> | | | |
| 54.11 | 5411.00 | FABRICS OF MAN-MADE FILAMENT YARN (INCLUDING FABRICS OBTAINED FROM MATERIALS OF HEADING NOS. 54.06 AND 54.07 BUT EXCLUDING FABRICS COVERED UNDER HEADING NO. 54.12),— | 20% plus Rs. 5 per square metre"; |
| <p>(a) WOVEN ON HANDLOOMS, AND</p> <p>(b) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES</p> | | | |

| (1) | (2) | (3) | (4) |
|-----|-----|-----|-----|
|-----|-----|-----|-----|

(b) for heading Nos. 55·09 and 55·10 and the entries relating thereto, the following shall be substituted, namely:—

"55·09 5509·00 FABRICS OF MAN-MADE STAPLE 20% *plus* Rs. 5
FIBRES (EXCLUDING FABRICS per square
COVERED UNDER HEADING NOS. metre
55·11 AND 55·12),—

- (a) WOVEN ON LOOMS OTHER THAN
HANDLOOMS, AND
- (b) SUBJECTED TO THE PROCESS
OF BLEACHING, DYEING, PRINT-
ING, SHRINK-PROOFING, TENTER-
ING, HEAT-SETTING, CREASE
RESISTANT PROCESSING OR ANY
OTHER PROCESS OR ANY TWO
OR MORE OF THESE PROCESSES,
WITHOUT THE AID OF POWER
OR STEAM

55·10 5510·00 FABRICS OF MAN-MADE STAPLE 20% *plus* Rs. 5
FIBRES (EXCLUDING FABRICS per square
COVERED UNDER HEADING NOS. metre".
55·11 AND 55·12),—

- (a) WOVEN ON HANDLOOMS, AND
- (b) SUBJECTED TO THE PROCESS
OF BLEACHING, DYEING, PRINT-
ING, SHRINK-PROOFING, TEN-
TERING, HEAT-SETTING, CREASE
RESISTANT PROCESSING OR ANY
OTHER PROCESS OR ANY TWO
OR MORE OF THESE PROCESSES

THE ELECTRICITY LAWS (AMENDMENT) ACT, 1991

No. 50 OF 1991

[27th September, 1991.]

An Act further to amend the Indian Electricity Act, 1910 and the Electricity (Supply) Act, 1948.

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

Short title
and com-
mence-
ment.

1. (1) This Act may be called the Electricity Laws (Amendment) Act, 1991.

(2) It shall come into force on such date¹ as the Central Government may, by notification in the Official Gazette, appoint.

Amend-
ment of
section 6
of Act 9
of 1910.

2. In section 6 of the Indian Electricity Act, 1910, in clause (b) of sub-section (1), for the words "twenty" and "ten", the words "thirty" and "twenty" shall, respectively, be substituted.

Amend-
ment of
section 2.

3. In section 2 of the Electricity (Supply) Act, 1948 (hereinafter referred to as the principal Act),—

54 of 1948.

(i) after clause (3), the following clause shall be inserted, namely:—

'(3A) "competent government" means the Central Government in respect of a Generating Company wholly or partly owned by it and in all other cases the Government of the State in which the generating station of a Generating Company is located or proposed to be located;';

(ii) for clause (4A), the following clause shall be substituted, namely:—

'(4A) "Generating Company" means a company registered under the Companies Act, 1956 and which has among its objects the establishment, operation and maintenance of generating stations,';

(iii) after clause (9), the following clauses shall be inserted, namely:—

'(9A) "Regional Electricity Board" means any of the Boards as constituted immediately before the commencement of the

1 of 1956.

¹15.10.1991: vide Notification No. S.O. 702(E), dated 15-10-1991.

Electricity Laws (Amendment) Act, 1991, by resolution of the Central Government for ensuring integrated operation of constituent system in the region;

(9B) "Regional Load Despatch Centre" means the Centre so designated where the operation of each of the Regional Electricity Grids constituting the country's power system is co-ordinated;

4. In section 15A of the principal Act,—

(i) the word "Formation," occurring in the marginal heading and sub-section (1) shall be omitted;

(ii) for sub-sections (2) and (3), the following sub-sections shall be substituted, namely:—

"(2) The objects of a Generating Company shall include—

(a) establishment, operation and maintenance of generating stations and tie-lines, sub-stations and main transmission lines connected therewith;

(b) operation and maintenance of such generating stations, tie-lines, sub-stations and main transmission lines as are assigned to it by the competent government or governments.

(3) The Generating Company shall carry on its activities within such areas as the competent government or governments, as the case may be, may, from time to time, specify in this behalf.";

(iii) sub-sections (4), (6) and (7) shall be omitted.

5. In section 18A of the principal Act, in sub-section (1), for the words "promoting government or promoting governments", at both the places where they occur, the words "competent government or governments" shall be substituted.

6. In section 29 of the principal Act,—

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

"(1) Every scheme estimated to involve a capital expenditure exceeding such sum, as may be fixed by the Central Government, from time to time, by notification in the Official Gazette, shall, as soon as may be after it is prepared, be submitted to the Authority for its concurrence.";

(ii) in sub-section (4), in the proviso, for the words "promoting government or one of the promoting governments", the words "competent government or one of the competent governments" shall be substituted.

7. In section 30 of the principal Act, in clause (g), the words "and such other directions as may be given by the Central Government" shall be added at the end.

Amend-
ment of
section
15A.

Amend-
ment of
section
18A.

Amend-
ment of
section
29.

Amend-
ment of
section
30.

Amend-
ment of
section
31.

8. In section 31 of the principal Act, in sub-section (1), in the proviso, for the words "the promoting government or one of the promoting governments", the words "competent government or one of the competent governments" shall be substituted.

Amend-
ment of
section
39.

9. In section 39 of the principal Act,—

(i) in sub-section (2), in the proviso, for the words "promot-
ing government or one of the promoting governments", the words
"competent government or one of the competent governments"
shall be substituted;

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

"(3) For the purposes of this section, no direction shall be
issued to a Generating Company wholly or partly owned by the
Central Government unless and until the prior concurrence of
that Government is obtained."

Amend-
ment of
section 43.

10. In section 43 of the principal Act, sub-section (3) shall be omitted.

Insertion
of new
section
43A.

11. After section 43 of the principal Act, the following section shall
be inserted, namely:—

Terms,
conditions
and tariff
for sale of
electric-
city by
Genera-
ting
Company.

"43A. (1) A Generating Company may enter into a contract for
the sale of electricity generated by it—

(a) with the Board constituted for the State or any of the
States in which a generating station owned or operated by the
company is located;

(b) with the Board constituted for any other State in
which it is carrying on its activities in pursuance of sub-section
(3) of section 15A; and

(c) with any other person with consent of the competent
government or governments.

(2) The tariff for the sale of electricity by a Generating Com-
pany to the Board shall be determined in accordance with the norms
regarding operation and the Plant Load Factor as may be laid down
by the Authority and in accordance with the rates of depreciation and
reasonable return and such other factors as may be determined, from
time to time, by the Central Government, by notification in the
Official Gazette:

Provided that the terms, conditions and tariff for such sale
shall, in respect of a Generating Company wholly or partly owned
by the Central Government, be such as may be determined by the
Central Government and in respect of a Generating Company wholly
or partly owned by one or more State Governments be such as may
be determined, from time to time, by the government or govern-
ments concerned."

12. For section 55 of the principal Act, the following section shall be substituted, namely:—

Substi-
tution of
new sec-
tion for
section
55.

“55. (1) Every licensee shall comply with such reasonable directions as the Board may, from time to time, give him for the purpose of achieving the maximum economy and efficiency in the operation of his undertaking or any part thereof.

(2) Every licensee or Generating Company shall follow all the directions of the Regional Electricity Boards and shall conduct their operations in accordance with the instructions of the Regional Load Despatch Centre so as to ensure integrated grid operations.

(3) If any dispute arises with reference to the integrated grid operations as to whether any direction given under sub-section (1) or sub-section (2), is reasonable or not, it shall be referred to the Authority, whose decision thereon shall be final; so, however, pending the decision of the Authority, directions of the Regional Electricity Boards or the Regional Load Despatch Centres shall prevail in the interest of smooth operation of the integrated grid.”.

