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TABLE SHOWING EFFECT OF PARLIAMENTARY LEGISLATION OF 1992

**PART I—CENTRAL ACTS AMENDED, REPEALED OR OTHERWISE
AFFECTION**

Year of Act	No. of Act	Short title of Act	How affected	No. and section of 1992 Act by which affected
1-	2	3	4	5
1908	15	Indian Ports Act, 1908	S. 3 amended (w.e.f.) Ss. 14, 21, 33, 36 and 42 amended (w.e.f. 12-8-1992)	23, s. 2. <i>Ibid.</i> , ss. 3, 4, 5, 6 and 7.
1914	2	Destructive Insects and Pests Act, 1914	S. 3 amended (w.e.f. 27-10-1989)	12, s. 2.
1920	15	Indian Red Cross Society Act, 1920	Ss. 5 and 12 amended (w.e.f. 23-1-1992) Ss. 4A to 4E inserted (w.e.f. 23-1-1992)	14, ss. 3 and 4. <i>Ibid.</i> , s. 2.
1944	1	Central Excise and Salt Act, 1944	Ss. 6, 7, 9, 11A and 37 amended (w.e.f.)	18, s. 113.
1947	18	Imports and Exports (Control) Act, 1947	Repealed (w.e.f. 19-6-1992)	22, s. 20.
1947	29	Capital Issues (Control) Act, 1947	S. 10 amended (w.e.f. 30-1-1992) Repealed (w.e.f. 29-5-1992)	15, s. 33 and Schedule. 26, s. 3.
1950	43	Representation of the People Act, 1950	S. 27A amended (w.e.f. 1-12-1992) S. 7 amended (w.e.f. 5-12-1992) S. 9B inserted (w.e.f. 5-12-1992)	1, s. 55. 38, s. 2. <i>Ibid.</i> , s. 3.
1950	46	Army Act, 1950	Ss. 77, 80, 81, 85, 90, 91, 122, 123, 135, 137, 139, 151, 174, 142, 152 and 191 Ss. 75, 76, 127 and Chapter XVI omitted S. 169A inserted	37, ss. 3, 4, 5, 6, 7, 8, 9, 10, 12, 13, 14, 15, 16 and 18. <i>Ibid.</i> , ss. 2, 11 and 19. <i>Ibid.</i> , s. 17.
1951	43	Representation of the People Act, 1951	S. 52 substituted (w.e.f. 4-1-1992)	2, s. 2.
1955	57	Citizenship Act, 1955	Ss. 4 and 8 amended	39, ss. 2 and 3.
1956	42	Securities Contracts (Regulation) Act, 1956	Ss. 2, 6, 9, 10, 17, 21, 22A and 23 amended (w.e.f. 30-1-1992) S. 29A inserted (w.e.f. 30-1-1992)	15, s. 33 and Sch. <i>Ibid.</i> , s. 33 and Schedule.
1957	14	Copyright Act, 1957	Chapter V amended (w.e.f. 28-12-1991)	13, s. 2.

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1	2	3	4	5
1957	27	Wealth-tax Act, 1957	Ss. 2, 3, 4, 5, 7, 21, 21A, 21AA, 35, 45, Schedule I and Schedule III amended (w.e.f. 1-4-1993)	18, ss. 89, 90, 91, 92, 93, 94, 95, 96, 97, 99, 100 and 102.
			S. 35HA inserted (w.e.f. 1-4-1993)	<i>Ibid.</i> , s. 98.
			Schedule II omitted (w.e.f. 1-4-1993)	<i>Ibid.</i> , s. 101.
1959	10	Parliament (Prevention of Disqualification) Act, 1959	S. 3 and Schedule amended.	20, ss. 2 and 3.
1960	13	Finance Act, 1960	S. 13 omitted (w.e.f. 1-4-1993)	18, s. 116.
1961	43	Income-tax Act, 1961	S. 2 partly amended (w.e.f. 1-6-1992) and partly (w.e.f. 1-4-1993)	18, s. 3.
			S. 10 partly amended (w.e.f. 1-4-1989), partly (w.e.f. 1-4-1990), partly (1-4-1992), partly (w.e.f. 1-6-1992) and partly (w.e.f. 1-4-1993)	<i>Ibid.</i> , s. 4.
			S. 13 partly amended (w.e.f. 1-4-1992) and partly (w.e.f. 1-4-1983)	<i>Ibid.</i> , s. 5.
			S. 36 amended (w.e.f. 1-4-1987)	<i>Ibid.</i> , s. 14.
			S. 44 AB amended (w.e.f. 1-4-1985)	<i>Ibid.</i> , s., 20.
			S. 47 partly amended (w.e.f. 1-4-1962), partly (w.e.f. 1-6-1992) and partly (w.e.f. 1-4-1993)	<i>Ibid.</i> , s. 23.
			Ss. 15, 16, 17, 23, 24, 28, 33AD, 37, 40, 40A, 41, 44AA, 45, 49, 54, 54B, 54D, 54F, 54G, 55, 64, 71, 78, 80A, 80CCA, 80CCB, 80D, 80DD, 80IA, 80L, 87, 119AB, 115D, 139, 155, 158, 187, 189, 239, 240, 32, 139 and 143 amended (w.e.f. 1-4-1993)	<i>Ibid.</i> , ss. 6, 7, 8, 9, 10, 11, 12, 15, 16, 17, 18, 19, 22, 25, 27, 28, 29, 31, 32, 34, 35, 37, 40, 41, 42, 43, 44, 45, 47, 48, 50, 55, 57, 59, 62, 63, 67, 68, 82, 83, and 88.
			S. 88 partly amended (w.e.f. 1-4-1992) and partly amended (w.e.f. 1-4-1993)	<i>Ibid.</i> , s. 51.
			Ss. 80HHC, 206C and 211 amended (w.e.f. 1-4-1992)	18, ss. 46, 79 and 80.
			S. 34A inserted (w.e.f. 1-4-1992)	<i>Ibid.</i> , s. 13.
			Ss. 44AC, 53, 67, 182, 183 and 247 omitted (w.e.f. 1-4-1993)	<i>Ibid.</i> , ss. 21, 26, 36, 65 and 84.
			Ss. 48, 75, 76, 77, 86, Sub-heading in Chap- ter XV, 184 to 186 and 267 substituted (w.e.f. 1-4-1993)	<i>Ibid.</i> , ss. 24, 39, 49, 64, 66 and 86.

1	2	3	4	5
		Ss. 71A, 88B, 112, 115AC, Chapter XIIC and 189A inserted (w.e.f. 1.4.1993)	<i>Ibid</i> ss. 38, 52, 53 56, 58 and 69.	
		Ss. 54E and 54H amended (w.e.f. 1.4.1992)	<i>Ibid</i> , ss. 30 and 33.	
		Ss. 154 amended (w.e.f.)	<i>Ibid</i> , s. 61	
		S. 143 amended (w.e.f. 1.4.1989)	<i>Ibid</i> , s. 60.	
		S. 196C inserted (w.e.f. 1.6.1992)	<i>Ibid</i> s. 75	
		Ss. 115A, 193, 194A, 194C, 194G, 194H, 197, 197A, 198 to 200, 202 to 203A, 205, 253 and Second Sch. amended (w.e.f. 1.6.1992)	<i>Ibid</i> , ss. 54, 70, 71, 72, 73, 74, 76, 77, 78, 85 and 87	
		S. 234C partly amended (w.e.f. 1.4.1989) and partly (W.e.f. 1.6.1992)	<i>Ibid</i> , s. 81.	
1962	52	Customs Act, 1962	Ss. 2, 28 and 122 amended (w.e.f.)	<i>Ibid</i> , s. 109.
1963	38	Major Port Trusts Act, 1963	Ss. 87, 89 and 97 am- amended (w.e.f. 12.8.1992)	23, s. 8.
1966	19	Delhi Administration Act, 1966.	Repealed (w.e.f.)	1, s. 56.
1970	5	Banking Companies (Acquisition and Transfer of Under- takings) Act, 1970	Ss. 3 and 9 amended (w.f.)	36, s. 2.
1974	45	Interest-tax Act, 1974	S. 2 amended w.e.f. 1.4.1993 S.5 amended (w.e.f. 1.10.1991)	18, s. 103 <i>Ibid</i> , s. 104.
1975	51	Customs Tariff Act, 1975	S. 8A inserted (w.e.f.) First and Second Scheduled amended (w.e.f.)	18, s. 110. <i>Ibid</i> , s. 110 and Second Sch.
1980	40	Banking Companies (Acquisition and Transfer of Under- takings) Act, 1980	Ss. 3 and 9 amended (w.e.f.)	36, s. 3.
1983	11	Finance Act, 1983	S. 40 omitted (w.e.f. 1.4.1993)	18, s. 117.
1985	21	Bhopal Gas Leak Disaster (Processing of Claims) Act, 1985	Ss. 6 and 7 amended	24, ss. 2 and 3.
1986	5	Central Excise Tariff Act, 1985	Schedule amended (w.e.f.)	18, s. 114 and Third Schedule.
1987	11	Finance Act, 1987	Chapter V omitted (w.e.f. 1.6 1992)	28, s. 2
1987	35	Expenditure-tax Act, 1987	Ss. 3, 4, 5 and 7 amended (w.e.f. 1.6.1992)	18, ss. 105,106,107 and 108.
1991	6	Public liability Insurance Act, 1991	Ss. 2,4, 7, 14 and 23, amended (w.e.f. 31.1.1992) S. 7A inserted (w.e.f. 31.1.1992)	11, ss. 2, 3, 4, 6 and 7. <i>Ibid</i> , s. 5.

PART II.—CENTRAL ORDINANCES REPEALED

Year of Ordinance	Ordinance No.	Short title of Ordinance	No. and section of 1992 Act by which repealed
1	2	3	4
1991	9	Copyright (Amendment) Ordinance, 1991	13, s. 4 (w.e.f. 28-12-1991).
1992	1	Representation of the People (Amendment) Ordinance, 1992	2, s. 3 (w.e.f. 4-1-1992).
1992	3	Indian Red Cross Society (Amendment) Ordinance, 1992	14, s. 5 (w.e.f. 23-1-1992).
1992	4	Destructive Insects and Pests (Amendment and Validation) Ordinance, 1992	12, s. 4 (w.e.f. 27-10-1989).
1992	5	Securities and Exchange Board of India Ordinance, 1992	15, s. 35 (w.e.f. 30-1-1992).
1992	6	Public Liability Insurance (Amendment) Ordinance, 1992	11, s. 8 (w.e.f. 31-1-1992).
1992	7	The Cess and Other Taxes on Minerals (Validation) Ordin- ance, 1992	16, s. 3 (w.e.f. 15-2-1992).
1992	8	Foreign Exchange Conservation (Travel) Tax Abolition Ordin- ance, 1992	28, s. 3 (w.e.f. 1-6-1992).
1992	9	Capital Issues (Control) Re- peal Ordinance, 1992	26, s. 4 (w.e.f. 29-5-1992).
1992	10	Special Court (Trial of Offences Relating to Transactions in Securities) Ordinance, 1992	27, s. 15 (w.e.f. 6-6-1992).
1992	11	Foreign Trade (Development and Regulation) Ordinance, 1992	22, s. 20 (w.e.f. 19-6-1992).

PART III.—CONSTITUTION OF INDIA AMENDED

How affected	No. and section of 1992 Act by which affected	
1	2	3
Article 54 amended (w.e.f.)	Constitution (Seventieth Amendment) Act, 1992. s. 2.	
Article 239AA amended (w.e.f. 21-12-1991)		
Eighth Schedule amended	Constitution (Seventy-first Amendment) Act, 1992. s. 2.	
Article 332 amended (w.e.f. 5.12.1992)	Constitution (Seventy-second Amendment) Act, 1992 .s. 2.	

**THE GOVERNMENT OF NATIONAL CAPITAL TERRITORY
OF DELHI ACT, 1991**

ARRANGEMENT OF SECTIONS

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2. Definitions.

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9. Right of Lieutenant Governor to address and send messages to Legislative Assembly.
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14. Vacancy of seats.
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18. Powers, privileges, etc., of members.
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20. Exemption of property of the Union from taxation.
21. Restrictions on laws passed by Legislative Assembly with respect to certain matters.
22. Special provisions as to financial Bills.
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24. Assent to Bills.
25. Bills reserved for consideration.
26. Requirements as to sanction, etc.
27. Annual financial statement.

SECTIONS

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29. Appropriation Bills.
30. Supplementary, additional or excess grants.
31. Votes on account.
32. Authorisation of expenditure pending its sanction by Legislative Assembly.
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50. Period of order made under article 239AB and approval thereof by Parliament.
51. Authorisation of expenditure by President.
52. Contracts and suits.
53. Power of President to remove difficulties.
54. Laying of rules before Legislative Assembly.
55. Amendment of section 27A of Act 43 of 1950.
56. Repeal of Act 19 of 1966.

THE SCHEDULE

THE GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI ACT, 1991

No. 1 of 1992

[2nd January, 1992.]

An Act to supplement the provisions of the Constitution relating to the Legislative Assembly and a Council of Ministers for the National Capital Territory of Delhi 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:—

PART I

PRELIMINARY

1. (1) This Act may be called the Government of National Capital Territory of Delhi Act, 1991.

Short title and commencement.

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

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

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

Definitions.

(a) "article" means an article of the Constitution;

(b) "assembly constituency" means a constituency provided under this Act for the purpose of elections to the Legislative Assembly;

(c) "Capital" means the National Capital Territory of Delhi;

(d) "Election Commission" means the Election Commission referred to in article 324;

(e) "Legislative Assembly" means the Legislative Assembly of the National Capital Territory of Delhi;

(f) "Scheduled Castes", in relation to the Capital, means such castes, races or tribes or parts of or groups within such castes, races or tribes as are deemed under article 341 to be Scheduled Castes in relation to the Capital.

1.2.1992, vide Notification No. S.O.97 (E), dated 31.1.1992, Gazette of India, Extraordinary, 1992 Pt. II, Sec. 3 (ii) (in respect of && 2, 3, 38, 39, 40 and 53).

PART II

LEGISLATIVE ASSEMBLY

Legislative Assembly and its composition.

3. (1) The total number of seats in the Legislative Assembly to be filled by persons chosen by direct election from territorial constituencies shall be seventy.

(2) For the purpose of elections to the Legislative Assembly, the Capital shall be divided into single-member assembly constituencies in accordance with the provisions of Part III in such manner that the population of each of the constituencies shall, so far as practicable, be the same throughout the Capital.

(3) Seats shall be reserved for the Scheduled Castes in the Legislative Assembly, and the number of seats so reserved shall bear, as nearly as may be, the same proportion to the total number of seats in the Assembly as the population of the Scheduled Castes in the Capital bears to the total population of the Capital and the provisions of article 334 shall apply to such reservation.

Explanation.—In this section, the expression “population” means the population as ascertained in the last preceding census of which the relevant figures have been published:

Provided that where such figures have not been published, then for the purposes of elections for the constitution of the first Legislative Assembly under this Act, the provisional figures of the population of the Capital as published in relation to the 1991 census shall be deemed to be the population of the Capital.

Qualifications for membership of Legislative assembly.

4. A person shall not be qualified to be chosen to fill a seat in the Legislative Assembly unless he—

(a) is a citizen of India and makes and subscribes before some person authorised in that behalf by the Election Commission an oath or affirmation according to the form set out for the purpose in the Schedule;

(b) is not less than twenty-five years of age; and

(c) possesses such other qualifications as may be prescribed in that behalf by or under any law made by Parliament.

Duration of Legislative Assembly.

5. The Legislative Assembly, unless sooner dissolved, shall continue for five years from the date appointed for its first meeting and no longer, and the expiration of the said period of five years shall operate as a dissolution of the Assembly:

Provided that the said period may, while a Proclamation of Emergency issued under clause (1) of article 352 is in operation, be extended by the President by order for a period not exceeding one year at a time and not extending in any case beyond a period of six months after the Proclamation has ceased to operate.

6. (1) The Lieutenant Governor shall, from time to time, summon the Legislative Assembly to meet at such time and place as he thinks fit, but six months shall not intervene between its last sitting in one session and the date appointed for its first sitting in the next session.

(2) The Lieutenant Governor may, from time to time,—

- (a) prorogue the Assembly;
- (b) dissolve the Assembly.

7. (1) The Legislative Assembly shall, as soon as may be, choose two members of the Assembly to be respectively Speaker and Deputy Speaker thereof and, so often as the office of Speaker or Deputy Speaker become vacant, the Assembly shall choose another member to be Speaker or Deputy Speaker, as the case may be.

(2) A member holding office as Speaker or Deputy Speaker of the Legislative Assembly—

(a) shall vacate his office if he ceases to be a member of the Assembly;

(b) may, at any time by writing under his hand addressed, if such member is the Speaker, to the Deputy Speaker, and if such member is the Deputy Speaker, to the Speaker, resign his office; and

(c) may be removed from his office by a resolution of the Assembly passed by a majority of all the then members of the Assembly:

Provided that no resolution for the purpose of clause (c) shall be moved unless at least fourteen days' notice has been given of the intention to move the resolution:

Provided further that whenever the Assembly is dissolved, the Speaker shall not vacate his office until immediately before the first meeting of the Assembly after the dissolution.

(3) While the office of Speaker is vacant, the duties of the office shall be performed by the Deputy Speaker or, if the office of Deputy Speaker is also vacant, by such member of the Assembly as may be determined by the rules of procedure of the Assembly.

(4) During the absence of the Speaker from any sitting of the Assembly, the Deputy Speaker, or, if he is also absent, such person as may be determined by the rules of procedure of the Assembly, or, if no such person is present, such other person as may be determined by the Assembly, shall act as Speaker.

(5) There shall be paid to the Speaker and the Deputy Speaker of the Legislative Assembly such salaries and allowances as may be respectively fixed by the Legislative Assembly by law and, until provision in that behalf is so made, such salaries and allowances as the Lieutenant Governor may, with the approval of the President, by order determine.

Sessions
of Legis-
lative
As-
sembly,
proroga-
tion and
dissolu-
tion.

Speaker
and
Deputy
Speaker
of Legis-
lative
Assembly.

6 *Government of National Capital Territory of Delhi* [ACT 1]

Speaker or Deputy Speaker not to provide while a resolution for his removal from office is under consideration.

Right of Lieutenant Governor to address and send messages to Legislative Assembly.

Special address by the Lieutenant Governor.

Rights of Ministers as respects Legislative Assembly.

Oath or affirmation by members.

Voting in Assembly, power of Assembly to act notwithstanding vacancies and quorum.

8. (1) At any sitting of the Legislative Assembly, while any resolution for the removal of the Speaker from his office is under consideration, the Speaker, or while any resolution for the removal of the Deputy Speaker from his office is under consideration, the Deputy Speaker, shall not, though he is present, preside and the provisions of sub-section (4) of section 7 shall apply in relation to every such sitting as they apply in relation to a sitting from which the Speaker or, as the case may be, the Deputy Speaker is absent.

(2) The Speaker shall have the right to speak in, and otherwise to take part in the proceedings of, the Legislative Assembly while any resolution for his removal from office is under consideration in the Assembly and shall, notwithstanding anything in section 13, be entitled to vote only in the first instance on such resolution or on any other matter during such proceedings but not in the case of an equality of votes.

9. (1) The Lieutenant Governor may address the Legislative Assembly and for that purpose require the attendance of members.

(2) The Lieutenant Governor may send messages to the Assembly whether with respect to a Bill then pending in the Assembly or otherwise, and when a message is so sent, the Assembly shall with all convenient despatch consider any matter required by the message to be taken into consideration.

10. (1) At the commencement of the first session after each general election to the Legislative Assembly and at the commencement of the first session of each year, the Lieutenant Governor shall address the Legislative Assembly and inform it of the causes of its summons.

(2) Provision shall be made by rules to be made by the Assembly regulating its procedure for the allotment of time for discussion of the matters referred to in such address.

11. Every Minister shall have the right to speak in, and otherwise to take part in the proceedings of, the Legislative Assembly and to speak in, and otherwise to take part in the proceedings of, any committee of the Legislative Assembly of which he may be named a member, but shall not by virtue of this section be entitled to vote.

12. Every member of the Legislative Assembly shall, before taking his seat, make and subscribe before the Lieutenant Governor, or some person appointed in that behalf by him, an oath or affirmation according to the form set out for the purpose in the Schedule.

13. (1) Save as otherwise provided in this Act, all questions at any sitting of the Legislative Assembly shall be determined by a majority of votes of the members present and voting other than the Speaker or person acting as such.

(2) The Speaker or person acting as such shall not vote in the first instance, but shall have and exercise a casting vote in the case of an equality of votes.

(3) The Legislative Assembly shall have power to act notwithstanding any vacancy in the membership thereof, and any proceedings in the

[or 1992] Government of National Capital Territory of Delhi

Legislative Assembly shall be valid notwithstanding that it is discovered subsequently that some person who was not entitled so to do, sat or voted or otherwise took part in the proceedings.

(4) The quorum to constitute a meeting of the Legislative Assembly shall be one-third of the total number of members of the Assembly.

(5) If at any time during a meeting of the Legislative Assembly there is no quorum, it shall be the duty of the Speaker, or person acting as such, either to adjourn the Assembly or to suspend the meeting until there is a quorum.

43 of 1951.

14. (1) No person shall be a member both of Parliament and of the Legislative Assembly and if a person is chosen a member both of Parliament and of such Assembly, then, at the expiration of such period as is specified in or under the Representation of the People Act, 1951 and the rules made by the President under clause (2) of article 101 and clause (2) of article 190, that person's seat in Parliament shall become vacant, unless he has previously resigned his seat in the Legislative Assembly.

(2) If a member of the Legislative Assembly—

(a) becomes subject to any disqualification mentioned in section 15 or section 16 for membership of the Assembly, or

(b) resigns his seat by writing under his hand addressed to the Speaker and his resignation is accepted by the Speaker,

his seat shall thereupon become vacant:

Provided that in the case of any resignation referred to in clause (b), if from the information received or otherwise and after making such inquiry as he thinks fit, the Speaker is satisfied that such resignation is not voluntary or genuine, he shall not accept such resignation.

(3) If for a period of sixty days a member of the Legislative Assembly is without permission of the Assembly absent from all meetings thereof, the Assembly may declare his seat vacant:

Provided that in computing the said period of sixty days, no account shall be taken of any period during which the Assembly is prorogued or is adjourned for more than four consecutive days.

15. (1) A person shall be disqualified for being chosen as, and for being, a member of the Legislative Assembly—

(a) if he holds any office of profit under the Government of India or the Government of any State or the Government of any Union territory other than an office declared by law made by Parliament or by the Legislature of any State or by the Legislative Assembly of the Capital or of any other Union territory not to disqualify its holder; or

(b) if he is for the time being disqualified for being chosen as, and for being, a member of either House of Parliament under the provisions of sub-clause (b), sub-clause (c) or sub-clause (d) of clause (1) of article 102 or of any law made in pursuance of that article.

(2) For the purposes of this section, a person shall not be deemed to hold an office of profit under the Government of India or the Government of any State or the Government of any Union territory by reason only

Vacation
of seats.

Disqualifi-
cations for
mem-
ber-
ship.

that he is a Minister either for the Union or for such State or Union territory.

(3) If any question arises as to whether a member of the Legislative Assembly has become disqualified for being such a member under the provisions of sub-section (1), the question shall be referred for the decision of the President and his decision shall be final.

(4) Before giving any decision on any such question, the President shall obtain the opinion of the Election Commission and shall act according to such opinion.

**Disqualification
on ground
of defec-
tion.**

16. The provisions of the Tenth Schedule to the Constitution shall, subject to the necessary modifications (including modifications for construing references therein to the Legislative Assembly of a State, article 188, article 194 and article 212 as references, respectively, to the Legislative Assembly, section 12, section 18 and section 37 of this Act), apply to and in relation to the members of the Legislative Assembly as they apply to and in relation to the members of the Legislative Assembly of a State, and accordingly:—

(a) the said Tenth Schedule as so modified shall be deemed to form part of this Act; and

(b) a person shall be disqualified for being a member of the Legislative Assembly if he is so disqualified under the said Tenth Schedule as so modified.

17. If a person sits or votes as a member of the Legislative Assembly before he has complied with the requirements of section 12 or when he knows that he is not qualified or that he is disqualified for membership thereof, he shall be liable in respect of each day on which he so sits or votes to a penalty of five hundred rupees to be recovered as a debt due to the Union.

**Penalty
for sit-
ting and
voting
before
making
oath or
affirma-
tion or
when
not qual-
ified or
when
disqua-
lified.**

**Powers,
privileges,
etc., of
members.**

18. (1) Subject to the provisions of this Act and to the rules and standing orders regulating the procedure of the Legislative Assembly, there shall be freedom of speech in the Legislative Assembly.

(2) No member of the Legislative Assembly shall be liable to any proceedings in any court in respect of anything said or any vote given by him in the Assembly or any committee thereof and no person shall be so liable in respect of the publication by or under the authority of such Assembly of any report, paper, votes or proceedings.

(3) In other respects, the powers, privileges and immunities of the Legislative Assembly and of the members and the committees thereof shall be such as are for the time being enjoyed by the House of the People and its members and committees.

(4) The provisions of sub-sections (1), (2) and (3) shall apply in relation to persons who by virtue of this Act have the right to speak in, and otherwise to take part in the proceedings of, the Legislative Assembly

or any committee thereof as they apply in relation to members of that Assembly.

19. Members of the Legislative Assembly shall be entitled to receive such salaries and allowances as may from time to time be determined by the Legislative Assembly by law and until provision in that behalf is so made, such salaries and allowances as the Lieutenant Governor may, with the approval of the President, by order determine.

Salaries
and
allow-
ances of
members.

20. The property of the Union shall, save in so far as Parliament may by law otherwise provide, be exempted from all taxes imposed by or under any law made by the Legislative Assembly or by or under any other law in force in the Capital:

Exem-
ption of
property
of the
Union
from
taxation.

Provided that nothing in this section shall, until Parliament by law otherwise provides, prevent any authority within the Capital from levying any tax on any property of the Union to which such property was immediately before the commencement of the Constitution liable or treated as liable, so long as that tax continues to be levied in the Capital.

21. (1) The provisions of article 286, article 287 and article 288 shall apply in relation to any law passed by the Legislative Assembly with respect to any of the matters referred to in those articles as they apply in relation to any law passed by the Legislature of a State with respect to those matters.

Restric-
tions on
laws
passed by
Legislative
Assembly
with res-
pect to
certain
matters.

(2) The provisions of article 304 shall, with the necessary modifications, apply in relation to any law passed by the Legislative Assembly with respect to any of the matters referred to in that article as they apply in relation to any law passed by the Legislature of a State with respect to those matters.

22. (1) A Bill or amendment shall not be introduced into, or moved in, the Legislative Assembly except on the recommendation of the Lieutenant Governor, if such Bill or amendment makes provision for any of the following matters, namely:—

Special
provi-
sions as to
financial
Bills.

(a) the imposition, abolition, remission, alteration or regulation of any tax;

(b) the amendment of the law with respect to any financial obligations undertaken or to be undertaken by the Government of the Capital;

(c) the appropriation of moneys out of the Consolidated Fund of the Capital;

(d) the declaring of any expenditure to be expenditure charged on the Consolidated Fund of the Capital or the increasing of the amount of any such expenditure;

(e) the receipt of money on account of the Consolidated Fund of the Capital or the custody or issue of such money;

Provided that no recommendation shall be required under this subsection for the moving of an amendment making provision for the reduction or abolition of any tax.

10 *Government of National Capital Territory of Delhi* [ACT 1]

(2) A Bill or amendment shall not be deemed to make provision for any of the matters aforesaid by reason only that it provides for the imposition of fines or other pecuniary penalties, or for the demand or payment of fees for licences or fees for services rendered, or by reason that it provides for the imposition, abolition, remission, alteration or regulation of any tax by any local authority or body for local purposes.

(3) A Bill which, if enacted and brought into operation, would involve expenditure from the Consolidated Fund of the Capital shall not be passed by the Legislative Assembly unless the Lieutenant Governor has recommended to that Assembly the consideration of the Bill.

Procedure as to lapsing of Bills.

23. (1) A Bill pending in the Legislative Assembly shall not lapse by reason of the prorogation of the Assembly.

(2) A Bill which is pending in the Legislative Assembly shall lapse on a dissolution of the Assembly.

Assent to Bills.

24. When a Bill has been passed by the Legislative Assembly, it shall be presented to the Lieutenant Governor and the Lieutenant Governor shall declare either that he assents to the Bill or that he withholds assent therefrom or that he reserves the Bill for the consideration of the President:

Provided that the Lieutenant Governor may, as soon as possible after the presentation of the Bill to him for assent, return the Bill if it is not a Money Bill together with a message requesting that the Assembly will reconsider the Bill or any specified provisions thereof, and, in particular, will consider the desirability of introducing any such amendments as he may recommend in his message and, when a Bill is so returned, the Assembly will reconsider the Bill accordingly, and if the Bill is passed again with or without amendment and presented to the Lieutenant Governor for assent, the Lieutenant Governor shall declare either that he assents to the Bill or that he reserves the Bill for the consideration of the President:

Provided further that the Lieutenant Governor shall not assent to, but shall reserve for the consideration of the President, any Bill which,—

(a) in the opinion of the Lieutenant Governor would, if it became law, so derogate from the powers of the High Court as to endanger the position which that Court is, by the Constitution, designed to fill; or

(b) the President may, by order, direct to be reserved for his consideration; or

(c) relates to matters referred to in sub-section (5) of section 7 or section 19 or section 34 or sub-section (3) of section 43.

Explanation.—For the purposes of this section and section 25, a Bill shall be deemed to be a Money Bill if it contains only provisions dealing with all or any of the matters specified in sub-section (1) of section 22 or any matter incidental to any of those matters and, in either case, there is endorsed thereon the certificate of the Speaker of the Legislative Assembly signed by him that it is a Money Bill.

Bills reserved for consideration.

25. When a Bill is reserved by the Lieutenant Governor for the consideration of the President, the President shall declare either that he assents to the Bill or that he withholds assent therefrom:

Provided that where the Bill is not a Money Bill, the President may direct the Lieutenant Governor to return the Bill to the Legislative Assembly together with such a message as is mentioned in the first proviso to section 24 and, when a Bill is so returned, the Assembly shall reconsider it accordingly within a period of six months from the date of receipt of such message and, if it is again passed by the Assembly with or without amendment, it shall be presented again to the President for his consideration.

26. No Act of the Legislative Assembly, and no provision in any such Act, shall be invalid by reason only that some previous sanction or recommendation required by this Act was not given, if assent to that Act was given by the Lieutenant Governor, or, on being reserved by the Lieutenant Governor for the consideration of the President, by the President.

Requirements as to sanction, etc.

27. (1) The Lieutenant Governor shall in respect of every financial year cause to be laid before the Legislative Assembly, with the previous sanction of the President, a statement of the estimated receipts and expenditure of the Capital for that year, in this Part referred to as the "annual financial statement".

Annual financial statement.

(2) The estimates of expenditure embodied in the annual financial statement shall show separately—

(a) the sums required to meet expenditure described by this Act as expenditure charged upon the Consolidated Fund of the Capital; and

(b) the sums required to meet other expenditure proposed to be made from the Consolidated Fund of the Capital,

and shall distinguish expenditure on revenue account from other expenditure.

(3) Notwithstanding anything contained in any law for the time being in force, the following expenditure shall be expenditure charged on the Consolidated Fund of the Capital:—

(a) the emoluments and allowances of the Lieutenant Governor and other expenditure relating to his office as determined by the President by general or special order;

(b) the charges payable in respect of loans advanced to the Capital from the Consolidated Fund of India including interest, sinking fund charges and redemption charges, and other expenditure connected therewith;

(c) the salaries and allowances of the Speaker and the Deputy Speaker of the Legislative Assembly;

(d) expenditure in respect of the salaries and allowances of Judges of the High Court of Delhi;

(e) any sums required to satisfy any judgment, decree or award of any court or arbitral tribunal;

(f) any other expenditure declared by the Constitution or by law made by Parliament or by the Legislative Assembly to be so charged.

Procedure in Legislative Assembly with respect to estimates.

Appropriation Bills.

Supplementary, additional or excess grants.

28. (1) So much of the estimates as relates to expenditure charged upon the Consolidated Fund of the Capital shall not be submitted to the vote of the Legislative Assembly, but nothing in this sub-section shall be construed as preventing the discussion in the Legislative Assembly of any of those estimates.

(2) So, much of the said estimates as relates to other expenditure shall be submitted in the form of demands for grants to the Legislative Assembly, and the Legislative Assembly shall have power to assent, or to refuse to assent, to any demand, or to assent to any demand subject to a reduction of the amount specified therein.

(3) No demand for a grant shall be made except on the recommendation of the Lieutenant Governor.

29. (1) As soon as may be after the grants under section 28 have been made by the Legislative Assembly, there shall be introduced a Bill to provide for the appropriation out of the Consolidated Fund of the Capital of all moneys required to meet—

(a) the grants so made by the Assembly, and

(b) the expenditure charged on the Consolidated Fund of the Capital but not exceeding in any case the amount shown in the statement previously laid before the Assembly.

(2) No amendment shall be proposed to any such Bill in the Legislative Assembly which will have the effect of varying the amount or altering the destination of any grant so made or of varying the amount of any expenditure charged on the Consolidated Fund of the Capital and the decision of the person presiding as to whether an amendment is inadmissible under this sub-section shall be final.

(3) Subject to the other provisions of this Act, no money shall be withdrawn from the Consolidated Fund of the Capital except under appropriation made by law passed in accordance with the provisions of this section.

30. (1) The Lieutenant Governor shall,—

(a) if the amount authorised by any law made in accordance with the provisions of section 29 to be expended for a particular service for the current financial year is found to be insufficient for the purposes of that year or when a need has arisen during the current financial year for supplementary or additional expenditure upon some new service not contemplated in the annual financial statement for that year, or

(b) if any money has been spent on any service during a financial year in excess of the amount granted for that service and for that year,

cause to be laid before the Legislative Assembly, with the previous sanction of the President, another statement showing the estimated amount of that expenditure or cause to be presented to the Legislative Assembly with such previous sanction a demand for such excess, as the case may be.

(2) The provisions of sections 27, 28 and 29 shall have effect in relation to any such statement and expenditure or demand and also to any law to be made authorising the appropriation of moneys out of the Consolidated Fund of the Capital to meet such expenditure or the grant in

respect of such demand as they have effect in relation to the annual financial statement and the expenditure mentioned therein or to a demand for a grant and the law to be made for the authorisation of appropriation of moneys out of the Consolidated Fund of the Capital to meet such expenditure or grant.

31. (1) Notwithstanding anything in the foregoing provisions of this Part, the Legislative Assembly shall have power to make any grant in advance in respect of the estimated expenditure for a part of any financial year pending the completion of the procedure prescribed in section 28 for the voting of such grant and the passing of the law in accordance with the provisions of section 29 in relation to that expenditure and the Legislative Assembly shall have power to authorise by law the withdrawal of moneys from the Consolidated Fund of the Capital for the purposes for which the said grant is made.

Votes on account.

(2) The provisions of sections 28 and 29 shall have effect in relation to the making of any grant under sub-section (1) or to any law to be made under that sub-section as they have effect in relation to the making of a grant with regard to any expenditure mentioned in the annual financial statement and the law to be made for the authorisation of appropriation of moneys, out of the Consolidated Fund of the Capital to meet such expenditure.

32. Notwithstanding anything in the foregoing provisions of this Part, the Lieutenant Governor may authorise such expenditure from the Consolidated Fund of the Capital as he deems necessary for a period of not more than six months beginning with the date of the constitution of the Consolidated Fund of the Capital, pending the sanction of such expenditure by the Legislative Assembly.

Authorisation of expenditure pending its sanction by Legislative Assembly.

33. (1) The Legislative Assembly may make rules for regulating, subject to the provisions of this Act, its procedure and the conduct of its business:

Rules of procedure.

Provided that the Lieutenant Governor shall, after consultation with the Speaker of the Legislative Assembly and with the approval of the President, make rules—

(a) for securing the timely completion of financial business;

(b) for regulating the procedure of, and the conduct of business in, the Legislative Assembly in relation to any financial matter or to any Bill for the appropriation of moneys out of the Consolidated Fund of the Capital;

(c) for prohibiting the discussion of, or the asking of questions on, any matter which affects the discharge of the functions of the Lieutenant Governor in so far as he is required by or under this Act or any law to act in his discretion.

(2) Until rules are made under sub-section (1), the rules of procedure and standing orders with respect to the Legislative Assembly of the State of Uttar Pradesh in force immediately before the commencement of this Act shall have effect in relation to the Legislative Assembly subject to such modifications and adaptations as may be made therein by the Lieutenant Governor.

Official language or languages of the Capital and language or languages to be used in Legislative Assembly.

Language to be used for Bills, Acts, etc.

Restriction on discussion in the Legislative Assembly.

Courts not to inquire into proceedings of Legislative Assembly.

34. (1) The Legislative Assembly may by law adopt any one or more of the languages in use in the Capital or Hindi as the official language or languages to be used for all or any of the official purposes of the Capital:

Provided that the President may by order direct—

(i) that the official language of the Union shall be adopted for such of the official purposes of the Capital as may be specified in the order;

(ii) that any other language shall also be adopted throughout the Capital or such part thereof for such of the official purposes of the Capital as may be specified in the order, if the President is satisfied that a substantial proportion of the population of the Capital desires the use of that other language for all or any of such purposes.