13. In section 75A of the principal Act,—

(i) sub-section (1) shall be omitted;

(ii) in sub-section (2), for the word “promoting” wherever it occurs, the word “competent” shall be substituted;

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

“(3) For the purpose of preparing the statement of accounts referred to in sub-section (2), the depreciation to be provided every year shall be calculated at such rate as may be specified by the Central Government, by notification in the Official Gazette, in accordance with the provisions of section 43A.”;

(iv) sub-section (3A) shall be omitted;

(v) in sub-section (4), for the words, brackets and figure “sub-sections (1) and”, the word “sub-section” shall be substituted.

14. In the Sixth Schedule to the principal Act, in paragraph XVII,—

(i) in sub-paragraph (2), in clause (c), after sub-clause (va), the following sub-clause shall be inserted, namely:—

“(vb) debt redemption obligation of the private licensees which may be done on a year to year basis, taking into account the requirements of debt redemption and resource generation through depreciation, retained surplus;”;

Com-
pliance of
direc-
tions of
the Re-
gional
Electri-
city
Board,
etc.,
by licen-
sees or
Gener-
ating Com-
panies.

Amend-
ment of
section
75A.

Amend-
ment of
Sixth
Schedule

(ii) in sub-paragraph (6), for clause (b), the following clause shall be substituted, namely:—

“(b) interest charges on capital expenditure incurred during the period between the date of grant of the licence and the date when the undertaking commences supply, from borrowed money and properly attributable to the assets as actually accrued up to the date of such supply, as well as interest incurred on outlays for subsequent expansions;”;

(iii) in sub-paragraph (10), in clause (b), for the words “part of capital base for that year, the Reserve Bank rate ruling at the beginning of that year, plus two per centum:”, the following words, brackets and figures shall be substituted, namely:—

“capital base for that year, the Reserve Bank rate ruling at the beginning of that year plus—

(i) two per centum for investments made up to the date of the commencement of the Electricity Laws (Amendment) Act, 1991; and

(ii) five per centum for investments made thereafter:”.

THE INDIAN SUCCESSION (AMENDMENT) ACT, 1991

No. 51 OF 1991

[9th December, 1991.]

An Act further to amend the Indian Succession Act, 1925.

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

1. This Act may be called the Indian Succession (Amendment) Act, 1991.

Short title.

39 of 1925. 2. In the Indian Succession Act, 1925 (hereinafter referred to as the principal Act), in section 50,—

Amend-
ment of
section
50.

(a) in clause (b), for the words "a widow of any lineal descendant", the words "a widow or widower of any lineal descendant" shall be substituted;

(b) in clause (c),—

(i) for the words "widow of any relative", the words "widow or widower of any relative" shall be substituted;

(ii) for the word "she", at both the places where it occurs, the words "such widow or widower" shall be substituted.

3. For sections 51 and 52 of the principal Act, the following section shall be substituted, namely:—

Substi-
tution of
new
section
for sec-
tions 51
and 52.

"51. (1) Subject to the provisions of sub-section (2), the property of which a Parsi dies intestate shall be divided,—

Division
of in-
testate's
property
among
widow,
widower,
children
and
parents.

(a) where such Parsi dies leaving a widow or widower and children, among the widow or widower, and children so that the widow or widower and each child receive equal shares;

(b) where such Parsi dies leaving children, but no widow or widower, among the children in equal shares.

(2) Where a Parsi dies leaving one or both parents in addition to children or widow or widower and children, the property of which such Parsi dies intestate shall be so divided that the parent or each

of the parents shall receive a share equal to half the share of each child.”.

**Substitution
of new
section
for sec-
tion 54.**

**Division
of pro-
perty
where
intestate
leaves no
lineal de-
scendant
but leaves
a widow
or widower
of any lineal
descen-
dant.**

4. For section 54 of the principal Act, the following section shall be substituted, namely:—

“54. Where a Parsi dies without leaving any lineal descendant but leaving a widow or widower or a widow or widower of a lineal descendant, the property of which the intestate dies intestate shall be divided in accordance with the following rules, namely:—

(a) if the intestate leaves a widow or widower but no widow or widower of a lineal descendant, the widow or widower shall take half the said property;

(b) if the intestate leaves a widow or widower and also a widow or widower of any lineal descendant, his widow or her widower shall receive one-third of the said property and the widow or widower of any lineal descendant shall receive another one-third or if there is more than one such widow or widower of lineal descendants, the last mentioned one-third shall be divided equally among them;

(c) if the intestate leaves no widow or widower, but one widow or widower of a lineal descendant, such widow or widower of the lineal descendant shall receive one-third of the said property or, if the intestate leaves no widow or widower but more than one widow or widower of lineal descendants, two-thirds of the said property shall be divided among such widows or widowers of the lineal descendants in equal shares;

(d) the residue after the division specified in clause (a), or clause (b) or clause (c) has been made shall be distributed among the relatives of the intestate in the order specified in Part I of Schedule II; and the next-of-kin standing first in Part I of that Schedule shall be preferred to those standing second, the second to the third and so on in succession, provided that the property shall be so distributed that each male and female standing in the same degree of propinquity shall receive equal shares;

(e) if there are no relatives entitled to the residue under clause (d), the whole of the residue shall be distributed in proportion to the shares specified among the persons entitled to receive shares under this section.”.

**Amend-
ment of
section
55.**

5. In section 55 of the principal Act,—

(a) for the words “a widow of any lineal descendant”, the words “a widow or widower of any lineal descendant” shall be substituted;

(b) for the words “each male shall take double the share of each female standing in the same degree of propinquity”, the words “each male and female standing in the same degree of propinquity shall receive equal shares” shall be substituted.

6. To section 118 of the principal Act, the following proviso shall be added, namely:—

“Provided that nothing in this section shall apply to a Parsi.”.

7. For Schedule II of the principal Act, the following Schedule shall be substituted, namely:—

Amend-
ment of
section 118.

Substi-
tution
of new
Schedule
for Sche-
dule II.

“SCHEDULE II

PART I

(See section 54)

(1) Father and mother.

(2) Brothers and sisters (other than half brothers and sisters) and lineal descendants of such of them as shall have predeceased the intestate.

(3) Paternal and maternal grandparents.

(4) Children of paternal and maternal grandparents and the lineal descendants of such of them as have predeceased the intestate.

(5) Paternal and maternal grandparents' parents.

(6) Paternal and maternal grandparents' parents' children and the lineal descendants of such of them as have predeceased the intestate.

PART II

(See section 55)

(1) Father and mother.

(2) Brothers and sisters (other than half brothers and sisters) and lineal descendants of such of them as shall have predeceased the intestate.

(3) Paternal and maternal grandparents.

(4) Children of paternal and maternal grandparents and the lineal descendants of such of them as have predeceased the intestate.

(5) Paternal and maternal grandparents' parents.

(6) Paternal and maternal grandparents' children and the lineal descendants of such of them as have predeceased the intestate.

(7) Half brothers and sisters and the lineal descendants of such of them as have predeceased the intestate.

(8) Widows of brothers or half brothers and widowers of sisters or half sisters.

(9) Paternal or maternal grandparents' children's widows or widowers.

(10) Widows or widowers of deceased lineal descendants of the intestate who have not married again before the death of the intestate.”.

THE PUNJAB APPROPRIATION (No. 2) ACT, 1991

No. 52 OF 1991

[12th December, 1991.]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the State of Punjab for the services of the financial year 1991-92.

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

Short title.

1. This Act may be called the Punjab Appropriation (No. 2) Act, 1991.

Issue of
Rs. 7209,50
53,000
out of
the Con-
solidated
Fund,
the State
of Punjab
for the
financial
year
1991-92.

Appro-
priation.

2. From and out of the Consolidated Fund of the State of Punjab there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedule to the Punjab Appropriation (Vote on Account) No. 2 Act, 1991] to the sum of seven thousand two hundred and nine crores, fifty lakhs and fifty-three thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1991-92 in respect of the services specified in column 2 of the Schedule.

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

45 of 1991.

THE SCHEDULE

(See sections 2 and 3)

| No. of Vote/ Ap- pro- pri- ation | Services and purposes | Sums not exceeding | | |
|--|--|---------------------------------|--|---------------------------------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | Total |
| | | | | |
| 1 | Agriculture and Forests Revenue Capital | 113,31,92,000 36,70,97,000 | 4,26,000 .. | 113,36,18,000 36,70,97,000 |
| 2 | Animal Husbandry and Fisheries Revenue Capital | 46,58,68,000 1,79,50,000 | 2,70,000 .. | 46,61,38,000 1,79,50,000 |
| 3 | Co-operation . . . Revenue Capital | 17,01,56,000 72,92,05,000 | 30,000 .. | 17,01,86,000 72,92,05,000 |
| 4 | Defence Services Welfare . . . Revenue Capital | 4,98,48,000 50,00,000 | 17,000 .. | 4,98,65,000 50,00,000 |
| 5 | Education . . . Revenue Capital | 590,51,31,000 31,25,000 | 8,19,45,000 .. | 598,70,76,000 31,25,000 |
| 6 | Elections . . . Revenue | 6,68,36,000 | 15,000 | 6,68,51,000 |
| 7 | Excise and Taxation . Revenue | 16,83,75,000 | 1,12,000 | 16,84,87,000 |
| 8 | Finance . . . Revenue Capital | 293,56,64,000 10,34,30,000 | 438,61,37,000 1161,12,23,000 | 732,18,01,000 1171,46,53,000 |
| 9 | Food and Supplies . Revenue Capital | 4,86,59,000 671,04,48,000 | 1,00,000 1,80,000 | 4,87,59,000 671,06,28,000 |
| 10 | General Administra- tion . . . Revenue | 19,93,19,000 | 76,07,000 | 20,69,26,000 |
| 11 | Health and Family Welfare . . . Revenue | 185,31,85,000 | 6,91,000 | 185,38,76,000 |
| 12 | Home Affairs and Justice . . . Revenue Capital | 245,38,77,000 10,00,00,000 | 3,71,39,000 | 249,10,16,000 10,00,00,000 |
| 13 | Industries . . . Revenue Capital | 14,01,84,000 39,51,00,000 | 2,21,000 .. | 14,04,05,000 39,51,00,000 |
| 14 | Information and Public Relations . Revenue | 6,33,24,000 | 15,000 | 6,33,39,000 |
| 15 | Irrigation and Power . Revenue Capital | 1512,73,97,000 632,41,96,000 | 4,00,000 .. | 1512,77,97,000 632,41,96,000 |
| 16 | Labour and Employ- ment . . . Revenue | 6,64,83,000 | 1,00,000 | 6,65,83,000 |
| 17 | Local Government, Housing and Urban Development . . . Revenue Capital | 20,76,59,000 28,27,74,000 | 30,000 10,00,00,000 | 20,76,89,000 38,27,74,000 |
| 18 | Personnel and Ad- ministrative Reforms . Revenue | 2,35,01,000 | 49,98,000 | 2,84,99,000 |
| 19 | Planting . . . Revenue | 291,45,81,000 | 16,000 | 291,45,97,000 |

| 1 No. of Vote/ Ap- pro- pri- ation | 2 Services and purposes | 3 Sums not exceeding | | |
|---|---|-------------------------|--|-----------------------|
| | | Voted by Parliament | Charged on the Consoli- dated Fund | Total |
| | | Rs. | Rs. | |
| | Programme Implemen- tation . . . Revenue | 4,00,000 | .. | 4,00,000 |
| | Public Works . . . Revenue | 189,35,15,000 | 86,50,000 | 190,21,65,000 |
| | | Capital | 100,29,34,000 | 100,29,34,000 |
| | Revenue and Reha- bilitation . . . Revenue | 90,67,33,000 | 8,00,000 | 90,75,33,000 |
| | Rural Development and Panchayats . . . Revenue | 43,23,01,000 | 2,44,000 | 43,25,45,000 |
| 24. | Science, Technology and Environment . . . Revenue | 1,21,20,000 | .. | 1,21,20,000 |
| | | Capital | 84,55,000 | 84,55,000 |
| 25. | Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes . . . Revenue | 52,80,89,000 | 50,000 | 52,81,39,000 |
| | | Capital | 5,58,43,000 | 5,58,43,000 |
| 26. | State Legislature . . . Revenue | 2,43,84,000 | 1,61,000 | 2,45,45,000 |
| 27. | Technical Education and Industrial Train- ing . . . Revenue | 38,50,73,000 | 2,00,000 | 38,52,73,000 |
| | | Capital | 52,83,000 | 52,83,000 |
| 28. | Tourism and Cultural Affairs . . . Revenue | 2,59,68,000 | 1,97,000 | 2,61,59,000 |
| | | Capital | 3,46,00,000 | 3,46,00,000 |
| 29. | Transport . . . Revenue | 118,50,81,000 | 30,20,000 | 118,81,01,000 |
| | | Capital | 29,38,83,000 | 29,38,83,000 |
| 30. | Vigilance . . . Revenue | 2,38,36,000 | 3,000 | 2,38,39,000 |
| | TOTAL | 5585,00,62,000 | 1624,49,97,000 | 7209,50,53,000 |

THE WATER (PREVENTION AND CONTROL OF POLLUTION) CESS (AMENDMENT) ACT, 1991

No. 53 OF 1991

[16th December, 1991.]

An Act to amend the Water (Prevention and Control of Pollution) Cess Act, 1977.

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

1. (1) This Act may be called the Water (Prevention and Control of Pollution) Cess (Amendment) Act, 1991.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. In section 3 of the Water (Prevention and Control of Pollution) Cess Act, 1977 (hereinafter referred to as the principal Act),—

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

“(2A) Where any person carrying on any specified industry or any local authority consuming water for domestic purpose liable to pay cess fails to comply with any of the provisions of section 25 of the Water (Prevention and Control of Pollution) Act, 1974 or any of the standards laid down by the Central Government under the Environment (Protection) Act, 1986, cess shall be, notwithstanding anything contained in sub-section (2) of this section, calculated and payable at such rate, not exceeding the rate specified in column (3) of Schedule II, as the Central Government may, by notification in the Official Gazette, from time to time, specify.”;

(b) in sub-section (3), for the words, brackets and figure “under sub-section (2)”, the words, brackets, figures and letter “under sub-section (2) or sub-section (2A)” and for the words “in that sub-section”, the words “in those sub-sections” shall be substituted.

3. Section 5 of the principal Act shall be re-numbered as sub-section (1) thereof and after sub-section (1) as so re-numbered, the following sub-section shall be inserted, namely:—

“(2) If a person carrying on any specified industry or a local authority, liable to pay the cess under section 3, fails to furnish any

Short title and commencement.

Amendment of section 3.

36 of 1977.

6 of 1974.

29 of 1986.

Amendment of section 5.

“26.1.1992: Vide Notification No. S.O. 78(E), dated 26-1-1992.

return under sub-section (1), the officer or the authority shall give a notice requiring such person or local authority to furnish such return before such date as may be specified in the notice.”.

Amend-
ment of
section 6.

4. In section 6 of the principal Act,—

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

“(1A) If the return has not been furnished to the officer or authority under sub-section (2) of section 5, he or it shall, after making or causing to be made such inquiry as he or it thinks fit, by order, assess the amount of cess payable by the concerned person carrying on any specified industry or local authority, as the case may be.”;

(b) in sub-section (2), after the words, brackets and figure “under sub-section (1)”, the words, brackets, figure and letter “or sub-section (1A)” shall be inserted;

(c) in sub-section (3), after the words, brackets and figure “under sub-section (1)”, the words, brackets, figure and letter “or sub-section (1A)” shall be inserted.

Amend-
ment of
section 7.

5. In section 7 of the principal Act,—

(a) for the words “seventy per cent.”, the words “twenty-five per cent.” shall be substituted;

(b) the following proviso shall be inserted at the end, namely:—

“Provided that a person or local authority shall not be entitled to any rebate, if he or it—

(a) consumes water in excess of the maximum quantity as may be prescribed in this behalf for any specified industry or local authority; or

(b) fails to comply with any of the provisions of section 25 of the Water (Prevention and Control of Pollution) Act, 1974 or any of the standards laid down by the Central Government under the Environment (Protection) Act, 1986.”.

6 of 1974.
29 of 1986.

Amend-
ment of
section 10.

6. In section 10 of the principal Act, for the portion beginning with the words “interest at twelve per cent.” and ending with the words “actually paid”, the following shall be substituted, namely:—

“interest on the amount to be paid at the rate of two per cent. for every month or part of a month comprised in the period from the date on which such payment is due till such amount is actually paid”.

Amend-
ment of
section 17.

7. In section 17 of the principal Act, in sub-section (2), in clause (a), after the words “the rebate”, the words “and the maximum quantity of water in excess of consumption whereof any person or local authority shall not be entitled to the rebate” shall be inserted.

8. For Schedule II to the principal Act, the following Schedule shall be substituted, namely:—

Substitution of New Schedule for schedule II.