(2) The business in the Legislative Assembly shall be transacted in the official language or languages of the Capital or in Hindi or in English:

Provided that the Speaker of the Legislative Assembly or person acting as such, as the case may be, may permit any member who cannot adequately express himself in any of the languages aforesaid to address the Assembly in his mother-tongue.

35. Notwithstanding anything contained in section 34, until Parliament by law otherwise provides, the authoritative texts—

(a) of all Bills to be introduced or amendments thereto to be moved in the Legislative Assembly;

(b) of all Acts passed by the Legislative Assembly; and

(c) of all orders, rules, regulations and bye-laws issued under any law made by the Legislative Assembly,

shall be in the English language:

Provided that where the Legislative Assembly has prescribed any language other than the English language for use in Bills introduced in, or Acts passed by, the Legislative Assembly or in any order, rule, regulation or bye-law issued under any law made by the Legislative Assembly, a translation of the same in the English language published under the authority, of the Lieutenant Governor in the Official Gazette shall be deemed to be the authoritative text thereof in the English language.

36. No discussion shall take place in the Legislative Assembly with respect to the conduct of any Judge of the Supreme Court or of a High Court in the discharge of his duties.

37. (1) The validity of any proceedings in the Legislative Assembly shall not be called in question on the ground of any alleged irregularity of procedure.

(2) No officer or member of the Legislative Assembly in whom powers are vested by or under this Act for regulating procedure or the conduct of business, or for maintaining order in the Legislative Assembly shall be subject to the jurisdiction of any court in respect of the exercise by him of those powers.

PART III

DELIMITATION OF CONSTITUENCIES

38. (1) The Election Commission shall, in the manner herein provided, distribute the seats assigned to the Legislative Assembly under section 3 to single-member territorial constituencies and delimit them having regard to the following provisions, namely:—

(a) all constituencies shall, as far as practicable, be delimited in such manner that the ratio between the population of each of such constituencies and the total population of the Capital is the same; and

(b) constituencies in which seats are reserved for the Scheduled Castes shall, as far as practicable, be located in areas where the proportion of their population to the total population is comparatively large.

(2) The Election Commission shall—

(a) publish its proposals for the delimitation of constituencies in the Official Gazette and also in such other manner as the Commission may consider fit, together with a notice inviting objections and suggestions in relation to the proposals and specifying a date on or after which the proposals will be further considered by it;

(b) consider all objections and suggestions which may have been received by it before the date so specified;

(c) after considering all objections and suggestions which may have been received by it before the date so specified, determine by one or more orders the delimitation of constituencies and cause such order or orders to be published in the Official Gazette; and upon such publication, the order or orders shall have the full force of law and shall not be called in question in any court.

39. The Election Commission may, from time to time, by notification in the Official Gazette,—

(a) correct any printing mistakes in any order made under section 38 or any error arising therein from inadvertent slip or omission; and

(b) where the boundaries or name of any territorial division mentioned in any such order are or is altered, make such amendments as appear to it to be necessary or expedient for bringing such order up-to-date.

40. (1) For the purpose of constituting the Legislative Assembly, a general election will be held as soon as may be, after the delimitation of all the assembly constituencies under section 38.

(2) For the purposes of sub-section (1), the Lieutenant Governor shall, by one or more notifications published in the Official Gazette, call upon all the said assembly constituencies to elect members in accordance with the provisions of the Representation of the People Act, 1951, and of the rules and orders made or issued thereunder as applicable under sub-section (3).

Election
Commis-
sion to
delimit
constitu-
encies.

Power of
Election
Commis-
sion to
maintain
delimi-
tation
orders
up-to-
date.

Elections
to the
Legisla-
tive
Assem-
bly.

(3) The Representation of the People Act, 1950, the Representation of the People Act, 1951, the rules and orders made or issued under the said Acts and all other laws for the time being in force relating to elections shall apply with necessary modifications (including modifications for construing references therein to a State, State Government and Governor as including references to the Capital, Government of the Capital and Lieutenant Governor, respectively) to, and in relation to, the general election referred to in sub-section (1).

PART IV

CERTAIN PROVISIONS RELATING TO LIEUTENANT GOVERNOR AND MINISTERS

Matters
in which
Lieute-
nant
Governor
to act in
his dis-
cretion.

41. (1) The Lieutenant Governor shall act in his discretion in a matter—

(i) which falls outside the purview of the powers conferred on the Legislative Assembly but in respect of which powers or functions are entrusted or delegated to him by the President; or

(ii) in which he is required by or under any law to act in his discretion or to exercise any judicial or quasi-judicial functions.

(2) If any question arises as to whether any matter is or is not a matter as respects which the Lieutenant Governor is by or under any law required to act in his discretion, the decision of the Lieutenant Governor thereon shall be final.

(3) If any question arises as to whether any matter is or is not a matter as respects which the Lieutenant Governor is required by any law to exercise any judicial or quasi-judicial functions, the decision of the Lieutenant Governor thereon shall be final.

Advice
by
Ministers.

42. The question whether any, and if so what, advice was tendered by Ministers to the Lieutenant Governor shall not be inquired into in any court.

Other
provi-
sions as
to Minis-
ters

43. (1) Before a Minister enters upon his office, the Lieutenant Governor shall administer to him the oaths of office and of secrecy according to the forms set out for the purpose in the Schedule.

(2) A Minister who, for any period of six consecutive months, is not a member of the Legislative Assembly shall, at the expiration of that period, cease to be a Minister.

(3) The salaries and allowances of Ministers shall be such as the Legislative Assembly may from time to time by law determine and until the Legislative Assembly so determines, shall be determined by the Lieutenant Governor with the approval of the President.

Conduct
of busi-
ness.

44. (1) The President shall make rules—

(a) for the allocation of business to the Ministers in so far as it is business with respect to which the Lieutenant Governor is required to act on the aid and advice of his Council of Ministers; and

(b) for the more convenient transaction of business with the Ministers, including the procedure to be adopted in the case of a difference of opinion between the Lieutenant Governor and the Council of Ministers or a Minister.

(2) Save as otherwise provided in this Act, all executive action of the Lieutenant Governor whether taken on the advice of his Ministers or otherwise shall be expressed to be taken in the name of the Lieutenant Governor.

(3) Orders and other instruments made and executed in the name of the Lieutenant Governor shall be authenticated in such manner as may be specified in rules to be made by the Lieutenant Governor and the validity of an order or instrument which is so authenticated shall not be called in question on the ground that it is not an order or instrument made or executed by the Lieutenant Governor.

45. It shall be the duty of the Chief Minister—

(a) to communicate to the Lieutenant Governor all decisions of the Council of Ministers relating to the administration of the affairs of the Capital and proposals for legislation;

(b) to furnish such information relating to the administration of the affairs of the Capital and proposals for legislation as Lieutenant Governor may call for; and

(c) if the Lieutenant Governor so requires, to submit for the consideration of the Council of Ministers any matter on which a decision has been taken by a Minister but which has not been considered by the Council.

Duties of
Chief
Minister
as respects
the furnishing
of information
to the
Lieutenant
Governor, etc.

PART V

MISCELLANEOUS AND TRANSITIONAL PROVISIONS

46. (1) As from such date as the Central Government may, by notification in the Official Gazette, appoint in this behalf, all revenues received in the Capital by the Government of India or the Lieutenant Governor in relation to any matter with respect to which the Legislative Assembly has power to make laws, and all grants made and all loans advanced to the Capital from the Consolidated Fund of India and all moneys received by the Capital in repayment of loans shall form one Consolidated Fund to be entitled "the Consolidated Fund of the National Capital Territory of Delhi" (referred to in this Act as the Consolidated Fund of the Capital).

Consolidated
Fund
of the
Capital

(2) No moneys out of the Consolidated Fund of the Capital shall be appropriated except in accordance with and for the purposes and in the manner provided in this Act.

(3) The custody of the Consolidated Fund of the Capital, the payment of moneys into such Fund, the withdrawal of moneys therefrom and all other matters connected with or ancillary to those matters shall be regulated by rules made by the Lieutenant Governor with the approval of the President.

Contingency Fund of the Capital.

47. (1) There shall be established a Contingency Fund in the nature of an imprest to be entitled "the Contingency Fund of the National Capital Territory of Delhi" into which shall be paid from and out of the Consolidated Fund of the Capital such sums as may, from time to time, be determined by law made by the Legislative Assembly; and the said Fund shall be held by the Lieutenant Governor to enable advances to be made by him out of such Fund.

(2) No advances shall be made out of the Contingency Fund referred to in sub-section (1) except for the purposes of meeting unforeseen expenditure pending authorisation of such expenditure by the Legislative Assembly under appropriations made by law.

(3) The Lieutenant Governor may make rules regulating all matters connected with or ancillary to the custody of, the payment of moneys into, and the withdrawal of moneys from, the aforesaid Contingency Fund. -

Audit reports.

48. The reports of the Comptroller and Auditor-General of India relating to the accounts of the Capital for any period subsequent to the date referred to in sub-section (1) of section 46 shall be submitted to the Lieutenant Governor who shall cause them to be laid before the Legislative Assembly.

Relation of Lieutenant Governor and his Ministers to President.

49. Notwithstanding anything in this Act, the Lieutenant Governor and his Council of Ministers shall be under the general control of, and comply with such particular directions, if any, as may from time to time be given by, the President.

Period of order made under article 239AB and approval thereof by Parliament.

50. (1) Every order made by the President under article 239AB shall expire at the end of one year from the date of issue of the order and the provisions of clauses (2) and (3) of article 356 shall, so far as may be, apply to such order as they apply to a Proclamation issued under clause (1) of article 356.

(2) Notwithstanding anything contained in sub-section (1), the President may extend the duration of the aforesaid order for a further period not exceeding two years from the date of expiry of the order under sub-section (1) subject to the condition that every extension of the said order for any period beyond the expiration of one year shall be approved by resolutions of both Houses of Parliament.

Authorisation of expenditure by President.

51. Where the Legislative Assembly is dissolved or its functioning as such Assembly remains suspended, on account of an order made by the President under article 239AB, it shall be competent for the President to authorise when the House of the People is not in session expenditure from the Consolidated Fund of the Capital pending the sanction of such expenditure by Parliament.

Contracts and suits.

52. For the removal of doubts it is hereby declared that-

(a) all contracts in connection with the administration of the Capital are contracts made in the exercise of the executive power of the Union; and

(b) all suits and proceedings in connection with the administration of the Capital shall be instituted by or against the Government of India.

53. (1) If any difficulty arises in relation to the transition from the provisions of any law repealed by this Act or in giving effect to the provisions of this Act and in particular in relation to the constitution of the Legislative Assembly, the President may by order do anything not inconsistent with the provisions of the Constitution or of this Act which appear to him to be necessary or expedient for the purpose of removing the difficulty:

Provided that no order under this sub-section shall be made after the expiry of three years from the date of constitution of the first Legislative Assembly.

(2) Every order made under sub-section (1) shall be laid before each House of Parliament.

54. Every rule made by the Lieutenant Governor under this Act shall be laid, as soon as it is made, before the Legislative Assembly.

55. In section 27A of the Representation of People Act, 1950, for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) The electoral college for the Union territory of Delhi shall consist of the elected members of the Legislative Assembly constituted for that territory under the Government of National Capital Territory of Delhi Act, 1991.”

56. The Delhi Administration Act, 1966 is hereby repealed.

Power of
President
to remove
difficulties.

Laying of
Rules
before
Legisla-
tive As-
sembly.

Amend-
ment of
section
27A of
Act 43
of 1950.

Repeal
of Act
19 of
1966.

THE SCHEDULE

(See sections 4, 12 and 43)

FORMS OF OATHS OR AFFIRMATIONS

I

Form of oath or affirmation to be made by a candidate for election to the Legislative Assembly:—

"I, A. B., having been nominated as a candidate to fill a seat in the Legislative Assembly do _____ that I solemnly affirm will bear true faith and allegiance to the Constitution of India as by law established and that I will uphold the sovereignty and integrity of India."

II

Form of oath or affirmation to be made by a member of the Legislative Assembly:—

"I, A. B., having been elected a member of the Legislative Assembly do _____ that I will bear true faith and allegiance to the Constitution of India as by law established, that I will uphold the sovereignty and integrity of India and that I will faithfully discharge the duty upon which I am about to enter."

III

Form of oath of office for a member of the Council of Ministers:—
swear in the name of God

"I, A. B., do _____ that I will bear true
solemnly affirm
faith and allegiance to the Constitution of India as by law established,
that I will uphold the sovereignty and integrity of India, that I
will faithfully and conscientiously discharge my duties as a Minister,
and that I will do right to all manner of people in accordance with
the Constitution and the law without fear or favour, affection or
ill-will."

IV

Form of oath of secrecy for a member of the Council of Ministers:—
swear in the name of God

"I, A. B., do _____ that I will not directly
solemnly affirm
or indirectly communicate or reveal to any person or persons any
matter which shall be brought under my consideration or shall become
known to me as a Minister except as may be required for the due
discharge of my duties as such Minister."

THE REPRESENTATION OF THE PEOPLE (AMENDMENT)
ACT, 1992

No. 2 OF 1992

[26th March, 1992.]

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

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

1. (1) This Act may be called the Representation of the People
(Amendment) Act, 1992.

(2) It shall be deemed to have come into force on the 4th day of
January, 1992.

2. In the Representation of the People Act, 1951 (hereinafter referred
to as the principal Act), for section 52, the following section shall be
substituted, namely:—

52. If a candidate, set up by a recognised political party,—

(a) dies at any time after 11 A.M. on the last date for making
nominations and his nomination is found valid on scrutiny
under section 36; or

(b) whose nomination has been found valid on scrutiny
under section 36 and who has not withdrawn his candidature
under section 37, dies,

and in either case, a report of his death is received at any time
before the publication of the list of contesting candidates under
section 38; or

(c) dies as a contesting candidate and a report of his death
is received before the commencement of the poll,

the returning officer shall, upon being satisfied about the fact
of the death of the candidate, by order, countermand the poll and
report the fact to the Election Commission and also to the appropriate
authority and all proceedings with reference to the election
shall be commenced anew in all respects as if for a new election:

Short
title
and
com-
mence-
ment,

Substi-
tution
of new
section
for
section
52.

Death of
candi-
date
before
the
poll.

Provided that no order for countering a poll should be made in a case referred to in clause (a) except after the scrutiny of all the nominations including the nomination of the deceased candidate:

Provided further that no further nomination shall be necessary in the case of a person who was a contesting candidate at the time of the countering of the poll:

Provided also that no person who has given a notice of withdrawal of his candidature under sub-section (1) of section 37 before the countering of the poll shall be ineligible for being nominated as a candidate for the election after such countering.

Explanation.—For the purposes of this section, “recognised political party” means a political party recognised by the Election Commission under the Election Symbols (Reservation and Allotment) Order, 1968.’

Repeal
and
saving.

3. (1) The Representation of the People (Amendment) Ordinance, 1992, is hereby repealed.

Ord. 1 of
1992.

(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 (RAILWAYS) ACT, 1992

No. 3 OF 1992

[27th March, 1992.]

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 1992-93 for the purposes of Railways.

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

1. This Act may be called the Appropriation (Railways) Act, 1992.
2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of twenty-seven thousand seven hundred and seventeen crores, forty-eight lakhs and forty-four thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1992-93, in respect of the services relating to Railways specified in column 2 of the Schedule.
3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

Short title.

Issue of
Rs. 27717,
48,44,000
out of
the Con-
solidated
Fund of
India
for the
financial
year
1992-93.

Appro-
priation.

THE SCHEDULE
(See sections 2 and 3)

No. of Vote	Services and purposes	3		
		Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Railway Board . . .	12,76,00,000	..	12,76,00,000
2	Miscellaneous Expenditure (General) . . .	72,39,00,000	..	72,39,00,000
3	General Superintendence and Services on Railways . . .	566,99,62,000	1,78,000	567,01,40,000
4	Repairs and Maintenance of Permanent Way and Works . . .	1150,13,03,000	2,16,000	1150,15,19,000
5	Repairs and Maintenance of Motive Power . . .	924,17,27,000	1,35,000	924,18,62,000
6	Repairs and Maintenance of Carriages and Wagons . . .	1240,30,99,000	3,33,000	1240,34,32,000
7	Repairs and Maintenance of Plant and Equipment . . .	596,02,19,000	1,75,000	596,03,94,000
8	Operating Expenses—Rolling Stock and Equipment . . .	961,44,84,000	3,09,000	961,47,93,000
9	Operating Expenses—Traffic . . .	2018,71,25,000	15,00,000	2018,86,25,000
10	Operating Expenses—Fuel . . .	2231,67,66,000	2,00,000	2231,69,66,000
11	Staff Welfare and Amenities . . .	421,09,63,000	..	421,09,63,000
12	Miscellaneous Working Expenses . . .	595,62,83,000	11,01,60,000	606,64,43,000
13	Provident Fund, Pension and Other Retirement Benefits . . .	1152,27,77,000	1,24,79,000	1153,52,56,000
14	Appropriation to Funds . . .	4142,54,19,000	..	4142,54,19,000
15	Dividend to General Revenues, Repayment of loans taken from General Revenues and Amortization of Over-Capitalization . . .	1848,27,43,000	..	1848,27,43,000
16	Assets—Acquisition, Construction and Replacement— . . .			
	Revenue	45,00,00,000	..	45,00,00,000
	Other Expenditure			
	Capital	6816,77,80,000	3,20,00,000	6819,97,80,000
	Railway Funds	2905,45,09,000	5,00,000	2905,50,09,000
	TOTAL	27701,66,59,000	15,81,85,000	27717,48,44,000

THE APPROPRIATION (RAILWAYS) NO. 2 ACT, 1992

No. 4 OF 1992

[27th March, 1992.]

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 for the purposes of Railways.

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

1. This Act may be called the Appropriation (Railways) No. 2 Act, 1992.
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 hundred and sixty crores, seventeen lakhs and thirty-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 paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

Short title.

Issue of
Rs. 760,
17,36,000
out of the
Consoli-
dated
Fund of
India for
the
financial
year
1991-92.

Appro-
priation.

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	Railway Board . . .	44,74,000	..	44,74,000
3	General Superintendence and Services on Railways	85,000	85,000
4	Repairs and Maintenance of Permanent Way and Works	68,68,000	68,68,000
5	Repairs and Maintenance of Motive Power	1,54,000	1,54,000
6	Repairs and Maintenance of Carriages and Wagons . . .	10,20,65,000	..	10,20,65,000
7	Repairs and Maintenance of Plant and Equipment	57,000	57,000
8	Operating Expenses— Rolling Stock and Equipment	15,71,000	15,71,000
9	Operating Expenses— Traffic	9,91,000	9,91,000
10	Operating Expenses— Fuel . . .	116,30,96,000	..	116,30,96,000
11	Staff Welfare and Amenities	1,03,000	1,03,000
13	Provident Fund, Pension and other Retirement Benefits . . .	42,93,86,000	..	42,93,86,000
14	Appropriation to Funds . . .	245,00,00,000	..	245,00,00,000
15	Dividend to General Revenues, Repayment of loans taken from General Revenues and Amortization of Over-Capitalization . . .	202,00,00,000	..	202,00,00,000
16	Assets— Acquisition, Construction and Replacement—			
	Other Expenditure			
	Capital	114,66,13,000	2,31,45,000	116,97,58,000
	Railway Funds	25,31,28,000	..	25,31,28,000
	TOTAL	756,87,62,000	3,29,74,000	760,17,36,000

THE APPROPRIATION ACT, 1992

No. 5 OF 1992

[30th March, 1992.]

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-third Year of the Republic of India as follows:—

1. This Act may be called the Appropriation Act, 1992.

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 six thousand three crores and fifty-seven 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. 6003,
57,00,000
out of
the Conso-
lidated
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)

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Agriculture . . . Revenue	280,35,00,000	..	280,35,00,000
2	Other Services of Department of Agriculture and Cooperation . . . Revenue Capital	1,00,000 75,22,00,000	..	1,00,000 75,22,00,000
4	Department of Animal Husbandry and Dairying . . . Revenue Capital	2,00,000 21,50,00,000	..	2,00,000 21,50,00,000
5	Department of Chemicals and Petro-chemicals . . . Capital	11,67,00,000	..	11,67,00,000
6	Department of Fertilizers . . . Revenue Capital	956,13,00,000 2,80,00,000	..	956,13,00,000 2,80,00,000
7	Department of Civil Aviation . . . Revenue	10,13,00,000	..	10,13,00,000
9	Ministry of Civil Supplies and Public Distribution . . . Capital	1,00,00,000	..	1,00,00,000
11	Department of Commerce . . . Revenue	535,98,00,000	..	535,98,00,000
15	Department of Telecommunications . . . Revenue Capital	36,68,00,000 221,99,00,000	..	36,68,00,000 221,99,00,000
16	Ministry of Defence . . . Revenue	139,64,00,000	..	139,64,00,000
17	Defence Pension . . . Revenue	90,00,00,000	..	90,00,00,000
18	Defence Services—Army . . . Revenue	134,77,00,000	6,00,000	135,13,00,000
19	Defence Services—Navy . . . Revenue	49,98,00,000	..	49,98,00,000
20	Defence Services—Air Force . . . Revenue	288,23,00,000	00,000	288,30,00,000
24	Ministry of External Affairs . . . Revenue	48,09,00,000	..	48,09,00,000
25	Department of Economic Affairs . . . Revenue	2,20,00,000	..	2,20,00,000
26	Currency, Coinage and Stamps . . . Capital	100,000	..	100,000

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
27	Payments to Financial Institutions . . . Revenue Capital	104,18,00,000 4,00,000	104,18,00,000 4,00,000
30	Transfers to State Governments . . . Revenue	1153,03,00,000	917,10,00,000	2070 13,00,000
34	Audit . . . Revenue	7,34,00,000	37,00,000	7,71,00,000
36	Direct Taxes . . . Revenue	15,50,00,000	15,50,00,000
38	Department of Food . . . Revenue	246,88,00,000	246,88,00,000
40	Department of Health . . . Capital	6,82,00,000	6,82,00,000
41	Department of Family Welfare . . . Revenue	122,42,00,000	122,42,00,000
42	Ministry of Home Affairs . . . Revenue	3,00,000	3,00,000
43	Cabinet . . . Revenue	3,14,00,000	3,14,00,000
44	Police . . . Revenue Capital	135,16,00,000 1,00,000	5,42,00,000	135,16,00,000 5,43,00,000
46	Transfers to Union territory Governments . . . Capital	10,00,000	10,00,000
47	Department of Education . . . Revenue	3,00,000	3,00,000
49	Art and Culture . . . Revenue Capital	2,00,000 25,00,000	2,00,000 25,00,000
51	Department of Industrial Development . . . Revenue	1,00,000	1,00,000
52	Department of Heavy Industry . . . Revenue Capital	2,00,000 51,77,00,000	2,00,000 51,77,00,000
54	Department of Small Scale Industries and Agro and Rural Industries . . . Revenue	1,00,000	1,00,000
58	Law and Justice . . . Revenue	2,00,000	2,00,000
60	Ministry of Mines . . . Revenue	5,98,00,000	5,98,00,000
62	Ministry of Personnel, Public Grievances and Pensions . . . Capital	2,15,00,000	2,15,00,000
65	Department of Statistics . . . Capital	2,45,00,000	2,45,00,000
67	Department of Power . . . Revenue Capital	1,00,000 2,00,000	125,50,00,000	1,00,000 125,52,00,000
70	Department of Science and Technology . . . Revenue	7,88,00,000	1,00,000	7,89,00,000
75	Roads . . . Revenue Capital	9,00,000 23,90,00,000	9,00,000 23,90,00,000

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
76	Ports, Lighthouses and Shipping Revenue Capital	1,00,000 28,69,00,000	..	1,00,000 28,69,00,000
78	Urban Development and Housing Revenue Capital	1,98,00,000	65,00,000 ..	65,00,000 1,98,00,000
79	Public Works Revenue Capital	16,36,00,000 1,00,000	21,00,000 34,00,000	16,57,00,000 35,00,000
81	Ministry of Water Resources Capital	4,88,00,000	..	4,88,00,000
83	Atomic Energy Revenue Capital	1,00,000	4,00,000 ..	4,00,000 1,00,000
84	Nuclear Power Schemes Capital	1,50,00,000	..	1,50,00,000
85	Department of Electronics Revenue	1,00,000	..	1,00,000
87	Department of Space Revenue	25,98,00,000	..	25,98,00,000
89	Rajya Sabha Revenue	84,00,000	1,00,000	85,00,000
	CHARGED.— <i>Staff, Household and Allowances of the President</i> Revenue	..	50,00,000	50,00,000
	CHARGED.— <i>Union Public Service Commission</i> Revenue	..	1,24,00,000	1,24,00,000
93	Delhi Revenue Capital	11,19,00,000 8,00,000	1,02,00,000 ..	12,21,00,000 8,00,000
94	Andaman and Nicobar Islands Revenue Capital	29,91,00,000 1,48,00,000	..	29,91,00,000 1,48,00,000
96	Lakshadweep Revenue Capital	2,91,00,000 39,00,000	..	2,91,00,000 39,00,000
97	Chandigarh Revenue Capital	27,32,00,000 90,00,000	62,00,000 ..	27,94,00,000 90,00,000
	TOTAL	4926,09,00,000	1077,48,00,000	6003,57,00,000

THE APPROPRIATION (VOTE ON ACCOUNT) ACT, 1992

No. 6 OF 1992

[30th March, 1992.]

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 1992-93.

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

1. This Act may be called the Appropriation (Vote on Account) Act, 1992.

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 forty-five thousand nine hundred and eighty-two crores and fifty-seven lakh rupees towards defraying the several charges which will come in course of payment during the financial year 1992-93.

Withdrawal
of Rs. 45,982
57,00,000
from and
out of the
Consolidated
Fund of
India
for the
financial
year
1992-93.

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.

Appropria-
tion.

4. References to the Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before the 10th February, 1992 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
references
to
Ministries
and
Depart-
ments in
the
Schedule.

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.	Rs.	Rs.
1	Agriculture . . . Revenue Capital	358,41,00,000 1,41,00,000	164,56,00,000	358,41,00,000 165,97,00,000
2	Other Services of Department of Agriculture and Cooperation . . . Revenue Capital	25,27,00,000 93,43,00,000	7,18,00,000	25,27,00,000 100,61,00,000
3	Department of Agricultural Research and Education . . . Revenue	62,60,00,000	..	62,60,00,000
4	Department of Animal Husbandry and Dairying . . . Revenue Capital	41,69,00,000 10,76,00,000	..	41,69,00,000 10,76,00,000
5	Department of Chemicals and Petro-chemicals . . . Revenue Capital	3,41,00,000 4,02,00,000	46,00,000	3,87,00,000 4,02,00,000
6	Department of Fertilizers . . . Revenue Capital	1598,70,00,000 21,44,00,000	1,00,000	1598,71,00,000 21,44,00,000
7	Department of Civil Aviation . . . Revenue Capital	9,57,00,000 4,70,00,000	..	9,57,00,000 4,70,00,000
8	Department of Tourism . . . Revenue Capital	12,98,00,000 2,76,00,000	..	12,98,00,000 2,76,00,000
9	Ministry of Civil Supplies and Public Distribution . . . Revenue Capital	1,75,00,000 26,00,000	31,00,000	1,75,00,000 57,00,000
10	Ministry of Coal . . . Revenue Capital	28,33,00,000 120,00,00,000	..	28,33,00,000 120,00,00,000
11	Department of Commerce . . . Revenue Capital	501,93,00,000 45,32,00,000	..	501,93,00,000 45,32,00,000
12	Department of Supply . . . Revenue	4,63,00,000	5,00,000	4,68,00,000
13	Ministry of Communications . . . Revenue	1,56,00,000	..	1,56,00,000

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	
14	Postal Services . . Revenue Capital	259,78,00,000 11,46,00,000	1,00,000 ..	259,79,00,000 11,46,00,000
15	Telecommunication Services . . Revenue Capital	880,75,00,000 669,83,00,000	5,00,000 1,00,000	880,80,00,000 669,84,00,000
16	Ministry of Defence . . Revenue Capital	250,46,00,000 18,96,00,000	1,00,000 1,08,00,000	250,47,00,000 20,04,00,000
17	Defence Pensions . . Revenue	353,28,00,000	5,00,000	353,33,00,000
18	Defence Services—Army Revenue	1489,54,00,000	49,00,000	1490,03,00,000
19	Defence Services—Navy Revenue	170,01,00,000	3,00,000	170,04,00,000
20	Defence Services—Air Force . . Revenue	421,08,00,000	5,00,000	421,13,00,000
21	Defence Ordnance Factories . . Revenue	352,81,00,000	16,00,000	352,97,00,000
22	Capital Outlay on Defence Services . . Capital	1926,14,00,000	96,00,000	1927,10,00,000
23	Ministry of Environment and Forests . . Revenue Capital	51,96,00,000 95,00,000	2,00,000	51,96,00,000 97,00,000
24	Ministry of External Affairs . . Revenue Capital	99,52,00,000 11,50,00,000	1,00,000 ..	99,53,00,000 11,50,00,000
25	Department of Economic Affairs . . Revenue Capital	73,66,00,000 23,32,00,000	1,00,000 ..	73,67,00,000 23,32,00,000
26	Currency, Coinage and Stamps . . Revenue Capital	66,51,00,000 30,06,00,000	6,00,000 1,00,000	66,57,00,000 30,07,00,000
27	Payments to Financial Institutions . . Revenue Capital	102,08,00,000 5435,81,00,000	..	102,08,00,000 5435,81,00,000
	CHARGED.—Interest Payments . . Revenue	..	5333,32,00,000	5333,32,00,000
29	Transfers to State Governments . . Revenue Capital	945,89,00,000 24,16,00,000	2783,83,00,000 2175,24,00,000	3729,72,00,000 2199,40,00,000
30	Loans to Government Servants, etc. . . Capital	38,76,00,000	..	38,76,00,000
	CHARGED.—Repayment of Debt . . Capital	..	12506,59,00,000	12506,59,00,000
32	Department of Expenditure . . Revenue Capital	76,30,00,000 55,00,000	..	76,30,00,000 55,00,000
33	Pensions . . Revenue	100,02,00,000	31,00,000	1,00,33,00,000

No. of Vote	Services and purposes	Sums not exceeding			Total	
		Voted by Parliament	Charged on the Consolidated Fund	Rs.		
			Rs.	Rs.		
34	Audit . . . Revenue	48,60,00,000	1,06,00,000	49,66,00,000		
35	Department of Revenue . . . Revenue Capital	24,26,00,000 25,00,000	24,26,00,000 25,00,000		
36	Direct Taxes . . . Revenue Capital	45,75,00,000 15,00,00,000	1,00,000 ..	45,76,00,000 15,00,00,000		
37	Indirect Taxes . . . Revenue Capital	73,00,00,000 23,31,00,000	13,00,000 ..	73,13,00,000 23,31,00,000		
38	Ministry of Food . . . Revenue Capital	441,58,00,000 23,10,00,000	1,00,000 53,00,000	441,59,00,000 23,63,00,000		
39	Ministry of Food Processing Industries . . . Revenue Capital	5,52,00,000 1,11,00,000	5,52,00,000 1,11,00,000		
40	Department of Health . . . Revenue Capital	95,37,00,000 28,88,00,000	1,00,000 1,00,000	95,38,00,000 28,89,00,000		
41	Department of Family Welfare . . . Revenue Capital	183,29,00,000 3,00,000	183,29,00,000 3,00,000		
42	Ministry of Home Affairs . . . Revenue Capital	52,77,00,000 2,16,00,000	1,00,000 ..	52,78,00,000 2,16,00,000		
43	Cabinet . . . Revenue	2,04,00,000	2,04,00,000		
44	Police . . . Revenue Capital	337,68,00,000 45,73,00,000	8,00,000 2,72,00,000	337,76,00,000 48,45,00,000		
45	Other Expenditure of the Ministry of Home Affairs . . . Revenue Capital	52,19,00,000 20,71,00,000	1,00,000 1,38,00,000	52,20,00,000 22,09,00,000		
46	Transfers to Union territory Governments . . . Revenue Capital	16,54,00,000 9,71,00,000	16,54,00,000 9,71,00,000		
47	Department of Education . . . Revenue Capital	285,63,00,000 9,00,000	47,00,000 ..	285,63,00,000 56,00,000		
48	Department of Youth Affairs and Sports . . . Revenue Capital	18,44,00,000 33,00,000	18,44,00,000 33,00,000		
49	Art and Culture . . . Revenue	21,02,00,000	21,02,00,000		
50	Department of Women and Child Development . . . Revenue Capital	81,44,00,000 17,00,000	81,44,00,000 17,00,000		
51	Department of Industrial Development . . . Revenue Capital	52,72,00,000 32,00,000	52,72,00,000 32,00,000		
52	Department of Heavy Industry . . . Revenue Capital	6,22,00,000 48,31,00,000	6,22,00,000 48,31,00,000		

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
53	Department of Public Enterprises . . .	Revenue 24,00,000	..	24,00,000
54	Department of Small Scale Industries and Agro and Rural Industries . . .	Revenue 53,65,00,000 Capital 32,26,00,000	27,00,000	53,65,00,000 32,53,00,000
55	Ministry of Information and Broadcasting . . .	Revenue 17,20,00,000 Capital 4,45,00,000	1,00,000	17,21,00,000 4,45,00,000
56	Broadcasting Services . . .	Revenue 158,71,00,000 Capital 59,50,00,000	1,00,000 3,00,000	158,72,00,000 59,53,00,000
57	Ministry of Labour . . .	Revenue 69,91,00,000 Capital 12,00,000	1,00,000	69,92,00,000 12,00,000
58	Law and Justice . . .	Revenue 23,83,00,000	1,32,00,000	25,15,00,000
59	Department of Company Affairs . . .	Revenue 1,83,00,000 Capital 1,00,000	..	1,83,00,000 1,00,000
60	Ministry of Mines . . .	Revenue 21,84,00,000 Capital 7,13,00,000	1,00,000	21,85,00,000 7,13,00,000
61	Ministry of Parliamentary Affairs . . .	Revenue 20,00,000	..	20,00,000
62	Ministry of Personnel, Public Grievances and Pensions . . .	Revenue 8,86,00,000 Capital 38,00,000	78,00,000	8,86,00,000 116,00,000
63	Ministry of Petroleum and Natural Gas . . .	Revenue 8,70,00,000 Capital 50,00,00,000	..	8,70,00,000 50,00,00,000
64	Planning . . .	Revenue 14,57,00,000 Capital 1,67,00,000	..	14,57,00,000 1,67,00,000
65	Department of Statistics . . .	Revenue 8,54,00,000 Capital 15,00,000	..	8,54,00,000 15,00,000
66	Department of Programme Implementation . . .	Revenue 14,00,000	..	14,00,000
67	Department of Power . . .	Revenue 79,62,00,000 Capital 327,66,00,000	2,08,00,000	79,62,00,000 329,74,00,000
68	Department of Non-Conventional Energy Sources . . .	Revenue 20,74,00,000 Capital 76,00,000	..	20,74,00,000 76,00,000
69	Ministry of Rural Development . . .	Revenue 1216,87,00,000 Capital 8,00,000	..	1216,87,00,000 8,00,000
70	Department of Science and Technology . . .	Revenue 42,45,00,000 Capital 5,08,00,000	..	42,45,00,000 5,08,00,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
71	Department of Scientific and Industrial Research . . Revenue Capital	45,58,00,000 68,00,000	45,58,00,000 68,00,000
72	Department of Biotechnology . . Revenue	12,80,00,000	12,80,00,000
73	Ministry of Steel . . Revenue Capital	69,00,000 214,68,00,000	1,00,000 ..	69,00,000 214,68,00,000
74	Surface Transport . . Revenue Capital	5,31,00,000 9,50,00,000	33,00,000 ..	5,31,00,000 9,83,00,000
75	Roads . . Revenue Capital	69,12,00,000 88,09,00,000	2,00,000 8,79,00,000	69,14,00,000 96,88,00,000
76	Ports, Lighthouses and Shipping . . Revenue Capital	21,82,00,000 39,73,00,000	3,00,000 ..	21,82,00,000 39,76,00,000
77	Ministry of Textiles . . Revenue Capital	122,11,00,000 27,64,00,000	77,00,000 ..	122,11,00,000 28,41,00,000
78	Urban Development and Housing . . Revenue Capital	37,35,00,000 36,11,00,000	83,00,000 2,73,00,000	38,18,00,000 38,84,00,000
79	Public Works . . Revenue Capital	44,61,00,000 16,52,00,000	3,00,000 4,00,000	44,64,00,000 16,56,00,000
80	Stationery and Printing . . Revenue Capital	19,90,00,000 35,00,000	19,90,00,000 35,00,000
81	Ministry of Water Resources . . Revenue Capital	50,56,00,000 3,02,00,000	1,00,000 4,50,00,000	50,57,00,000 7,52,00,000
82	Ministry of Welfare . . Revenue Capital	77,50,00,000 7,15,00,000	51,18,00,000 19,00,000	128,68,00,000 7,34,00,000
83	Atomic Energy . . Revenue Capital	85,66,00,000 82,34,00,000	1,00,000 ..	85,67,00,000 82,34,00,000
84	Nuclear Power Schemes . . Revenue Capital	65,92,00,000 25,67,00,000	65,92,00,000 25,67,00,000
85	Department of Electronics . . Revenue Capital	13,14,00,000 1,28,00,000	13,14,00,000 1,28,00,000
86	Department of Ocean Development . . Revenue Capital	6,77,00,000 1,26,00,000	6,77,00,000 1,26,00,000
87	Department of Space . . Revenue Capital	71,86,00,000 13,14,00,000	1,00,000 1,00,000	71,87,00,000 13,15,00,000
88	Lok Sabha . . Revenue	4,54,00,000	2,00,000	4,56,00,000
89	Rajya Sabha . . Revenue	1,61,00,000	1,00,000	1,62,00,000

1 No. of Vote	2 Services and purposes <i>SAFETY AND SECURITY OF THE STATE</i>	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
	CHARGED.—Staff, Household and Allowances of the President	Revenue		60,00,000
91	Secretariat of the Vice-President	Revenue	5,00,000	5,00,000
92	CHARGED.—Union Public Service Commission	Revenue	2,33,00,000	2,33,00,000
93	Delhi	Revenue	188,33,00,000	189,30,00,000
		Capital	140,40,00,000	142,26,00,000
94	Andaman and Nicobar Islands	Revenue	30,58,00,000	30,59,00,000
		Capital	25,83,00,000	25,83,00,000
95	Dadra and Nagar Haveli	Revenue	6,07,00,000	6,07,00,000
		Capital	2,35,00,000	2,35,00,000
96	Lakshadweep	Revenue	8,38,00,000	8,38,00,000
		Capital	2,15,00,000	2,15,00,000
97	Chandigarh	Revenue	36,10,00,000	37,18,00,000
		Capital	9,04,00,000	9,26,00,000
98	Daman and Diu	Revenue	4,37,00,000	4,37,00,000
		Capital	2,06,00,000	2,06,00,000
	TOTAL		22920,22,00,000	23062,35,00,000
				45982,57,00,000

THE MANIPUR APPROPRIATION ACT, 1992

No. 7 OF 1992

[31st March, 1992.]