"SCHEDULE II
(See section 3)

| Purpose for which water is consumed (1) | Maximum rate under sub-section (2) of section 3 (2) | Maximum rate under sub-section (2A) of section 3 (3) |
|---|--|---|
| 1. Industrial cooling, spraying in mine pits or boiler feeds | One and a half paise per kilo litre | Two and one-fourth paise per kilo litre. |
| 2. Domestic purpose | Two paise per kilo litre | Three paise per kilo litre. |
| 3. Processing whereby water gets polluted and the pollutants are easily bio-degradable | Four paise per kilo litre | Seven and a half paise per kilo litre. |
| 4. Processing whereby water gets polluted and the pollutants are not easily biodegradable and are toxic | Five paise per kilo litre | Nine and a half paise per kilo litre.”. |

THE BANKING REGULATION (AMENDMENT) ACT, 1991

No. 54 OF 1991

[20th December, 1991.]

An Act further to amend the Banking Regulation Act, 1949.

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

1. This Act may be called the Banking Regulation (Amendment) Act, 1991. Short title:

2. In section 56 of the Banking Regulation Act, 1949, in clause (s), in sub-section (1) of section 29 as substituted by that clause,—

(a) in the opening portion, after the words, figures and letters “each year ending with the 30th day of June,”, the words “or at the expiration of a period of twelve months ending with such date as the Central Government may, by notification in the Official Gazette, specify in this behalf,” shall be inserted;

(b) in the later portion, after the word “year”, at both the places where it occurs, the words “or the period” shall be inserted;

(c) the following proviso shall be inserted at the end, namely:—

“Provided that with a view to facilitating the transition from one period of accounting to another period of accounting under this sub-section, the Central Government may, by order published in the Official Gazette, make such provisions as it considers necessary or expedient for the preparation of, or for other matters relating to, the balance-sheet or profit and loss account in respect of the concerned year or period, as the case may be.”.

Amend-
ment of
section 56
of Act 10
of 1949.

THE CUSTOMS (AMENDMENT) ACT, 1991

No. 55 OF 1991

[21st December, 1991.]

An Act further to amend the Customs Act, 1962.

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

1. (1) This Act may be called the Customs (Amendment) Act, 1991.

(2) It shall come into force on such date¹ as the Central Government may, by notification in the Official Gazette, appoint.

52 of 1962.

2. In section 27 of the Customs Act, 1962 (hereinafter referred to as the principal Act),—

(i) in sub-section (1), for the word "duty", wherever it occurs, the words "duty and interest, if any, paid on such duty" shall be substituted;

(ii) in sub-section (2), except in clauses (d) and (e) of the first proviso, for the word "duty", wherever it occurs, the words "duty and interest, if any, paid on such duty" shall be substituted.

3. Section 47 of the principal Act shall be re-numbered as sub-section (1) of that section and after sub-section (1) as so re-numbered, the following sub-section shall be inserted, namely:—

"(2) Where the importer fails to pay the import duty under sub-section (1) within seven days from the date on which the bill of entry is returned to him for payment of duty, he shall pay interest at such rate, not below twenty per cent. and not exceeding thirty per cent. per annum, as is for the time being fixed by the Board, on such duty till the date of payment of the said duty:

Provided that where the bill of entry is returned for payment of duty before the commencement of the Customs (Amendment) Act, 1991 and the importer has not paid such duty before such commencement, the date of return of such bill of entry to him shall be deemed to be the date of such commencement for the purpose of this section."

4. In section 48 of the principal Act,—

(i) in the marginal heading, for the words "two months", the words "thirty days" shall be substituted;

¹23.12.1991: Vide Notification No. S. O. 913(E), dated 23.12.1991.

Short title and commencement.

Amendment of section 27.

Amendment of section 47.

Amendment of section 48.

(ii) in the said section, for the words "forty-five days", the words "thirty days" shall be substituted.

Amend-
ment of
sections
57, 58, 60
and 67.

5. In sections 57, 58, 60 and 67 of the principal Act, the words "without payment of duty", wherever they occur, shall be omitted.

Amend-
ment of
section 59.

6. In section 59 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) The importer of any goods specified in clause (a) of sub-section (1) of section 61, which have been entered for warehousing and assessed to duty under section 17 or section 18 shall execute a bond binding himself in a sum equal to twice the amount of the duty assessed on such goods—

(a) to observe all the provisions of this Act and the rules and regulations in respect of such goods;

(b) to pay on or before a date specified in a notice of demand,—

(i) all duties, and interest, if any, payable under sub-section (2) of section 61;

(ii) rent and charges claimable on account of such goods under this Act, together with interest on the same from the date so specified at the rate of six per cent. per annum or such other rate as is for the time being fixed by the Board; and

(c) to discharge all penalties incurred for violation of the provisions of this Act and the rules and regulations in respect of such goods.”.

Insertion
of new
section 59A.

7. After section 59 of the principal Act, the following section shall be inserted, namely:—

Condi-
tions for
warehos-
ing of
certain
goods.

"59A. (1) Notwithstanding anything contained in sub-section (2) of section 23 and in any other provisions of this Act, the importer of any dutiable goods specified in clause (b) of sub-section (1) of section 61, which have been entered for warehousing and assessed to duty under section 17 or section 18, shall deposit fifty per cent. of the assessed duty and execute a bond binding himself in a sum equal to twice the amount of the balance of such assessed duty and interest leviable on such balance,—

(a) to observe all the provisions of this Act and the rules and regulations in respect of such goods;

(b) to pay on or before a date specified in a notice of demand,—

(i) all duties, and interest, if any, payable under sub-section (3) of section 61;

(ii) rent and charges claimable on account of such goods under this Act, together with interest on the same from the date so specified at the rate of six per cent. per annum or such other rate as is for the time being fixed by the Board; and

(c) to discharge all penalties incurred for violation of the provisions of this Act and the rules and regulations in respect of such goods.

(2) The duty paid under sub-section (1) shall be adjusted towards the duty finally payable.

(3) A bond executed under this section by an importer in respect of any goods shall continue in force notwithstanding the transfer of the goods to any other person or the removal of goods to another warehouse:

Provided that where the whole of the goods or any part thereof are transferred to another person, the proper officer may accept a fresh bond from the transferee in a sum equal to twice the amount of duty and interest, if any, payable on the goods transferred and thereupon the bond executed by the transferor shall be enforced for a sum mentioned therein, less the amount for which a fresh bond is accepted from the transferee.”.

8. In section 61 of the principal Act,—

Amend-
ment of
section 61.

(i) in sub-section (1),—

(a) in clause (b), for the words “three months”, the words “thirty days” shall be substituted;

(b) in the first proviso,—

(A) in clause (i), for the words “three months”, the words “thirty days” shall be substituted;

(B) in clause (ii), the words “or three months, as the case may be,” shall be omitted;

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

“(2) Where any warehoused goods, specified in clause (a) of sub-section (1), remain in a warehouse beyond a period of one year, by reason of extension of the aforesaid period or otherwise, interest at such rate as specified in section 47 shall be payable on the amount of duty on the warehoused goods for the period from the expiry of the period of one year till the date of the clearance of the goods from the warehouse.

(3) Notwithstanding anything contained in section 47, on any warehoused goods specified in clause (b) of sub-section (1), the importer shall pay interest on the amount of duty at such rate as specified in section 47, for the period from the expiry of seven days from the date on which the bill of entry is returned to the importer for warehousing the goods

under section 59A, till the date of clearance of the goods from the warehouse:]

Provided that the Board may, if it considers it necessary so to do in the public interest, waive, by such order and under circumstances of an exceptional nature, to be specified in such order, the whole or part of any interest payable under this section in respect of any warehoused goods.”.

Amend-
ment of
sections
60, 72
and 73.

9. In sections 60, 72 and 73 of the principal Act, for the word and figures “section 59”, wherever they occur, the words, figures and letter “section 59 or section 59A” shall be substituted.

Amend-
ment of
section
129E.

10. In section 129E of the principal Act, for the word “duty”, wherever it occurs, the words “duty and interest” shall be substituted.

**THE TEA COMPANIES (ACQUISITION AND TRANSFER
OF SICK TEA UNITS) AMENDMENT ACT, 1991**

No. 56 OF 1991

[21st December, 1991.]

**An Act to amend the Tea Companies (Acquisition and Transfer
of Sick Tea Units) Act, 1985.**

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

**1. This Act may be called the Tea Companies (Acquisition and
Transfer of Sick Tea Units) Amendment Act, 1991.**

Short
title.

**2. Section 16 of the Tea Companies (Acquisition and Transfer of
Sick Tea Units) Act, 1985 shall be renumbered as sub-section (1) thereof
and after sub-section (1) as so renumbered, the following sub-
section shall be inserted, namely:—**

Amend-
ment of
section
16 of Act
37 of 1985.

**“(2) Notwithstanding anything contained in sub-section (1), all
the claims preferred before the Commissioner after the period or the
further period specified in that sub-section but on or before the 27th
day of July, 1989, shall be deemed to have been validly preferred.”.**

THE SICK INDUSTRIAL COMPANIES (SPECIAL PROVISIONS) AMENDMENT ACT, 1991

No. 57 OF 1991

[28th December, 1991.]

An Act to amend the Sick Industrial Companies (Special Provisions) Act, 1985.

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

Short title.

1. This Act may be called the Sick Industrial Companies (Special Provisions) Amendment Act, 1991.

Amend-
ment of
section
3 of Act
1 of 1986.

2. In section 3 of the Sick Industrial Companies (Special Provisions) Act, 1985, in sub-section (1), in clause (d), the words “but does not include a Government company as defined in section 617 of that Act” shall be omitted.

THE MONOPOLIES AND RESTRICTIVE TRADE
PRACTICES (AMENDMENT) ACT, 1991

No. 58 OF 1991

[28th December, 1991.]

An Act further to amend the Monopolies and Restrictive Trade Practices Act, 1969 and the Companies Act, 1956.

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

1. (1) This Act may be called the Monopolies and Restrictive Trade Practices (Amendment) Act, 1991.
Short title and commencement.
- (2) The provisions of section 7 of this Act shall come into force at once and the remaining provisions shall be deemed to have come into force on the 27th day of September, 1991.

PART I

AMENDMENTS TO THE MONOPOLIES AND RESTRICTIVE TRADE PRACTICES
Act, 1969

54 of 1969. 2. In section 2 of the Monopolies and Restrictive Trade Practices Act, 1969 (hereinafter referred to as the principal Act),—
Amendment of section 2.

(a) the words "of any description" and "of that description", wherever they occur, shall be omitted;

(b) in clause (d),—

(i) sub-clauses (i) and (ii) shall be omitted;

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

"(iii) an undertaking which, by itself or alongwith inter-connected undertakings produces, supplies, distributes or otherwise controls not less than one-fourth of the total goods that are produced, supplied or distributed in India or any substantial part thereof; or";

(iii) the proviso and *Explanation I* shall be omitted;

(iv) in *Explanation IV*, for the words, brackets and figures "in sub-clause (ii), (iii) or (iv)", the words, brackets and figures "in sub-clause (iii) or sub-clause (iv)" shall be substituted;

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

“(ii) shares and stocks including issue of shares before allotment;”;

(d) clauses (ee), (ff), (fff), (gg) and (q) shall be omitted;

(e) in clause (r),—

(i) after the word “insurance”, the words “chit fund, real estate,” shall be inserted;

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

Explanation.—For the removal of doubts, it is hereby declared that any dealings in real estate shall be included and shall be deemed always to have been included within the definition of “service”;

(f) clauses (vv) and (w) shall be omitted.

Amend-
ment of
section 10.

3. In section 10 of the principal Act, in clause (b), after the words “the Central Government”, the words “or upon an application made to it by the Director General” shall be inserted.

Amend-
ment of
section 11

4. In section 11 of the principal Act,—

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

“(1) The Commission may, before issuing any process requiring the attendance of the person against whom an inquiry (other than an inquiry upon an application by the Director General) may be made under section 10, by an order, require the Director General to make, or cause to be made, a preliminary investigation in such manner as it may direct and submit a report to the Commission to enable it to satisfy itself as to whether or not the matter requires to be inquired into.”;

(b) in sub-section (2), the words, brackets, figures and letter “sub-clause (iii) of clause (a) of” shall be omitted.

Amend-
ment of
section
12.

5. In section 12 of the principal Act,—

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

“(f) the appearance of parties and consequence of non-appearance.”;

(b) in sub-section (2), for the words and figures “and Chapter XXXV of the Code of Criminal Procedure, 1898”, the words and figures “and Chapter XXVI of the Code of Criminal Procedure, 1973” shall be substituted.

6. In section 12A of the principal Act, after sub-section (2), the following *Explanations* shall be inserted, namely:—

"Explanation I.—For the purposes of this section, an inquiry shall be deemed to have commenced upon the receipt by the Commission of any complaint, reference or, as the case may be, application or upon its own knowledge or information reduced to writing by the Commission.

Explanation II.—For the removal of doubts, it is hereby declared that the power of the Commission with respect to temporary injunction includes power to grant a temporary injunction without giving notice to the opposite party.”

7. After section 13A of the principal Act, the following section shall be inserted, namely:—

“13B. The Commission shall have, and exercise, the same jurisdiction, powers and authority in respect of contempt of itself as a High Court has and may exercise and, for this purpose, the provisions of the Contempt of Courts Act, 1971 shall have effect subject to the modifications that—

Amend-
ment of
section
12A.

Inser-
tion of
new
section
13B.
Power
to
punish
for
contempt.

70 of 1971.

(a) the reference therein to a High Court shall be construed as including a reference to the Commission;

(b) the references to the Advocate-General in section 15 of the said Act shall be construed as a reference to such Law Officer as the Central Government may, by notification in the Official Gazette, specify in this behalf.”

8. In Chapter III of the principal Act,—

(a) Part A shall be omitted;

(b) the word and letter “Part B” occurring before section 27 shall be omitted.

Amend-
ment of
Chapter
III.

9. In section 27 of the principal Act, in sub-section (1), for the portion beginning with the words “Notwithstanding anything” and ending with the words “for an inquiry”, the following shall be substituted, namely:—

“Notwithstanding anything contained in this Act or in any other law for the time being in force, the Commission may,—

(i) upon receiving a complaint of facts from any trade association or from any consumer or a registered consumers' association, whether such consumer is a member of that consumers' association or not, or

(ii) upon a reference made to it by the Central Government or a State Government, or

(iii) upon its own knowledge or information,

Amend-
ment of
section 27

if it is of opinion that the working of an undertaking is prejudicial to the public interest, or has led, or is leading, or is likely to lead, to the adoption of any monopolistic or restrictive trade practices, inquire".

Amend-
ment of
section
27A.

10. In section 27A of the principal Act, in sub-section (1), for the portion beginning with the words "Notwithstanding anything" and ending with the words "for an inquiry", the following shall be substituted, namely:—

"Notwithstanding anything contained in this Act or in any other law for the time being in force, the Commission may,—

(i) upon receiving a complaint of facts from any trade association or from any consumer or a registered consumers' association, whether such consumer is a member of that consumers' association or not, or

(ii) upon a reference made to it by the Central Government or a State Government, or

(iii) upon its own knowledge or information,

if it is of opinion that the continuance of inter-connection of an undertaking (hereafter in this section referred to as the principal undertaking) with any other undertaking is detrimental to—

(a) the interests of the principal undertaking; or

(b) the future development of the principal undertaking; or

(c) the steady growth of the industry to which the principal undertaking pertains; or

(d) the public interest,

inquire".

Omis-
sion of
Part C.

11. Part C of Chapter III of the principal Act shall be omitted.

Omis-
sion of
Chapter
III-A.

12. Chapter III-A of the principal Act shall be omitted.

Amend-
ment of
section
31.

13. In section 31 of the principal Act, in sub-section (1), in the proviso, after the words "Commission receives", the words "any application from the Director General or" and after the words "it may", the words "on such application or" shall respectively be inserted.

Amend-
ment of
section
36A.

14. In section 36A of the principal Act,—

(a) for the portion beginning with the words "adopts one or more" and ending with the words "or otherwise", the following shall be substituted, namely:—

"adopts any unfair method or unfair or deceptive practice including any of the following practices";

(b) in clause (1), in sub-clause (i), after the word "quality," the word "quantity," shall be inserted.

15. For section 36C of the principal Act, the following section shall be substituted, namely:—

"36C. The Commission may, before issuing any process requiring the attendance of the person against whom an inquiry (other than an inquiry upon an application by the Director General) may be made under section 36B, by an order, require the Director General to make, or cause to be made, a preliminary investigation in such manner as it may direct and submit a report to the Commission, for the purpose of satisfying itself that the matter requires to be inquired into."