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

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

Short title.

Issue of
Rs. 112,33,
62,000 out
of the Con-
solidated
Fund of
the State of
Manipur
for the
financial
year
1991-92.

Approp-
riation.

1. This Act may be called the Manipur Appropriation Act, 1992.
2. From and out of the Consolidated Fund of the State of Manipur 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 twelve crores, thirty-three lakhs and sixty-two 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 Manipur 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	State Legislature . . Revenue	11,56,000	10,000	11,66,000
2	Council of Ministers . . Revenue	5,36,000	.	5,36,000
	<i>Governor . . . Revenue</i>	.	1,20,000	1,20,000
	<i>Interest Payment and Debt Services . . . Revenue</i>	.	4,52,80,000	4,52,80,000
			62,65,66,000	62,65,66,000
	<i>Manipur Public Service Commission . . . Revenue</i>	.	1,76,000	1,76,000
3	Secretariat . . Revenue	66,27,000	.	66,27,000
4	Land Revenue, Stamps and Registration and District Administration Revenue	58,57,000	.	58,57,000
5	Finance Department . . Revenue	6,01,54,000	3,93,000	6,05,47,000
		Capital	43,22,000	43,22,000
6	Transport . . . Revenue	1,000	.	1,000
7	Police . . . Revenue	3,51,30,000	.	3,51,30,000
8	Public Works Depart- ment . . . Revenue	.	15,000	15,000
		Capital	3,000	3,000
9	Information and Pub- licity . . . Revenue	3,52,000	.	3,52,000
10	Education . . . Revenue	8,91,35,000	.	8,91,35,000
11	Medical, Health and Family Welfare Ser- vices . . . Revenue	1,93,11,000	.	1,93,11,000
12	Municipal Administra- tion, Housing and Urban Development . . Revenue	24,07,000	.	24,07,000
		Capital	37,000	37,000
13	Labour and Employ- ment . . . Revenue	6,22,000	.	6,22,000
14	Development of Tribal and Backward Classes Revenue	3,16,35,000	.	3,16,35,000

No. of Vote/ Ap- pro- pri- ation	Services and purposes	Sums not exceeding			
		Voted by Parliament	Charged on the Consolidated Fund	Total	
		Rs.	Rs.	Rs.	
15	Food and Civil Supplies	Revenue	9,97,000	9,97,000	
16	Co-operation	Revenue	50,02,000	50,02,000	
		Capital	2,98,64,000	2,98,64,000	
17	Agriculture	Revenue	98,05,000	98,05,000	
18	Veterinary and Animal Husbandry including Dairy Farming	Revenue	1,17,35,000	1,17,35,000	
19	Forest and Soil Conservation	Revenue	1,74,24,000	1,74,24,000	
20	Community Development and ANP, IRDP and NREP	Revenue	3,30,40,000	3,30,40,000	
21	Industries and Weights and Measures	Revenue	3,000	3,000	
		Capital	37,72,000	37,72,000	
22	Public Health Engineering	Revenue	41,60,000	41,60,000	
		Capital	10,00,000	10,00,000	
23	Power Project	Revenue	35,45,000	35,45,000	
24	Vigilance	Revenue	53,000	53,000	
25	Youth Affairs and Sports	Revenue	8,06,000	8,06,000	
26	Administration of Justice	Revenue	11,99,000	10,26,000	22,25,000
27	Election	Revenue	1,79,44,000	1,79,44,000	
28	State Excise	Revenue	12,28,000	12,28,000	
29	Sales Tax, Other Taxes/ Duties on Commodities and Services	Revenue	2,60,000	2,60,000	
30	General Economic Services	Revenue	18,51,000	18,51,000	
31	Fire Protection and Control	Revenue	23,74,000	23,74,000	
32	Jails	Revenue	5,40,000	5,40,000	
33	Home Guards, Civil Defence and Special Commission of Enquiry	Revenue	33,99,000	33,99,000	
36	Minor Irrigation	Revenue	40,98,000	40,98,000	
37	Fisheries	Revenue	95,31,000	95,31,000	
38	Panchayats	Revenue	35,27,000	35,27,000	
39	Sericulture	Revenue	16,68,000	16,68,000	

1 No. of Vote/ Appropria- tion	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
40	Irrigation and Flood Control Revenue	60,00,000		60,00,000
42	State Academy of Training Revenue	4,52,000		4,52,000
43	Horticulture and Soil Conservation Revenue	24,35,000		24,35,000
44	Social Welfare Revenue	1,29,50,000		1,29,50,000
45	Tourism Capital	18,29,000		18,29,000
Total		44,97,76,000	67,35,86,000	112,33,62,000

THE MANIPUR APPROPRIATION (VOTE ON ACCOUNT)
ACT, 1992

No. 8 OF 1992

[31st March, 1992]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Manipur for the services of a part of the financial year 1992-93.

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

1. This Act may be called the Manipur Appropriation (Vote on Account) Act, 1992.

2. From and out of the Consolidated Fund of the State of Manipur there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of two hundred ninety-three crores, four lakhs and seventy-eight thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1992-93.

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

Short title.

Withdrawal of Rs. 293, 04,78,000 from and out of the Consolidated Fund of the State of Manipur for the financial year 1992-93.

Appropriation.

THE SCHEDULE
(See sections 2 and 3)

1 No. of Vote/ Appro- priation	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolida- ted Fund	Total
1	State Legislature . . Revenue	87,20,000	95,000	88,15,000
2	Council of Ministers . . Revenue	30,55,000	..	30,55,000
	<i>Governor</i> . . Revenue	..	29,30,500	29,30,500
	<i>Interest Payment and Debt Services</i> . . Revenue Capital	..	20,59,37,000 14,31,48,000	20,59,37,000 14,31,48,000
	<i>Manipur Public Service Commission</i> . . Revenue	..	14,87,000	14,87,000
3	Secretariat . . Revenue	2,49,81,000	..	2,49,81,000
4	Land Revenue, Stamps and Registration and District Administration . . Revenue	3,56,14,500	..	3,56,14,500
5	Finance Department . . Revenue Capital	6,82,20,000 42,46,000	..	6,82,20,000 42,46,000
6	Transport . . Revenue Capital	35,12,500 87,50,000	..	35,12,500 87,50,000
7	Police . . Revenue Capital	17,71,93,500 45,00,000	40,000 ..	17,72,33,500 45,00,000
8	Public Works Department . . Revenue Capital	12,52,83,500 25,16,06,500	2,99,500 ..	12,55,83,000 25,16,06,500
9	Information and Publicity . . Revenue	46,28,500	..	46,28,500
10	Education . . Revenue	39,35,14,500	..	39,35,14,500
11	Medical, Health and Family Welfare Services . . Revenue	8,41,02,000	..	8,41,02,000
12	Municipal, Administration, Housing and Urban Development . . Revenue Capital	1,37,28,000 178,50,000	..	1,37,28,000 178,50,000
13	Labour and Employment . . Revenue	64,38,500	..	64,38,500

No. of Vote/ Ap- pro- pri- ation	Services and purposes	3		
		Voted by Parliament	Sums not exceeding	
			Charged on the Consolida- ted Fund	Total
		Rs.	Rs.	Rs.
14	Development of Tribal and Backward Classes . . . Revenue	6,72,72,000	..	6,72,72,000
15	Food and Civil Supplies . . . Revenue Capital	63,72,000 2,39,68,500	63,72,000 2,39,68,500
16	Co-operation . . . Revenue Capital	1,27,88,000 70,83,000	1,27,88,000 70,83,000
17	Agriculture . . . Revenue Capital	5,32,83,500 1,84,20,000	5,32,83,500 1,84,20,000
18	Veterinary and Animal Husbandry including Dairy Farming . . . Revenue	4,35,32,000	..	4,35,32,000
19	Forest and Soil Conservation . . . Revenue	4,62,30,000	..	4,62,30,000
20	Community Development and ANP, IRDP and NREP . . . Revenue	3,27,83,000	..	3,27,83,000
21	Industries and Weights and Measures . . . Revenue Capital	3,09,90,000 1,86,38,500	3,09,90,000 1,86,38,500
22	Public Health Engineering . . . Revenue Capital	5,21,99,000 8,52,75,000	5,21,99,000 8,52,75,000
23	Power Project . . . Revenue Capital	16,97,15,500 18,37,50,000	16,97,15,500 18,37,50,000
24	Vigilance . . . Revenue	12,42,000	..	12,42,000
25	Youth Affairs and Sports . . . Revenue	1,55,09,000	..	1,55,09,000
26	Administration of Justice . . . Revenue	68,64,500	16,00,500	84,65,000
27	Election . . . Revenue	36,39,500	..	36,39,500
28	State Excise . . . Revenue	86,65,000	..	86,65,000
29	Sales Tax, Other Taxes/ Duties on Commodities and Services . . . Revenue	25,69,500	..	25,69,500
30	General Economic Services . . . Revenue	1,64,09,000	..	1,64,09,000
31	Fire Protection and Control . . . Revenue	33,20,000	..	33,20,000
32	Jails . . . Revenue Capital	81,05,500 27,00,000	81,05,500 27,00,000
33	Home Guards, Civil Defence and Special Commission of Enquiry . . . Revenue	81,60,000	..	81,60,000
34	Rehabilitation . . . Revenue	12,35,500	..	12,35,500

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
35	Stationery and Printing Revenue	55,63,500	..	55,63,500
36	Minor Irrigation . . . Revenue Capital	63,61,000 2,75,00,000	..	63,61,000 2,75,00,000
37	Fisheries . . . Revenue Capital	2,04,25,500 2,000	..	2,04,25,500 2,000
38	Panchayats . . . Revenue	61,20,500	..	61,20,500
39	Sericulture . . . Revenue	1,73,50,000	..	1,73,50,000
40	Irrigation and Flood Control . . . Revenue Capital	5,88,56,000 19,68,75,000	..	5,88,56,000 19,68,75,000
41	Art and Culture . . . Revenue	75,69,000	..	75,69,000
42	State Academy of Training . . . Revenue	7,85,000	..	7,85,000
43	Horticulture and Soil Conservation . . . Revenue Capital	2,51,19,000 7,50,000	..	2,51,19,000 7,50,000
44	Social Welfare . . . Revenue	3,04,03,500	..	3,04,03,500
45	Tourism . . . Revenue Capital	45,41,000 17,00,000	..	45,41,000 17,00,000
46	Science, Technology and Environment . . . Revenue	83,56,000	..	83,56,000
TOTAL		257,49,40,500	35,55,37,500	293,04,78,000

THE JAMMU AND KASHMIR APPROPRIATION ACT, 1992

No. 9 OF 1992

[31st March, 1992.]

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 1991-92.

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

Short title.

Issue of Rs. 324,19,59,000 out of the Consolidated Fund of the State of Jammu and Kashmir for the financial year 1991-92.

Appropriation.

1. This Act may be called the Jammu and Kashmir Appropriation Act, 1992.
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 three hundred and twenty-four crores, nineteen lakhs and fifty-nine 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 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 Administra- tion Department . Revenue	1,33,41,000	9,88,000	1,43,29,000
2	Home Department . Revenue	20,23,33,000	..	20,23,33,000
3	Planning and Deve- lopment Department Revenue	62,35,000	..	62,35,000
4	Information Depart- ment . Revenue	51,92,000	..	51,92,000
	Capital	42,86,000	..	42,86,000
5	Ladakh Affairs De- partment . Revenue	1,70,46,000	..	1,70,46,000
	Capital	5,29,14,000	..	5,29,14,000
6	Power Development Department . Revenue	7,57,26,000	..	7,57,26,000
	Capital	1,87,79,000	..	1,87,79,000
8	Finance Department . Revenue	..	105,55,79,000	105,55,79,000
10	Law Department . Revenue	65,12,000	23,72,000	88,84,000
11	Industries and Com- merce Department . Revenue	1,00,64,000	..	1,00,64,000
12	Agriculture, Rural Development and Co-operative Depart- ment . Revenue	61,91,000	..	61,91,000
	Capital	28,07,58,000	..	28,07,58,000
13	Animal/Sheep Hus- bandry Department . Capital	3,37,84,000	..	3,37,84,000
16	Public Works Depart- ment . Revenue	30,47,33,000	..	30,47,33,000
17	Health and Medical Education Depart- ment . Revenue	12,11,55,000	..	12,11,55,000
	Capital	13,67,78,000	..	13,67,78,000
18	Social Welfare De- partment . Revenue	11,99,89,000	..	11,99,89,000
19	Housing and Urban Development Department . Capital	45,56,90,000	..	45,56,90,000

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.
20	Tourism Department Revenue	1,39,76,000	..	1,39,76,000
21	Forest Department Revenue	..	5,00,000	5,00,000
22	Irrigation and Flood Control Department Revenue	1,13,68,000	..	1,13,68,000
23	Public Health Engineering Department Revenue Capital	17,21,32,000 8,12,60,000	..	17,21,32,000 8,12,60,000
25	Labour, Stationery and Printing Department Revenue Capital	1,22,06,000 79,17,000	..	1,22,06,000 79,17,000
26	Fisheries Department Revenue Capital	20,72,000 18,34,000	..	20,72,000 18,34,000
27	Higher Education Department Revenue	82,49,000	..	82,49,000
	TOTAL .	218,25,20,000.	105,94,39,000	324,19,59,000

THE JAMMU AND KASHMIR APPROPRIATION (VOTE
ON ACCOUNT) ACT, 1992

No. 10 OF 1992

[31st March, 1992.]

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 1992-93.

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

1. This Act may be called the Jammu and Kashmir Appropriation (Vote on Account) Act, 1992.

Short title.

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 five hundred and thirty-five crores, forty-two lakhs and thirty-two thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1992-93.

With-
drawal of
Rs. 1535,
42,32,000
from and
out of
the Con-
solidated
Fund of
the
State of
Jammu
and
Kashmir
for the
financial
year
1992-93.

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.

Appro-
priation.

THE SCHEDULE
(See sections 2 and 3)

No. of Vote/ Ap- pro- pri- ation	Services and purposes	Sums not exceeding			3	
		Voted by Parliament	Charged on the Consoli- dated Fund	Total		
		Rs.	Rs.			
1	General Adminis- tration . . . Revenue	5,70,05,000	50,13,000	6,20,18,000		
2	Home . . . Revenue	73,06,72,000	..	73,06,72,000		
3	Planning and Develop- ment . . . Revenue	2,36,32,000	..	2,36,32,000		
	Capital	4,03,35,000	..	4,03,35,000		
4	Information . . . Revenue	1,68,46,000	..	1,68,46,000		
	Capital	21,35,000	..	21,35,000		
5	Ladakh Affairs . . . Revenue	18,75,07,000	..	18,75,07,000		
	Capital	11,47,07,000	..	11,47,07,000		
6	Power Development . . Revenue	129,91,96,000	..	129,91,96,000		
	Capital	114,31,79,000	..	114,31,79,000		
7	Education . . . Revenue	102,20,17,000	..	102,20,17,000		
8	Finance . . . Revenue	89,50,30,000	199,03,50,000	288,53,80,000		
	Capital	5,17,50,000	103,86,50,000	109,04,00,000		
9	Parliamentary Affairs . . Revenue	70,50,000	2,55,000	73,05,000		
10	Law . . . Revenue	2,70,64,000	56,32,900	3,26,96,000		
11	Industries and Commerce . . . Revenue	13,36,52,000	..	13,36,52,000		
	Capital	24,92,42,000	..	24,92,42,000		
12	Agriculture . . . Revenue	28,08,12,000	..	28,08,12,000		
	Capital	32,60,69,000	..	32,60,69,000		
13	Animal/Sheep Husbandry . . . Revenue	17,74,22,000	..	17,74,22,000		
	Capital	3,07,82,000	..	3,07,82,000		
14	Revenue . . . Revenue	36,16,66,000	..	36,16,66,000		
15	Food Supplies and Transport . . . Revenue	11,44,34,000	..	11,44,34,000		
	Capital	131,81,97,000	..	131,81,97,000		
16	Public Works . . . Revenue	73,69,91,000	..	73,69,91,000		
	Capital	32,08,86,000	..	32,08,86,000		
17	Health and Medical Education . . . Revenue	49,31,02,000	..	49,31,02,000		
	Capital	7,92,14,000	..	7,92,14,000		
18	Social Welfare . . . Revenue	8,76,87,000	..	8,76,87,000		
	Capital	1,37,35,000	..	1,37,35,000		

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
19	Housing and Urban Development . . .	Revenue Capital	Rs. 6,01,16,000 33,65,50,000	Rs. 6,01,16,000 33,65,50,000
20	Tourism . . .	Revenue Capital	4,03,74,000 5,80,11,000	4,03,74,000 5,80,11,000
21	Forest . . .	Revenue Capital	14,81,13,000 5,45,25,000	14,81,13,000 5,45,25,000
22	Irrigation and Flood Control . . .	Revenue Capital	20,62,48,000 17,33,00,000	20,62,48,000 17,33,00,000
23	Public Health, Sanitation and Water Supply . . .	Revenue Capital	33,69,42,000 24,68,75,000	33,69,42,000 24,68,75,000
24	Estates, Hospitality and Protocol and Gardens and Parks	Revenue	6,12,36,000	6,12,36,000
25	Labour, Stationery and Printing . . .	Revenue Capital	4,00,58,000 72,25,000	4,00,58,000 72,25,000
26	Fisheries . . .	Revenue Capital	1,40,49,000 76,50,000	1,40,49,000 76,50,000
27	Higher Education . . .	Revenue	18,10,44,000	18,10,44,000
		TOTAL	1231,43,32,000	303,99,00,000
				1535,42,32,000

THE PUBLIC LIABILITY INSURANCE (AMENDMENT) ACT, 1992

No. 11 OF 1992

[31st March, 1992.]

An Act to amend the Public Liability Insurance Act, 1991.

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

Short title
and commencement.

Amendment of section
2.

1. (1) This Act may be called the Public Liability Insurance (Amendment) Act, 1992.

(2) It shall be deemed to have come into force on the 31st day of January, 1992.

2. In section 2 of the Public Liability Insurance Act, 1991 (hereinafter referred to as the principal Act),—

6 of 1991.

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

(a) "accident" means an accident involving a fortuitous or sudden or unintended occurrence while handling any hazardous substance resulting in continuous or intermittent or repeated exposure to death of, or injury to, any person or damage to any property but does not include an accident by reason only of war or radio-activity;';

(ii) for clause (g), the following clause shall be substituted, namely:—

(g) "owner" means a person who owns, or has control over handling, any hazardous substance at the time of accident and includes,—

(i) in the case of a firm, any of its partners;

(ii) in the case of an association, any of its members; and

(iii) in the case of a company, any of its directors, managers, secretaries or other officers who is directly in charge of, and is responsible to, the company for the conduct of the business of the company;'

(iii) after clause (h), the following clause shall be inserted, namely:—

'(ha) "Relief Fund" means the Environmental Relief Fund established under section 7A;'

3. In section 4 of the principal Act, after sub-section (2), the following sub-sections shall be inserted, namely:—

'(2A) No insurance policy taken out or renewed by an owner shall be for an amount less than the amount of the paid-up capital of the undertaking handling any hazardous substance and owned or controlled by that owner, and more than the amount, not exceeding fifty crore rupees, as may be prescribed.

Explanation.—For the purposes of this sub-section, "paid-up capital" means, in the case of an owner not being a company, the market value of all assets and stocks of the undertaking on the date of contract of insurance.

(2B) The liability of the insurer under one assurance policy shall not exceed the amount specified in the terms of the contract of insurance in that insurance policy.

(2C) Every owner shall also, together with the amount of premium, pay to the insurer, for being credited to the Relief Fund established under section 7A, such further amount, not exceeding the sum equivalent to the amount of premium, as may be prescribed.

(2D) The insurer shall remit to the authority specified in sub-section (3) of section 7A the amount received from the owner under sub-section (2C) for being credited to the Relief Fund in such manner and within such period as may be prescribed and where the insurer fails to so remit that amount, it shall be recoverable from the insurer as arrears of land revenue or of public demand.'

4. In section 7 of the principal Act,—

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

"(3) When an award is made under this section,—

(a) the insurer, who is required to pay any amount in terms of such award and to the extent specified in sub-section (2B) of section 4, shall, within a period of thirty days of the date of announcement of the award, deposit that amount in such manner as the Collector may direct;

(b) the Collector shall arrange to pay from the Relief Fund, in terms of such award and in accordance with the

Amend-
ment of
section
4.

Amend-
ment of
section 7.

scheme made under section 7A, to the person or persons referred to in sub-section (1) such amount as may be specified in that scheme;

(c) the owner shall, within such period, deposit such amount in such manner as the Collector may direct.”;

(b) after sub-section (7), the following sub-section shall be inserted, namely:—

“(8) Where an owner is likely to remove or dispose of his property with the object of evading payment by him of any amount of the award, the Collector may, in accordance with the provisions of rules 1 to 4 of Order XXXIX of the First Schedule to the Code of Civil Procedure, 1908, grant a temporary injunction to restrain such act.”.

5 of 1908.

Insertion
of new
section 7A.

5. After section 7 of the principal Act, the following section shall be inserted, namely:—

Establish-
ment of
Environ-
mental
Relief
Fund.

“7A. (1) The Central Government may, by notification, establish a fund to be known as the Environmental Relief Fund.

(2) The Relief Fund shall be utilised for paying, in accordance with the provisions of this Act and the scheme made under sub-section (3), relief under the award made by the Collector under section 7.

(3) The Central Government may, by notification, make a scheme specifying the authority in which the Relief Fund shall vest, the manner in which the Relief Fund shall be administered, the form and the manner in which money shall be drawn from the Relief Fund and for all other matters connected with or incidental to the administration of the Relief Fund and the payment of relief therefrom.”.

Amend-
ment of
section
14.

6. In section 14 of the principal Act, in sub-section (1), for the words, brackets and figures “sub-section (1) or sub-section (2)”, the words, brackets, figures and letters “sub-section (1) or sub-section (2) or sub-section (2A) or sub-section (2C)” shall be substituted.

Amend-
ment of
section
23.

7. In section 23 of the principal Act,—

(a) in sub-section (2),—

(i) clause (a) shall be re-lettered as clause (ac);

(ii) before clause (ac), as so re-lettered, the following clauses shall be inserted, namely:—

“(a) the maximum amount for which an insurance policy may be taken out by an owner under sub-section (2A) of section 4;

(aa) the amount required to be paid by every owner for being credited to the Relief Fund under sub-section (2C) of section 4;

(ab) the manner in which and the period within which the amount received from the owner is required to be remitted by the insurer under sub-section (2D) of section 4;";

(b) in sub-section (3), for the word "rule", wherever it occurs, the words "rule or scheme" shall be substituted.

Ord.
6 of 1992.

8. (1) The Public Liability Insurance (Amendment) Ordinance, 1992 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 DESTRUCTIVE INSECTS AND PESTS (AMENDMENT AND VALIDATION) ACT, 1992

No. 12 OF 1992

[31st March, 1992.]

An Act further to amend the Destructive Insects and Pests Act, 1914.

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

Short title and commencement.

Amendment of section 3 of Act 2 of 1914.

Validation.

1. (1) This Act may be called the Destructive Insects and Pests (Amendment and Validation) Act, 1992.

(2) It shall be deemed to have come into force on the 27th day of October, 1989.

2. In section 3 of the Destructive Insects and Pests Act, 1914 (hereinafter referred to as the principal Act), after sub-section (2), the following sub-section shall be inserted, namely:—

“(3) The Central Government may, by notification under this section, also levy and collect such fees at such rates and in such manner as may be specified therein for making an application for a permit to import, or for making inspection, fumigation, disinfection, disinfestation or supervision of, any article or class of articles or any insect or class of insects under this section.”.

3. (1) Notwithstanding any judgment, decree or order of any court, tribunal or other authority,—

(i) the notification No. S.O. 867(E), dated the 27th October, 1989 issued under sub-section (1) of section 3 of the principal Act, and

(ii) any fees levied or collected or purported to have been levied or collected for making an application for a permit to import, or for making inspection, fumigation, disinfection, disinfestation or supervision of, any article or class of articles or any insect or class of insects under the principal Act or the said notification,

shall, for all purposes, be deemed to be and to have always been validly issued or, as the case may be, levied or collected in accordance with the provisions of section 3 of the principal Act as amended by this Act, and accordingly—

(a) no suit or other proceeding shall be maintained or continued in any court for the refund of any fees so collected;

- (b) no court or other authority shall enforce any decree or order directing the refund of any fees so collected;
- (c) any fees levied or purported to have been levied but not collected, may be recovered under the principal Act as amended by this Act; and
- (d) anything done or any action taken or purported to have been done or taken under or for the purposes of the principal Act shall be deemed to have been validly done or taken in accordance with law as if the provisions of section 3 of the principal Act, as amended by this Act, had been in force at all material times.

(2) For the removal of doubts, it is hereby declared that nothing in sub-section (1) shall be construed as preventing any person—

- (a) from questioning in accordance with the provisions of the principal Act, as amended by this Act, or the notification issued under section 3 of the principal Act, the levy or collection of such fees; or
- (b) from claiming refund of any fees paid by him in excess of the amount due from him under the principal Act, as amended by this Act, or the said notification.

Ord. 4 of
1992.

4. (1) The Destructive Insects and Pests (Amendment and Validation) Ordinance, 1992 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 COPYRIGHT (AMENDMENT) ACT, 1992

No. 13 OF 1992

[3rd April, 1992.]

An Act further to amend the Copyright Act, 1957.

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

Short title
and commencement.

Amendment of Chapter V.

Copyright not to subsist if term has expired.

Repeal and saving.

1. (1) This Act may be called the Copyright (Amendment) Act, 1993.

(2) It shall be deemed to have come into force on the 28th day of December, 1991.

2. In Chapter V of the Copyright Act, 1957 (hereinafter referred to as the principal Act), for the words "fifty years", wherever they occur, the words "sixty years" shall be substituted.

3. For the removal of doubts, it is hereby declared that copyright shall not subsist by virtue of this Act in any work in which copyright did not subsist immediately before the commencement of this Act.

14 of 1957.

4. (1) The Copyright (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.

Ord. 9 of 1991.

THE INDIAN RED CROSS SOCIETY (AMENDMENT)
ACT, 1992

No. 14 OF 1992

[4th April, 1992.]

An Act further to amend the Indian Red Cross Society Act, 1920

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

1. (1) This Act may be called the Indian Red Cross Society (Amendment) Act, 1992.

(2) It shall be deemed to have come into force on the 23rd day of January, 1992.

15 of 1920,

2. After section 4 of the Indian Red Cross Society Act, 1920 (hereinafter referred to as the principal Act), the following sections shall be inserted, namely:—

“4A. The President of India shall be the President of the Society (hereinafter referred to as the President).

4B. (1) Notwithstanding anything contained in section 3, the Managing Body shall consist of the following members, namely:—

(a) a Chairman to be nominated by the President for such term as he may deem fit;

(b) six members to be nominated by the President for such term as he may deem fit;

(c) twelve members to be elected by the State Branch Committees for a term of two years in accordance with the rules made by the Managing Body under section 5:

Provided that not more than one member shall be elected by any State Branch Committee:

Provided further that no member, elected under this section, shall hold office continuously for more than two terms.

(2) The Managing Body existing immediately before the commencement of the Indian Red Cross Society (Amendment) Act, 1992

Short title and commen-
tation.

Insertion
of new
sections
4A to 4E.

President
of the
Society.

Composi-
tion of
Managing
Body.

shall cease to exist and the Chairman and all the members of the said Body shall be deemed to have vacated their offices on such commencement and the Managing Body shall be reconstituted within a period of six months from such commencement in accordance with the provisions of sub-section (1) and until it is so reconstituted, the President may authorise any person or body of persons to exercise and discharge all the powers, functions and duties which may, under the provisions of this Act or the rules made thereunder, be exercised or discharged by or on behalf of the Managing Body.

Secretary-General and Treasurer of the Society.

4C. (1) The Managing Body shall, with the previous approval of the President, appoint a Secretary-General and a Treasurer of the Society.

(2) The term of office and the conditions of service of the Secretary-General and the Treasurer shall be such as the Managing Body may determine by rules made under section 5:

Provided that the term of office and conditions of service of the Secretary-General and the Treasurer may be varied in like manner by the Managing Body.

(3) Notwithstanding anything contained in any contract or agreement and notwithstanding any judgment, decree or order of any court, tribunal or authority or anything contained in any other provision of this Act or the rules made thereunder, the term of office and conditions of service of any person appointed as the Secretary-General of the Society at any time before the commencement of the Indian Red Cross Society (Amendment) Act, 1992 may be varied by the Managing Body with the previous approval of the President.

4D. (1) The powers and functions of the Chairman shall be—

(a) to preside over the meetings of the Managing Body and all other Committees set up by the Managing Body of which he is the Chairman;

(b) to re-appropriate, on the advice of the Treasurer of the Society, budgetary allocation from one major head of account to another major head of account;

(c) to authorise, on the advice of the Treasurer of the Society, expenditure on items not contemplated in the annual Budget of the Society, subject to the availability of funds;

(d) to institute, if necessary, disciplinary proceedings against officers of and above the rank of Deputy Secretary of the Society:

Provided that the final decision on the basis of the disciplinary proceedings so instituted shall be taken,—

(i) in case of the Secretary-General of the Society, with the previous approval of the President;

(ii) in other cases, with the previous approval of the Managing Body.

(2) The powers and functions of the Vice-Chairman shall be,—

Powers and functions of the Chairman and Vice-chairman

(a) to exercise the powers and perform the functions conferred on the Chairman under sub-section (1) or delegated to him under sub-section (3), in the absence of the Chairman on leave or on tour abroad or for any other similar reasons;

(b) to act as *ex officio* member in all the Committee or Sub-Committees appointed by the Managing Body.

(3) The Chairman and the Vice-Chairman shall, in addition to the powers exercisable by them under sub-sections (1) and (2), exercise such other financial and administrative powers as may be delegated to them by the Managing Body in accordance with rules made by it under section 5.

4E. (1) If, at any time, the President is of opinion—

(a) that there has been gross failure in the management of the affairs of the Society by the Managing Body; or

(b) that the Managing Body is acting in a manner which is prejudicial to carrying out the objectives of the Society,

the President may, by order in writing, supersede the Managing Body for such period, not exceeding six months, as may be specified in the order:

Provided that before issuing an order under this sub-section, the President shall give a reasonable opportunity to the Managing Body to show cause why it should not be superseded and shall consider the explanations and objections, if any, of the Managing Body.

(2) Upon the issue of an order under sub-section (1) superseding the Managing Body,—

(a) all the members of the Managing Body shall, as from the date of supersession, vacate their offices as such;

(b) all the powers, functions and duties which may, under the provisions of this Act or the rules made thereunder, be exercised or discharged by or on behalf of the Managing Body shall, until the Managing Body is reconstituted, be exercised and discharged by such person or body of persons as the President may appoint in this behalf.

(3) On the expiration of the period of supersession specified in the order issued under sub-section (1), the President may extend the period of supersession for a further period not exceeding six months as may be recommended by the person or body of persons appointed under clause (b) of sub-section (2):

Provided that the President may, at any time before the expiration of the period of supersession, whether as originally specified under sub-section (1) or extended under this sub-section, take such steps as are necessary to reconstitute the Managing Body in accordance with the provisions of section 4B.”.

Powers
of the
Presi-
dent to
super-
sede the
Manag-
ing
Body.

Amend-
ment of
section
5.

3. Section 5 of the principal Act shall be re-numbered as sub-section (1) thereof and—

(a) in sub-section (1) as so re-numbered,—

(i) in the opening portion, for the words "subject to the condition of previous publication", the words "with the previous approval of the President" shall be substituted;

(ii) for clause (d), the following clause shall be substituted, namely:—

"(d) the procedure of election of members by State Branch Committees;"

(iii) for clauses (ee) and (f), the following clauses shall be substituted, namely:—

"(f) the powers exercisable by the Managing Body in supervising the activities of State Branch Committees;

(g) delegation of financial and administrative powers to the Chairman and the Vice-Chairman;

(h) disqualifications for membership of the Managing Body;

(i) the term of office and conditions of service of the Secretary-General and the Treasurer and other officers of the Society;

(j) the regulation of the procedure generally of the Society and Managing Body.";

(b) after sub-section (1) as so re-numbered, the following sub-section shall be inserted, namely:—

"(2) The Central Government shall cause every rule made under this section to be laid as soon as may be after the rule 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, that 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."

Amend-
ment of
section
12.

4. In section 12 of the principal Act, the words "to regulate its own procedure and constitution," shall be omitted.

Repeal
and
savings.

5. (1) The Indian Red Cross Society (Amendment) Ordinance, 1992 is hereby repealed.

Ord. 3 of
1992.

(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 SECURITIES AND EXCHANGE BOARD OF INDIA
ACT, 1992

ARRANGEMENT OF SECTIONS

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PRELIMINARY

SECTIONS

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ESTABLISHMENT OF THE SECURITIES AND EXCHANGE BOARD OF INDIA

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4. Management of the Board.
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6. Removal of member from office.
7. Meetings.
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TRANSFER OF ASSETS, LIABILITIES, ETC., OF THE EXISTING SECURITIES AND EXCHANGE BOARD TO THE BOARD

10. Transfer of assets, liabilities, etc., of existing Securities and Exchange Board to the Board.

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POWERS AND FUNCTIONS OF THE BOARD

11. Functions of Board.

CHAPTER V

REGISTRATION CERTIFICATE

12. Registration of stock-brokers, sub-brokers, share transfer agents, etc.

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13. Grants by the Central Government.
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CHAPTER VII

MISCELLANEOUS

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20. Appeals,
21. Savings.
22. Members, officers and employees of the Board to be public servants.
23. Protection of action taken in good faith.
24. Penalty.
25. Exemption from tax on wealth and income.
26. Cognizance of offences by courts.
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28. Power to exempt.
29. Power to make rules.
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31. Rules and regulations to be laid before Parliament.
32. Application of other laws not barred.
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THE SCHEDULE.

THE SECURITIES AND EXCHANGE BOARD OF INDIA
ACT, 1992

No. 15 OF 1992

[4th April, 1992]

An Act to provide for the establishment of a Board to protect the interests of investors in securities and to promote the development of, and to regulate, the securities market and for matters connected therewith or incidental thereto.

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

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Securities and Exchange Board of India Act, 1992.

Short title,
extent
and com-
mence-
ment.

(2) It extends to the whole of India.

(3) It shall be deemed to have come into force on the 30th day of January, 1992.

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

Defini-
tions.

(a) "Board" means the Securities and Exchange Board of India established under section 3;

(b) "Chairman" means the Chairman of the Board;

(c) "existing Securities and Exchange Board" means the Securities and Exchange Board of India constituted under the Resolution of the Government of India in the Department of Economic Affairs No. 1(44)SE/86, dated the 12th day of April, 1988;

(d) "Fund" means the Fund constituted under section 14;

(e) "member" means a member of the Board and includes the Chairman;

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

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

(h) "regulations" means the regulations made by the Board under this Act;

(i) "securities" has the meaning assigned to it in section 2 of the Securities Contracts (Regulation) Act, 1956.

(2) Words and expressions used and not defined in this Act but defined in the Capital Issues (Control) Act, 1947, or the Securities Contracts (Regulation) Act, 1956, shall have the meanings respectively assigned to them in those Acts.

42 of 1956.
29 of 1947.
42 of 1956.

CHAPTER II

ESTABLISHMENT OF THE SECURITIES AND EXCHANGE BOARD OF INDIA

Establishment and incorporation of Board.

3. (1) With effect from such date as the Central Government may, by notification, appoint, there shall be established, for the purposes of this Act, a Board by the name of the Securities and Exchange Board of India.

(2) The Board shall be a body corporate by the name aforesaid, having perpetual succession and a common seal, with power subject to the provisions of this Act, to acquire, hold and dispose of property, both movable and immovable, and to contract, and shall, by the said name, sue or be sued.

(3) The head office of the Board shall be at Bombay.

(4) The Board may establish offices at other places in India.

Management of the Board.