Substitution of new section for section 36C.
Investigation by Director General before an issue of process in certain cases.

16. In section 36D of the principal Act, in sub-section (1),—

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

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

"(c) any information, statement or advertisement relating to such unfair trade practice shall be disclosed, issued or published, as the case may be, in such manner as may be specified in the order."

Amendment of section 36D.

17. Section 45 of the principal Act shall be omitted.

Omission of section 45.

18. In section 46 of the principal Act, the words and figures "section 22 or section 23 or section 24 or" shall be omitted.

Amendment of section 46.

19. Section 47 of the principal Act shall be omitted.

Omission of section 47.

20. In section 48 of the principal Act, sub-section (2) shall be omitted.

Amendment of section 48.

21. For section 48B of the principal Act, the following section shall be substituted, namely:—

Substitution of new section for section 48B.

"48B. (1) Every person who exercises any voting right in respect of any share in contravention of any order of the Central Government referred to in sub-section (1) of section 27B shall be punishable with imprisonment for a term which may extend to five years, and shall also be liable to fine.

Penalty for contravention of section 27B.

(2) If any company gives effect to any voting or other right exercised in relation to any share held in contravention of an order of the Central Government referred to in sub-section (1) of section 27B, the company shall be punishable with fine which may extend to five thousand rupees, and every officer of the company who is in default shall be punishable with imprisonment for a term which may extend to three years, or with fine which may extend to five thousand rupees, or with both.”.

Amend-
ment of
section 48C.

22. In section 48C of the principal Act, for the words “which may extend to three years, or with fine which may extend to ten thousand rupees, or with both”, the following shall be substituted, namely:—

“which shall not be less than six months but which may extend to three years and with fine which may extend to ten lakh rupees:

Provided that the court may, for reasons to be recorded in writing, impose a sentence of imprisonment for a term lesser than the minimum term specified in this section.”.

Amend-
ment of
section
50.

23. In section 50 of the principal Act, for sub-sections (1) and (2), the following sub-sections shall be substituted, namely:—

(1) A person, who is deemed under section 13 to be guilty of an offence under this Act, shall be punishable with imprisonment for a term which may extend to three years, or with fine which may extend to fifty thousand rupees, or with both, and where the offence is a continuing one, with a further fine which may extend to five thousand rupees for every day, after the first, during which such contravention continues.

(2) If any person contravenes, without any reasonable excuse, any order made by the Central Government under section 31 or any order made by the Commission under section 37, he shall be punishable with imprisonment for a term which shall not be less than,—

(a) in the case of the first offence, six months but not more than three years, and

(b) in the case of any second or subsequent offence in relation to the goods or services in respect of which the first offence was committed, two years but not more than seven years,

and, in either case, where the contravention is a continuing one, also with fine which may extend to five thousand rupees for every day, after the first, during which such contravention continues;

Provided that the court may, for reasons to be recorded in writing, impose a sentence of imprisonment for a term lesser than the minimum term specified in this sub-section.”.

Amend-
ment of
section
54.

24. In section 54 of the principal Act,—

(a) sub-section (2) shall be omitted;

(b) in sub-section (3), the words, brackets and figure “or any term of a scheme of finance, as modified under sub-section (2),” shall be omitted.

25. In section 55 of the principal Act, after the words "the Commission under", the words, figures and letter "section 12A or" shall be inserted.

Amend-
ment of
section 55.

26. In section 67 of the principal Act, in sub-section (2), clauses (ac), (ba) and (g) shall be omitted.

Amend-
ment of
section 67.

27. The Schedule to the principal Act shall be omitted.

Omission
of the
Schedule.

PART II

AMENDMENTS TO THE COMPANIES ACT, 1956

1 of 1956

28. In the Companies Act, 1956 (hereinafter referred to as the Companies Act), after section 108, the following sections shall be inserted, namely:—

Insertion
of new
sections
108A to
108-I.

'108A. (1) Except with the previous approval of the Central Government, no individual, firm, group, constituent of a group, body corporate or bodies corporate under the same management, shall jointly or severally acquire or agree to acquire, whether in his or its own name or in the name of any other person, any equity shares in a public company, or a private company which is a subsidiary of a public company, if the total nominal value of the equity shares intended to be so acquired exceeds, or would, together with the total nominal value of any equity shares already held in the company by such individual, firm, group, constituent of a group, body corporate or bodies corporate under the same management, exceed twenty-five per cent. of the paid-up equity share capital of such company.

Restriction
on
acquisi-
tion of
certain
shares.

(2) Where any individual, firm, group, constituent of a group, body corporate or bodies corporate under the same management (hereafter in this Act referred to as the acquirer), is prohibited, by sub-section (1), from acquiring or agreeing to acquire except with the previous approval of the Central Government, any share of a public company or a private company which is a subsidiary of a public company, no—

(a) company in which not less than fifty-one per cent. of the share capital is held by the Central Government; or

(b) corporation (not being a company) established by or under any Central Act; or

(c) financial institution,

shall transfer or agree to transfer any share to such acquirer unless such acquirer has obtained the previous approval of the Central Government for the acquisition, or agreement for the acquisition, of such share..

Restric-
tion on
transfer
of shares.

108B. (1) Every body corporate or bodies corporate under the same management, holding, whether singly or in the aggregate, ten per cent. or more of the nominal value of the subscribed equity share capital of any other company shall, before transferring one

or more of such shares, give to the Central Government an intimation of its or their proposal to transfer such share, and every such intimation shall include a statement as to the particulars of the share proposed to be transferred, the name and address of the person to whom the share is proposed to be transferred, and share holding, if any, of the proposed transferee in the concerned company and such other particulars as may be prescribed.

(2) Where, on receipt of an intimation given under sub-section (1) or otherwise, the Central Government is satisfied that as a result of such transfer, a change in the composition of the Board of directors of the company is likely to take place and that such change would be prejudicial to the interests of the company or to the public interest, it may, by order, direct that—

(a) no such share shall be transferred to the proposed transferee:

Provided that no such order shall preclude the body corporate or bodies corporate from intimating, in accordance with the provisions of sub-section (1), to the Central Government its or their proposal to transfer the share to any other person, or

(b) where such share is held in a company engaged in any industry specified in Schedule XV, such share shall be transferred to the Central Government or to such corporation owned or controlled by that Government as may be specified in the direction.

(3) Where a direction is made by the Central Government under clause (b) of sub-section (2), the share referred to in such direction shall stand transferred to the Central Government or to the corporation specified therein, and the Central Government or the specified corporation, as the case may be, shall pay, in cash, to the body corporate or bodies corporate from which such share stands transferred, an amount equal to the market value of such share, within the time specified in sub-section (4).

Explanation.—In this sub-section, “market value” means, in the case of a share which is quoted on any recognised stock exchange, the value quoted at such stock exchange on the date immediately preceding the date on which the direction is made, and, in any other case, such value as may be mutually agreed upon between the holder of the share and the Central Government or the specified corporation, as the case may be, or in the absence of such agreement, as may be determined by the court.

(4) The market value referred to in sub-section (3) shall be given forthwith, where there is no dispute as to such value or where such value has been mutually agreed upon, but where there is a dispute as to the market value, such value as is estimated by the Central Government or the corporation, as the case may be, shall be given forthwith and the balance, if any, shall be given within thirty days from the date when the market value is determined by the court.

(5) If the Central Government does not make any direction under sub-section (2) within sixty days from the date of receipt by it of the intimation given under sub-section (1), the provisions contained in sub-section (2) with regard to the transfer of such share shall not apply.

108C. No body corporate or bodies corporate under the same management, which holds, or hold in the aggregate, ten per cent. or more of the nominal value of the equity share capital of a foreign company, having an established place of business in India, shall transfer any share in such foreign company to any citizen of India or any body corporate incorporated in India except with the previous approval of the Central Government and such previous approval shall not be refused unless the Central Government is of opinion that such transfer would be prejudicial to the public interest.

108D. (1) Where the Central Government is satisfied that as a result of the transfer of any share or block of shares of a company, a change in the controlling interest of the company is likely to take place and that such change would be prejudicial to the interests of the company or to the public interest, that Government may direct the company not to give effect to the transfer of any such share or block of shares and—

(a) where the transfer of such share or block of shares has already been registered, not to permit the transferee or any nominee or proxy of the transferee, to exercise any voting or other rights attaching to such share or block of shares; and

(b) where the transfer of such share or block of shares has not been registered, not to permit any nominee or proxy of the transferor to exercise any voting or other rights attaching to such share or block of shares.