4. (1) The Board shall consist of the following members, namely:—

(a) a Chairman;

(b) two members from amongst the officials of the Ministries of the Central Government dealing with Finance and Law;

(c) one member from amongst the officials of the Reserve Bank of India constituted under section 3 of the Reserve Bank of India Act, 1934;

(d) two other members,

to be appointed by the Central Government.

2 of 1934.

(2) The general superintendence, direction and management of the affairs of the Board shall vest in a Board of members, which may exercise all powers and do all acts and things which may be exercised or done by the Board.

(3) Save as otherwise determined by regulations, the Chairman shall also have powers of general superintendence and direction of the affairs of the Board and may also exercise all powers and do all acts and things which may be exercised or done by that Board.

(4) The Chairman and members referred to in clauses (a) and (d) of sub-section (1) shall be appointed by the Central Government and the members referred to in clauses (b) and (c) of that sub-section shall be nominated by the Central Government and the Reserve Bank of India respectively.

(5) The Chairman and the other members referred to in clauses (a) and (d) of sub-section (1) shall be persons of ability, integrity and standing

who have shown capacity in dealing with problems relating to securities market or have special knowledge or experience of law, finance, economics, accountancy, administration or in any other discipline which, in the opinion of the Central Government, shall be useful to the Board.

5. (1) The term of office and other conditions of service of the Chairman and the members referred to in clause (d) of sub-section (1) of section 4 shall be such as may be prescribed.

(2) Notwithstanding anything contained in sub-section (1), the Central Government shall have the right to terminate the services of the Chairman or a member appointed under clause (d) of sub-section (1) of section 4, at any time before the expiry of the period prescribed under sub-section (1), by giving him notice of not less than three months in writing or three months' salary and allowances in lieu thereof, and the Chairman or a member, as the case may be, shall also have the right to relinquish his office, at any time before the expiry of the period prescribed under sub-section (1), by giving to the Central Government notice of not less than three months in writing.

6. (1) The Central Government shall remove a member from office if he—

- (a) is, or at any time has been, adjudicated as insolvent;
- (b) is of unsound mind and stands so declared by a competent court;
- (c) has been convicted of an offence which, in the opinion of the Central Government, involves a moral turpitude;
- (d) is appointed as a director of a company;
- (e) has, in the opinion of the Central Government, so abused his position as to render his continuation in office detrimental to the public interest:

Provided that no member shall be removed under this clause unless he has been given a reasonable opportunity of being heard in the matter.

7. (1) The Board shall meet at such times and places, and shall observe such rules of procedure in regard to the transaction of business at its meetings (including quorum at such meetings) as may be provided regulation.

(2) The Chairman or, if for any reason, he is unable to attend a meeting of the Board, any other member chosen by the members present from amongst themselves at the meeting shall preside at the meeting.

(3) All questions which come up before any meeting of the Board shall be decided by a majority votes of the members present and voting; and, in the event of an equality of votes, the Chairman, or in his absence, the person presiding, shall have a second or casting vote.

8. No act or proceeding of the Board shall be invalid merely by reason of—

- (a) any vacancy in, or any defect in the constitution of, the Board; or
- (b) any defect in the appointment of a person acting as a member of the Board; or

Term of office and conditions of service of Chairman and members of the Board.

Removal of member from office.

Meetings.

Vacancies etc., not to invalidate proceedings of Board.

(c) any irregularity in the procedure of the Board not affecting the merits of the case.

**Officers
and em-
ployees
of the
Board.**

9. (1) The Board may appoint such other officers and employees as it considers necessary for the efficient discharge of its functions under this Act.

(2) The term and other conditions of service of officers and employees of the Board appointed under sub-section (1) shall be such as may be determined by regulations.

CHAPTER III

TRANSFER OF ASSETS, LIABILITIES, ETC., OF THE EXISTING SECURITIES AND EXCHANGE BOARD TO THE BOARD

**Transfer
of assets,
liabilities,
etc., of
existing
Securities
and
Exchange
Board
to the
Board.**

10. (1) On and from the date of establishment of the Board,—

(a) any reference to the existing Securities and Exchange Board in any law other than this Act or in any contract or other instrument shall be deemed as a reference to the Board;

(b) all properties and assets, movable and immovable, of, or belonging to, the existing Securities and Exchange Board, shall vest in the Board;

(c) all rights and liabilities of the existing Securities and Exchange Board shall be transferred to, and be the rights and liabilities of, the Board;

(d) without prejudice to the provisions of clause (c), all debts, obligations and liabilities incurred, all contracts entered into and all matters and things engaged to be done by, with or for the existing Securities and Exchange Board immediately before that date, for or in connection with the purpose of the said existing Board shall be deemed to have been incurred, entered into or engaged to be done by, with or for, the Board;

(e) all sums of money due to the existing Securities and Exchange Board immediately before that date shall be deemed to be due to the Board;

(f) all suits and other legal proceedings instituted or which could have been instituted by or against the existing Securities and Exchange Board immediately before that date may be continued or may be instituted by or against the Board; and

(g) every employee holding any office under the existing Securities and Exchange Board immediately before that date shall hold his office in the Board by the same tenure and upon the same terms and conditions of service as respects remuneration, leave, provident fund, retirement and other terminal benefits as he would have held such office if the Board had not been established and shall continue to do so as an employee of the Board or until the expiry of the period of six months from that date if such employee opts not to be the employee of the Board within such period.

(2) Notwithstanding anything contained in the Industrial Disputes Act, 1947, or in any other law for the time being in force, absorption of any

employee by the Board in its regular service under this section shall not entitle such employee to any compensation under that Act or other law and no such claim shall be entertained by any court, tribunal or other authority.

CHAPTER IV

POWERS AND FUNCTIONS OF THE BOARD

11. (1) Subject to the provisions of this Act, it shall be the duty of the Board to protect the interests of investors in securities and to promote the development of, and to regulate the securities market, by such measures as it thinks fit.

Functions
of Board

(2) Without prejudice to the generality of the foregoing provisions, the measures referred to therein may provide for—

- (a) regulating the business in stock exchanges and any other securities markets;
- (b) registering and regulating the working of stock brokers, sub-brokers, share transfer agents, bankers to an issue, trustees of trust deeds, registrars to an issue, merchant bankers, underwriters, portfolio managers, investment advisers and such other intermediaries who may be associated with securities markets in any manner;
- (c) registering and regulating the working of collective investment schemes, including mutual funds;
- (d) promoting and regulating self-regulatory organisations;
- (e) prohibiting fraudulent and unfair trade practices relating to securities markets;
- (f) promoting investors' education and training of intermediaries of securities markets;
- (g) prohibiting insider trading in securities;
- (h) regulating substantial acquisition of shares and take-over of companies;
- (i) calling for information from, undertaking inspection, conducting inquiries and audits of the stock exchanges and intermediaries and self-regulatory organisations in the securities market;
- (j) performing such functions and exercising such powers under the provisions of the Capital Issues (Control) Act, 1947 and the Securities Contracts (Regulation) Act, 1956, as may be delegated to it by the Central Government;
- (k) levying fees or other charges for carrying out the purposes of this section;
- (l) conducting research for the above purposes;
- (m) performing such other functions as may be prescribed.

CHAPTER V

REGISTRATION CERTIFICATE

Registration
of stock-
brokers,
sub-brokers,
share
transfer
agents, etc.

12. (1) No stock-broker, sub-broker, share transfer agent, banker to an issue, trustee of trust deed, registrar to an issue, merchant banker, underwriter, portfolio manager, investment adviser and such other intermediary who may be associated with securities market shall buy, sell or deal in securities except under, and in accordance with, the conditions of a certificate of registration obtained from the Board in accordance with the rules made under this Act:

Provided that a person buying or selling securities or otherwise dealing with the securities market as a stock-broker, sub-broker, share transfer agent, banker to an issue, trustee of trust deed, registrar to an issue, merchant banker, underwriter, portfolio manager, investment adviser and such other intermediary who may be associated with securities market immediately before the establishment of the Board for which no registration certificate was necessary prior to such establishment, may continue to do so for a period of three months from such establishment or, if he has made an application for such registration within the said period of three months, till the disposal of such application.

(2) Every application for registration shall be in such manner and on payment of such fees as may be determined by regulations.

(3) The Board may, by order, suspend or cancel a certificate of registration in such manner as may be determined by regulations:

Provided that no order under this sub-section shall be made unless the person concerned has been given a reasonable opportunity of being heard.

CHAPTER VI

FINANCE, ACCOUNTS AND AUDIT

Grants
by the
Central
Govern-
ment

Fund.

13. The Central Government may, after due appropriation made by Parliament by law in this behalf, make to the Board grants of such sums of money as that Government may think fit for being utilised for the purposes of this Act.

14. (1) There shall be constituted a Fund to be called the Securities and Exchange Board of India General Fund and there shall be credited thereto—

(a) all grants, fees and charges received by the Board under this Act; and

(b) all sums received by the Board from such other sources as may be decided upon by the Central Government.

(2) The Fund shall be applied for meeting—

(a) the salaries, allowances and other remuneration of the members, officers and other employees of the Board;

(b) the expenses of the Board in the discharge of its functions under section 11;

(c) the expenses on objects and for purposes authorised by this Act.

15. (1) The Board shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed by the Central Government in consultation with the Comptroller and Auditor-General of India.

Accounts
and audit.

(2) The accounts of the Board shall be audited by the Comptroller and Auditor-General of India at such intervals as may be specified by him and any expenditure incurred in connection with such audit shall be payable by the Board to the Comptroller and Auditor-General of India.

(3) The Comptroller and Auditor-General of India and any other person appointed by him in connection with the audit of the accounts of the Board shall have the same rights and privileges and 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 Board.

(4) The accounts of the Board as certified by the Comptroller and Auditor-General of India or any other person appointed by him in this behalf together with the audit report thereon shall be forwarded annually to the Central Government and that Government shall cause the same to be laid before each House of Parliament.

CHAPTER VII

MISCELLANEOUS

16. (1) Without prejudice to the foregoing provisions of this Act, the Board shall, in exercise of its powers or the performance of its functions under this Act, be bound by such directions on questions of policy as the Central Government may give in writing to it from time to time:

Power to
Central
Govern-
ment to
issue
directions.

Provided that the Board shall, as far as practicable, be given an opportunity to express its views before any direction is given under this sub-section.

(2) The decision of the Central Government whether a question is one of policy or not shall be final.

17. (1) If at any time the Central Government is of opinion—

(a) that on account of grave emergency, the Board is unable to discharge the functions and duties imposed on it by or under the provisions of this Act; or

(b) that the Board has persistently made default in complying with any direction issued by the Central Government under this Act or in the discharge of the functions and duties imposed on it by or under the provisions of this Act and as a result of such default the financial position of the Board or the administration of the Board has deteriorated; or

Power of
Central
Govern-
ment to
super-
cede the
Board.

(c) that circumstances exist which render it necessary in the public interest so to do,

the Central Government may, by notification, supersede the Board for such period, not exceeding six months, as may be specified in the notification.

(2) Upon the publication of a notification under sub-section (1) superseding the Board,—

(a) all the members shall, as from the date of supersession, vacate their offices as such;

(b) all the powers, functions and duties which may, by or under the provisions of this Act, be exercised or discharged by or on behalf of the Board, shall until the Board is reconstituted under sub-section (3), be exercised and discharged by such person or persons as the Central Government may direct; and

(c) all property owned or controlled by the Board shall, until the Board is reconstituted under sub-section (3), vest in the Central Government.

(3) On the expiration of the period of supersession specified in the notification issued under sub-section (1), the Central Government may reconstitute the Board by a fresh appointment and in such case any person or persons who vacated their offices under clause (a) of sub-section (2), shall not be deemed disqualified for appointment:

Provided that the Central Government may, at any time, before the expiration of the period of supersession, take action under this sub-section.

(4) The Central Government shall cause a notification issued under sub-section (1) and a full report of any action taken under this section and the circumstances leading to such action to be laid before each House of Parliament at the earliest.

**Returns
and
reports.**

18. (1) The Board shall furnish to the Central Government at such time and in such form and manner as may be prescribed or as the Central Government may direct, such returns and statements and such particulars in regard to any proposed or existing programme for the promotion and development of the securities market, as the Central Government may, from time to time, require.

(2) Without prejudice to the provisions of sub-section (1), the Board shall, within sixty days after the end of each financial year, submit to the Central Government a report in such form, as may be prescribed, giving a true and full account of its activities, policy and programmes during the previous financial year.

(3) A copy of the report received under sub-section (2) shall be laid, as soon as may be after it is received, before each House of Parliament.

**Delega-
tion.**

19. The Board may, by general or special order in writing delegate to any member, officer of the Board or any other person subject to such conditions, if any, as may be specified in the order, such of its powers and functions under this Act (except the powers under section 29) as it may deem necessary.

Appeal

20. (1) Any person aggrieved by an order of the Board made under this Act, or the rules or regulations made thereunder may prefer an appeal to the Central Government within such time as may be prescribed.

(2) No appeal shall be admitted if it is preferred after the expiry of the period prescribed therefor;

Provided that an appeal may be admitted after the expiry of the period prescribed therefor if the appellant satisfies the Central Government that he had sufficient cause for not preferring the appeal within the prescribed period.

(3) Every appeal made under this section shall be made in such form and shall be accompanied by a copy of the order appealed against and by such fees as may be prescribed.

(4) The procedure for disposing of an appeal shall be such as may be prescribed;

Provided that before disposing of an appeal, the appellant shall be given a reasonable opportunity of being heard.

21. Nothing in this Act shall exempt any person from any suit or other proceedings which might, apart from this Act, be brought against him.

Savings.

45 of 1860.

22. All members, officers and other employees of the Board shall be deemed, when acting or purporting to act in pursuance of any of the provisions of this Act, to be public servants within the meaning of section 21 of the Indian Penal Code.

Members,
officers
and em-
ployees
of the
Board to
be public
servants.

23. No suit, prosecution or other legal proceedings shall lie against the Central Government or any officer of the Central Government or any member, officer or other employee of the Board for anything which is in good faith done or intended to be done under this Act or the rules or regulations made thereunder.

Protec-
tion of
action
taken in
good
faith.

24. Whoever contravenes or attempts to contravene or abets the contravention of the provisions of this Act or of any rules or regulations made thereunder, shall be punishable with imprisonment for a term which may extend to one year, or with fine, or with both.

Penalty.

27 of 1957.
43 of 1961.

25. Notwithstanding anything contained in the Wealth-tax Act, 1957, the Income-tax Act, 1961 or any other enactment for the time being in force relating to tax on wealth, income, profits or gains—

Exemp-
tion from
tax on
wealth
and
income.

(a) the Board;

(b) the existing Securities and Exchange Board from the date of its constitution to the date of establishment of the Board,

shall not be liable to pay wealth-tax, income-tax or any other tax in respect of their wealth, income, profits or gains derived.

Cogni-
zance of
offences
by courts.

26. (1) No court shall take cognizance of any offence punishable under this Act or any rules or regulations made thereunder, save on a complaint made by the Board with the previous sanction of the Central Government.

(2) No court inferior to that of a Metropolitan Magistrate or a Judicial Magistrate of the first class shall try any offence punishable under this Act.

Offences
by Com-
panies.

27. (1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was 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 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 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 the 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; and

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

Power to
exempt.

28. If the Central Government is of the opinion that it is necessary or expedient so to do in public interest, it may, by order published in the Official Gazette, exempt any person or class of persons buying or selling securities or otherwise dealing with the securities market from the operation of the provisions of sub-section (1) of section 12.

Power to
make
rules.

29. (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:—

(a) the term of office and other conditions of service of the Chairman and the members under sub-section (1) of section 5;

(b) the additional functions that may be performed by the Board under section 11;

(c) the conditions subject to which registration certificate is to be issued under sub-section (1) of section 12;

- (d) the manner in which the accounts of the Board shall be maintained under section 15;
- (e) the form and the manner in which returns and report to be made to the Central Government under section 18;
- (f) any other matter which is to be, or may be, prescribed, or in respect of which provision is to be, or may be, made by rules.

30. (1) The Board may, with the previous approval of the Central Government, by notification, make regulations consistent with this Act and the rules made thereunder to carry out the purposes of this Act.

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

- (a) the times and places of meetings of the Board and the procedure to be followed at such meetings under sub-section (1) of section 7 including quorum necessary for the transaction of business;
- (b) the term and other conditions of service of officers and employees of the Board under sub-section (2) of section 9;
- (c) the amount of fee to be paid for registration certificate and manner of suspension or cancellation of registration certificate under sub-sections (2) and (3) of section 12.

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

32. The provisions of this Act shall be in addition to, and not in derogation of, the provisions of any other law for the time being in force.

33. The enactments specified in Parts I and II of the Schedule to this Act shall be amended in the manner specified therein and such amendments shall take effect on the date of establishment of the Board.

34. (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, published in the Official Gazette, make such provisions not inconsistent with the provision of this Act as many appear to be necessary for removing the difficulty:

Provided that no order shall be made, under this section after the expiry of five years from the commencement of this Act.

Power to make regulations.

Rules and regulations to be laid before Parliament.

Application of other laws not barred.

Amendment of certain enactments.

Power to remove difficulties.

(2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Repeal
and
saving.

35. (1) The Securities and Exchange Board of India Ordinance, 1992, is hereby repealed.

Ord. 5
of 1992.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of this Act.

THE SCHEDULE

(See section 33)

AMENDMENT OF CERTAIN ENACTMENTS

PART I

AMENDMENT TO THE CAPITAL ISSUES (CONTROL) ACT, 1947

(29 OF 1947)

In section 10, for "to that Government" substitute "to that Government or the Securities and Exchange Board of India".

PART II

AMENDMENTS TO THE SECURITIES CONTRACTS (REGULATION) ACT, 1956

(42 OF 1956)

1. Section 2, in clause (h), for sub-clause (ii), substitute the following:—

“(ii) Government securities;

“(iiia) such other instruments as may be declared by the Central Government to be securities; and”.

2. Section 6,—

(i) in sub-section (1), for “Central Government”, substitute “Securities and Exchange Board of India”;

(ii) in sub-section (2), for “by the Central Government”, substitute “by the Securities and Exchange Board of India”;

(iii) in sub-section (3), for “Central Government”, wherever it occurs, substitute “Securities and Exchange Board of India”;

3. Section 9, for “Central Government” wherever it occurs, substitute “Securities and Exchange Board of India”;

4. Section 10, for “Central Government” wherever it occurs, substitute “Securities and Exchange Board of India”;

5. Section 17, in sub-section (1), for “licence granted by the Central Government”, substitute “licence granted by the Securities and Exchange Board of India”;

6. Section 21, for “Central Government”, substitute “Securities and Exchange Board of India”;

7. Section 22A, in sub-section (3), for clause (b), substitute the following:—

“(b) that the transfer of the securities is in contravention of any law or rules made thereunder or any administrative instructions or conditions of listing agreement laid down in pursuance of such laws or rules;”;

8. In sub-section (2) of section 23, for "Central Government under section 21 or section 22", substitute "Securities and Exchange Board of India, under section 21 or the Central Government under section 22";

9. After section 29, insert the following:—

Power of
delegate.

"29A. The Central Government may, by order published in the Official Gazette, direct that the powers exercisable by it under any provision of this Act shall, in relation to such matters and subject to such conditions, if any as may be specified in the order, be exercisable also by the Securities and Exchange Board of India."

THE CESS AND OTHER TAXES ON MINERALS
(VALIDATION) ACT, 1992

No. 16 OF 1992

[4th April, 1992.]

An Act to validate the imposition and collection of cesses and certain other taxes on minerals under certain State laws.

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

1. (1) This Act may be called the Cess and Other Taxes on Minerals (Validation) Act, 1992.

Short title, extent and commencement.

(2) It extends to the whole of India.

(3) It shall be deemed to have come into force on the 15th day of February, 1992.

2. (1) The laws specified in the Schedule to this Act shall be, and shall be deemed always to have been, as valid as if the provisions contained therein relating to cesses or other taxes on minerals had been enacted by Parliament and such provisions shall be deemed to have remained in force up to the 4th day of April, 1991.

Validation of certain State laws and actions taken and things done thereunder.

(2) Notwithstanding any judgment, decree or order of any court, all actions taken, things done, rules made, notifications issued or purported to have been taken, done, made or issued and cesses or other taxes on minerals realised under any such laws shall be deemed to have been validly taken, done, made, issued or realised, as the case may be, as if this section had been in force at all material times when such actions were taken, things were done, rules were made, notifications were issued, or cesses or other taxes were realised, and no suit or other proceeding shall be maintained or continued in any court for the refund of the cesses or other taxes realised under any such laws.

(3) For the removal of doubts, it is hereby declared that nothing in subsection (2) shall be construed as preventing any person from claiming refund of any cess or tax paid by him in excess of the amount due from him under any such laws.

Repeal
and
savings.

Ord. 7
of 1992.

3. (1) The Cess and Other Taxes on Minerals (Validation) Ordinance, 1992 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

THE SCHEDULE

(See section 2)

1. The Andhra Pradesh (Mineral Rights) Tax Act, 1975 (A.P. Act 14 of 1975).

2. The Andhra Pradesh (Andhra Area) District Boards Act, 1920.

3. The Andhra Pradesh (Telengana Area) District Boards Act, 1955.

4. The Cess Act, 1880 (Bengal Act 9 of 1880) as applicable in the State of Bihar.

5. The Karnataka Zilla Parishads, Taluk Panchayat Samitis, Mandal Panchayats and Nyaya Panchayats Act, 1983 (Karnataka Act 20 of 1985).

6. The Karnataka (Mineral Rights) Tax Act, 1984 (Karnataka Act 32 of 1984).

7. The Madhya Pradesh Karadhan Adhiniyam, 1982 (M.P. Act 15 of 1982).

8. The Madhya Pradesh Upkar Adhiniyam, 1981 (M.P. Act 1 of 1982).

9. The Maharashtra Zilla Parishads and Panchayat Samitis (Amendment and Validation) Act, 1981 (Maharashtra Act 46 of 1981).

10. The Orissa Cess Act, 1962 (Orissa Act II of 1962).

11. The Tamil Nadu Panchayat Act, 1958 (Tamil Nadu Act XXXV of 1958).

THE APPROPRIATION (No. 2) ACT, 1992

No. 17 OF 1992

[11th May, 1992.]

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 1992-93.

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

6 of 1992.

1. This Act may be called the Appropriation (No. 2) Act, 1992.

Short title.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedule to the Appropriation (Vote on Account) Act, 1992] to the sum of two lakhs thirty-three thousand three hundred and ninety-eight crores and ninety-one lakh rupees towards defraying the several charges which will come in course of payment during the financial year 1992-93 in respect of the services specified in column 2 of the Schedule.

Issue of
Rs. 233398,
91,00,000
out of the
Consoli-
dated
Fund of
India for
the year
1992-93.

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.

Approp-
riation.

4. References to Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before the 10th day of February, 1992 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
Schedule.

THE SCHEDULE

(See sections 2, 3 and 4)

No. of Vote	Services and purposes	Sums not exceeding			Total
		Voted by Parliament	Charged on the Consolidated Fund	Rs.	
1	Agriculture . . Revenue Capital	2152,08,00,000 8,47,00,000	367,40,00,000	2152,08,00,000 375,87,00,000	
2	Other Services of Department of Agriculture and Cooperation Revenue Capital	134,00,00,000 193,27,00,000	43,08,00,000	134,00,00,000 236,35,00,000	
3	Department of Agricultural Research and Education . . Revenue	375,65,00,000	..	375,65,00,000	
4	Department of Animal Husbandry and Dairy. Revenue Capital	251,01,00,000 64,56,00,000	..	251,01,00,000 64,56,00,000	
5	Department of Chemicals and Petrochemicals . . Revenue Capital	20,46,00,000 24,12,00,000	2,77,00,000 ..	23,23,00,000 24,12,00,000	
6	Department of Fertilizers . . Revenue Capital	7092,22,00,000 128,65,00,000	1,00,000 ..	7092,23,00,000 128,65,00,000	
7	Department of Civil Aviation . . Revenue Capital	57,43,00,000 28,25,00,000	..	57,43,00,000 28,25,00,000	
8	Department of Tourism . . Revenue Capital	77,91,00,000 16,56,00,000	..	77,91,00,000 16,56,00,000	
9	Ministry of Civil Supplies and Public Distribution . . Revenue Capital	10,50,00,000 1,57,00,000	1,88,00,000	10,50,00,000 3,45,00,000	
10	Ministry of Coal . . Revenue Capital	169,97,00,000 720,00,00,000	..	169,97,00,000 720,00,00,000	
11	Department of Commerce . . Revenue Capital	644,59,00,000 271,98,00,000	..	644,59,00,000 271,98,00,000	
12	Department of Supply . . Revenue	27,76,00,000	30,00,000	28,06,00,000	
13	Ministry of Communications . . Revenue	9,34,00,000	..	9,34,00,000	
14	Postal Services . . Revenue Capital	1558,72,00,000 68,77,00,000	1,00,000 ..	1558,73,00,000 68,77,00,000	

No. of Vote	Services and purposes	Sums not exceeding			Total
		Voted by Parliament	Charged on the Consolidated Fund		
		Rs.	Rs.	Rs.	
15	Telecommunication Services	Revenue Capital	5284,49,00,000 4018,99,00,000	30,00,000 1,00,000	5284,79,00,000 4019,00,00,000
16	Ministry of Defence	Revenue Capital	1502,76,00,000 113,76,00,000	1,00,000 6,50,00,000	1502,77,00,000 120,26,00,000
17	Defence Pensions	Revenue	2119,67,00,000	33,00,000	2120,00,00,000
18	Defence Services—Army	Revenue	8937,23,00,000	2,94,00,000	8940,17,00,000
19	Defence Services—Navy	Revenue	1020,05,00,000	16,00,000	1020,21,00,000
20	Defence Services—Air Force	Revenue	2526,50,00,000	29,00,000	2526,79,00,000
21	Defence Ordnance Factories	Revenue	396,12,00,000	1,00,00,000	397,12,00,000
22	Capital Outlay on Defence Services	Capital	5340,89,00,000	5,80,00,000	5346,69,00,000
23	Ministry of Environment and Forests	Revenue Capital	313,58,00,000 5,69,00,000	10,00,000	313,58,00,000 5,79,00,000
24	Ministry of External Affairs	Revenue Capital	597,12,00,000 69,01,00,000	2,00,000 ..	597,14,00,000 69,01,00,000
25	Department of Economic Affairs	Revenue Capital	441,97,00,000 139,95,00,000	5,00,000 ..	442,02,00,000 139,95,00,000
26	Currency, Coinage and Stamps	Revenue Capital	399,05,00,000 180,41,00,000	38,00,000 5,00,000	399,43,00,000 180,46,00,000
27	Payments to Financial Institutions	Revenue Capital	621,86,00,000 8993,16,00,000	..	621,86,00,000 8993,16,00,000
	CHARGED—Interest Payments	Revenue	..	32000,00,00,000	32000,00,00,000
29	Transfers to State Governments	Revenue Capital	5675,39,00,000 145,00,00,000	16703,06,00,000 13051,42,00,000	22378,45,00,000 13196,42,00,000
30	Loans to Government Servants, etc.	Capital	232,58,00,000	..	232,58,00,000
	CHARGED—Repayment of Debt	Capital	..	75039,59,00,000	75039,59,00,000
32	Department of Expenditure	Revenue Capital	457,82,00,000 3,31,00,000	..	457,82,00,000 3,31,00,000
33	Pensions	Revenue	600,15,00,000	1,90,00,000	602,05,00,000
34	Audit	Revenue	291,57,00,000	6,38,00,000	297,95,00,000
35	Department of Revenue	Revenue Capital	79,42,00,000 1,51,00,000	..	79,42,00,000 1,51,00,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
36	Direct Taxes . . . Revenue Capital	274,48,00,000 90,00,00,000	2,00,000 ..	274,50,00,000 90,00,00,000
37	Indirect Taxes . . . Revenue Capital	438,00,00,000 139,90,00,000	80,00,000 ..	438,80,00,000 139,90,00,000
38	Ministry of Food . . . Revenue Capital	2649,49,00,000 138,61,00,000	5,00,000 3,20,00,000	2649,54,00,000 141,81,00,000
39	Ministry of Food Processing Industries . . . Revenue Capital	37,72,00,000 6,67,00,000	..	37,72,00,000 6,67,00,000
40	Department of Health . . . Revenue Capital	572,22,00,000 173,31,00,000	2,00,000 2,00,000	572,24,00,000 173,33,00,000
41	Department of Family Welfare . . . Revenue Capital	1099,76,00,000 15,00,000	..	1099,76,00,000 15,00,000
42	Ministry of Home Affairs . . . Revenue Capital	316,64,00,000 13,00,00,000	8,00,000 ..	316,72,00,000 13,00,00,000
43	Cabinet . . . Revenue	12,24,00,000	..	12,24,00,000
44	Police . . . Revenue Capital	2026,09,00,000 274,37,00,000	52,00,000 16,35,00,000	2026,61,00,000 290,72,00,000
45	Other Expenditure of the Ministry of Home Affairs . . . Revenue Capital	313,15,00,000 124,29,00,000	3,00,000 8,29,00,000	313,18,00,000 132,58,00,000
46	Transfers to Union territory Governments . . . Revenue Capital	99,24,00,000 58,29,00,000	..	99,24,00,000 58,29,00,000
47	Department of Education . . . Revenue Capital	1721,82,00,000 52,00,000	2,85,00,000	1721,82,00,000 3,37,00,000
48	Department of Youth Affairs and Sports . . . Revenue Capital	110,79,00,000 2,01,00,000	..	110,79,00,000 2,01,00,000
49	Art and Culture . . . Revenue	126,59,00,000	..	126,59,00,000
50	Department of Women and Child Development . . . Revenue Capital	488,63,00,000 1,00,00,000	..	488,63,00,000 1,00,00,000
51	Department of Industrial Development . . . Revenue Capital	316,30,00,000 1,92,00,000	..	316,30,00,000 1,92,00,000
52	Department of Heavy Industry . . . Revenue Capital	37,31,00,000 289,88,00,000	..	37,31,00,000 289,88,00,000
53	Department of Public Enterprises . . . Revenue	1,44,00,000	..	1,44,00,000
54	Department of Small Scale Industries and Agro and Rural Industries . . . Revenue Capital	321,87,00,000 193,58,00,000	1,60,00,000	321,87,00,000 195,18,00,000

No. of Vote	Services and purposes	Sums not exceeding			
		Voted by Parliament	Charged on the Consolidated Fund	Total	
		Rs.	Rs.	Rs.	
55	Ministry of Information and Broadcasting	Revenue Capital	103,18,00,000 26,72,00,000	1,00,000 ..	103,19,00,000 26,72,00,000
56	Broadcasting Services	Revenue Capital	952,25,00,000 357,03,00,000	2,00,000 20,00,000	952,27,00,000 357,23,00,000
57	Ministry of Labour	Revenue Capital	419,45,00,000 73,00,000	1,00,000 ..	419,46,00,000 73,00,000
58	Law and Justice	Revenue	142,99,00,000	7,97,00,000	150,96,00,000
59	Department of Company Affairs	Revenue Capital	10,95,00,000 1,00,000	..	10,95,00,000 1,00,000
60	Ministry of Mines	Revenue Capital	131,08,00,000 42,80,00,000	5,00,000 ..	131,13,00,000 42,80,00,000
61	Ministry of Parliamentary Affairs	Revenue	1,24,00,000	..	1,24,00,000
62	Ministry of Personnel, Public Grievances and Pensions	Revenue Capital	53,16,00,000 2,25,00,000	4,65,00,000	53,16,00,000 6,90,00,000
63	Ministry of Petroleum and Natural Gas	Revenue Capital	52,18,00,000 300,00,00,000	..	52,18,00,000 300,00,00,000
64	Planning	Revenue Capital	87,44,00,000 10,00,00,000	..	87,44,00,000 10,00,00,000
65	Department of Statistics	Revenue Capital	60,00,00,000 90,00,000	..	60,00,00,000 90,00,000
66	Department of Programme Implementation	Revenue	83,00,000	..	83,00,000
67	Department of Power	Revenue Capital	478,73,00,000 2001,94,00,000	12,50,00,000	478,73,00,000 2014,44,00,000
68	Department of Non-Conventional Energy Sources	Revenue Capital	124,39,00,000 4,56,00,000	..	124,39,00,000 4,56,00,000
69	Ministry of Rural Development	Revenue Capital	3108,09,00,000 5,50,00,000	..	3108,09,00,000 5,50,00,000
70	Department of Science and Technology	Revenue Capital	255,38,00,000 30,50,00,000	..	255,38,00,000 30,50,00,000
71	Department of Scientific and Industrial Research	Revenue Capital	276,16,00,000 4,10,00,000	..	276,16,00,000 4,10,00,000
72	Department of Biotechnology	Revenue	78,41,00,000	..	78,41,00,000

No. of Vote	Services and purposes	Sums not exceeding			Total
		Voted by Parliament	Charged on the Consolidated Fund		
		Rs.	Rs.	Rs.	
73	Ministry of Steel . . . Revenue Capital	4,11,00,000 347,05,00,000	5,00,000	4,11,00,000 347,10,00,000	
74	Surface Transport . . . Revenue Capital	31,85,00,000 57,01,00,000	2,00,00,000	31,85,00,000 59,01,00,000	
75	Roads . . . Revenue Capital	414,71,00,000 528,54,00,000	10,00,000 52,74,00,000	414,81,00,000 581,28,00,000	
76	Ports, Lighthouses and Shipping . . . Revenue Capital	130,91,00,000 238,36,00,000	20,00,000	130,91,00,000 238,56,00,000	
77	Ministry of Textiles . . . Revenue Capital	732,64,00,000 165,84,00,000	4,60,00,000	732,64,00,000 170,44,00,000	
78	Urban Development and Housing . . . Revenue Capital	224,07,00,000 216,67,00,000	5,02,00,000 16,35,00,000	229,09,00,000 233,02,00,000	
79	Public Works . . . Revenue Capital	267,66,00,000 99,14,00,000	20,00,000 26,00,000	267,86,00,000 99,40,00,000	
80	Stationery and Printing . . . Revenue Capital	119,40,00,000 2,10,00,000	..	119,40,00,000 2,10,00,000	
81	Ministry of Water Resources . . . Revenue Capital	303,36,00,000 18,14,00,000	2,00,000 27,00,00,000	303,38,00,000 45,14,00,000	
82	Ministry of Welfare . . . Revenue Capital	494,18,00,000 42,91,00,000	310,97,00,000 1,12,00,000	805,15,00,000 44,03,00,000	
83	Atomic Energy . . . Revenue Capital	513,93,00,000 494,03,00,000	7,00,000 ..	514,00,00,000 494,03,00,000	
84	Nuclear Power Schemes . . . Revenue Capital	395,50,00,000 154,00,00,000	..	395,50,00,000 154,00,00,000	
85	Department of Electronics . . . Revenue Capital	96,96,00,000 7,65,00,000	..	96,96,00,000 7,65,00,000	
86	Department of Ocean Development . . . Revenue Capital	40,61,00,000 7,56,00,000	..	40,61,00,000 7,56,00,000	
87	Department of Space . . . Revenue Capital	431,13,00,000 78,83,00,000	4,00,000 2,00,000	431,17,00,000 78,85,00,000	
88	Lok Sabha . . . Revenue	27,26,00,000	14,00,000	27,40,00,000	
89	Rajya Sabha . . . Revenue	9,64,00,000	5,00,000	9,69,00,000	
	CHARGED.— Staff, Household and Allowances of the President . . . Revenue	..	3,63,00,000	3,63,00,000	
91	Secretariat of the Vice-President . . . Revenue	30,00,000	..	30,00,000	
	CHARGED.— Union Public Service Commission . . . Revenue	..	13,97,00,000	13,97,00,000	
93	Delhi . . . Revenue Capital	1129,99,00,000 842,42,00,000	5,85,00,000 10,77,00,000	1135,84,00,000 853,19,00,000	
94	Andaman and Nicobar Islands . . . Revenue Capital	183,45,00,000 154,95,00,000	1,00,000	183,46,00,000 154,95,00,000	

1 No. of Vote	2 Services and purposes	3 Sums not exceeding			
		Voted by Parliament	Charged on the Consolidated Fund	Total	
		Rs.	Rs.	Rs.	
95	Dadra and Nagar Haveli	Revenue Capital	36,42,00,000 14,08,00,000	36,42,00,000 14,08,00,000
96	Lakshadweep	Revenue Capital	50,26,00,000 12,91,00,000	50,26,00,000 12,91,00,000
97	Chandigarh	Revenue Capital	216,57,00,000 54,22,00,000	6,49,00,000 1,30,00,000	223,06,00,000 55,52,00,000
98	Daman and Dju	Revenue Capital	26,22,00,000 12,34,00,000	26,22,00,000 12,34,00,000
TOTAL		95640,96,00,000	137757,95,00,000	233398,91,00,000	

THE FINANCE ACT, 1992

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

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4. Amendment of section 10.
5. Amendment of section 13.
6. Amendment of section 15.
7. Amendment of section 16.
8. Amendment of section 17.
9. Amendment of section 23.
10. Amendment of section 24.
11. Amendment of section 28.
12. Amendment of section 33AC.
13. Insertion of new section 34A.
14. Amendment of section 36.
15. Amendment of section 37.
16. Amendment of section 40.
17. Amendment of section 40A.
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19. Amendment of section 44AA.
20. Amendment of section 44AB.
21. Omission of section 44AC.
22. Amendment of section 45.
23. Amendment of section 47.
24. Substitution of new section for section 48.
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26. Omission of section 53.
27. Amendment of section 54.
28. Amendment of section 54B.
29. Amendment of section 54D.
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31. Amendment of section 54F.
32. Amendment of section 54G.

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33. Amendment of section 54H.
34. Amendment of section 55.
35. Amendment of section 64.
36. Omission of section 67.
37. Amendment of section 71.
38. Insertion of new section 71A.
39. Substitution of new section for sections 75, 76 and 77.
40. Amendment of section 78.
41. Amendment of section 80A.
42. Amendment of section 80CCA.
43. Amendment of section 80CCB.
44. Amendment of section 80D.
45. Amendment of section 80DD.
46. Amendment of section 80HHC.
47. Amendment of section 80-IA.
48. Amendment of section 80L.
49. Substitution of new section for section 86.
50. Amendment of section 87.
51. Amendment of section 88.
52. Insertion of new section 88B.
53. Insertion of new section 112.
54. Amendment of section 115A.
55. Amendment of section 115AB.
56. Insertion of new section 115AC.
57. Amendment of section 115D.
58. Insertion of new Chapter XII-C.
59. Amendment of section 139.
60. Amendment of section 143.
61. Amendment of section 154.
62. Amendment of section 155.
63. Amendment of section 158.
64. Substitution of sub-heading in Chapter XV.
65. Omission of sections 182 and 183.
66. Substitution of new sections for sections 184, 185 and 186.
67. Amendment of section 187.
68. Amendment of section 189.
69. Insertion of new section 189A.
70. Amendment of section 193.
71. Amendment of section 194A.
72. Amendment of section 194C.
73. Amendment of section 194G.
74. Amendment of section 194H.
75. Insertion of new section 196C.
76. Amendment of section 197.
77. Amendment of section 197A.
78. Amendment of sections 198 to 200, 202 to 203A and 205.
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82. Amendment of section 239.
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89. Amendment of section 2.
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111. Auxiliary duties of customs.
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THE FIRST SCHEDULE.**THE SECOND SCHEDULE.****THE THIRD SCHEDULE.**

THE FINANCE ACT, 1992

No. 18 OF 1992

[14th May, 1992.]

An Act to give effect to the financial proposals of the Central Government for the financial year 1992-93.

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

CHAPTER I PRELIMINARY

1. (1) This Act may be called the Finance Act, 1992.

(2) Save as otherwise provided in this Act, sections 2 to 108, 116 and 117 [except sections 61, 109, sub-section (1) of section 110 and sections 112 and 113] shall be deemed to have come into force on the 1st day of April, 1992.

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, 1992, 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 section 88 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, 194F, 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 the amount of income-tax computed in accordance with the provisions of section 112 shall be increased by a surcharge for purposes of the Union or surcharge as provided in Paragraph A, B, C, D or E, as the case may be, of Part III of the First Schedule:

Provided also 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-eight thousand rupees, and

(ii) in a case to which the said Sub-Paragraph II applies, eighteen 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-eight thousand rupees, and

(ii) in a case to which the said Sub-Paragraph II applies, the first eighteen 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-eight thousand rupees; and

(B) in a case to which the said Sub-Paragraph II applies, by a sum of eighteen 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 one hundred 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, 1992, 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) "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;

(e) "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;

(f) 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 (18), after sub-clause (ac), the following sub-clause shall be inserted with effect from the 1st day of April, 1993, namely:—

"(ad) if it is a company, wherein shares (not being shares entitled to a fixed rate of dividend whether with or without a further right to participate in profits) carrying not less than fifty per cent. of the voting power have been allotted unconditionally to, or acquired unconditionally by, and were throughout the relevant previous year beneficially held by, one or more co-operative societies;"

(b) in clause (24), after sub-clause (vd), the following sub-clause shall be inserted with effect from the 1st day of April, 1993, namely:—

"(ve) any sum chargeable to income-tax under clause (v) of section 28;"

(c) in clause (37A), for sub-clause (iii), the following sub-clause shall be substituted with effect from the 1st day of June, 1992, namely:—

"(iii) for the purposes of deduction of tax under section 195, the rate or rates of income-tax specified in this behalf in the Finance Act of the relevant year or the rate or rates of

income-tax specified in an agreement entered into by the Central Government under section 90, whichever is applicable by virtue of the provisions of section 90;”;

(d) clause (39) shall be omitted with effect from the 1st day of April, 1993;

(e) clause (48) shall be omitted with effect from the 1st day of April, 1993.

4. In section 10 of the Income-tax Act,—

(a) after clause (2), the following clause shall be inserted with effect from the 1st day of April, 1993, namely:—

Amend-
ment of
section
10.

“(2A) in the case of a person being a partner of a firm which is separately assessed as such, his share in the total income of the firm.

Explanation.—For the purposes of this clause, the share of a partner in the total income of a firm separately assessed as such shall, notwithstanding anything contained in any other law, be an amount which bears to the total income of the firm the same proportion as the amount of his share in the profits of the firm in accordance with the partnership deed bears to such profits;”;

(b) in clause (3), in the proviso,—

(i) for the words “Provided that”, the following shall be substituted, namely:—

‘Provided that where such receipts relate to winnings from races including horse races, the provisions of this clause shall have effect as if for the words “five thousand rupees”, the words “two thousand five hundred rupees” had been substituted:

Provided further that;

(ii) in clause (iii), the word “or”, occurring at the end, shall be omitted;

(iii) clause (iv) shall be omitted;

(c) in clause (6), in sub-clause (vii), with effect from the 1st day of June, 1992,—

(A) for the portion beginning with the words “the following conditions are fulfilled, namely, that—” and ending with the words “six months of such commencement”, the following shall be substituted, namely:—

“the individual was not resident in India in any of the four financial years immediately preceding the financial year in which he arrived in India;”;

(B) the first proviso shall be omitted;

(C) in the second proviso,—

(i) the word "further" shall be omitted;

(ii) for the words, brackets and figure "condition specified in item (1) of", the words "condition relating to non-residence in India as specified in" shall be substituted;

(d) in clause (6A), for the words "and approved by the Central Government, the tax on such income is payable, under the terms of such agreement, by Government or the Indian concern to the Central Government, the tax so paid", the following shall be substituted with effect from the 1st day of June, 1992, namely:—

"and,—

(a) where the agreement relates to a matter included in the industrial policy, for the time being in force, of the Government of India, such agreement is in accordance with that policy; and

(b) in any other case, the agreement is approved by the Central Government,

the tax on such income is payable, under the terms of the agreement, by Government or the Indian concern to the Central Government, the tax so paid";

(e) after clause (10B), the following clause shall be inserted, namely:—

"(10BB) any payments made under the Bhopal Gas Leak Disaster (Processing of Claims) Act, 1985 and any scheme framed thereunder except payment made to any assessee in connection with the Bhopal gas leak disaster to the extent such assessee has been allowed a deduction under this Act on account of any loss or damage caused to him by such disaster,";

21 of 1985.

(f) for clause (10C), the following clause shall be substituted, with effect from the 1st day of April, 1993, namely:—

"(10C) any amount received by an employee of a public sector company or of any other company at the time of his voluntary retirement in accordance with any scheme or schemes of voluntary retirement:

Provided that the schemes of the said companies governing the payment of such amount are framed in accordance with such guidelines as may be prescribed for the public sector companies or for other companies and such guidelines may, *inter alia*, include criteria of economic viability and such schemes in relation to companies (other than public sector companies) are approved by the Chief Commissioner or, as the case may be, Director-General in this behalf;"

(g) in clause (15), in sub-clause (iv), in item (d), after the words and figures "National Housing Bank Act, 1987," the words and figures "or the Small Industries Development Bank of India established under section 3 of the Small Industries Development Bank of India Act, 1989," shall be inserted;

53 of 1987.

39 of 1989.

(h) in clause (21), for clause (b) of the first proviso, the following clause shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1990, namely:—

“(b) does not invest or deposit its funds, other than—

(i) any assets held by the scientific research association where such assets form part of the corpus of the fund of the association as on the 1st day of June, 1973;

(ii) any assets (being debentures issued by, or on behalf of, any company or corporation), acquired by the scientific research association before the 1st day of March, 1983;

(iii) any accretion to the shares, forming part of the corpus of the fund mentioned in sub-clause (i), by way of bonus shares allotted to the scientific research association;

(iv) voluntary contributions received and maintained in the form of jewellery, furniture or any other article as the Board may, by notification in the Official Gazette, specify,

for any period during the previous year otherwise than in any one or more of the forms or modes specified in sub-section (5) of section 11:”;

(i) in clause (23),—

(1) for clause (b) of the third proviso, the following clause shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1990, namely:—

“(b) does not invest or deposit its funds, other than—

(i) any assets held by the association or institution where such assets form part of the corpus of the fund of the association or institution as on the 1st day of June, 1973;

(ii) any assets (being debentures issued by, or on behalf of, any company or corporation), acquired by the association or institution before the 1st day of March, 1983;

(iii) any accretion to the shares, forming part of the corpus of the fund mentioned in sub-clause (i), by way of bonus shares allotted to the association or institution;

(iv) voluntary contributions received and maintained in the form of jewellery, furniture or any other article as the Board may, by notification in the Official Gazette, specify,

for any period during the previous year otherwise than in any one or more of the forms or modes specified in sub-section (5) of section 11; and”;

(2) in the fourth proviso, for the figures “1992”, the figures “1993” shall be substituted;

(j) in clause (23C),—

(1) for clause (b) of the third proviso, the following clause shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1990, namely:—

“(b) does not invest or deposit its funds, other than—

(i) any assets held by the fund, trust or institution where such assets form part of the corpus of the fund, trust or institution as on the 1st day of June, 1973;

(ii) any assets (being debentures issued by, or on behalf of, any company or corporation), acquired by the fund, trust or institution before the 1st day of March, 1983;

(iii) any accretion to the shares, forming part of the corpus mentioned in sub-clause (i), by way of bonus shares allotted to the fund, trust or institution;

(iv) voluntary contributions received and maintained in the form of jewellery, furniture or any other article as the Board may, by notification in the Official Gazette, specify,

for any period during the previous year otherwise than in any one or more of the forms or modes specified in sub-section (5) of section 11;”;

(2) in the fourth proviso, for the figures “1992”, the figures “1993” shall be substituted;

(k) in clause (23D), with effect from the 1st day of April, 1993,—

(i) after the words “public financial institution”, the words “or authorised by the Securities and Exchange Board of India or the Reserve Bank of India” shall be inserted;

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

“(c) the expression “Securities and Exchange Board of India” shall have the meaning assigned to it in clause (a) of sub-section (1) of section 2 of the Securities and Exchange Board of India Act, 1992;”;

(l) after clause (26B), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1989, namely:—

“(27) any income of a co-operative society formed for promoting the interests of the members of either the Scheduled Castes or Scheduled Tribes or both referred to in clause (26B):

Provided that the membership of the co-operative society consists of only other co-operative societies formed for similar purposes and the finances of the society are provided by the Government and such other societies;”;

(m) after clause (31), the following clause shall be inserted with effect from the 1st day of April, 1993, namely:—

“(32) in the case of an assessee referred to in sub-section (1A) of section 64, any income includable in his total income under that sub-section, to the extent such income does not exceed one thousand five hundred rupees in respect of each minor child whose income is so includable.”.

5. In section 13 of the Income-tax Act, in sub-section (1), in clause (d), in the proviso,—

(i) in clause (i), the words “and such assets were not purchased by the trust or institution or acquired by it by conversion of, or in exchange for, any other asset” shall be omitted and shall be deemed to have been omitted with effect from the 1st day of April, 1983;

(ii) after clause (i), 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 accretion to the shares, forming part of the corpus mentioned in clause (i), by way of bonus shares allotted to the trust or institution;”;

(iii) in clause (iia), for the figures “1992”, the figures “1993” shall be substituted.

6. In section 15 of the Income-tax Act, the *Explanation* shall be renumbered as *Explanation 1*, and after *Explanation 1* as so renumbered, the following *Explanation* shall be inserted, with effect from the 1st day of April, 1993, namely:—

Explanation 2.—Any salary, bonus, commission or remuneration, by whatever name called, due to, or received by, a partner of a firm from the firm shall not be regarded as “salary” for the purposes of this section.

7. In section 16 of the Income-tax Act, in clause (i), before the *Explanation*, the following proviso shall be inserted with effect from the 1st day of April, 1993, namely:—

‘Provided that in the case of an assessee, being a woman, whose total income before making any deduction under this clause does not exceed seventy-five thousand rupees, the provisions of this clause shall have effect as if for the words “twelve thousand rupees”, the words “fifteen thousand rupees” had been substituted.’

8. In section 17 of the Income-tax Act, in clause (2), with effect from the 1st day of April, 1993,—

(I) in the proviso,—

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

“(ii) any sum paid by the employer—

(a) in respect of any expenditure actually incurred by the employee on his medical treatment or treatment

Amend-
ment of
section
13.

Amend-
ment of
section
15.

Amend-
ment of
section
16.

Amend-
ment of
section
17.

of any member of his family in any hospital maintained by the Government or any local authority or any other hospital approved by the Government for the purposes of medical treatment of its employees;

(b) directly to a hospital, approved by the Chief Commissioner having regard to the prescribed guidelines for the purposes of medical treatment of the prescribed diseases or ailments, on account of such treatment of the employee or any member of his family;”;

(b) in clause (vi), for the words “one lakh rupees”, the words “two lakh rupees” shall be substituted;

(2) in the *Explanation*, in clause (i), after the words “or a clinic”, the words “or a nursing home” shall be inserted.

Amendment of section 23.

9. In section 23 of the Income-tax Act, in sub-section (1), in clause (d) of the second proviso, after the figures, letters and words “31st day of March, 1982”, the words, figures and letters “but before the 1st day of April, 1992” shall be inserted with effect from the 1st day of April, 1993.

Amendment of section 24.

10. In section 24 of the Income-tax Act, in sub-section (1), with effect from the 1st day of April, 1993,—

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

“(i) in respect of repairs of, and collection of rent from, the property, a sum equal to one-fifth of the annual value;”;

(b) clause (viii) shall be omitted.

Amendment of section 28.

11. In section 28 of the Income-tax Act, after clause (iv), the following clause shall be inserted with effect from the 1st day of April, 1993, namely:—

“(v) any interest, salary, bonus, commission or remuneration, by whatever name called, due to, or received by, a partner of a firm from such firm:

Provided that where any interest, salary, bonus, commission or remuneration, by whatever name called, or any part thereof has not been allowed to be deducted under clause (b) of section 40, the income under this clause shall be adjusted to the extent of the amount not so allowed to be deducted.”.

Amendment of section 33AC.

12. In section 33AC of the Income-tax Act, with effect from the 1st day of April, 1993,—

(a) in sub-section (1), after the words “an assessee, being”, the words “a Government company or” shall be inserted;

(b) in the *Explanation*, after clause (a), the following clause shall be inserted, namely:—

“(aa) “Government company” shall have the meaning assigned to it in section 617 of the Companies Act, 1956.”.

13. After section 34 of the Income-tax Act, the following section shall be inserted, namely:—

“34A. (1) In computing the profits and gains of the business of a domestic company in relation to the previous year relevant to the assessment year commencing on the 1st day of April, 1992, where effect is to be given to the unabsorbed depreciation allowance or unabsorbed investment allowance or both in relation to any previous year relevant to the assessment year commencing on or before the 1st day of April, 1991, the deduction shall be restricted to two-third of such allowance or allowances and the balance,—

(a) where it relates to depreciation allowance, be added to the depreciation allowance for the previous year relevant to the assessment year commencing on the 1st day of April, 1993 and be deemed to be part of that allowance or if there is no such allowance for that previous year, be deemed to be the allowance for that previous year and so on for the succeeding previous years;

(b) where it relates to investment allowance, be carried forward to the assessment year commencing on the 1st day of April, 1993 and the balance of the investment allowance, if any, still outstanding shall be carried forward to the following assessment year and where the period of eight years has expired before the portion of such balance is adjusted, the said period shall be extended beyond eight years till such time the portion of the said balance is absorbed in the profits and gains of the business of the domestic company.

(2) For the assessment year commencing on the 1st day of April, 1992, the provisions of sub-section (2) of section 32 and sub-section (3) of section 32A shall apply to the extent such provisions are not inconsistent with the provisions of sub-section (1) of this section.

(3) Nothing contained in sub-section (1) shall apply where the amount of unabsorbed depreciation allowance or of the unabsorbed investment allowance, as the case may be, or the aggregate amount of such allowances in the case of a domestic company is less than one lakh rupees.

(4) Nothing contained in sections 234B and 234C shall apply to any shortfall in the payment of any tax due on the assessed tax or, as the case may be, returned income where such shortfall is on account of restricting the amount of depreciation allowance or investment allowance under this section and the assessee has paid the amount of shortfall before furnishing the return of income under sub-section (1) of section 139.”

14. In section 36 of the Income-tax Act, in sub-section (1), 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 and a Government company;

Insertion
of new
section
34A.

Restriction
on
unabsorb-
ed depre-
ciation
and un-
absorbed
invest-
ment
allowance
for limit-
ed period
in case
of certain
domestic
companies.

Amend-
ment of
section
36.

Amend-
ment of
section
37.

(b) "public company" shall have the meaning assigned to it in section 3 of the Companies Act, 1956;

1 of 1956.

(c) "Government company" shall have the meaning assigned to it in section 617 of the Companies Act, 1956.'

1 of 1956.

(2) Notwithstanding anything contained in sub-section (1), (2A), the following sub-section shall be substituted with effect from the 1st day of April, 1993, namely:—

(2) Notwithstanding anything contained in sub-section (1), any expenditure in the nature of entertainment expenditure incurred by any assessee during any previous year commencing on the 1st day of April, 1992 shall be allowed as follows:—

(a) where the amount of such expenditure does not exceed ten thousand rupees, the whole of such amount;

(b) in any other case, ten thousand rupees as increased by a sum equal to fifty per cent. of such expenditure in excess of ten thousand rupees.

*Explanation.—*For the purposes of this sub-section, "entertainment expenditure" includes—

(i) the amount of any allowance in the nature of entertainment allowance paid by the assessee to any employee or other person;

(ii) the amount of any expenditure in the nature of entertainment expenditure [not being expenditure incurred out of an allowance of the nature referred to in clause (i)] incurred for the purposes of the business or profession of the assessee by any employee or other person;

(iii) expenditure on provision of hospitality of every kind by the assessee to any person, whether by way of provision of food or beverages or in any other manner whatsoever and whether or not such provision is made by reason of any express or implied contract or custom or usage of trade, but does not include expenditure on food or beverages provided by the assessee to his employees in office, factory or other place of their work.'

Amend-
ment of
section
40.

16. In section 40 of the Income-tax Act, for clause (b), the following clause shall be substituted with effect from the 1st day of April, 1993, namely:—

(b) in the case of any firm assessable as such,—

(i) any payment of salary, bonus, commission or remuneration, by whatever name called (hereinafter referred to as remuneration) to any partner who is not a working partner; or

(ii) any payment of remuneration to any partner who is a working partner, or of interest to any partner, which, in either case, is not authorised by, or is not in accordance with, the terms of the partnership deed; or

- (iii) any payment of remuneration to any partner who is a working partner, or of interest to any partner, which, in either case, is authorised by, and is in accordance with, the terms of the partnership deed, but which relates to any period (falling prior to the date of such partnership deed) for which such payment was not authorised by, or is not in accordance with, any earlier partnership deed, so, however, that the period of authorisation for such payment by any earlier partnership deed does not cover any period prior to the date of such earlier partnership deed; or
- (iv) any payment of interest to any partner which is authorised by, and is in accordance with, the terms of the partnership deed and relates to any period falling after the date of such partnership deed in so far as such amount exceeds the amount calculated at the rate of eighteen per cent. simple interest per annum; or
- (v) any payment of remuneration to any partner who is a working partner, which is authorised by, and is in accordance with, the terms of the partnership deed and relates to any period falling after the date of such partnership deed in so far as the amount of such payment to all the partners during the previous year exceeds the aggregate amount computed as hereunder:—

(1) in case of a firm carrying on a profession referred to in section 44AA or which is notified for the purpose of that section—

- | | |
|--|---|
| <p>(a) on the first Rs. 1,00,000
of the book-profit or in
case of a loss</p> <p>(b) on the next Rs. 1,00,000
of the book-profit</p> <p>(c) on the balance of the
book-profit</p> | <p>Rs. 50,000 or at the rate of 90
per cent. of the book-profit,
whichever is more;</p> <p>at the rate of 60 per cent.;</p> <p>at the rate of 40 per cent.;</p> |
| <p>(2) in the case of any other firm—</p> | |
| <p>(a) on the first Rs. 75,000 of
the book-profit, or in
case of a loss</p> <p>(b) on the next Rs. 75,000
of the book-profit</p> <p>(c) on the balance of the
book-profit</p> | <p>Rs. 50,000 or at the rate of 90
per cent. of the book -profit,
whichever is more;</p> <p>at the rate of 60 per cent.;</p> <p>at the rate of 40 per cent.</p> |

Provided that in relation to any payment under this clause to the partner during the previous year relevant to the assessment year commencing on the 1st day of April, 1993, the terms of the partnership deed may, at any time during the said previous year, provide for such payment.

Explanation 1.—Where an individual is a partner in a firm on behalf, or for the benefit, of any other person (such partner and the

other person being hereinafter referred to as "partner in a representative capacity" and "person so represented", respectively),—

(i) interest paid by the firm to such individual otherwise than as partner in a representative capacity, shall not be taken into account for the purposes of this clause;

(ii) interest paid by the firm to such individual as partner in a representative capacity and interest paid by the firm to the person so represented shall be taken into account for the purposes of this clause.

Explanation 2.—Where an individual is a partner in a firm otherwise than as partner in a representative capacity, interest paid by the firm to such individual shall not be taken into account for the purposes of this clause, if such interest is received by him on behalf, or for the benefit, of any other person.

Explanation 3.—For the purposes of this clause, "book-profit" means the net profit, as shown in the profit and loss account for the relevant previous year, computed in the manner laid down in Chapter IV-D as increased by the aggregate amount of the remuneration paid or payable to all the partners of the firm if such amount has been deducted while computing the net profit.

Explanation 4.—For the purposes of this clause, "working partner" means an individual who is actively engaged in conducting the affairs of the business or profession of the firm of which he is a partner;.

**Amend.
ment of
section
40A.**

17. In section 40A of the Income-tax Act, sub-section (12) shall be omitted with effect from the 1st day of April, 1993.

**Amend.
ment of
section
41.**

18. In section 41 of the Income-tax Act, for sub-section (1), the following sub-section shall be substituted, with effect from the 1st day of April, 1993, namely:—

'(1) Where an allowance or deduction has been made in the assessment for any year in respect of loss, expenditure or trading liability incurred by the assessee (hereinafter referred to as the first-mentioned person) and subsequently during any previous year,—

(a) the first-mentioned person has obtained, whether in cash or in any other manner whatsoever, any amount in respect of such loss or expenditure or some benefit in respect of such trading liability by way of remission or cessation thereof, the amount obtained by such person or the value of benefit accruing to him shall be deemed to be profits and gains of business or profession and accordingly chargeable to income-tax as the income of that previous year, whether the business or profession in respect of which the allowance or deduction has been made is in existence in that year or not; or

(b) the successor in business has obtained, whether in cash or in any other manner whatsoever, any amount in respect of which loss or expenditure was incurred by the first-mentioned

person or some benefit in respect of the trading liability referred to in clause (a) by way of remission or cessation thereof, the amount obtained by the successor in business or the value of benefit accruing to the successor in business shall be deemed to be profits and gains of the business or profession, and accordingly chargeable to income-tax as the income of that previous year.

Explanation.—For the purposes of this sub-section, “successor in business” means,—

- (i) where there has been an amalgamation of a company with another company, the amalgamated company;
- (ii) where the first-mentioned person is succeeded by any other person in that business or profession, the other person;
- (iii) where a firm carrying on a business or profession is succeeded by another firm, the other firm.

19. In section 44AA of the Income-tax Act, in sub-section (2), with effect from the 1st day of April, 1993,—

Amend-
ment of
section
44AA.

- (a) for the words “twenty-five thousand”, at both the places where they occur, the words “forty thousand” shall be substituted;
- (b) for the words “two hundred and fifty thousand”, at both the places where they occur, the words “five hundred thousand” shall be substituted.

20. In section 44AB of the Income-tax Act, in the proviso, for the words “Provided that”, the following shall be substituted and shall be deemed to have been substituted, with effect from the 1st day of April, 1985, namely:—

Amend-
ment of
section
44AB.

“Provided that this section shall not apply to the person, who derives income of the nature referred to in section 44AC or section 44B or section 44BB or section 44BBA or section 44BBB, on and from the 1st day of April, 1985 or, as the case may be, the date on which the relevant section came into force, whichever is later:

Provided further that”.

21. Section 44AC of the Income-tax Act shall be omitted with effect from the 1st day of April, 1993.

Omission
of section
44AC.

22. In section 45 of the Income-tax Act, in sub-section (1), the figures “53,” shall be omitted with effect from the 1st day of April, 1993.

Amend-
ment of
section
45.

23. In section 47 of the Income-tax Act,—

- (a) after clause (vi), the following clause shall be inserted, with effect from the 1st day of April, 1993, namely:—

Amend-
ment of

“(via) any transfer, in a scheme of amalgamation, of a capital asset being a share or shares held in an Indian company,

by the amalgamating foreign company to the amalgamated foreign company, if—

(a) at least twenty-five per cent. of the shareholders of the amalgamating foreign company continue to remain shareholders of the amalgamated foreign company, and

(b) such transfer does not attract tax on capital gains in the country, in which the amalgamating company is incorporated;"

(b) after clause (vii), the following clause shall be inserted, with effect from the 1st day of June, 1992, namely:—

"(viii) any transfer of a capital asset, being bonds or shares referred to in sub-section (1) of section 115AC, made outside India by a non-resident to another non-resident;"

(c) in clause (x), for the words "conversion of debentures", the words "conversion of bonds or debentures" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1962.

Substitution of new section for section 48.

24. For section 48 of the Income-tax Act, the following section shall be substituted, with effect from the 1st day of April, 1993, namely:—

Mode of computation.

'48. The income chargeable under the head "Capital gains" shall be computed, by deducting from the full value of the consideration received or accruing as a result of the transfer of the capital asset the following amounts, namely:—

(i) expenditure incurred wholly and exclusively in connection with such transfer;

(ii) the cost of acquisition of the asset and the cost of any improvement thereto;

Provided that in the case of an assessee, who is a non-resident, capital gains arising from the transfer of a capital asset being shares in, or debentures of, an Indian company shall be computed by converting the cost of acquisition, expenditure incurred wholly and exclusively in connection with such transfer and the full value of the consideration received or accruing as a result of the transfer of the capital asset into the same foreign currency as was initially utilised in the purchase of the shares or debentures, and the capital gains so computed in such foreign currency shall be reconverted into Indian currency, so, however, that the aforesaid manner of computation of capital gains shall be applicable in respect of capital gains accruing or arising from every reinvestment thereafter in, and sale of, shares in, or debentures of, an Indian company:

Provided further that where long-term capital gain arises from the transfer of a long-term capital asset, other than capital gain

arising to a non-resident from the transfer of shares in, or debentures of, an Indian company referred to in the first proviso, the provisions of clause (ii) shall have effect as if for the words "cost of acquisition" and "cost of any improvement", the words "indexed cost of acquisition" and "indexed cost of any improvement" had respectively been substituted.

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

46 of 1973.

(i) "foreign currency" and "Indian currency" shall have the meanings respectively assigned to them in section 2 of the Foreign Exchange Regulation Act, 1973;

(ii) the conversion of Indian currency into foreign currency and the reconversion of foreign currency into Indian currency shall be at the rate of exchange prescribed in this behalf;

(iii) "indexed cost of acquisition" means an amount which bears to the cost of acquisition the same proportion as Cost Inflation Index for the year in which the asset is transferred bears to the Cost Inflation Index for the first year in which the asset was held by the assessee or for the year beginning on the 1st day of April, 1981, whichever is later;

(iv) "indexed cost of any improvement" means an amount which bears to the cost of improvement the same proportion as Cost Inflation Index for the year in which the asset is transferred bears to the Cost Inflation Index for the year in which the improvement to the asset took place;

(v) "Cost Inflation Index" for any year means such Index as the Central Government may, having regard to seventy-five per cent of average rise in the Consumer Price Index for urban non-manual employees for that year, by notification in the Official Gazette, specify in this behalf.'

25. In section 49 of the Income-tax Act, in sub-section (1), in clause (iii), in sub-clause (e), after the word, brackets and figures "clause (vi)", the words, brackets, figures and letter "or clause (via)" shall be inserted with effect from the 1st day of April, 1993.

Amend-
ment of
section
49.

26. Section 53 of the Income-tax Act shall be omitted with effect from the 1st day of April, 1993.

Omission
of section
53.

27. In section 54 of the Income-tax Act, in sub-section (2), the *Explanation* shall be omitted with effect from the 1st day of April, 1993.

Amend-
ment of
section
54.

28. In section 54B of the Income-tax Act, in sub-section (2), the *Explanation* shall be omitted with effect from the 1st day of April, 1993.

Amend-
ment of
section
54B.

29. In section 54D of the Income-tax Act, in sub-section (2), the *Explanation* shall be omitted with effect from the 1st day of April, 1993.

Amend-
ment of
section
54D.

Amend-
ment of
section
54E.

30. In section 54E of the Income-tax Act,—

(i) in sub-section (1),—

(a) after the words “long-term capital asset”, the words, figures and letters “before the 1st day of April, 1992” shall be inserted;

(b) in the second proviso, the words, figures and letters “or the 31st day of March, 1992, whichever is earlier” shall be inserted at the end;

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

“(1C) Notwithstanding anything contained in sub-section (1), where the capital gain arises from the transfer of the original asset, made after the 31st day of March, 1992, in respect of which the assessee had received any amount by way of advance on or before the 29th day of February, 1992 and had invested or deposited the whole or any part of such amount in the new asset on or before the later date, then, the provisions of clauses (a) and (b) of sub-section (1) shall apply in the case of such investment or deposit as they apply in the case of investment or deposit under that sub-section.”.

Amend-
ment of
section
54F.

31. In section 54F of the Income-tax Act, in sub-section (4), the Explanation shall be omitted with effect from the 1st day of April, 1993.

Amend-
ment of
section
54G.

32. In section 54G of the Income-tax Act, in sub-section (2), the Explanation shall be omitted with effect from the 1st day of April, 1993.

Amend-
ment of
section
54H.

33. In section 54H of the Income-tax Act, the figures and letter “54E” shall be omitted.

Amend-
ment of
section
55.

34. In section 55 of the Income-tax Act, with effect from the 1st day of April, 1993,—

(a) in sub-section (1), in clause (b), in sub-clause (2), in item (i),—

(i) for the figures “1974”, the figures “1981” shall be substituted;

(ii) the words “and the fair market value of the asset on that day is taken as the cost of acquisition at the option of the assessee,” shall be omitted;

(b) in sub-section (2), in clause (b), for the figures “1974”, wherever they occur, the figures “1981” shall be substituted.

Amend-
ment of
section 64

35. In section 64 of the Income-tax Act, with effect from the 1st day of April, 1993,—

(a) in sub-section (1),—

(i) clause (i) shall be omitted;

- (ii) clauses (iii) and (v) shall be omitted;
- (iii) in clause (iv), the words, brackets and figure "in a case not falling under clause (i) of this sub-section," shall be omitted;
- (iv) in clause (vi), the words "or son's minor child," wherever they occur, shall be omitted;
- (v) in clause (vii), the words "or minor child or both" shall be omitted;
- (vi) in clause (viii), the words "or son's minor child or both" shall be omitted;
- (vii) for *Explanations 1 and 1A*, the following *Explanation* shall be substituted, namely:—

"*Explanation 1.*—For the purposes of clause (ii), the individual in computing whose total income the income referred to in that clause is to be included, shall be the husband or wife whose total income (excluding the income referred to in that clause) is greater; and where any such income is once included in the total income of either spouse, any such income arising in any succeeding year shall not be included in the total income of the other spouse unless the Assessing Officer is satisfied, after giving that spouse an opportunity of being heard, that it is necessary so to do.";

- (viii) *Explanation 2A* shall be omitted;
- (ix) for *Explanation 3*, the following *Explanation* shall be substituted, namely:—

"*Explanation 3.*—For the purposes of clauses (iv) and (vi), where the assets transferred directly or indirectly by an individual to his spouse or son's wife (hereafter in this *Explanation* referred to as "the transferee") are invested by the transferee,—

(i) in any business, such investment being not in the nature of contribution of capital as a partner in a firm or, as the case may be, for being admitted to the benefits of partnership in a firm, that part of the income arising out of the business to the transferee in any previous year, which bears the same proportion to the income of the transferee from the business as the value of the assets aforesaid as on the first day of the previous year bears to the total investment in the business by the transferee as on the said day;

(ii) in the nature of contribution of capital as a partner in a firm, that part of the interest receivable by the transferee from the firm in any previous year, which bears the same proportion to the interest receivable by the transferee from the firm as the value of investment aforesaid as on the first day of the previous

year bears to the total investment by way of capital contribution as a partner in the firm as on the said day,

shall be included in the total income of the individual in that previous year.';

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

"(1A) In computing the total income of any individual, there shall be included all such income as arises or accrues to his minor child:

Provided that nothing contained in this sub-section shall apply in respect of such income as arises or accrues to the minor child on account of any—

(a) manual work done by him; or

(b) activity involving application of his skill, talent or specialised knowledge and experience.

Explanation.—For the purposes of this sub-section, the income of the minor child shall be included,—

(a) where the marriage of his parents subsists, in the income of that parent whose total income (excluding the income includable under this sub-section) is greater; or

(b) where the marriage of his parents does not subsist, in the income of that parent who maintains the minor child in the previous year,

and where any such income is once included in the total income of either parent, any such income arising in any succeeding year shall not be included in the total income of the other parent, unless the Assessing Officer is satisfied, after giving that parent an opportunity of being heard, that it is necessary so to do.";

(c) in sub-section (2), the words "or minor child", wherever they occur, shall be omitted.

Omission
of
section
67.

36. Section 67 of the Income-tax Act shall be omitted with effect from the 1st day of April, 1993.

Amend-
ment of
section
71.

37. In section 71 of the Income-tax Act, after sub-section (3), the following sub-section shall be inserted, with effect from the 1st day of April, 1993, namely:—

'(4) Notwithstanding anything contained in sub-sections (1) and (2), where in respect of any assessment year the net result of the computation, in relation to any property [other than the property referred to in sub-clause (i) of clause (a) of sub-section (2) of section 23], under the head "Income from house property" 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.'

38. After section 71 of the Income-tax Act, the following section shall be inserted, with effect from the 1st day of April, 1993, namely:—

"71A. Where in respect of any assessment year, the net result of the computation under the head "Income from house property" is a loss, the loss in so far as it relates to interest on borrowed capital referred to in clause (vi) of sub-section (1) of section 24 shall be carried forward by the assessee to the following assessment year or years and set off against the income under that head.'

39. For sections 75, 76 and 77 of the Income-tax Act, the following section shall be substituted, with effect from the 1st day of April, 1993, namely:—

"75. Where the assessee is a firm, any loss in relation to the assessment year commencing on or before the 1st day of April, 1992, which could not be set off against any other income of the firm and which had been apportioned to a partner of the firm but could not be set off by such partner prior to the assessment year commencing on the 1st day of April, 1993, then, such loss shall be allowed to be set off against the income of the firm subject to the condition that the partner continues in the said firm and to be carried forward for set off under sections 70, 71, 72, 73, 74 and 74A.".

40. In section 78 of the Income-tax Act, for sub-section (1), the following sub-section shall be substituted, with effect from the 1st day of April, 1993, namely:—

"(1) Where a change has occurred in the constitution of a firm, nothing in this Chapter shall entitle the firm to have carried forward and set off so much of the loss proportionate to the share of a retired or deceased partner as exceeds his share of profits, if any, in the firm in respect of the previous year."

41. In section 80A of the Income-tax Act, for sub-section (3), the following sub-section shall be substituted, with effect from the 1st day of April, 1993, namely:—

"(3) Where, in computing the total income of an association of persons or a body of individuals, any deduction is admissible under section 80G or section 80GGA or section 80HH or section 80HHA or section 80HHB or section 80HHC or section 80HHD or section 80-I or section 80-IA or section 80J or section 80JJ, no deduction under the same section shall be made in computing the total income of a member of the association of persons or body of individuals in relation to the share of such member in the income of the association of persons or body of individuals."

Insertion
of new
section
71A.

Carry
forward
of losses
under the
head
"Income
from
house
property".

Substitution
of new
section
for
sections
75, 76 and
77.

Losses of
firms.

Amend-
ment of
section
78.

Amend-
ment
of section
80A.

Amend-
ment of
section
80CCA.

42. In section 80CCA of the Income-tax Act, with effect from the 1st day of April, 1993,—

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

“Provided further that no deduction under this sub-section shall be allowed in relation to any amount deposited or paid under clauses (i) and (ii) on or after the 1st day of April, 1992.”;

(b) in sub-section (2), the following proviso shall be inserted at the end, namely:—

“Provided that nothing contained in this sub-section shall apply to any amount received by the assessee on account of the surrender of the policy in accordance with the terms of the annuity plan of the Life Insurance Corporation where the assessee elects to surrender before the 1st day of October, 1992, the said annuity plan in respect of which he had paid any amount under clause (ii) of sub-section (1) before the 1st day of April, 1992.”.

Amend-
ment of
section
80CCB.

43. In section 80CCB of the Income-tax Act, in sub-section (1), the following proviso shall be inserted at the end, with effect from the 1st day of April, 1993, namely:—

“Provided that no deduction shall be allowed in relation to any amount invested under this sub-section on or after the 1st day of April, 1992.”.