(2) Where any direction is given by the Central Government under sub-section (1), the share or the block of shares referred to therein shall stand retransferred to the person from whom it was acquired, and thereupon the amount paid by the transferee for the acquisition of such share or block of shares shall be refunded to him by the person to whom such share or block of share stands or stand retransferred.

(3) If the refund referred to in sub-section (2) is not made within the period of thirty days from the date of the direction referred to in sub-section (1), the Central Government shall, on the application of the person entitled to get the refund, direct, by order, the refund of such amount and such order may be enforced as if it were a decree made by a civil court.

(4) The person to whom any share or block of shares stands or stand retransferred under sub-section (2) shall, on making refund under sub-section (2) or sub-section (3), be eligible to exercise voting or other rights attaching to such share or block of shares.

Restriction on
the
transfer
of shares
of foreign
companies.

Power of
Central
Govern-
ment to
direct
companies
not to
give
effect
to the
transfer.

Time
within
which
refusal
to be
com-
municated.

Nothing
in
sections
108A to
108D to
apply to
Govern-
ment
companies
etc.

Applica-
bility of
the pro-
visions of
sections
108A to
108F.

Construc-
tion of
certain
expres-
sions
used in
sections
108A to
103G.

108E. Every request made to the Central Government for according its approval to the proposal for the acquisition of any share referred to in section 108A or the transfer of any share referred to in section 108C shall be presumed to have been granted unless, within a period of sixty days from the date of receipt of such request, the Central Government communicates to the person by whom the request was made, that the approval prayed for cannot be granted.

108F. Nothing contained in section 108A [except sub-section (2) thereof] shall apply to the transfer of any share to, and nothing in section 108B or section 108C or section 108D shall apply to the transfer of any share by—

- (a) any company in which not less than fifty-one per cent. of the share capital is held by the Central Government;
- (b) any corporation (not being a company) established by or under any Central Act;
- (c) any financial institution.

108G. The provisions of sections 108A to 108F (both inclusive) shall apply to the acquisition or transfer of shares or share capital by, or to, an individual firm, group, constituent of a group, body corporate or bodies corporate under the same management, who or which—

- (a) is, in case of acquisition of shares or share capital, the owner in relation to a dominant undertaking and there would be, as a result of such acquisition, any increase—
 - (i) in the production, supply, distribution or control of any goods that are produced, supplied, distributed or controlled in India or any substantial part thereof by that dominant undertaking, or
 - (ii) in the provision or control of any services that are rendered in India or any substantial part thereof by that dominant undertaking; or
- (b) would be, as a result of such acquisition or transfer of shares or share capital, the owner of a dominant undertaking; or
- (c) is, in case of transfer of shares or share capital, the owner in relation to a dominant undertaking.

108H. The expressions "group", "same management", "financial institution", "dominant undertaking" and "owner" used in sections 108A to 108G (both inclusive), shall have the meanings respectively assigned to them in the Monopolies and Restrictive Trade Practices Act, 1969.

Penalty
for
acqui-
sition or
transfer
of share
in con-
traven-
tion of
sections
108A to
108D.

108-I. (1) Any person who acquires any share in contravention of the provisions of section 108A shall be punishable with imprisonment for a term which may extend to three years or with fine which may extend to five thousand rupees, or with both.

(2) (a) Every body corporate which makes any transfer of shares without giving any intimation as required by section 108B, shall be punishable with fine which may extend to five thousand rupees.

(b) Where any contravention of the provisions of section 108B has been made by a company, every officer of the company who is in default shall be punishable with imprisonment for a term which may extend to three years, or with fine which may extend to five thousand rupees, or with both.

(3) (a) Every body corporate which makes any transfer of shares in contravention of the provisions of section 108C, shall be punishable with fine which may extend to five thousand rupees.

(b) Where any contravention of the provisions of section 108C has been made by a company, every officer of the company who is in default shall be punishable with imprisonment for a term which may extend to three years, or with fine which may extend to five thousand rupees, or with both.

(4) (a) Every person who transfers any share in contravention of any order made by the Central Government under section 108B, or gives effect to any transfer of shares made in contravention of any direction made by the Central Government under section 108D, or who exercises any voting right in respect of any share in contravention of any direction made by the Central Government under section 108D, shall be punishable with imprisonment for a term which may extend to five years, and shall also be liable to fine.

(b) If any company gives effect to any voting or other right exercised in relation to any share acquired in contravention of the provisions of section 108B, or which gives effect to any voting right in contravention of any direction made by the Central Government under section 108D, the company shall be punishable with fine which may extend to five thousand rupees, and every officer of the company who is in default shall be punishable with imprisonment for a term which may extend to three years, or with fine which may extend to five thousand rupees, or with both.'

29. After Schedule XIV to the Companies Act, the following Schedule shall be inserted, namely:—

Insertion
of new
Schedule
XV.

“SCHEDULE XV

[See section 108B (2) (b)]

1. Arms and ammunition and allied items of defence equipment, defence aircrafts and warships.
2. Atomic energy.
3. Coal and lignite.

4. Mineral oils.

5. Mining of iron ore, manganese ore, chrome ore, gypsum, sulphur, gold and diamond.

6. Mining of copper, lead, zinc, tin, molybdenum and wolfram.

7. Minerals specified in the Schedule to the Atomic Energy (Control of Production and Use) Order, 1953.

8. Railway transport.”.

**Repeal
and
saving.** 30. (1) The Monopolies and Restrictive Trade Practices (Amendment) Ordinance, 1991, is hereby repealed.

Ord. 8 of
1991.

(2) Notwithstanding such repeal, anything done or any action taken under the Monopolies and Restrictive Trade Practices Act, 1969 and the Companies Act, 1956, as amended by the said Ordinance, shall be deemed to have been done or taken under the said Acts, as amended by this Act.

54 of 1969.
1 of 1956.

THE FAMILY COURTS (AMENDMENT) ACT, 1991

No. 59 OF 1991

[28th December, 1991.]

An Act to amend the Family Courts Act, 1984.

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

1. This Act may be called the Family Courts (Amendment) Act, 1991.

Short title.

66 of 1984.

2. In Chapter V of the Family Courts Act, 1984,—

Amend-
ment of
Chapter
V.

(a) for the heading "APPEALS", the heading "APPEALS AND REVISIONS" shall be substituted;

(b) in section 19,—

(i) in sub-section (2), after the word "parties", the following shall be inserted, namely:— "or from an order passed under Chapter IX of the Code of Criminal Procedure, 1973:

2 of 1974.

Provided that nothing in this sub-section shall apply to any appeal pending before a High Court or any order passed under Chapter IX of the Code of Criminal Procedure, 1973 before the commencement of the Family Courts (Amendment) Act, 1991."; and

2 of 1974.

(ii) sub-sections (4) and (5) shall be renumbered as sub-sections (5) and (6) respectively and before sub-section (5) as so renumbered, the following sub-section shall be inserted, namely:—

2 of 1974.

"(4) The High Court may, of its own motion or otherwise, call for and examine the record of any proceeding in which the Family Court situated within its jurisdiction passed an order under Chapter IX of the Code of Criminal Procedure, 1973 for the purpose of satisfying itself as to the correctness, legality or propriety of the order, not being an interlocutory order, and as to the regularity of such proceeding."

THE DELHI HIGH COURT (AMENDMENT) ACT, 1991

No. 60 OF 1991

[28th December, 1991.]

An Act further to amend the Delhi High Court Act, 1966.

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

Short title and commencement.

1. (1) This Act may be called the Delhi High Court (Amendment) Act, 1991.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of section 5.

2. In sub-section (2) of section 5 of the Delhi High Court Act, 1966, for the words "rupees one lakh", the words "rupees five lakhs" shall be substituted.

Amendment of Punjab Act VI of 1918, as in force in the Union territory of Delhi.

3. In the Punjab Courts Act, 1918, as in force in the Union territory of Delhi,—

(i) in section 25, for the words "rupees one lakh", the words "rupees five lakhs" shall be substituted;

(ii) in clause (a) of sub-section (1) of section 39,—

(a) in sub-clause (ii), for the word "and" occurring at the end, the word "or" shall be substituted;

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

"(iii) where the decree or order is made after the commencement of the Delhi High Court (Amendment) Act, 1991 and the value of the original suit in which the decree or order is made does not exceed rupees one lakh; and".

Power of Chief Justice to transfer pending suits and proceedings to subordinate courts.