Amend-
ment of
section
80D.

44. In section 80D of the Income-tax Act, in sub-section (1), for the words “three thousand rupees”, wherever they occur, the words “six thousand rupees” shall be substituted with effect from the 1st day of April, 1993.

Amend-
ment of
section
80DD.

45. In section 80DD of the Income-tax Act, with effect from the 1st day of April, 1993,—

(a) in sub-section (1),—

(i) the brackets and figure “(1)” shall be omitted;

(ii) for the words “six thousand rupees”, the words “twelve thousand rupees” shall be substituted;

(b) sub-section (2) shall be omitted.

Amend-
ment of
section
80HHC.

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

(a) in sub-section (1), in the proviso, for the words “total profits of the export business of the assessee the same proportion as the amount of export turnover specified in the said certificate bears to the total export turnover of the assessee”, the words “total profits derived by the assessee from the export of trading goods, the same proportion as the amount of export turnover specified in the said certificate bears to the total export turnover of the assessee in respect of such trading goods” shall be substituted;

(b) in sub-section (3), for the words “manufactured by the assessee”, wherever they occur, the words “manufactured or processed by the assessee” shall be substituted.

47. In section 80-IA of the Income-tax Act, in sub-section (12), for clause (f), the following clause shall be substituted, with effect from the 1st day of April, 1993, namely:—

65 of 1951.

(f) "small-scale industrial undertaking" means an industrial undertaking which is, as on the last day of the previous year, regarded as a small-scale industrial undertaking under section 11B of the Industries (Development and Regulation) Act, 1951.'

48. In section 80L of the Income-tax Act, the first and second provisos to sub-section (1) shall be omitted with effect from the 1st day of April, 1993.

49. For section 86 of the Income-tax Act, the following section shall be substituted, with effect from the 1st day of April, 1993, namely:—

21 of 1860.

"86. Where the assessee is a member of an association of persons or body of individuals (other than a company or a co-operative society or a society registered under the Societies Registration Act, 1860 or under any law corresponding to that Act in force in any part of India), income-tax shall not be payable by the assessee in respect of his share in the income of the association or body computed in the manner provided in section 67A:

Provided that,—

(a) where the association or body is chargeable to tax on its total income at the maximum marginal rate or any higher rate under any of the provisions of this Act, the share of a member computed as aforesaid shall not be included in his total income;

(b) in any other case, the share of a member computed as aforesaid shall form part of his total income:

Provided further that where no income-tax is chargeable on the total income of the association or body, the share of a member computed as aforesaid shall be chargeable to tax as part of his total income and nothing contained in this section shall apply to the case."

50. In section 87 of the Income-tax Act, with effect from the 1st day of April, 1993,—

(a) in sub-section (1), for the words, figures and letter "sections 88 and 88A", the words, figures and letters "sections 88, 88A and 88B" shall be substituted;

(b) in sub-section (2), after the words, figures and letter "section 88A", the words, figures and letter "or section 88B" shall be inserted.

51. In section 88 of the Income-tax Act,—

(i) in sub-section (1), the following proviso shall be inserted, with effect from the 1st day of April, 1993, namely:—

'Provided that in the case of an individual, whose income, derived from the exercise of his profession as an author, play-

Amend-
ment of
section
80-IA.

Amend-
ment of
section
80L.

Substi-
tution of
new
section
for
section
86.

Share of
member
of an
associa-
tion of per-
sons or
body of
indi-
vidu-
als in
the in-
come of
the associa-
tion or
body.

wright, artist, musician, actor or sportsman (including an athlete), is twenty-five per cent. or more of his total income, the provisions of this sub-section shall have effect as if for the words "twenty per cent.", the words "twenty-five per cent." had been substituted.';

(ii) in sub-section (2),—

(a) in clause (ii), for the words, brackets, figures and letters "not being an annuity plan referred to in clause (ii) of sub-section (1) of section 80CCA", the words, brackets, figures and letter "not being an annuity plan referred to in clause (xiiiia)" shall be substituted with effect from the 1st day of April, 1993;

(b) in clause (ix), after the words "the Central Government", the words "or any such deposit scheme" shall be inserted with effect from the 1st day of April, 1993;

(c) after clause (xiii), the following clauses shall be inserted, with effect from the 1st day of April, 1993, namely:—

"(xiiiia) to effect or to keep in force a contract for such annuity plan of the Life Insurance Corporation as the Central Government may, by notification in the Official Gazette, specify;

(xiiiib) as subscription, not exceeding ten thousand rupees, to any units of any Mutual Fund notified under clause (23D) of section 10 or the Unit Trust of India established under the Unit Trust of India Act, 1963, under any plan formulated in accordance with such scheme as the Central Government may, by notification in the Official Gazette, specify in this behalf;

(xiiiic) as a contribution by an individual to any pension fund set up by any Mutual Fund notified under clause (23D) of section 10, as the Central Government may, by notification in the Official Gazette, specify in this behalf;";

(d) in clause (xiv), after the words "as subscription to any such deposit scheme of", the words "or as a contribution to any such pension fund set up by," shall be inserted with effect from the 1st day of April, 1993;

(e) in clause (xv), in sub-clause (c), in item (7), after the words "a local authority", the words "or a co-operative society" shall be inserted;

(iii) in sub-section (6), with effect from the 1st day of April, 1993,—

(a) in clause (i), for the words and brackets "being an author, playwright, artist, musician, actor or sportsman (including an athlete), fourteen thousand", the words and brackets "whose income, derived from the exercise of his profession as an author, playwright, artist, musician, actor or sportsman (including an athlete), is twenty-five per cent. or more of his total income, seventeen thousand five hundred" shall be substituted;

(b) in clause (ii), for the words "ten thousand", the words "twelve thousand" shall be substituted.

52. After section 88A of the Income-tax Act, the following section shall be inserted, with effect from the 1st day of April, 1993, namely:—

'88B. An assessee, being an individual resident in India, who is of the age of sixty-five years or more at any time during the previous year and whose gross total income does not exceed fifty thousand rupees, shall be entitled to a deduction from the amount of income-tax (as computed before allowing the deductions under this Chapter) on his total income with which he is chargeable for any assessment year, of an amount equal to ten per cent. of such income-tax.

Explanation.—For the purposes of this section, "gross total income" means the total income computed in accordance with the provisions of this Act, before making any deduction under Chapter VI-A.

53. After section 111 of the Income-tax Act, the following section shall be inserted, with effect from the 1st day of April, 1993, namely:—

'112. (1) Where the total income of an assessee includes any income, arising from the transfer of a long-term capital asset, which is chargeable under the head "Capital gains", the tax payable by the assessee on the total income shall be the aggregate of,—

(a) in the case of an individual or a Hindu undivided family,—

(i) the amount of income-tax payable on the total income as reduced by the amount of such long-term capital gains, had the total income as so reduced been his total income; and

(ii) the amount of income-tax calculated on such long-term capital gains at the rate of twenty per cent.: Provided that where the total income as reduced by such long-term capital gains is below the maximum amount which is not chargeable to income-tax, then, such long-term capital gains shall be reduced by the amount by which the total income as so reduced falls short of the maximum amount which is not chargeable to income-tax and the tax on the balance of such long-term capital gains shall be computed at the rate of twenty per cent.;

(b) in the case of a company,—

(i) the amount of income-tax payable on the total income as reduced by the amount of such long-term capital gains, had the total income as so reduced been its total income; and

(ii) the amount of income-tax calculated on such long-term capital gains at the rate of forty per cent.: Provided that in relation to long-term capital gains arising to a venture capital company from the transfer of equity shares of venture capital undertakings, the provisions of sub-clause (ii) shall have effect as if for the words "forty per cent.", the words "twenty per cent." had been substituted;

Insertion
of new
section
88B.

Rebate
of in-
come-tax
in case
of indi-
viduals
of sixty-
five
years
and
above.

Insertion
of new
section
112.

Tax on
long-
term
capital
gains.

(c) in any other case,—

(i) the amount of income-tax payable on the total income as reduced by the amount of long-term capital gains, had the total income as so reduced been its total income; and

(ii) the amount of income-tax calculated on such long-term capital gains at the rate of thirty per cent.

Explanation.—For the purposes of this sub-section,—

(a) “venture capital company” means such company as is engaged in providing finance to venture capital undertakings mainly by way of acquiring equity shares of such undertakings or, if the circumstances so require, by way of advancing loans to such undertakings, and is approved by the Central Government in this behalf;

(b) “venture capital undertaking” means such company as the prescribed authority may, having regard to the following factors, approve for the purposes of this sub-section, namely:—

(1) the total investment in the company does not exceed ten crore rupees or such other higher amount as may be prescribed;

(2) the company does not have adequate financial resources to undertake projects for which it is otherwise professionally or technically equipped; and

(3) the company seeks to employ any technology which will result in significant improvement over the existing technology in India in any field and the investment in such technology involves high risk.

(2) Where the gross total income of an assessee includes any income arising from the transfer of a long-term capital asset, 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.

(3) Where the total income of an assessee includes any income arising from the transfer of a long-term capital asset, the total income shall be reduced by the amount of such income and the rebate under section 88 shall be allowed from the income-tax on the total income as so reduced.’

Amend-
ment of
section
115A.

54. In section 115A of the Income-tax Act, with effect from the 1st day of June, 1992,—

(a) in sub-section (1), in clause (b), for the words “such agreement is approved by the Central Government”, the words “the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy” shall be substituted;

(b) in sub-section (1A), for the words "and approved by the Central Government", the words "approved by the Central Government or where the agreement relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy" shall be substituted.

55. In section 115AB of the Income-tax Act, in sub-section (2), in clause (a), with effect from the 1st day of April, 1993,—

(i) the words, brackets and figures "or sub-section (2) of section 48" shall be omitted;

(ii) after the word, figures and letter "Chapter VI-A", the words, figures, brackets and letter "and nothing contained in the provisions of the second proviso to section 48 shall apply to income referred to in clause (b) of sub-section (1)" shall be inserted.

56. After section 115AB of the Income-tax Act, the following section shall be inserted, with effect from the 1st day of April, 1993, namely:—

"115AC. (1) Where the total income of an assessee, being a non-resident, includes—

(a) income by way of interest or dividends, on bonds or shares of an Indian company issued in accordance with such scheme as the Central Government may, by notification in the Official Gazette, specify in this behalf, and purchased by him in foreign currency; or

(b) income by way of long-term capital gains arising from the transfer of bonds or, as the case may be, shares referred to in clause (a),

the income-tax payable shall be the aggregate of—

(i) the amount of income-tax calculated on the income by way of interest or dividends, as the case may be, in respect of bonds or shares 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, at the rate of ten per cent.; and

(iii) the amount of income-tax with which the non-resident would have been chargeable had his 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 non-resident—

(a) consists only of income by way of interest or dividends in respect of bonds or, as the case may be, shares referred to in clause (a) of sub-section (1), no deduction shall be allowed to him under sections 28 to 44C or clause (i) or clause (iii) of section 57 or under Chapter VI-A;

(b) includes any income referred to in clause (a) or clause (b) of sub-section (1) the gross total income shall be reduced by

Amendment of section 115AB.

Insertion of new section 115AC.

Tax on income from bonds or shares purchased in foreign currency or capital gains arising from their transfer.

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.

(3) Nothing contained in the first and second provisos to section 48 shall apply for the computation of long-term capital gains arising out of the transfer of long-term capital asset, being bonds or shares referred to in clause (b) of sub-section (1).

(4) It shall not be necessary for a non-resident to furnish under sub-section (1) of section 139 a return of his income if—

(a) his total income in respect of which he is assessable under this Act during the previous year consisted only of income referred to in clause (a) of sub-section (1); and

(b) the tax deductible at source under the provisions of Chapter XVII-B has been deducted from such income.”

Amend-
ment of
section
115D.

57. In section 115D of the Income-tax Act in sub-section (2), in clause (a), for the words, brackets, figures and letter “under sub-section (2) of section 48 or under Chapter VI-A”, the words, figures and letter ‘under Chapter VI-A and nothing contained in the provisions of the second proviso to section 48 shall apply to income chargeable under the head “Capital gains”, shall be substituted with effect from the 1st day of April, 1993.

Insertion
of new
Chapter
XII-C.

58. After Chapter XII-B of the Income-tax Act, the following Chapter shall be inserted, with effect from the 1st day of April, 1993, namely:—

CHAPTER XII-C

SPECIAL PROVISIONS RELATING TO RETAIL TRADE, ETC.

Special
provision
for com-
putation
of
income
in certain
cases.

115K. (1) Notwithstanding anything contained in any other provision of this Act relating to the computation of income chargeable under the head “Profits and gains of business or profession”, in the case of any person, to whom this section applies, carrying on—

(a) the business of retail trade in any goods or merchandise and who submits a statement in accordance with the provisions of sub-section (4), a sum equal to seven per cent. of the amount specified in sub-section (5) shall be deemed to be the profits and gains of such person from the business of retail trade;

(b) the business of running an eating place or engaged in any vocation and who submits a statement in accordance with the provisions of sub-section (4), a sum of thirty-five thousand rupees shall be deemed to be the profits and gains of such person from such business or vocation.

(2) The provisions of sub-section (1) shall apply to any person, being an individual or a Hindu undivided family, where—

(a) such person has not been assessed to income-tax for any assessment year commencing on or before the 1st day of April, 1992;

(b) in the case of person referred to in—

(i) clause (a) of sub-section (1), his turnover from the business of retail trade during the relevant previous year does not exceed five lakh rupees and his income from such business during that year does not exceed thirty-five thousand rupees;

(ii) clause (b) of sub-section (1), his income from the business of running the eating place or from the vocation during the relevant previous year does not exceed thirty-five thousand rupees; and

(c) such person does not have any income, in excess of five thousand rupees in the aggregate, chargeable to tax from any source falling under any head of income other than the income from the business of retail trade or from the business of running the eating place or from the vocation during the relevant previous year.

(3) Any person to whom this section applies shall be liable to pay tax, at the rate specified in the Finance Act of the relevant year for computing advance tax, on the income deemed under sub-section (1) and the other income referred to in clause (c) of sub-section (2).

(4) Every statement referred to in sub-section (1) shall—

(a) be in the prescribed form, contain the name of such person, his address, nature of business or vocation and a declaration by him that,—

(i) where he is carrying on the business of retail trade, his turnover from such trade during the relevant previous year does not exceed five lakh rupees and his income from such trade during that year does not exceed thirty-five thousand rupees;

(ii) where he is carrying on the business of running the eating place or is engaged in the vocation, his income during the relevant previous year from such business or vocation does not exceed thirty-five thousand rupees,

and such statement shall also be verified in the prescribed manner;

(b) be submitted on or before the 31st day of March of the relevant previous year along with the proof of payment of the amount of tax referred to in sub-section (3).

(5) In the case of a person who has submitted a statement under clause (a) of sub-section (1), an annual turnover of five lakh rupees from the retail trade carried on by him during the relevant previous year shall be deemed to be the amount referred to in that sub-section.

(6) The provisions of this Chapter shall apply in relation to the assessment year commencing on the 1st day of April, 1993 and the 1st day of April, 1994.

Explanation.—For the purposes of this section, “vocation” includes tailoring, hair-cutting, clothes’ washing, typing, photo-

copying, repair work of any kind and other services of a similar nature.

Return
of
income
not
to be
filed in
certain
cases.

115L. Subject to the provisions of section 115N, a person who has submitted a statement under sub-section (1) of section 115K shall not be required to furnish a return of income under sub-section (1) of section 139 and the other provisions of Chapter XIV will not apply in his case.

Special
provision
for disal-
lowance
of
deduc-
tions and
rebate
of
income-
tax.

115M. No deduction under Chapter VI-A (except section 80L) or rebate of income-tax under Chapter VIII shall be allowed in the case of a person who has submitted a statement under sub-section (1) of section 115K.

Bar of
proceed-
ings in
certain
cases.

115N. No proceeding under any other Chapter of this Act shall be initiated against any person who has submitted a statement under sub-section (1) of section 115K in respect of his income from retail trade or eating place or vocation for the relevant assessment year unless the Deputy Commissioner, in consequence of evidence in his possession, has reason to believe that the statement furnished by any person under section 115K is untrue.'

Amend-
ment of
section
139.

59. In section 139 of the Income-tax Act, sub-section (1A) shall be omitted with effect from the 1st day of April, 1993.

Amend-
ment of
section
143.

60. In section 143 of the Income-tax Act, in sub-section (1A), after the words "as a result of an order under" the words, brackets and figure "sub-section (3) of this section 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
154.

61. In section 154 of the Income-tax Act, in sub-section (2), in clause (b), the following proviso shall be inserted at the end, namely:—

"Provided that the Assessing Officer shall make an amendment for rectifying any mistake, which has been brought to his notice by the assessee in relation to an intimation referred to in clause (b) of sub-section (1); within a period of three months from the end of the month in which it is so brought to his notice and if no such amendment is made within the said period of three months, the assessee may appeal to the Deputy Commissioner (Appeals) or, as the case may be, Commissioner (Appeals) against such intimation and the provisions of section 246 and section 249 shall have effect as if the said intimation were an order for the purposes of those sections".

Amend-
ment of
section
155.

62. In section 155 of the Income-tax Act, with effect from the 1st day of April, 1993,—

(a) in sub-section (1), in the opening paragraph, for the words "Where in respect of any completed assessment of a partner in a

firm", the words, figures and letters "Where, in respect of any completed assessment of a partner in a firm for the assessment year commencing on the 1st day of April, 1992, or any earlier assessment year," shall be substituted;

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

"(1A) Where in respect of any completed assessment of a firm it is found—

(a) on the assessment or reassessment of the firm, or

(b) on any reduction or enhancement made in the income of the firm under this section, section 154, section 250, section 254, section 260, section 262, section 263 or section 264, or

(c) on any order passed under sub-section (4) of section 245D on the application made by the firm,

that any remuneration to any partner is not deductible under clause (b) of section 40, the Assessing Officer may amend the order of assessment of the partner with a view to adjusting the income of the partner to the extent of the amount not so deductible; 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 financial year in which the final order was passed in the case of the firm".

63. In section 158 of the Income-tax Act, for the words "Whenever a registered firm is assessed", the words, figures and letters "Whenever, in respect of the assessment year commencing on the 1st day of April, 1992, or any earlier assessment year, a registered firm is assessed" shall be substituted with effect from the 1st day of April, 1993.

Amendment of section 158.

64. In Chapter XV of the Income-tax Act, for the sub-heading "DD.—Association of persons and body of individuals", the following shall be substituted, with effect from the 1st day of April, 1993, namely:—

Substitution of sub-heading in Chapter XV.

"DD.—Firms, association of persons and body of individuals

167A. In the case of a firm which is assessable as a firm, tax shall be charged on its total income at the maximum marginal rate".

Charge of tax in the case of a firm. Commission of sections 182 and 183.

65. Sections 182 and 183 of the Income-tax Act shall be omitted with effect from the 1st day of April, 1993.

Substi-
tution of
new
sections
for sections
184, 185
and 186.

Assess-
ment as
a firm.

66. For the sub-heading "B.—Registration of firms" occurring before section 184 and for sections 184, 185 and 186 of the Income-tax Act, the following sections shall be substituted, with effect from the 1st day of April, 1993, namely:—

"184. (1) A firm shall be assessed as a firm for the purposes of this Act, if—

(i) the partnership is evidenced by an instrument; and

(ii) the individual shares of the partners are specified in that instrument.

(2) A certified copy of the instrument of partnership referred to in sub-section (1) shall accompany the return of income of the firm of the previous year relevant to the assessment year commencing on or after the 1st day of April, 1993 in respect of which assessment as a firm is first sought.

Explanation.—For the purposes of this sub-section, the copy of the instrument of partnership shall be certified in writing by all the partners (not being minors) or, where the return is made after the dissolution of the firm, by all persons (not being minors) who were partners in the firm immediately before its dissolution and by the legal representative of any such partner who is deceased.

(3) Where a firm is assessed as such for any assessment year, it shall be assessed in the same capacity for every subsequent year if there is no change in the constitution of the firm or the shares of the partners as evidenced by the instrument of partnership on the basis of which the assessment as a firm was first sought.

(4) Where any such change had taken place in the previous year, the firm shall furnish a certified copy of the revised instrument of partnership along with the return of income for the assessment year relevant to such previous year and all the provisions of this section shall apply accordingly.

(5) Notwithstanding anything contained in the foregoing provisions of this section, where, in respect of any assessment year, there is on the part of a firm any such failure as is mentioned in section 144, the firm shall not be assessed as such for the said assessment year and, thereupon, the firm shall be assessed in the same manner as an association of persons, and all the provisions of this Act shall apply accordingly.

185. Where a firm does not comply with the provisions of section 184 for any assessment year, the firm shall be assessed for that assessment year in the same manner as an association of persons, and all the provisions of this Act shall apply accordingly."

Assess-
ment
when
section
184 not
complied
with.

Amend-
ment of
section
187.

67. In section 187 of the Income-tax Act, in sub-section (1), the proviso shall be omitted with effect from the 1st day of April, 1993.

68. In section 189 of the Income-tax Act, the *Explanation* below sub-section (3) shall be omitted with effect from the 1st day of April, 1993.

Amend-
ment of
section
189.

69. In Chapter XVI of the Income-tax Act, after section 189, the following section shall be inserted, with effect from the 1st day of April, 1993, namely:—

Inser-
tion of
new
section
189A.

“189A. In relation to the assessment of any firm and its partners for the assessment year commencing on the 1st day of April, 1992, or any earlier assessment year, the provisions of this Chapter as they stood immediately before the 1st day of April, 1993, shall continue to apply.”

Provi-
sions
appli-
cable to
past
assess-
ments of
firms.

70. In section 193 of the Income-tax Act, with effect from the 1st day of June, 1992,—

Amend-
ment of
section
193.

- (a) the first proviso shall be omitted;
- (b) in the second proviso, the word “further” shall be omitted;
- (c) in *Explanation* 1, the figure “1” shall be omitted;
- (d) *Explanation* 2 shall be omitted.

71. In section 194A of the Income-tax Act, with effect from the 1st day of June, 1992,—

Amend-
ment of
section
194A.

- (a) in sub-section (1), the proviso shall be omitted;
- (b) sub-section (2) shall be omitted;
- (c) in sub-section (3), for clauses (vii) and (via), the following clause shall be substituted, namely:—

10 of 1949.

“(vii) to such income credited or paid in respect of deposits with 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 with a co-operative society engaged in carrying on the business of banking (including a co-operative land mortgage bank or a co-operative land development bank);”;

(d) the *Explanation* occurring at the end shall be omitted.

72. In section 194C of the Income-tax Act, in sub-section (1), with effect from the 1st day of June, 1992,—

Amend-
ment of
section
194C.

- (a) in clause (e), for the word “society,” the words “society; or” shall be substituted;
- (b) after clause (e), the following clauses shall be inserted, namely:—

“(f) any authority, constituted in India by or under any law, engaged 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; or

(g) any society registered under the Societies Registration Act, 1860 or under any law corresponding to that Act in force in any part of India; or

21 of 1860.

(h) any trust; or

(i) any University established or incorporated by or under a Central, State or Provincial Act and an institution declared to be a University under section 3 of the University Grants Commission Act, 1956.”.

3 of 1956.

Amend-
ment of
section
194G.

73. Section 194G of the Income-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 June, 1992, namely:—

“(2) Where the Assessing Officer is satisfied that the total income of any person who is or has been stocking, distributing, purchasing or selling lottery tickets justifies the deduction of income-tax at any lower rate or no deduction of income-tax, as the case may be, the Assessing Officer shall, on an application made by such person in this behalf, give to him such certificate as may be appropriate.

(3) Where any such certificate is given, the person responsible for paying the income referred to in sub-section (1) shall, until such certificate is cancelled by the Assessing Officer, deduct income-tax at the rates specified in such certificate or deduct no tax, as the case may be.”.

Amend-
ment of
section
194H.

74. In section 194H of the Income-tax Act, in sub-section (1), after the words, figures and letters “on or after the 1st day of October, 1991”, the words, figures and letters “but before the 1st day of June, 1992” shall be inserted with effect from the 1st day of June, 1992.

Ins-
tion of
new
section
196C.

75. After section 196B of the Income-tax Act, the following section shall be inserted, with effect from the 1st day of June, 1992, namely:—

Income
from
foreign
currency
bonds or
shares of
Indian
company.

“196C. Where any income by way of interest or dividends is payable in respect of bonds or shares referred to in section 115AC to a non-resident, 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.”.

Amend-
ment of
section
197.

76. In section 197 of the Income-tax Act, in sub-section (1), for the portion beginning with the words “where, in the case of any income of any person other than a company” and ending with the words “the Assessing Officer is satisfied”, the following shall be substituted, with effect from the 1st day of June, 1992, namely:—

“where, in the case of any income of any person, income-tax is required to be deducted at the time of credit or, as the case may be, at the time of payment at the rates in force under the provisions of sections 192, 193, 194A, 194D and 195, the Assessing Officer is satisfied”.

77. In section 197A of the Income-tax Act, with effect from the 1st day of June, 1992,—

Amend-
ment of
section
197A,

(a) in sub-section (1), the words, figures and letter “or section 194A”, at both the places where they occur, shall be omitted;

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

“(1A) Notwithstanding anything contained in section 194A, no deduction of tax shall be made under that section in the case of a person (not being a company or a firm), if such person furnishes to the person responsible for paying any income of the nature referred to in that section, a declaration in writing in duplicate in the prescribed form and verified in the prescribed manner to the effect that the tax on his estimated total income of the previous year in which such income is to be included in computing his total income will be nil.”;

(c) in sub-section (2), after the word, brackets and figure “sub-section (1)”, at both the places where they occur, the words, brackets, figure and letter “or sub-section (1A)” shall be inserted.

78. In sections 198, 199, 200, 202, 203, 203A and 205 of the Income-tax Act, with effect from the 1st day of June, 1992, for the words, figures and letter “and section 196B”, the words, figures and letters “, section 196B and section 196C” shall be substituted.

Amend-
ment of
sections
198 to
200, 202
to 203A
and 205.

79. In section 206C of the Income-tax Act, with effect from the 1st day of April, 1992,—

Amend-
ment of
section
206C.

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

“(1) Every person, being a seller shall, at the time of debiting of the amount payable by the buyer to the account of the buyer or at the time of receipt of such amount from the said buyer in cash or by the issue of a cheque or draft or by any other mode, whichever is earlier, collect from the buyer of any goods of the nature specified in column (2) of the Table below, a sum equal to the percentage specified in the corresponding entry in column (3) of the said Table, of such amount as income-tax.

TABLE

S.No.	Nature of goods	Percentage
(1)	(2)	(3)
(i)	Alcoholic liquor for human consumption (other than Indian-made foreign liquor)	Fifteen per cent.
(ii)	Timber obtained under a forest lease	Fifteen per cent.
(iii)	Timber obtained by any mode other than under a forest lease	Five per cent.
(iv)	Any other forest produce not being timber	Fifteen per cent:

Provided that where the Assessing Officer, on an application made by the buyer, gives a certificate in the prescribed form that to the best of his belief any of the goods referred to in the aforesaid Table are to be utilised for the purposes of manufacturing, processing or producing articles or things and not for trading purposes, the provisions of this sub-section shall not apply so long as the certificate is in force.”;

(b) after sub-section (8), the following *Explanation* shall be inserted, namely:—

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

(a) “buyer” means a person who obtains in any sale, by way of auction, tender or any other mode, goods of the nature specified in the Table in sub-section (1) or the right to receive any such goods but does not include,—

(i) a public sector company,

(ii) a buyer in the further sale of such goods obtained in pursuance of such sale, or

(iii) a buyer where the goods are not obtained by him by way of auction and where the sale price of such goods to be sold by the buyer is fixed by or under any State Act;

(b) “seller” means the Central Government, a State Government or any local authority or corporation or authority established by or under a Central, State or Provincial Act, or any company or firm or co-operative society.’.

**Amend.
ment of
section
211.** 80. In section 211 of the Income-tax Act, in sub-section (1), in the Table,—

(a) for the word “twenty”, the word “thirty” shall be substituted;

(b) for the word “fifty”, the word “sixty” shall be substituted.

**Amend.
ment of
section
234C.** 81. In section 234C of the Income-tax Act, in sub-section (1),—

(a) for the word “twenty”, wherever it occurs, the word “thirty” shall be substituted with effect from the 1st day of June, 1992;

(b) for the word “fifty”, wherever it occurs, the word “sixty” shall be substituted with effect from the 1st day of June, 1992;

(c) in the *Explanation*, after the word “paid”, the words “or payable” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1989.

**Amend.
ment of
section
239.** 82. In section 239 of the Income-tax Act, in sub-section (2), in clause (c), for the words “two years”, the words “one year” shall be substituted with effect from the 1st day of April, 1993.

**Amend.
ment of
section
246.** 83. In section 246 of the Income-tax Act, in sub-section (1), with effect from the 1st day of April, 1993,—

(a) in clause (g), the following words, figures and letters shall be inserted at the end, namely:—

“in respect of any assessment for the assessment year commencing on or before the 1st day of April, 1992”;

(b) in clause (h), the following words, figures and letters shall be inserted at the end, namely:—

“in respect of any assessment for the assessment year commencing on or before the 1st day of April, 1992”.

84. Section 247 of the Income-tax Act shall be omitted with effect from the 1st day of April, 1993.

Omission of section 247.

85. In section 253 of the Income-tax Act, in sub-section (6), for the words “a fee of two hundred rupees”, the following shall be substituted, with effect from the 1st day of June, 1992, namely:—

“a fee of,—

(a) where the total income of the assessee as computed by the Assessing Officer in the case to which the appeal relates is one lakh rupees or less, two hundred and fifty rupees;

(b) where the total income of the assessee computed as aforesaid in the case to which the appeal relates is more than one lakh rupees, one thousand and five hundred rupees”.

86. For section 267 of the Income-tax Act, the following section shall be substituted, with effect from the 1st day of April, 1993, namely:—

Substitution of new section for section 267.

“267. Where as a result of an appeal under section 246 or section 253, any change is made in the assessment of a body of individuals or an association of persons or a new assessment of a body of individuals or an association of persons is ordered to be made, the Deputy Commissioner (Appeals) or the Commissioner (Appeals) or the Appellate Tribunal, as the case may be, shall pass an order authorising the Assessing Officer either to amend the assessment made on any member of the body or association or make a fresh assessment on any member of the body or association.”.

Amendment of assessment on appeal.

87. In the Second Schedule to the Income-tax Act, after rule 68A, the following rule shall be inserted, with effect from the 1st day of June, 1992, namely:—

Amendment of Second Schedule.

“68B. (1) No sale of immovable property shall be made under this Part after the expiry of three years from the end of the financial year in which the order giving rise to a demand of any tax, interest, fine, penalty or any other sum, for the recovery of which the immovable property has been attached, has become conclusive under the provisions of section 245-I or, as the case may be, final in terms of the provisions of Chapter XX:

Time-limit for sale of attached immovable property.

Provided that where the immovable property is required to be re-sold due to the amount of highest bid being less than the reserve price or under the circumstances mentioned in rule 57 or rule 58 or where the sale is set aside under rule 61, the aforesaid period of limitation for the sale of the immovable property shall stand extended by one year.

(2) In computing the period of limitation under sub-rule (1), the period—

(i) during which the levy of the aforesaid tax, interest, fine, penalty or any other sum is stayed by an order or injunction of any court; or

(ii) during which the proceedings of attachment or sale of the immovable property are stayed by an order or injunction of any court; or

(iii) commencing from the date of the presentation of any appeal against the order passed by the Tax Recovery Officer under this Schedule and ending on the day the appeal is decided,

shall be excluded:

Provided that where immediately after the exclusion of the aforesaid period, the period of limitation for the sale of the immovable property is less than 180 days, such remaining period shall be extended to 180 days and the aforesaid period of limitation shall be deemed to be extended accordingly.

(3) Where any immovable property has been attached under this Part before the 1st day of June, 1992, and the order giving rise to a demand of any tax, interest, fine, penalty or any other sum, for the recovery of which the immovable property has been attached, has also become conclusive or final before the said date, that date shall be deemed to be the date on which the said order has become conclusive or, as the case may be, final.

(4) Where the sale of immovable property is not made in accordance with the provisions of sub-rule (1), the attachment order in relation to the said property shall be deemed to have been vacated on the expiry of the time of limitation specified under this rule.”.

**Conse-
quential
amend-
ments.**

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

(a) in section 32, in sub-section (2), the brackets and words “(or, if the assessee is a registered firm or an unregistered firm assessed as a registered firm, in the assessment of its partners)” shall be omitted with effect from the 1st day of April, 1993;

(b) in section 139, in sub-section (1), in the *Explanation*, in clause (b), in sub-clause (i), the words “or in the case of a partner of a firm where the accounts of the firm are required to be so audited” shall be omitted with effect from the 1st day of April, 1993;

(c) in section 143, in sub-section (1), in clause (c), with effect from the 1st day of April, 1993,—

(i) the words “a partner of a firm” shall be omitted;

(ii) the word “firm”, at both the places where it occurs, shall be omitted.

Wealth-tax

27 of 1957.

89. In section 2 of the Wealth-tax Act, 1957 (hereinafter referred to as the Wealth-tax Act), with effect from the 1st day of April, 1993,—

Amend-
ment of
section 2.

(a) in clause (e), in sub-clause (2), in the opening portion, after the words "subsequent assessment year", the words, figures and letters "but before the 1st day of April, 1993" shall be inserted;

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

'(ea) "assets", in relation to the assessment year commencing on the 1st day of April, 1993, or any subsequent assessment year, means—

(i) any guest house and any residential house [including a farm house situated within twenty-five kilometres from the local limits of any municipality (whether known as a municipality, municipal corporation, notified area committee, town area committee, town committee or by any other name) or a cantonment board], but does not include—

(1) a house meant exclusively for residential purposes and which is allotted by a company to an employee or an officer or a director who is in whole-time employment, having a gross annual salary of less than two lakh rupees;

(2) any house for residential purposes which forms part of stock-in-trade;

(ii) motor cars (other than those used by the assessee in the business of running them on hire or as stock-in-trade);

(iii) jewellery, bullion, and furniture, utensils or any other article made wholly or partly of gold, silver, platinum or any other precious metal or any alloy containing one or more of such precious metals:

Provided that where any of the said assets is used by the assessee as stock-in-trade, such asset shall be deemed as excluded from the assets specified in this sub-clause;

(iv) yachts, boats and aircrafts (other than those used by the assessee for commercial purposes);

(v) urban land;

(vi) cash in hand, in excess of fifty thousand rupees, of individuals and Hindu undivided families and in the case of other persons any amount not recorded in the books of account.

Explanation.—For the purposes of this clause.—

(a) "jewellery" includes—

(i) ornaments made of gold, silver, platinum or any other precious metal or any alloy containing one or more of such precious metals, whether or not containing any precious or semiprecious stones, and whether or not worked or sewn into any wearing apparel;

(ii) precious or semi-precious stones, whether or not set in any furniture, utensils or other article or worked or sewn into any wearing apparel;

(b) "urban land" means land situate—

(i) in any area which is comprised within the jurisdiction of a municipality (whether known as a municipality, municipal corporation, notified area committee, town area committee, town committee, or by any other name) or a cantonment board and which has a population of not less than ten thousand according to the last preceding census of which the relevant figures have been published before the valuation date; or

(ii) in any area within such distance, not being more than eight 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 extent of, and scope for, urbanisation of that area and other relevant considerations, specify in this behalf by notification in the Official Gazette,

but does not include land on which construction of a building is not permissible under any law for the time being in force in the area in which such land is situated or the land occupied by any building which has been constructed with the approval of the appropriate authority or any unused land held by the assessee for industrial purposes for a period of two years from the date of its acquisition by him; ;

(c) in clause (m), for the portion beginning with the words "on the valuation date other than—" and ending with the words, brackets, figures and letter "under sub-section (1A) of section 5;" the words "on the valuation date which have been incurred in relation to the said assets;" shall be substituted.

Amend-
ment of
section 3.

90. Section 3 of the Wealth-tax Act shall be renumbered as sub-section (1) thereof and, with effect from the 1st day of April, 1993,—

(a) in sub-section (1) as so renumbered, after the words and figures "first day of April, 1957", the words and figures "but before the first day of April, 1993" shall be inserted;

(b) after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely:—

"(2) Subject to the other provisions contained in this Act, there shall be charged for every assessment year commencing on and from the 1st day of April, 1993, wealth-tax in respect of the net wealth on the corresponding valuation date of every individual, Hindu undivided family and company, at the rate of one per cent. of the amount by which the net wealth exceeds fifteen lakh rupees.".

91. In section 4 of the Wealth-tax Act, with effect from the 1st day of April, 1993,—

Amend-
ment of
section
4.

(a) in sub-section (1),—

(i) in clause (a),—

(1) in sub-clause (ii), the words "to whom such assets have been transferred by the individual, directly or indirectly, otherwise than for adequate consideration," shall be omitted;

(2) in sub-clause (iii), the words "or minor child (not being a married daughter) or both" shall be omitted;

(3) in sub-clause (v), the words "or the son's minor child," shall be omitted;

(4) in sub-clause (vi), the words "or the son's minor child" shall be omitted;

(5) after the existing proviso, the following provisos shall be inserted, namely:—

"Provided further that nothing contained in sub-clause (ii) shall apply in respect of such assets as have been acquired by the minor child out of his income referred to in the proviso to sub-section (1A) of section 64 of the Income-tax Act and which are held by him on the valuation date :

Provided also that where the assets held by a minor child are to be included in computing the net wealth of an individual, such assets shall be included,—

(a) where the marriage of his parents subsists, in the net wealth of that parent whose net wealth (excluding the assets of the minor child so includible under this sub-section) is greater; or

(b) where the marriage of his parents does not subsist, in the net wealth of that parent who maintains the minor child in the previous year as defined in section 3 of the Income-tax Act,

and where any such assets are once included in the net wealth of either parent, any such assets shall not be included in the net wealth of the other parent in any succeeding year unless the Assessing Officer is satisfied, after giving that parent an opportunity of being heard, that it is necessary so to do.";

(ii) in clause (b),—

(1) in the opening portion, for the words "interest in the firm", the words "interest in the assets of the firm" shall be substituted;

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

"Provided that where a minor is admitted to the benefits of partnership in a firm, the value of the interest of

such minor in the firm, determined in the manner specified above, shall be included in the net wealth of the parent of the minor, so far as may be, in accordance with the provisions of the third proviso to clause (a).";

(b) in sub-section (1A), in clause (c) and the proviso thereunder, the words "or minor child", wherever they occur, shall be omitted;

(c) sub-section (3) shall be omitted.

Amend-
ment of
section 5.

92. In section 5 of the Wealth-tax Act, with effect from the 1st day of April, 1993,—

(a) in sub-section (1),—

(i) the brackets, figures, words and letter "(1) Subject to the provisions of sub-section (1A)", occurring in the opening portion, shall be omitted;

(ii) clauses (xiv) and (xxxiii) shall be renumbered as clauses (iv) and (v) and the existing clauses (iv) to (xiii), clauses (xv) to (xxxii) and clause (xxxiv) shall be omitted;

(b) sub-sections (1A) to (4) shall be omitted.

Amend-
ment of
section 7.

93. In section 7 of the Wealth-tax Act, in sub-section (2), the proviso shall be omitted with effect from the 1st day of April, 1993.

Amend-
ment of
section 21.

94. In section 21 of the Wealth-tax Act, after sub-section (5) and the *Explanation* thereunder, the following sub-section shall be inserted, with effect from the 1st day of April, 1993, namely:—

"(6) Nothing contained in this section shall apply to and in relation to any assessment for the assessment year commencing on the 1st day of April, 1993 or any subsequent assessment year."

Amend-
ment of
section
21A.

95. In section 21A of the Wealth-tax Act, with effect from the 1st day of April, 1993,—

(a) for the words, brackets and figures "Notwithstanding anything contained in clause (i) of sub-section (1) of section 5, where any property is held", the words "Where any property is held" shall be substituted;

(b) the words, brackets and figures "but without excluding the value of any asset under sub-section (1) of section 5, and at the maximum marginal rate" shall be omitted;

(c) the second proviso shall be omitted;

(d) in the third proviso,—

(i) for the words "Provided also that", the words "Provided further that" shall be substituted;

(ii) in item (2), for the words and figures "Part I of Schedule I in the case of an individual", the words, brackets and figures "sub-section (2) of section 3" shall be substituted;

(e) in the *Explanation*, clause (aa) shall be omitted.

96. In section 21AA of the Wealth-tax Act, with effect from the 1st day of April, 1993,—

- (a) in sub-section (1), the words “, and at the maximum marginal rate”, occurring at the end, shall be omitted;
- (b) the *Explanation* shall be omitted.

Amend-
ment of
section
21AA.

97. In section 35 of the Wealth-tax Act, in sub-section (2), after the words, brackets and letter “clause (m) of section 2”, the words and figures “, as it existed immediately before its amendment by the Finance Act, 1992,” shall be inserted with effect from the 1st day of April, 1993.

Amend-
ment of
section 35.

98. After section 35H of the Wealth-tax Act, the following section shall be inserted, with effect from the 1st day of April, 1993, namely:—

Insertion
of new
section
35HA.

'35HA. (1) Where an offence under this Act has been committed by a company, every person who, at the time the offence was committed, was 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:

Offences
by com-
panies.

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 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 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 a body corporate, and includes—

(i) a firm; and

(ii) an association of persons or a body of individuals whether incorporated or not; and

(b) “director”, in relation to,—

(i) a firm, means a partner in a firm;

(ii) any association of persons or a body of individuals, means any member controlling the affairs thereof.

99. In section 45 of the Wealth-tax Act, with effect from the 1st day of April, 1993,—

Amend-
ment of
section
45.

(a) clauses (a) to (e) shall be omitted;

(b) for clause (h), the following clause shall be substituted, namely:—

“(h) any social club.”

Amend-
ment
of Sche-
dule I.

100. In Schedule I of the Wealth-tax Act, with effect from the 1st day of April, 1993,—

- (a) for the brackets, words and figure "(See section 3)", the brackets, words and figures "[See section 3(I)]" shall be substituted;
- (b) Part II shall be omitted;
- (c) rules 1, 3, 4 and 5 shall be omitted.

Omission
of Sche-
dule II.

101. Schedule II of the Wealth-tax Act shall be omitted with effect from the 1st day of April, 1993.

Amend-
ment of
Schedule
III.

102. In Schedule III of the Wealth-tax Act, Part C shall be omitted with effect from the 1st day of April, 1993.

Interest-tax

Amend-
ment of
section
2.

103. In section 2 of the Interest-tax Act, 1974, with effect from the 1st day of April, 1993,—

45 of 1974.

(i) in clause (5A), in sub-clause (i), the words "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" shall be omitted;

(ii) in clause (5B),—

(a) in sub-clause (v), the word "or", occurring at the end, shall be omitted;

(b) after sub-clause (v), the following sub-clause shall be inserted, namely:—

"(va) a residuary non-banking company [other than a financial company referred to in sub-clause (i), (ii), (iii), (iv) or (v)], that is to say, a company which receives any deposit under any scheme or arrangement, by whatever name called, in one lumpsum or in instalments by way of contributions or subscriptions or by sale of units or certificates or other instruments or in any other manner; or".

Amend-
ment of
section
5.

104. In section 5 of the Interest-tax Act, 1974, after the words "advances made to other credit institutions", the words "or to any co-operative society engaged in carrying on the business of banking" shall be inserted with effect from the 1st day of October, 1991.

45 of 1974.

Amend-
ment of
section
3.

105. In the Expenditure-tax Act, 1987 (hereinafter referred to as the Expenditure-tax Act), in section 3, with effect from the 1st day of June, 1992,—

35 of 1987.

(a) in clause (1), for the words "four hundred rupees", the words "one thousand two hundred rupees" shall be substituted;

(b) in clause (2), the words, figures and letters "before the 1st day of June, 1992" shall be inserted at the end.

106. In the Expenditure-tax Act, in section 4, in clause (b), after the words, letters and figures "the 1st day of October, 1991", the words, figures and letters "but not after the 31st day of May, 1992" shall be inserted with effect from the 1st day of June, 1992.

Amend-
ment of
section 4.

107. In the Expenditure-tax Act, in section 5, in clause (i), in sub-clause (i), the words, figures and letters "before the 1st day of October, 1992" shall be inserted at the end with effect from the 1st day of June, 1992.

Amend-
ment of
section
5.

108. In the Expenditure-tax Act, in section 7, in sub-section (2), after the word and figure "section 3", the words, figures and letters "before the 1st day of June, 1992" shall be inserted with effect from the 1st day of June, 1992.

Amend-
ment of
section 7.

CHAPTER IV

INDIRECT TAXES

Customs

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

Amend-
ment of
Act 52 of
1962.

(1) in section 2, for clause (8), the following clause shall be substituted, namely:—

(8) "Collector of Customs", except for the purposes of Chapter XV, includes an Additional Collector of Customs;;

(2) in section 28,—

(a) in sub-section (1), in the proviso, the words 'for the words "proper officer", the words "Collector of Customs", and' shall be omitted;

(b) in sub-section (2), for the words "Assistant Collector of Customs, or the Collector of Customs, as the case may be", the words "proper officer" shall be substituted;

(3) in section 122, in clause (b), for the words "twenty-five thousand", the words "fifty thousand" shall be substituted.

110. In the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act),—

Amend-
ment of
Act 51 of
1975.

(a) after section 8, the following section shall be inserted, namely:—

"8A. (1) Where in respect of any article included in the First Schedule, the Central Government is satisfied that the import duty leviable thereon under section 12 of the Customs Act, 1962 should be increased and that circumstances exist which render it necessary to take immediate action, it may, by notification in the Official Gazette, direct an amendment of that Schedule to be made so as to provide for an increase in the import duty leviable on such article to such extent as it thinks necessary:

Emer-
gency
power
of Cen-
tral Gov-
ernment
to increase
import
duties.

Provided that the Central Government shall not issue any notification under this sub-section for substituting the rate of

import duty in respect of any article as specified by an earlier notification issued under this sub-section by that Government before such earlier notification has been approved with or without modifications under sub-section (2).

(2) The provisions of sub-sections (3) and (4) of section 7 shall apply to any notification issued under sub-section (1) as they apply in relation to any notification increasing duty issued under sub-section (2) of section 7.”;

(b) the First and Second Schedules shall be amended in the manner specified in the Second Schedule.

Auxiliary duties of customs.

111. (1) In the case of goods mentioned in the First Schedule to the Customs Tariff Act, or in that Schedule, as amended from time to time, there shall be levied and collected as an auxiliary duty of customs an amount equal to fifty per cent. of the value of the goods as determined in accordance with the provisions of section 14 of the Customs Act.

(2) Sub-section (1) shall cease to have effect after the 31st day of March, 1993, 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.

(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.

Removal of doubts.

112. For the removal of doubts, it is hereby declared that notwithstanding the amendment made in clause (8) of section 2 of the Customs Act, 1962, by this Act, the provisions of Chapter XV shall continue to apply in so far as they relate to any decision or order passed by an Additional Collector of Customs immediately before the date on which the Finance Bill, 1992 receives the assent of the President.

10 of 1897.

52 of 1962.

Amendment of Act 1 of 1944.

113. In the Central Excises and Salt Act, 1944 (hereinafter referred to as the Central Excises Act),—

(1) for section 6, the following section shall be substituted, namely:—

“6. Any prescribed person who is engaged in—

(a) the production or manufacture or any process of production or manufacture of any specified goods included in the Schedule to the Central Excise Tariff Act, 1985, or

5 of 1986.

Registration of certain persons.

(b) the wholesale purchase or sale (whether on his own account or as a broker or commission agent) or the storage of any specified goods included in the Schedule to the Central Excise Tariff Act, 1985,

5 of 1986.

shall get himself registered with the proper officer in such manner as may be prescribed.”;

(2) section 7 shall be omitted;

(3) in section 9, in sub-section (1), for clause (a), the following clause shall be substituted, namely:—

“(a) contravenes any of the provisions of section 8 or of a rule made under clause (iii) or clause (xxvii) of sub-section (2) of section 37;”;

(4) in section 11A,—

(a) in sub-section (1), in the proviso, the words ‘for the words “the Central Excise Officer”, the words “Collector of Central Excise”, and’ shall be omitted;

(b) in sub-section (2), for the words “Assistant Collector of Central Excise or, as the case may be, the Collector of Central Excise”, the words “Central Excise Officer” shall be substituted;

(5) in section 37,—

(i) in sub-section (2),—

(a) in clause (iv), for the word “licensed”, the word “registered” shall be substituted;

(b) in clause (ix), for the words “manufactured under licence”, the words “manufactured after registration” shall be substituted;

(c) in clause (xii), for the word “licences”, the words “registration certificates” shall be substituted;

(d) after clause (xxvi), the following clause shall be inserted, namely:—

“(xxvii) specify the persons who shall get themselves registered under section 6 and the manner of their registration.”;

(ii) in sub-section (4), in clause (c), for the word “licence”, the words “registration as” shall be substituted.

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

Amend-
ment of
Act 5 of
1986.

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

Special
duties of
excise.

(2) Sub-section (1) shall cease to have effect after the 31st day of March, 1993, and upon such cesser, section 6 of the General Clauses Act, 1897 shall apply as if the said sub-section had been repealed by a Central Act.

10 of 1897.

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

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

CHAPTER V

MISCELLANEOUS

Omission
of section
13 of
Act 13 of
1960.

Omission
of section
40 of Act
11 of 1983.

116. Section 13 of the Finance Act, 1960 shall be omitted with effect from the 1st day of April, 1993.

117. Section 40 of the Finance Act, 1983 shall be omitted with effect from the 1st day of April, 1993.

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 | 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 section 88 having a total income exceeding seventy-five thousand rupees, be reduced by the amount of rebate of income-tax calculated under that section, 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	Nil;
(2) where the total income exceeds Rs. 12,000 but does not exceed Rs. 20,000	25 per cent. of the amount by which the total income exceeds Rs. 12,000;
(3) where the total income exceeds Rs. 20,000 but does not exceed Rs. 40,000	Rs. 2,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 20,000;
(4) where the total income exceeds Rs. 40,000 but does not exceed Rs. 60,000	Rs. 8,000 plus 40 per cent. of the amount by which the total income exceeds Rs. 40,000;
(5) where the total income exceeds Rs. 60,000 but does not exceed Rs. 1,00,000	Rs. 16,000 plus 50 per cent. of the amount by which the total income exceeds Rs. 60,000;
(6) where the total income exceeds Rs. 1,00,000	Rs. 36,000 plus 55 per cent. of the amount by which the total income exceeds Rs. 1,00,000,

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall, in the case of every person having a total income exceeding seventy-five thousand rupees, be reduced by the amount of rebate of income-tax calculated under section 88 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 | Nil; |
| (2) where the total income exceeds Rs. 15,000 but does not exceed Rs. 50,000 | 6 per cent. of the amount by which the total income exceeds Rs. 15,000; |
| (3) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 | Rs. 2,100 plus 12 per cent. of the amount by which the total income exceeds Rs. 50,000; |
| (4) where the total income exceeds Rs. 1,00,000 | Rs. 8,100 plus 18 per cent. of the amount by which the total income exceeds Rs. 1,00,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall, in the case of every person having a total income exceeding seventy-five thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of 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 | Nil; |
| (2) where the total income exceeds Rs. 15,000 but does not exceed Rs. 50,000 | 5 per cent. of the amount by which the total income exceeds Rs. 15,000; |
| (3) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 | Rs. 1,750 plus 10 per cent. of the amount by which the total income exceeds Rs. 50,000; |
| (4) where the total income exceeds Rs. 1,00,000 | Rs. 6,750 plus 15 per cent. of the amount by which the total income exceeds Rs. 1,00,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall, in the case of every person having a total income exceeding seventy-five thousand rupees, be increased by a surcharge for purposes of the Union calculated at the rate of 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 1 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.;
(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

	Rate of income-tax
	Part III of this Schedule, if such income had been the total income, whichever is higher;
(ii) in the case of any other person—	
(A) on income by way of interest payable on a tax-free security	15 per cent.;
(B) on income by way of winnings from lotteries and crossword puzzles	40 per cent.;
(C) on income by way of winnings from horse races	40 per cent.;
(D) on the whole of the other income	income-tax at 30 per cent. of the amount of income or income-tax in respect of the income at the rates prescribed in Sub-Paragraph I of Paragraph A of Part III of this Schedule, if such income had been the total income, whichever is higher.
2. In the case of a company—	
(a) where the company is a domestic company—	
(i) on income by way of interest other than “Interest on securities”	20 per cent.;
(ii) on income by way of winnings from lotteries and crossword puzzles	40 per cent.;
(iii) on income by way of winnings from horse races	40 per cent.;
(iv) on any other income (excluding interest payable on tax-free security)	21·5 per cent.;
(b) where the company is not a domestic company—	
(i) on income by way of dividends payable by any domestic company	25 per cent.;
(ii) on income by way of winnings from lotteries and crossword puzzles	40 per cent.;
(iii) on income by way of winnings from horse races	40 per cent.;
(iv) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency	25 per cent.;
(v) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with	30 per cent.;

the Government or the Indian concern after the 31st day of March, 1976, where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the proviso to sub-section (IA) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (IA) of section 115A of the Income-tax Act, to a person resident in India

- (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 where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—
 - (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 where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—
 - (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 115B], shall be calculated, 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 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. 28,000; | Nil; |
| (2) where the total income exceeds Rs. 28,000 but does not exceed Rs. 50,000; | 20 per cent. of the amount by which the total income exceeds Rs. 28,000; |
| (3) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000; | Rs. 4,400 plus 30 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. 19,400 plus 40 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 or section 112 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 88B having a total income exceeding one hundred thousand rupees, be reduced by the amount of rebate of income-tax calculated under those sections, 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 one hundred 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, 1993 exceeds Rs. 28,000,—

Rates of income-tax

- | | |
|--|--|
| (1) where the total income does not exceed Rs. 18,000 | <i>Ni;</i> |
| (2) where the total income exceeds Rs. 18,000 but does not exceed Rs. 1,00,000 | 30 per cent. of the amount by which the total income exceeds Rs. 18,000; |
| (3) where the total income exceeds Rs. 1,00,000 | Rs. 24,600 plus 40 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 or section 112 shall, in the case of every person having a total income exceeding one hundred thousand rupees, be reduced by the amount of rebate of income-tax calculated under section 88 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 or section 112 shall, in the case of every person having a total income exceeding one hundred 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

In the case of every firm,—

Rate of income-tax

On the whole of the total income 40 per cent.

Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified or in section 112 shall, in the case of every firm having a total income exceeding one hundred 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 D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income 30 per cent.

Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified or in section 112 shall, in the case of every person having a total income exceeding one hundred 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 this Paragraph or section 112 shall, in the case of every domestic company 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) (d)]

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:

Provided that nothing contained in this rule shall apply for computing the agricultural income of the assessee in relation to the assessment year commencing on or after the 1st day of April, 1993.

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:

Provided further that nothing contained in this rule shall apply for the computation of the agricultural income of an assessee who is a partner of any firm in relation to the assessment year commencing on or after the 1st day of April, 1993.

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, 1992, 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 (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, 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.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1993 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, 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 or the 1st day of April, 1992, 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, 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 or the 1st day of April, 1992,

(ii) 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 or the 1st day of April, 1992,

(iii) 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 or the 1st day of April, 1992,

(iv) 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 or the 1st day of April, 1992,

(v) 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 or the 1st day of April, 1992.

(vi) 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 or the 1st day of April, 1992,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1991, 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, 1992, and

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1992,

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, 1993.

(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:

Provided that nothing contained in this sub-rule shall apply for computing the agricultural income in relation to the assessment year commencing on or after the 1st day of April, 1993.

(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, 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, or of the First Schedule to the Finance (No. 2) Act, 1991, shall be set off under sub-rule (1) or, as the case may be, sub-rule (2).

21 of 1984.
32 of 1985.
23 of 1986.
11 of 1987.
26 of 1988.
13 of 1989.
12 of 1990.
49 of 1991.

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 110(b)]

PART I

In the First Schedule to the Customs Tariff Act,—

- (1) in Chapter 1, for the entry in column (4) occurring against all the sub-heading Nos., the entry “65%” shall be substituted;
- (2) in Chapter 2, for the entry in column (4) occurring against all the sub-heading Nos., the entry “65%” shall be substituted;
- (3) in Chapter 4, in sub-heading Nos. 0407.00, 0408.11, 0408.19, 0408.91, 0408.99, 0409.00 and 0410.00 for the entry in column (4), the entry “65%” shall be substituted;
- (4) in Chapter 5, in sub-heading No. 0507.10, for the entries in column (4) and column (5), the entries “65%” and “55%” shall respectively be substituted;
- (5) in Chapter 7, for the entries in column (4) and column (5) occurring against all the sub-heading Nos., the entries “65%” and “55%” shall respectively be substituted;
- (6) in Chapter 8,—
 - (i) for the entries in column (4) and column (5) occurring against all the sub-heading Nos. (except sub-heading Nos. 0802.11, 0802.12, 0802.90, 0804.10, 0806.10 and 0806.20), the entries “65%” and “55%” shall respectively be substituted;
 - (ii) in sub-heading Nos. 0802.11, 0802.12 and 0806.20, for the entries in column (4) and column (5) occurring against each of them, the entries “65% plus Rs. 50 per Kg.” and “55% plus Rs. 50 per Kg.” shall respectively be substituted;
 - (iii) in sub-heading No. 0802.90, for the entries in column (4) and column (5), the entries “65% plus Rs. 20 per Kg.” and “55% plus Rs. 20 per Kg.” shall respectively be substituted;
 - (iv) in sub-heading No. 0804.10, for the entries in column (4) and column (5), the entries “65% plus Rs. 25 per Kg.” and “55% plus Rs. 25 per Kg.” shall respectively be substituted;
 - (v) in sub-heading No. 0806.10, for the entries in column (4) and column (5), the entries “110%” and “100%” shall respectively be substituted;
- (7) in Chapter 9,—
 - (i) in sub-heading Nos. 0901.11, 0901.12, 0901.21, 0901.22, 0901.30 and 0901.40, for the entries in column (4) and column (5) occurring against each of them, the entries

"65%" and "65% less 13 paise per Kg." shall respectively be substituted;

(ii) in sub-heading Nos. 0902.10, 0902.20, 0902.30, 0902.40 and 0903.00, for the entries in column (4) and column (5) occurring against each of them, the entries "65%" and "65% less 26 paise per Kg." shall respectively be substituted;

(iii) in sub-heading Nos. 0904.11 and 0904.12, for the entries in column (4) and column (5) occurring against each of them, the entries "65%" and "57.5%" shall respectively be substituted;

(iv) in sub-heading Nos. 0904.20 and 0905.00, for the entry in column (4), the entry "65%" shall be substituted;

(v) in sub-heading Nos. 0906.10 and 0906.20, for the entries in column (4) and column (5) occurring against each of them, the entries "65% plus Rs. 50 per Kg." and "57.5% plus Rs. 50 per Kg." shall respectively be substituted;

(vi) in sub-heading No. 0907.00, for the entries in column (4) and column (5), the entries "65% plus Rs. 75 per Kg." and "57.5% plus Rs. 75 per Kg." shall respectively be substituted;

(vii) in sub-heading No. 0908.10, for the entries in column (4) and column (5), the entries "65%" and "57.5%" shall respectively be substituted;

(viii) in sub-heading No. 0908.20, for the entry in column (4), the entry "65%" shall be substituted;

(ix) in sub-heading No. 0908.30, for the entries in column (4), and column (5), the entries "65%" and "57.5%" shall respectively be substituted;

(x) in sub-heading Nos. 0909.10, 0909.20, 0909.30, 0909.40, 0909.50, 0910.10, 0910.20, 0910.30, 0910.40, 0910.50, 0910.91 and 0910.99, for the entry in column (4), the entry "65%" shall be substituted ;

(8) in Chapter 11, in sub-heading Nos. 1101.00, 1103.11, 1103.12, 1103.13, 1103.14 1103.19, 1103.21, 1103.29, 1104.11, 1104.12, 1104.19, 1104.21, 1104.22, 1104.23, 1104.29, 1104.30, 1107.10 and 1107.20, for the entry in column (4), the entry "65%" shall be substituted;

(9) in Chapter 12,—

(i) in sub-heading No. 1207.10, for the entries in column (4) and column (5), the entries "65%" and "55%" shall respectively be substituted;

(ii) in sub-heading Nos. 1210.10, 1210.20, 1211.10, 1211.20, 1211.90, 1212.10, 1212.20, 1212.30, 1212.91, 1212.92 and 1212.99, for the entry in column (4), the entry "65%" shall be substituted;

(10) in Chapter 15,—

(i) in sub-heading Nos. 1501.00, 1502.00, 1503.00, 1504.10, 1504.20, 1504.30, 1505.10, 1505.90 and 1506.00, for the entry in column (4), the entry "65%" shall be substituted;

(ii) in sub-heading Nos. 1507.10, 1507.90, 1508.10, 1508.90, 1509.10, 1509.90, 1510.00, 1511.10, 1511.90, 1512.11, 1512.19, 1512.21, 1512.29, 1513.11, 1513.19, 1513.21, 1513.29, 1514.10, 1514.90, 1515.11, 1515.19, 1515.21, 1515.29, 1515.30, 1515.40, 1515.50, 1515.60 and 1515.90, for the entries in column (4) and column (5) occurring against each of them, the entries "65%" and "55%" shall respectively be substituted;

(i) in sub-heading Nos. 1516.10, 1516.20, 1517.10, 1517.90, 1518.00, 1519.11, 1519.12, 1519.13, 1519.19, 1519.20, 1520.10, 1520.90, 1521.10, 1521.90 and 1522.00, for the entry in column (4), the entry "65%" shall be substituted;

(ii) in Chapter 16, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(12) in Chapter 17, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 1701.11, 1701.12 and 1701.99), the entry "65%" shall be substituted;

(13) in Chapter 18, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(14) in Chapter 19, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(15) in Chapter 20, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(16) in Chapter 21, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(17) in Chapter 22, in sub-heading Nos. 2201.10, 2201.90, 2202.10 and 2202.90, for the entry in column (4), the entry "65%" shall be substituted;

(18) in Chapter 24, in sub-heading Nos. 2402.10, 2402.20, 2402.90, 2403.10, 2403.91 and 2403.99, for the entry in column (4), the entry "65%" shall be substituted;

(19) in Chapter 25,—

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 2504.10, 2504.90 and 2527.00), the entry "65%" shall be substituted;

(ii) in sub-heading Nos. 2504.10 and 2504.90, for the entries in column (4) and column (5) occurring against each of them, the entries "65%" and "55%" shall respectively be substituted;

(20) in Chapter 26, in sub-heading Nos. 2618.00, 2619.00, 2620.11, 2620.19, 2620.20, 2620.30, 2620.40, 2620.50, 2620.90 and 2621.00, for the entry in column (4), the entry "65%" shall be substituted;

(21) in Chapter 27, in sub-heading Nos. 2712.20 and 2712.90, for the entry in column (4), the entry "65%" shall be substituted;

(22) in Chapter 28, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(23) in Chapter 29,—

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 2917.37, 2933.71, 2936.10, 2936.21, 2936.22, 2936.23, 2936.24, 2936.25, 2936.26, 2936.27, 2936.28, 2936.29, 2936.90, 2937.10, 2937.21, 2937.22, 2937.29, 2937.91, 2937.92, 2937.99, 2939.40, 2939.50, 2941.10, 2941.20, 2941.30, 2941.40, 2941.50 and 2941.90), the entry "65%" shall be substituted;

(ii) in sub-heading Nos. 2917.37, 2933.71, 2937.10, 2937.21, 2937.22, 2937.29, 2937.91, 2937.92, 2937.99, 2939.40 and 2939.50, for the entries in column (4) and column (5) occurring against each of them, the entries "65%" and "55%" shall respectively be substituted;

(iii) in sub-heading Nos. 2936.10, 2936.21, 2936.22, 2936.23, 2936.24, 2936.25, 2936.26, 2936.27, 2936.28, 2936.29, 2936.90, 2941.10, 2941.20, 2941.30, 2941.40, 2941.50 and 2941.90, for the entries in column (4) and column (5) occurring against each of them, the entries "65%" and "59%" shall respectively be substituted;

(24) in Chapter 30,—

(i) in sub-heading Nos. 3001.10, 3001.20, 3001.90, 3002.10, 3002.20, 3002.31, 3002.39, 3002.90, 3003.10, 3003.20, 3003.31, 3003.39, 3003.40, 3003.90, 3004.10, 3004.20, 3004.31, 3004.32, 3004.39, 3004.40, 3004.50 and 3004.90, for the entries in column (4) and column (5) occurring against each of them, the entries "65%" and "55%" shall respectively be substituted;

(ii) in sub-heading Nos. 3005.10, 3005.90, 3006.10, 3006.20, 3006.30, 3006.40, 3006.50 and 3006.60, for the entry in column (4), the entry "65%" shall be substituted;

(25) in Chapter 32,—

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 3201.90), the entry "65%" shall be substituted;

(ii) in sub-heading No. 3201.90, for the entries in column (4) and column (5), the entries "65%" and "55%" shall respectively be substituted;

(26) in Chapter 33, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(27) in Chapter 34,—

(i) in sub-heading Nos. 3401.11, 3401.19, 3401.20, 3402.20, 3402.90, 3403.11, 3403.19, 3403.91, 3403.99, 3404.10, 3404.20, 3404.90, 3405.10, 3405.20, 3405.30, 3405.40, 3405.90, 3406.00 and 3407.00, for the entry in column (4), the entry "65%" shall be substituted;

(ii) in sub-heading Nos. 3402.11, 3402.12, 3402.13 and 3402.19, for the entries in column (4) and column (5) occurring against each of them, the entries "65%" and "55%" shall respectively be substituted;

(28) in Chapter 35, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(29) in Chapter 36, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(30) in Chapter 37, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 3701.10, 3702.10, 3706.10 and 3706.90), the entry "65%" shall be substituted;

(31) in Chapter 38,—

(i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 3801.10, 3802.10, 3812.10, 3815.11 and 3815.12), the entry "65%" shall be substituted;

(ii) in sub-heading Nos. 3801.10, 3802.10, 3812.10, 3815.11 and 3815.12, for the entries in column (4) and column (5) occurring against each of them, the entries "65%" and "55%" shall respectively be substituted;

(32) in Chapter 39, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(33) in Chapter 40, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 4001.21, 4001.22, 4003.00, 4004.00, 4010.10, 4010.91 and 4010.99), the entry "65%" shall be substituted;

(34) in Chapter 42, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(35) in Chapter 43, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(36) in Chapter 44, in sub-heading Nos. 4411.11, 4411.19, 4411.21, 4411.29, 4411.31, 4411.39, 4411.91 and 4411.99, for the entry in column (4), the entry "65%" shall be substituted;

(37) in Chapter 47, in sub-heading Nos. 4707.10, 4707.20, 4707.30 and 4707.90, for the entry in column (4), the entry "65%" shall be substituted;

(38) in Chapter 48, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(39) in Chapter 49, in sub-heading Nos. 4907.00, 4908.10, 4908.90, 4909.00, 4910.00, 4911.10, 4911.91 and 4911.99, for the entry in column (4), the entry "65%" shall be substituted;

(40) in Chapter 50, in sub-heading Nos. 5006.00, 5007.10, 5007.20 and 5007.90, for the entry in column (4), the entry "65%" shall be substituted;

(41) in Chapter 51, in sub-heading Nos. 5101.11, 5101.19, 5101.21, 5101.29, 5101.30, 5105.21, 5105.29, 5111.11, 5111.19, 5111.20, 5111.30, 5111.90, 5112.11, 5112.19, 5112.20, 5112.30, 5112.90 and 5113.00, for the entry in column (4), the entry "65%" shall be substituted;

(42) in Chapter 52, in sub-heading Nos. 5208.11, 5208.12, 5208.13, 5208.19, 5208.21, 5208.22, 5208.23, 5208.29, 5208.31, 5208.32, 5208.33, 5208.39, 5208.41, 5208.42, 5208.43, 5208.49, 5208.51, 5208.52, 5208.53, 5208.59, 5209.11, 5209.12, 5209.19, 5209.21, 5209.22, 5209.29, 5209.31, 5209.32, 5209.39, 5209.41, 5209.42, 5209.43, 5209.49, 5209.51, 5209.52, 5209.59, 5210.11, 5210.12, 5210.19, 5210.21, 5210.22, 5210.29, 5210.31, 5210.32, 5210.39, 5210.41, 5210.42, 5210.49, 5210.51, 5210.52, 5210.59, 5211.11, 5211.12, 5211.19, 5211.21, 5211.22, 5211.29, 5211.31, 5211.32, 5211.39, 5211.41, 5211.42, 5211.43, 5211.49, 5211.51, 5211.52, 5211.59, 5212.11, 5212.12, 5212.13, 5212.14, 5212.15, 5212.21, 5212.22, 5212.23, 5212.24 and 5212.25, for the entry in column (4), the entry "65%" shall be substituted;

(43) in Chapter 53, in sub-heading Nos. 5309.11, 5309.19, 5309.21, 5309.29, 5310.10, 5310.90 and 5311.00, for the entry in column (4), the entry "65%" shall be substituted;

(44) in Chapter 54, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(45) in Chapter 55, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(46) in Chapter 56, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(47) in Chapter 57, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(48) in Chapter 58, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(49) in Chapter 59, in sub-heading Nos. 5901.10, 5901.90, 5902.10, 5902.20, 5902.90, 5903.10, 5903.20, 5903.90, 5904.10, 5904.91, 5904.92, 5905.00, 5906.10, 5906.91, 5906.99, 5907.00, 5908.00, and 5909.00, for the entry in column (4), the entry "65%" shall be substituted;

(50) in Chapter 60, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(51) in Chapter 61, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(52) in Chapter 62, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(53) in Chapter 63, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(54) in Chapter 64, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(55) in Chapter 65, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(56) in Chapter 66, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(57) in Chapter 67, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(58) in Chapter 68, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 6804.10, 6804.21, 6804.22 and 6804.23), the entry "65%" shall be substituted;

(59) in Chapter 69, in sub-heading Nos. 6904.10, 6904.90, 6905.10, 6905.90, 6906.00, 6907.10, 6907.90, 6908.10, 6908.90, 6909.11, 6909.19, 6909.90, 6910.10, 6910.90, 6911.10, 6911.90, 6912.00, 6913.10, 6913.90, 6914.10 and 6914.90, for the entry in column (4), the entry "65%" shall be substituted;

(60) in Chapter 70, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 7010.10, 7015.10, 7017.10, 7017.20, 7017.90, 7019.10, 7019.20, 7019.31, 7019.32, 7019.39 and 7019.90), the entry "65%" shall be substituted;

(61) in Chapter 71, in sub-heading Nos. 7106.10, 7106.91, 7106.92, 7107.00, 7108.11, 7108.12, 7108.13, 7108.20, 7109.00, 7111.00, 7112.10, 7112.20, 7112.90, 7113.11, 7113.19, 7113.20, 7114.11, 7114.19, 7114.20, 7115.10, 7115.90, 7116.10, 7116.20, 7117.11, 7117.19, 7117.90, 7118.10 and 7118.90, for the entry in column (4), the entry "65%" shall be substituted;

(62) in Chapter 72,—

(i) in sub-heading Nos. 7203.10, 7203.90, 7204.10, 7204.21, 7204.29, 7204.30, 7204.41, 7204.49, 7204.50, 7205.10, 7205.21, 7205.29, 7206.10, 7206.90, 7207.11, 7207.12, 7207.19, 7207.20, 7208.11, 7208.12, 7208.13, 7208.14, 7208.21, 7208.22, 7208.23, 7208.24, 7208.31, 7208.32, 7208.33, 7208.34, 7208.35, 7208.41, 7208.42, 7208.43, 7208.44, 7208.45, 7208.90, 7209.11, 7209.12, 7209.13, 7209.14, 7209.21, 7209.22, 7209.23, 7209.24, 7209.31, 7209.32, 7209.33, 7209.34, 7209.41, 7209.42, 7209.43, 7209.44, 7209.90, 7210.11, 7210.12, 7210.20, 7210.31, 7210.39, 7210.41, 7210.49, 7210.50, 7210.60, 7210.70, 7210.90, 7211.11, 7211.12, 7211.19, 7211.21,

7211.22, 7211.29, 7211.30, 7211.41, 7211.49, 7211.90, 7212.10,
 7212.21, 7212.29, 7212.30, 7212.40, 7212.50, 7212.60, 7213.10,
 7213.20, 7213.31, 7213.39, 7213.41, 7213.49, 7213.50, 7214.10,
 7214.20, 7214.30, 7214.40, 7214.50, 7214.60, 7215.10, 7215.20,
 7215.30, 7215.40, 7215.90, 7216.10, 7216.21, 7216.22, 7216.31,
 7216.32, 7216.33, 7216.40, 7216.50, 7216.60, 7216.90, 7217.11,
 7217.12, 7217.13, 7217.19, 7217.21, 7217.22, 7217.23, 7217.29,
 7217.31, 7217.32, 7217.33, 7217.39, 7218.10 and 7218.90, for the
 entry in column (4), the entry "65%" shall be substituted;

(ii) in sub-heading Nos. 7219.11, 7219.12, 7219.13, 7219.14, 7219.21,
 7219.22, 7219.23, 7219.24, 7219.31, 7219.32, 7219.33, 7219.34,
 7219.35, 7219.90, 7220.11, 7220.12, 7220.20 and 7220.90, for the entry
 in column (4), the entry "100%" shall be substituted;

(iii) in sub-heading Nos. 7221.00, 7222.10, 7222.20, 7222.30, 7222.40,
 7223.00, 7224.10, 7224.90, 7225.10, 7225.20, 7225.30, 7225.40,
 7225.50, 7225.90, 7226.10, 7226.20, 7226.91, 7226.92, 7226.99,
 7227.10, 7227.20, 7227.90, 7228.10, 7228.20, 7228.30, 7228.40,
 7228.50, 7228.60, 7228.70, 7228.80, 7229.10, 7229.20 and 7229.90,
 for the entry in column (4), the entry "65%" shall be substituted;

(63) in Chapter 73, for the entry in column (4) occurring against
 all the sub-heading Nos. (except sub-heading Nos. 7311.00 and
 7316.00), the entry "65%" shall be substituted;

(64) in Chapter 74, for the entry in column (4) occurring against
 all the sub-heading Nos., the entry "65%" shall be substituted;

(65) in Chapter 75, in sub-heading No. 7505.22, for the entry in
 column (4), the entry "65%" shall be substituted;

(66) in Chapter 76, for the entry in column (4) occurring against
 all the sub-heading Nos. (except sub-heading Nos. 7601.10, 7601.20
 and 7602.00), the entry "65%" shall be substituted;

(67) in Chapter 78, for the entry in column (4) occurring against
 all the sub-heading Nos., the entry "65%" shall be substituted;