4. The Chief Justice of the High Court of Delhi may transfer any suit or other proceedings which is or are pending in the High Court immediately before the commencement of this Act and in which no witnesses have been examined before such commencement to such subordinate court in the Union territory of Delhi as would have jurisdiction to entertain such suit or proceedings had such suit or proceedings been instituted or filed for the first time after such commencement.

¹ 9-11-1992 : *Vide* Notification No. S.O. 825 (E), dated 9-11-1992.

THE APPROPRIATION (No. 5) ACT, 1991

No. 61 OF 1991

[28th December, 1991.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 1991-92.

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

1. This Act may be called the Appropriation (No. 5) Act, 1991.

Short title.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of three hundred four crores and thirteen lakh rupees towards defraying the several charges which will come in course of payment during the financial year 1991-92, in respect of the services specified in column 2 of the Schedule.

Issue of
Rs. 304,
13,00,000
out of the
Consoli-
dated
Fund of
India
for the
year
1991-92.

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

Appro-
priation.

THE SCHEDULE
(See sections 2 and 3)

| 1 No. of Vote | 2 Services and purposes | 3 Sums not exceeding | | |
|------------------------|--|-------------------------|--|-------------------------|
| | | Voted by Parliament | Charged on the Consolida- ted Fund | Total |
| | | Rs. | Rs. | Rs. |
| 1 | Agriculture Revenue Capital | 1,00,000 1,00,000 | | 1,00,000 1,00,000 |
| 5 | Department of Chemicals and Petrochemicals Revenue Capital | .. 5,88,00,000 | 3,34,00,000 .. | 3,34,00,000 5,88,00,000 |
| 6 | Department of Fertilizers Revenue | 250,00,00,000 | | 250,00,00,000 |
| 15 | Telecommunication Services Capital | 1,00,000 | | 1,00,000 |
| 16 | Ministry of Defence Revenue | | 1,00,000 .. | 1,00,000 |
| 40 | Department of Health Revenue | | 1,00,000 .. | 1,00,000 |
| 42 | Ministry of Home Affairs Revenue | 1,00,000 | | 1,00,000 |
| 49 | Art and Culture Revenue | | 1,00,000 .. | 1,00,000 |
| 55 | Ministry of Information and Broadcasting Revenue | | 2,00,000 .. | 2,00,000 |
| 58 | Law and Justice Revenue | | 1,77,00,000 .. | 1,77,00,000 |
| 60 | Ministry of Mines Revenue | 18,00,00,000 | | 18,00,00,000 |
| 67 | Department of Power Capital | 1,00,000 | | 1,00,000 |
| 82 | Ministry of Welfare Capital | 25,00,00,000 | | 25,00,00,000 |
| 83 | Atomic Energy Capital | 1,00,000 | | 1,00,000 |
| 85 | Department of Electronics Revenue | 1,00,000 | | 1,00,000 |
| 93 | Delhi Revenue | 2,00,000 | | 2,00,000 |
| TOTAL | | 298,97,00,000 | 5,16,00,000 | 304,13,00,000 |

**THE CONSTITUTION (SIXTY-EIGHTH AMENDMENT)
ACT, 1991**

[12th March, 1991.]

An Act further to amend the Constitution of India.

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

1. This Act may be called the Constitution (Sixty-eighth Amendment) Act, 1991. Short title.

2. In article 356 of the Constitution, in clause (4), in the third proviso, for the words "four years", the words "five years" shall be substituted. Amendment of article 356.

THE CONSTITUTION (SIXTY-NINTH AMENDMENT) ACT, 1991

[21st December, 1991.]

An Act further to amend the Constitution of India.

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

Short title and commencement.

Insertion of new articles 239AA and 239AB.

Special provisions with respect to Delhi.

1. (1) This Act may be called the Constitution (Sixty-ninth Amendment) Act, 1991.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. After article 239A of the Constitution, the following articles shall be inserted, namely:—

'239AA. (1) As from the date of commencement of the Constitution (Sixty-ninth Amendment) Act, 1991, the Union territory of Delhi shall be called the National Capital Territory of Delhi (hereafter in this Part referred to as the National Capital Territory) and the administrator thereof appointed under article 239 shall be designated as the Lieutenant Governor.

(2) (a) There shall be a Legislative Assembly for the National Capital Territory and the seats in such Assembly shall be filled by members chosen by direct election from territorial constituencies in the National Capital Territory.

(b) The total number of seats in the Legislative Assembly, the number of seats reserved for Scheduled Castes, the division of the National Capital Territory into territorial constituencies (including the basis for such division) and all other matters relating to the functioning of the Legislative Assembly shall be regulated by law made by Parliament.

(c) The provisions of articles 324 to 327 and 329 shall apply in relation to the National Capital Territory, the Legislative Assembly of the National Capital Territory and the members thereof as they apply, in relation to a State, the Legislative Assembly of a State and the members thereof respectively; and any reference in articles 326 and 329 to "appropriate Legislature" shall be deemed to be a reference to Parliament.

11.2.1992: Vide Notification No. S.O. 96(E), dated 31.1.1992.

(3) (a) Subject to the provisions of this Constitution, the Legislative Assembly shall have power to make laws for the whole or any part of the National Capital Territory with respect to any of the matters enumerated in the State List or in the Concurrent List in so far as any such matter is applicable to Union territories except matters with respect to Entries 1, 2 and 18 of the State List and Entries 64, 65 and 66 of that List in so far as they relate to the said Entries 1, 2 and 18.

(b) Nothing in sub-clause (a) shall derogate from the powers of Parliament under this Constitution to make laws with respect to any matter for a Union territory or any part thereof.

(c) If any provision of a law made by the Legislative Assembly with respect to any matter is repugnant to any provision of a law made by Parliament with respect to that matter, whether passed before or after the law made by the Legislative Assembly, or of an earlier law, other than a law made by the Legislative Assembly, then, in either case, the law made by Parliament, or, as the case may be, such earlier law, shall prevail and the law made by the Legislative Assembly shall, to the extent of the repugnancy, be void:

Provided that if any such law made by the Legislative Assembly has been reserved for the consideration of the President and has received his assent, such law shall prevail in the National Capital Territory:

Provided further that nothing in this sub-clause shall prevent Parliament from enacting at any time any law with respect to the same matter including a law adding to, amending, varying or repealing the law so made by the Legislative Assembly.

(4) There shall be a Council of Ministers consisting of not more than ten per cent. of the total number of members in the Legislative Assembly, with the Chief Minister at the head to aid and advise the Lieutenant Governor in the exercise of his functions in relation to matters with respect to which the Legislative Assembly has power to make laws, except in so far as he is, by or under any law, required to act in his discretion:

Provided that in the case of difference of opinion between the Lieutenant Governor and his Ministers on any matter, the Lieutenant Governor shall refer it to the President for decision and act according to the decision given thereon by the President and pending such decision it shall be competent for the Lieutenant Governor in any case where the matter, in his opinion, is so urgent that it is necessary for him to take immediate action, to take such action or to give such direction in the matter as he deems necessary.

(5) The Chief Minister shall be appointed by the President and the other Ministers shall be appointed by the President on the advice of the Chief Minister and the Ministers shall hold office during the pleasure of the President.

(6) The Council of Ministers shall be collectively responsible to the Legislative Assembly.

(7) Parliament may, by law, make provisions for giving effect to, or supplementing the provisions contained in the foregoing clauses and for all matters incidental or consequential thereto.

(8) The provisions of article 239B shall, so far as may be, apply in relation to the National Capital Territory, the Lieutenant Governor and the Legislative Assembly, as they apply in relation to the Union territory of Pondicherry, the administrator and its Legislature, respectively; and any reference in that article to "clause (1) of article 239A" shall be deemed to be a reference to this article or article 239AB, as the case may be.

Provi-
sion in
case of
failure
of consti-
tutional
machin-
ery.

239AB. If the President, on receipt of a report from the Lieutenant Governor or otherwise, is satisfied—

(a) that a situation has arisen in which the administration of the National Capital Territory cannot be carried on in accordance with the provisions of article 239AA or of any law made in pursuance of that article; or

(b) that for the proper administration of the National Capital Territory it is necessary or expedient so to do,

the President may by order suspend the operation of any provision of article 239AA or of all or any of the provisions of any law made in pursuance of that article for such period and subject to such conditions as may be specified in such law and make such incidental and consequential provisions as may appear to him to be necessary or expedient for administering the National Capital Territory in accordance with the provisions of article 239 and article 239AA.'

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