(68) in Chapter 79, for the entry in column (4) occurring against
 all the sub-heading Nos., the entry "65%" shall be substituted;

(69) in Chapter 82, in sub-heading Nos. 8201.50, 8210.00, 8211.10,
 8211.91, 8211.92, 8211.93, 8211.94, 8212.10, 8212.20, 8212.90, 8213.00,
 8214.10, 8214.20, 8214.90, 8215.10, 8215.20, 8215.91 and 8215.99, for the
 entry in column (4), the entry "65%" shall be substituted;

(70) in Chapter 83, for the entry in column (4) occurring against
 all the sub-heading Nos. (except sub-heading Nos. 8311.10, 8311.20,
 8311.30 and 8311.90), the entry "65%" shall be substituted;

(71) in Chapter 84.—

(i) in sub-heading Nos. 8403.10, 8403.90, 8404.10, 8404.90, 8407.10,
 8407.21, 8407.29, 8407.31, 8407.32, 8407.33, 8407.34, 8407.90,
 8408.10, 8408.20, 8408.90, 8409.10, 8409.91, 8409.99, 8412.80,
 8413.11, 8413.19, 8413.20, 8413.30, 8413.91, 8414.30, 8414.51,
 8414.59, 8414.60, 8414.80, 8414.90, 8415.10, 8415.81, 8415.82, 8415.83,
 8415.90, 8418.10, 8418.21, 8418.22, 8418.29, 8418.30, 8418.40, 8418.50,
 8418.61, 8418.69, 8418.91, 8418.99, 8419.11, 8419.19, 8419.50, 8419.60,
 8419.81, 8419.89, 8421.23, 8421.29, 8421.31, 8421.39, 8421.99, 8422.11,
 8422.19, 8422.20, 8422.30, 8422.40, 8423.10, 8423.20, 8423.30, 8423.81,
 8423.82, 8423.89, 8424.10, 8424.20, 8426.12, 8426.41, 8427.90, 8431.20,
 8432.80, 8435.10, 8438.10, 8438.20, 8438.40, 8438.50, 8438.60, 8438.80,
 8441.10, 8441.90, 8447.11, 8447.12, 8447.20, 8447.90, 8448.19, 8450.11,
 8450.12, 8450.19, 8450.20, 8451.10, 8451.21, 8451.29, 8451.30, 8451.40,
 8451.80, 8452.10 and 8452.90, for the entry in column (4), the entry
 "65%" shall be substituted;

(ii) in sub-heading Nos. 8456.10, 8456.20, 8456.30, 8456.90, 8457.10, 8457.20, 8457.30, 8458.11, 8458.19, 8458.91, 8458.99, 8459.10, 8459.21, 8459.29, 8459.31, 8459.39, 8459.40, 8459.51, 8459.59, 8459.61, 8459.69, 8459.70, 8460.11, 8460.19, 8460.21, 8460.29, 8460.31, 8460.39, 8460.40, 8460.90, 8461.10, 8461.20, 8461.30, 8461.40, 8461.50, 8461.90, 8462.10, 8462.21, 8462.29, 8462.31, 8462.39, 8462.41, 8462.49, 8462.91, 8462.99, 8463.10, 8463.20, 8463.30, 8463.90, 8464.10, 8464.20, 8464.90, 8465.10, 8465.91, 8465.92, 8465.93, 8465.94, 8465.95, 8465.96, and 8465.99, for the entry in column (4), the entry "110%" shall be substituted;

(iii) in sub-heading Nos. 8468.10, 8468.20, 8468.80, 8469.10, 8469.21, 8469.29, 8469.31, 8469.39, 8470.10, 8470.21, 8470.29, 8470.30, 8470.40, 8470.50, 8470.90, 8471.10, 8471.20, 8471.91, 8471.92, 8471.93, 8471.99, 8472.10, 8472.20, 8472.30, 8472.90, 8473.10, 8473.21, 8473.29, 8473.30, 8473.40, 8476.11, 8476.19, 8479.81, 8479.82, 8479.89, 8483.20 8483.30 and 8483.90, for the entry in column (4), the entry "65%" shall be substituted;

(iv) in sub-heading Nos. 8482.10, 8482.20, 8482.30, 8482.40, 8482.50 and 8482.80, for the entry in column (4), the entry "110% plus Rs. 300 per bearing" shall be substituted;

(v) in sub-heading Nos. 8482.91 and 8482.99, for the entry in column (4), the entry "110% plus Rs. 300 per piece" shall be substituted;

(72) in Chapter 85, in sub-heading Nos. 8501.10, 8501.20, 8501.31, 8501.32, 8501.40, 8501.51, 8501.52, 8503.00, 8504.10, 8504.21, 8504.31, 8504.32, 8504.50, 8504.90, 8505.11, 8505.19, 8506.11, 8506.12, 8506.13, 8506.19, 8506.20, 8506.90, 8507.10, 8507.20, 8507.30, 8507.40, 8507.80, 8507.90, 8508.10, 8508.20, 8508.80, 8509.10, 8509.20, 8509.30, 8509.40, 8509.80, 8510.10, 8510.20, 8511.10, 8511.20, 8511.30, 8511.40, 8511.50, 8511.80, 8511.90, 8512.10, 8512.20, 8512.30, 8512.40, 8512.90, 8513.10, 8513.90, 8515.11, 8515.19, 8516.10, 8516.21, 8516.29, 8516.31, 8516.32, 8516.33, 8516.40, 8516.50, 8516.60, 8516.71, 8516.72, 8516.79, 8516.80, 8517.10, 8517.20, 8517.30, 8517.40, 8517.81, 8517.82, 8517.90, 8518.10, 8518.21, 8518.22, 8518.29, 8518.30, 8518.40, 8518.50, 8518.90, 8519.10, 8519.21, 8519.29, 8519.31, 8519.39, 8519.40, 8519.91, 8519.99, 8520.10, 8520.20, 8520.31, 8520.39, 8520.90, 8521.10, 8521.90, 8522.10, 8522.90, 8523.11, 8523.12, 8523.13, 8523.20, 8523.90, 8524.10, 8524.21, 8524.22, 8524.23, 8524.90, 8525.10, 8525.20, 8525.30, 8526.10, 8526.91, 8526.92, 8527.11, 8527.19, 8527.21, 8527.29, 8527.31, 8527.32, 8527.39, 8527.90, 8528.10, 8528.20, 8529.10, 8529.90, 8530.10, 8530.80, 8530.90, 8531.10, 8531.20, 8531.80, 8531.90, 8532.10, 8532.21, 8532.22, 8532.23, 8532.24, 8532.25, 8532.29, 8532.30, 8532.90, 8533.10, 8533.21, 8533.29, 8533.31, 8533.39, 8533.40, 8533.90, 8534.00, 8536.10, 8536.20, 8536.30, 8536.41, 8536.49, 8536.50, 8536.61, 8536.69, 8536.90, 8537.10, 8538.10, 8538.90, 8539.10, 8539.21, 8539.22, 8539.29, 8539.31, 8539.39, 8539.40, 8539.90, 8540.11, 8540.12, 8540.20, 8540.30, 8540.41, 8540.42, 8540.49, 8540.81, 8540.89, 8540.91, 8540.99, 8541.10, 8541.21, 8541.29, 8541.30, 8541.40, 8541.50, 8541.60, 8541.90, 8542.11, 8542.19, 8542.20, 8542.80, 8542.90, 8543.10, 8543.20, 8543.30, 8543.80, 8543.90, 8544.11, 8544.19, 8544.20, 8544.30, 8544.41, 8544.49, 8544.51, 8544.59, 8544.60, 8544.70, 8545.19, 8545.20, 8545.90, 8546.10, 8546.20, 8546.90, 8547.10, 8547.20, 8547.90 and 8548.00, for the entry in column (4), the entry "65%" shall be substituted;

(73) in Chapter 87, in sub-heading Nos. 8703.10, 8703.21, 8703.22, 8703.23, 8703.24, 8703.31, 8703.32, 8703.33, 8703.90, 8706.00, 8707.10, 8707.90, 8708.10, 8708.21, 8708.29, 8708.31, 8708.39, 8708.40, 8708.50, 8708.60, 8708.70, 8708.80, 8708.91, 8708.92, 8708.93, 8708.94, 8708.99, 8711.10, 8711.20, 8711.30, 8711.40, 8711.50, 8711.90, 8712.00, 8714.11, 8714.19, 8714.91, 8714.92, 8714.93, 8714.94, 8714.95, 8714.96, 8714.99, 8715.00, 8716.10, 8716.20, 8716.31, 8716.39, 8716.40, 8716.80 and 8716.90, for the entry in column (4), the entry "65%" shall be substituted;

(74) in Chapter 90, in sub-heading Nos. 9001.10, 9002.11, 9003.11, 9003.19, 9003.90, 9004.10, 9004.90, 9006.10, 9006.20, 9006.30, 9006.40, 9006.51, 9006.52, 9006.53, 9006.59, 9006.61, 9006.62, 9006.69, 9006.91, 9006.99, 9007.21, 9007.29, 9007.92, 9008.10, 9008.20, 9008.30, 9008.40, 9008.90, 9009.11, 9009.12, 9009.21, 9009.22, 9009.30, 9009.90, 9010.10, 9010.20, 9010.30, 9010.90, 9013.10, 9013.20, 9013.80, 9013.90, 9014.90, 9015.90, 9017.90, 9018.49, 9024.90, 9025.90, 9026.90, 9027.40, 9027.90, 9028.90, 9029.90, 9030.90, 9031.90, 9032.90 and 9033.00, for the entry in column (4), the entry "65%" shall be substituted;

(75) in Chapter 91, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(76) in Chapter 92, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(77) in Chapter 93, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(78) in Chapter 94, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(79) in Chapter 95, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(80) in Chapter 96, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted;

(81) in Chapter 97, in sub-heading Nos. 9701.10, 9701.90, 9702.00, 9703.00 and 9706.00, for the entry in column (4), the entry "65%" shall be substituted;

(82) in Chapter 98, in sub-heading Nos. 9802.00, 9804.90 and 9805.90, for the entry in column (4), the entry "65%" shall be substituted.

PART II

Heading No.	Description of articles	Rate of duty
(1)	(2)	(3)
In the Second Schedule to the Customs Tariff Act,—		
(i)	for heading No. 11 and the entries relating thereto, the following heading No. and entries shall be substituted, namely:—	
"11.	Iron ore, all sorts	10% plus Rs. 50 per tonne";
(ii) after heading No. 25 and the entries relating thereto, the following heading No. and entries shall be inserted, namely:—		
"26.	Granite (including black granite), porphyry and basalt, all sorts	15%".

THE THIRD SCHEDULE

(See section 114)

PART I

In the Schedule to the Central Excise Tariff Act,—

(1) in Chapter 18, in sub-heading Nos. 1801.00, 1802.00, 1803.00 and 1804.00, for the entry in column (4), the entry "25%" shall be substituted;

(2) in Chapter 21, in sub-heading Nos. 2107.91 and 2107.99, for the entry in column (4), the entry "50%" shall be substituted;

(3) in Chapter 22, in sub-heading Nos. 2201.11, 2201.12, 2202.11, 2202.12, 2202.13 and 2202.14, in column (3), the word "glass" shall be omitted;

(4) in Chapter 24, in sub-heading Nos. 2403.11, 2403.12, 2403.21 and 2403.22, in column (4) occurring against all the sub-headings, for the word and figures "Rs. 500", the word and figures "Rs. 600" shall be substituted;

(5) in Chapter 25, 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";

(6) in Chapter 26, in heading No. 26.20, in column (3), for the words "METALLIC COMPOUNDS", the words "METAL COMPOUNDS" shall be substituted;

(7) in Chapter 27, in sub-heading Nos. 2710.60, 2710.70, 2710.80 and 2710.95, for the entry in column (4), the entry "Rs. 4,000 per tonne" shall be substituted;

(8) in Chapter 28,—

(a) in NOTE 2, in clause (e), for the words "metallic derivatives", the words "metal derivatives" shall be substituted;

(b) in NOTE 4, for the words "a metallic acid", the words "a metal acid" shall be substituted;

(c) in NOTE 5, for the word "metallic", the word "metal" shall be substituted;

(d) 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 u ci/g); shall be substituted;

(e) 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";

(f) 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";

(9) in Chapter 29, in NOTE 7, for the words "and imides of polybasic acids", the words "or imides of polybasic acids" shall be substituted;

(10) in Chapter 32, in NOTE 2, for the words "colouring matters" the words "colouring matter" shall be substituted;

(11) in Chapter 34,—

(a) in NOTE 5, in clause (ii), for the word "coloured", the words "refined or coloured" shall be substituted;

(b) in sub-heading No. 3402.90, for the entry in column (4), the entry "30% plus Rs. 2,000 per tonne" shall be substituted;

(c) in sub-heading No. 3403.00, for the entry in column (4), the entry "15% plus Rs. 3,500 per tonne" shall be substituted;

(12) in Chapter 39, in NOTE 10, for the words "when so cut", the words "when so cut" shall be substituted;

(13) in Chapter 40,—

(a) in sub-heading No. 4011.50, for the entry in column (4), the entry "Rs. 2,800 per tyre" shall be substituted;

(b) in sub-heading No. 4012.19, for the entry in column (4), the entry "Rs. 24 per flap" shall be substituted;

(14) in Chapter 44,—

(a) in NOTE 5, for the words "glued together", the words "glued or otherwise joined together" shall be substituted;

(b) in sub-heading Nos. 4408.10, 4408.20, 4408.30 and 4408.90, for the entry in column (4), the entry "30% plus Rs. 10 per mm thickness per square metre" shall be substituted;

(15) in Section XI, in NOTE 5, in clause (c), for the words "fabrics, the", the words "fabrics the" shall be substituted;

(16) in Chapter 52, in sub-heading No. 5203.00, for the entry in column (4), the entry "Rs. 15 per kilogram" shall be substituted;

(17) in Chapter 56,—

(a) in NOTE 3, in clause (c), for the word "strips", the word "strip" shall be substituted;

(b) in heading No. 56.07, in column (3), for the word "ROPE", the word "ROPES" shall be substituted;

(18) in Chapter 58, in NOTE 3, for the word "purpose", the word "purposes" shall be substituted;

(19) in Chapter 59, in NOTE 7, in clause (a), in sub-clause (iv), for the word "fabric", the word "fabrics" shall be substituted;

(20) in Chapter 71,—

(a) in NOTE 1,—

(i) in clause (c), for the words "Articles of", the words "Goods of" shall be substituted;

(ii) for clause (m), the following clause shall be substituted, namely:—

"(m) Articles classified in Chapter 96 by virtue of NOTE 4 to that Chapter.;"

(b) in NOTE 8, for the words "and hairpins", the words "or hairpins" shall be substituted;

(21) in Chapter 72,—

(a) in NOTE 1, in clause (k), in the last paragraph, for the words "of any size", the words "of any size," shall be substituted;

(b) for the entry in column (4), occurring against all the sub-heading Nos., the entry "15% plus Rs. 3,000 per tonne" shall be substituted;

(22) in Chapter 73,—

(a) in sub-heading Nos. 7301.10, 7301.20, 7302.10, 7302.20, 7303.00, 7304.10, 7304.90, 7305.10, 7305.90, 7306.10 and 7306.90, for the entry in column (4), the entry "15% plus Rs. 3,000 per tonne" shall be substituted;

(b) 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";

(c) in sub-heading Nos. 7325.10, 7325.20, 7325.30, 7325.90 and 7327.00, for the entry in column (4), the entry "15% plus Rs. 3,000 per tonne" shall be substituted;

(23) in Chapter 74,—

(a) in NOTE 1, in clause (g), for the words "of any size", the words "of any size," shall be substituted;

(b) in sub-heading Nos. 7401.10, 7401.20, 7402.00, 7403.11, 7403.12, 7403.13, 7403.19, 7403.21, 7403.22, 7403.23, 7403.29, 7404.00 and 7405.00, for the entry in column (4), the entry "15% plus Rs. 10,000 per tonne" shall be substituted;

(c) in sub-heading Nos. 7407.11 and 7407.12, for the entry in column (4), the entry "20%" shall be substituted;

(d) in sub-heading Nos. 7407.29, 7408.11, 7408.21, 7409.10, 7409.20, 7409.30, 7409.40, 7409.90, 7410.11, 7410.12, 7410.21, and 7410.22, for the entry in column (4), the entry "15% plus Rs. 10,000 per tonne" shall be substituted;

(24) in Chapter 75, in the NOTE, in clause (d), for the words "of any size", the words "of any size," shall be substituted;

(25) in Chapter 76, in the NOTE, in clause (d), for the words "of any size", the words "of any size," shall be substituted;

(26) in Chapter 78,—

(a) in the NOTE, in clause (d), for the words "of any size", the words "of any size," shall be substituted;

(b) in sub-heading Nos. 7801.10, 7801.90, 7802.00, 7803.10, 7803.29, 7803.30 and 7804.10, for the entry in column (4), the entry "15% plus Rs. 5,000 per tonne" shall be substituted;

(27) in Chapter 79,—

(a) in the NOTE, in clause (d), for the words "of any size", the words "of any size," shall be substituted;

(b) in sub-heading Nos. 7901.10, 7901.20, 7902.00, 7904.10, 7904.29, 7904.30, 7905.10 and 7905.90, for the entry in column (4), the entry "15% plus Rs. 8,000 per tonne" shall be substituted;

(28) in Chapter 80, in the Note, in clause (d), for the words "of any size", the words "of any size," shall be substituted;

(29) in Chapter 84,—

(a) in heading No. 84.26, in column (3), for the word "DERRICKS", the words "SHIPS' DERRICKS" shall be substituted;

(b) 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";

(c) in sub-heading No. 8479.00, for the entry in column (4), the entry "20%" shall be substituted;

(30) in Chapter 85,—

(a) in Note 5, in clause (b), in sub-clause (iii), for the words "and passive", the words "and passive," shall be substituted;

(b) 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";

(c) 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";

(31) in Chapter 87,—

(a) Note 3 shall be omitted;

(b) the existing Notes 4, 5 and 6 shall be renumbered as Notes 3, 4 and 5 respectively;

(c) 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";

(32) in Chapter 89, in heading No. 89.07, in column (3), for the words "LANDING STAGES", the word "LANDING-STAGES" shall be substituted;

(33) in Chapter 90,—

(a) in Note 1, clauses (b) to (k) shall be renumbered as clauses (c) to (l) 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);;

(b) in heading No. 90.11, in column (3), for the words "MICROPHOTOGRAPHY, MICROCINEMATOGRAPHY", the words "PHOTOMICROGRAPHY, CINEPHOTOMICROGRAPHY" shall be substituted;

(c) 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;

(34) in Chapter 92, in Note 1,—

(i) for clauses (c) and (d), the following clauses shall be substituted, namely:—

"(c) Toy instruments or apparatus (heading No. 95.03);
or

(d) Brushes for cleaning musical instruments (heading No. 96.03).";

(ii) clause (e) shall be omitted;

(35) in Chapter 95,—

(a) in Note 1, in clause (h), for the words "Walking sticks", the word "Walking-sticks" shall be substituted;

(b) 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";

(36) in Chapter 96, in sub-heading No. 9617.00, for the entry in column (4), the entry "30%" 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, in Chapter 25, for sub-heading No. 2502.20 and the entries relating thereto, the following sub-heading Nos. and entries shall be substituted, namely:—			
		" - Portland cement:	
2502.21	- White cement, whether or not artificially coloured and whether or not with rapid hardening properties	40% plus Rs. 250 per tonne	
2502.29	- Other	40% plus Rs. 250 per tonne".	

2502.21	- White cement, whether or not artificially coloured and whether or not with rapid hardening properties	40% plus Rs. 250 per tonne
2502.29	- Other	40% plus Rs. 250 per tonne".

THE NATIONAL COMMISSION FOR MINORITIES ACT, 1992

No. 19 OF 1992

[17th May, 1992.]

An Act to constitute a National Commission for Minorities and to provide for matters connected therewith or incidental thereto.

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

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the National Commission for Minorities Act, 1992.

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

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

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

(a) “Commission” means the National Commission for Minorities constituted under section 3;

(b) “Member” means a Member of the Commission;

(c) “minority”, for the purposes of this Act, means a community notified as such by the Central Government;

(d) “prescribed” means prescribed by rules made under this Act.

CHAPTER II

THE NATIONAL COMMISSION FOR MINORITIES

3. (1) The Central Government shall constitute a body to be known as the National Commission for Minorities to exercise the powers conferred on, and to perform the functions assigned to, it under this Act.

(2) The Commission shall consist of a Chairperson and six Members to be nominated by the Central Government from amongst persons of eminence, ability and integrity:

(X) 17.5.1993 : Vide Notification No. S.O. 317 (E), dt. 17.5.1993 ¹⁶⁹

Short title,
extent
and
com-
menc-
ment.

Defini-
tions.

Consti-
tution of
the
National
Commis-
sion for
Minoriti-
ties.

Provided that five Members including the Chairperson shall be from amongst the minority communities.

Term of office and conditions of service of Chairperson and Members.

4. (1) The Chairperson and every Member shall hold office for a term of three years from the date he assumes office.

(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 at any time.

(3) The Central Government shall remove a person from the office of Chairperson or a Member referred to in sub-section (2) if that person—

(a) becomes an undischarged insolvent;

(b) is convicted and sentenced to imprisonment for an offence which, in the opinion of the Central Government, involves moral turpitude;

(c) becomes of unsound mind and stands so declared by a competent court;

(d) refuses to act or becomes incapable of acting;

(e) is, without obtaining leave of absence from the Commission, absent from three consecutive meetings of the Commission; or

(f) has, in the opinion of the Central Government, so abused the position of Chairperson or Member as to render that person's continuance in office detrimental to the interests of minorities or the public interest:

Provided that no person shall be removed under this clause until that person has been given a reasonable opportunity of being heard in the matter.

(4) A vacancy caused under sub-section (2) or otherwise shall be filled by fresh nomination.

(5) The salaries and allowances payable to, and the other terms and conditions of service of, the Chairperson and Members shall be such as may be prescribed.

Officers and other employees of the Commission.

5. (1) The Central Government shall provide the Commission with a Secretary and such other officers and employees as may be necessary for the efficient performance of the functions of the Commission under this Act.

(2) The salaries and allowances payable to, and the other terms and conditions of service of, the officers and other employees appointed for the purpose of the Commission shall be such as may be prescribed.

Salaries and allowances to be paid out of grants.

6. The salaries and allowances payable to the Chairperson and Members and the administrative expenses, including salaries, allowances and pensions payable to the officers and other employees referred to in section 5, shall be paid out of the grants referred to in sub-section (1) of section 10.

7. No act or proceeding of the Commission shall be questioned or shall be invalid merely on the ground of the existence of any vacancy or defect in the constitution of the Commission.

Vacancies,
etc., not
to in-
validate
proceed-
ings
of the
Commis-
sion.

8. (1) The Commission shall meet as and when necessary at such time and place as the Chairperson may think fit.

(2) The Commission shall regulate its own procedure.

(3) All orders and decisions of the Commission shall be authenticated by the Secretary or any other officer of the Commission duly authorised by the Secretary in this behalf.

Pro-
cedure to
be regu-
lated by
the Com-
mission.

CHAPTER III

FUNCTIONS OF THE COMMISSION

9. (1) The Commission shall perform all or any of the following functions, namely:—

Func-
tions of
the Com-
mission.

(a) evaluate the progress of the development of minorities under the Union and States;

(b) monitor the working of the safeguards provided in the Constitution and in laws enacted by Parliament and the State Legislatures;

(c) make recommendations for the effective implementation of safeguards for the protection of the interests of minorities by the Central Government or the State Governments;

(d) look into specific complaints regarding deprivation of rights and safeguards of the minorities and take up such matters with the appropriate authorities;

(e) cause studies to be undertaken into problems arising out of any discrimination against minorities and recommend measures for their removal;

(f) conduct studies, research and analysis on the issues relating to socio-economic and educational development of minorities;

(g) suggest appropriate measures in respect of any minority to be undertaken by the Central Government or the State Governments;

(h) make periodical or special reports to the Central Government on any matter pertaining to minorities and in particular difficulties confronted by them; and

(i) any other matter which may be referred to it by the Central Government.

(2) The Central Government shall cause the recommendations referred to in clause (c) of sub-section (1) to be laid before each House of Parliament along with a memorandum explaining the action taken or

proposed to be taken on the recommendations relating to the Union and the reasons for the non-acceptance, if any, of any of such recommendations.

(3) Where any recommendation referred to in clause (c) of sub-section (1) or any part thereof with which any State Government is concerned, the Commission shall forward a copy of such recommendation or part to such State Government who shall cause it to be laid before the Legislature of the State along with a memorandum explaining the action taken or proposed to be taken on the recommendations relating to the State and the reasons for the non-acceptance, if any, of any of such recommendation or part.

(4) The Commission shall, while performing any of the functions mentioned in sub-clauses (a), (b) and (d) of sub-section (1), have all the powers of a civil court trying a suit and in particular, in respect of the following matters, namely:—

- (a) summoning and enforcing the attendance of any person from any part of India and examining him on oath;
- (b) requiring the discovery and production of any document;
- (c) receiving evidence on affidavits;
- (d) requisitioning any public record or copy thereof from any court or office;
- (e) issuing commissions for the examination of witnesses and documents; and
- (f) any other matter which may be prescribed.

CHAPTER IV

FINANCE, ACCOUNTS AND AUDIT

Grants
by the
Central
Govern-
ment.

Accounts
and
audit.

10. (1) The Central Government shall, after due appropriation made by Parliament by law in this behalf, pay to the Commission by way of grants such sums of money as the Central Government may think fit for being utilised for the purposes of this Act.

(2) The Commission may spend such sums as it thinks fit for performing the functions under this Act, and such sums shall be treated as expenditure payable out of the grants referred to in sub-section (1).

11. (1) The Commission shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed by the Central Government in consultation with the Comptroller and Auditor-General of India.

(2) The accounts of the Commission shall be audited by the Comptroller and Auditor-General at such intervals as may be specified by him and any expenditure incurred in connection with such audit shall be payable by the Commission to the Comptroller and Auditor-General.

(3) The Comptroller and Auditor-General and any person appointed by him in connection with the audit of the accounts of the Commission under this Act shall have the same rights and privileges and the authority in connection with such audit as the Comptroller and Auditor-General generally has in connection with the audit of Government accounts and, in particular, shall have the right to demand the production

of books, accounts, connected vouchers and other documents and papers and to inspect any of the offices of the Commission.

12. The Commission shall prepare, in such form and at such time, for each financial year, as may be prescribed, its annual report, giving a full account of its activities during the previous financial year and forward a copy thereof to the Central Government.

Annual report.

13. 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.

CHAPTER V

MISCELLANEOUS

45 of 1860.

14. The Chairperson, Members and employees of the Commission shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

Chairperson, Members and staff of the Commission to be public servants.

15. (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.

Power to make rules.

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

(a) salaries and allowances payable to, and the other terms and conditions of service of, the Chairperson and Members under sub-section (5) of section 4 and of officers and other employees under sub-section (2) of section 5;

(b) any other matter under clause (f) of sub-section (4) of section 9;

(c) the form in which the annual statement of accounts shall be maintained under sub-section (1) of section 11;

(d) the form in, and the time at, which the annual report shall be prepared under section 12;

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

(3) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in

session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Power to
remove
difficulties,

16. (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act as appear to it to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.

(2) Every order made under this section shall, as soon as may be after it is made, be laid before each House of Parliament.

THE PARLIAMENT (PREVENTION OF DISQUALIFICATION) AMENDMENT ACT, 1992

No. 20 of 1992

[17th May, 1992.]

An Act further to amend the Parliament (Prevention of Disqualification) Act, 1959.

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

1. This Act may be called the Parliament (Prevention of Disqualification) Amendment Act, 1992. Short title.

2. In section 3 of the Parliament (Prevention of Disqualification) Act, 1959 (hereinafter referred to as the principal Act), in clause (i), for the words, brackets and figures "and (ii) the office of chairman or secretary of any statutory or non-statutory body specified in Part II of the Schedule; ", the following shall be substituted, namely:— Amendment of section 3.

"(ii) the office of chairman or secretary of any statutory or non-statutory body specified in Part II of the Schedule and (iii) the office of deputy chairman of the non-statutory body specified in Part III of the Schedule; "

3. In the Schedule to the principal Act, after Part II, the following Part shall be added, namely:— Amendment of the Schedule.

"PART III

BODY UNDER THE CENTRAL GOVERNMENT

Planning Commission."

THE JAMMU AND KASHMIR STATE LEGISLATURE
(DELEGATION OF POWERS) ACT, 1992

No. 21 OF 1992

[16th July, 1992.]

An Act to confer on the President the power of the Legislature of the State of Jammu and Kashmir to make laws.

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

Short title.

1. This Act may be called the Jammu and Kashmir State Legislature (Delegation of Powers) Act, 1992.

Definition.

2. In this Act, "Proclamation" means the Proclamation issued on the 18th day of July, 1990, under article 356 of the Constitution, by the President, and published with the notification of the Government of India in the Ministry of Home Affairs No. G.S.R. 647(E) of the said date.

Confer-
ment on
the Presi-
dent of
the Power
of the
State
Legisla-
ture to
make
laws.

3. (1) The power of the Legislature of the State of Jammu and Kashmir to make laws, which has been declared by the Proclamation to be exercisable by or under the authority of Parliament, is hereby conferred on the President.

(2) In exercise of the said power, the President may, from time to time, whether Parliament is or is not in session, enact, as a President's Act, a Bill containing such provisions as he considers necessary:

Provided that before enacting any such Act, the President shall whenever he considers it practicable to do so, consult a Committee constituted for the purpose, consisting of ten members of the House of the People nominated by the Speaker and five members of the Council of States nominated by the Chairman.

(3) Every Act enacted by the President under sub-section (2) shall, as soon as may be after enactment, be laid before each House of Parliament.

(4) Either House of Parliament may, by resolution passed within thirty days from the date on which the Act has been laid before it under sub-section (3), which period may be comprised in one session or in two successive sessions, direct any modifications to be made in the Act and if the modifications are agreed to by the other House of Parliament during the session in which the Act has been so laid before it or the session succeeding, such modifications shall be given effect to by the President by enacting an amending Act under sub-section (2):

Provided that nothing in this sub-section shall affect the validity of the Act or of any action taken thereunder before it is so amended.

THE FOREIGN TRADE (DEVELOPMENT AND REGULATION) ACT, 1992

No. 22 OF 1992

[7th August, 1992.]

An Act to provide for the development and regulation of foreign trade by facilitating imports into, and augmenting exports from, India and for matters connected therewith or incidental thereto.

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

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Foreign Trade (Development and Regulation) Act, 1992.

Short title and commencement.

(2) Sections 11 to 14 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 June, 1992.

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

Definitions.

(a) "Adjudicating Authority" means the authority specified in, or under, section 13;

(b) "Appellate Authority" means the authority specified in, or under, sub-section (1) of section 15;

(c) "conveyance" means any vehicle, vessel, aircraft or any other means of transport including any animal;

(d) "Director General" means the Director General of Foreign Trade appointed under section 6;

(e) "import" and "export" means respectively bringing into, or taking out of, India any goods by land, sea or air;

(f) "Importer-exporter Code Number" means the Code Number granted under section 7;

(g) "licence" means a licence to import or export and includes a customs clearance permit and any other permission issued or granted under this Act;

(h) "Order" means any Order made by the Central Government under section 3; and

(i) "prescribed" means prescribed by rules made under this Act.

CHAPTER II

POWER OF CENTRAL GOVERNMENT TO MAKE ORDER AND ANNOUNCE EXPORT AND IMPORT POLICY

Powers to make provisions relating to imports and exports.

3. (1) The Central Government may, by Order published in the Official Gazette, make provision for the development and regulation of foreign trade by facilitating imports and increasing exports.

(2) The Central Government may also, by Order published in the Official Gazette, make provision for prohibiting, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods.

(3) All goods to which any Order under sub-section (2) applies shall be deemed to be goods the import or export of which has been prohibited under section 11 of the Customs Act, 1962 and all the provisions of that Act shall have effect accordingly.

52 of 1962.

Continuance of existing Orders.

4. All Orders made under the Imports and Exports (Control) Act, 1947, and in force immediately before the commencement of this Act shall, so far as they are not inconsistent with the provisions of this Act, continue to be in force and shall be deemed to have been made under this Act.

18 of 1947.

Export and import policy.

5. The Central Government may, from time to time, formulate and announce, by notification in the Official Gazette, the export and import policy and may also, in like manner, amend that policy.

Appointment of Director General and his functions.

6. (1) The Central Government may appoint any person to be the Director General of Foreign Trade for the purposes of this Act.

(2) The Director General shall advise the Central Government in the formulation of the export and import policy and shall be responsible for carrying out that policy.

(3) The Central Government may, by Order published in the Official Gazette, direct that any power exercisable by it under this Act (other than the powers under sections 3, 5, 15, 16 and 19) may also be exercised, in such cases and subject to such conditions, by the Director General or such other officer subordinate to the Director General, as may be specified in the Order.

CHAPTER III

IMPORTER-EXPORTER CODE NUMBER AND LICENCE

Importer-exporter Code Number.

7. No person shall make any import or export except under an Importer-exporter Code Number granted by the Director General or the officer authorised by the Director General in this behalf, in accordance with the procedure specified in this behalf by the Director General.

8. (1) Where—

(a) any person has contravened any law relating to Central excise or customs or foreign exchange or has committed any other economic offence under any other law for the time being in force as may be specified by the Central Government by notification in the Official Gazette, or

(b) the Director General has reason to believe that any person has made an export or import in a manner gravely prejudicial to the trade relations of India with any foreign country or to the interests of other persons engaged in imports or exports or has brought disrepute to the credit or the goods of the country,

the Director General may call for the record or any other information from that person and may, after giving to that person a notice in writing informing him of the grounds on which it is proposed to suspend or cancel the Importer-exporter Code Number and giving him a reasonable opportunity of making a representation in writing within such reasonable time as may be specified in the notice and, if that person so desires, of being heard, suspend for a period, as may be specified in the order, or cancel the Importer-exporter Code Number granted to that person.

(2) Where any Importer-exporter Code Number granted to a person has been suspended or cancelled under sub-section (1), that person shall not be entitled to import or export any goods except under a special licence, granted, in such manner and subject to such conditions as may be prescribed, by the Director General to that person.

9. (1) The Central Government may levy fees, subject to such exceptions, in respect of such person or class of persons making an application for licence or in respect of any licence granted or renewed in such manner as may be prescribed.

(2) The Director General or an officer authorised by him may, on an application and after making such inquiry as he may think fit, grant or renew or refuse to grant or renew a licence to import or export such class or classes of goods as may be prescribed, after recording in writing his reasons for such refusal.

(3) A licence granted or renewed under this section shall—

(a) be in such form as may be prescribed;

(b) be valid for such period as may be specified therein; and

(c) be subject to such terms, conditions and restrictions as may be prescribed or as specified in the licence with reference to the terms, conditions and restrictions so prescribed.

(4) The Director General or the officer authorised under sub-section (2) may, subject to such conditions as may be prescribed, for good and sufficient reasons, to be recorded in writing, suspend or cancel any licence granted under this Act:

Provided that no such suspension or cancellation shall be made except after giving the holder of the licence a reasonable opportunity of being heard.

Suspension and cancellation of Importer-exporter Code Number.

Issue, suspension and cancellation of licence.

(5) An appeal against an order refusing to grant, or renew or suspending or cancelling, a licence shall lie in like manner as an appeal against an order would lie under section 15.

CHAPTER IV

SEARCH, SEIZURE, PENALTY AND CONFISCATION

Power relating to search and seizure.

10. (1) The Central Government may, by notification in the Official Gazette, authorise any person for the purposes of exercising such powers with respect to entering such premises and searching, inspecting and seizing of such goods, documents, things and conveyances, subject to such requirements and conditions, as may be prescribed.

(2) The provisions of the Code of Criminal Procedure, 1973 relating to searches and seizures shall, so far as may be, apply to every search and seizure made under this section.

2 of 1974.

Contravention of provisions of this Act, rules, orders and export and import policy.

11. (1) No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made thereunder and the export and import policy for the time being in force.

(2) Where any person makes or abets or attempts to make any export or import in contravention of any provision of this Act or any rules or orders made thereunder or the export and import policy, he shall be liable to a penalty not exceeding one thousand rupees or five times the value of the goods in respect of which any contravention is made or attempted to be made, whichever is more.

(3) Where any person, on a notice to him by the Adjudicating Authority, admits any contravention, the Adjudicating Authority may, in such class or classes of cases and in such manner as may be prescribed, determine, by way of settlement, an amount to be paid by that person.

(4) A penalty imposed under this Act may, if it is not paid, be recovered as an arrear of land revenue and the Importer-exporter Code Number of the person concerned, may, on failure to pay the penalty by him, be suspended by the Adjudicating Authority till the penalty is paid.

(5) Where any contravention of any provision of this Act or any rules or orders made thereunder or the export and import policy has been, is being, or is attempted to be, made, the goods together with any package, covering or receptacle and any conveyances shall, subject to such requirements and conditions as may be prescribed, be liable to confiscation by the Adjudicating Authority.

(6) The goods or the conveyance confiscated under sub-section (5) may be released by the Adjudicating Authority, in such manner and subject to such conditions as may be prescribed, on payment by the person concerned of the redemption charges equivalent to the market value of the goods or conveyance, as the case may be.

Penalty or confiscation not to interfere with other punishments.

12. No penalty imposed or confiscation made under this Act shall prevent the imposition of any other punishment to which the person affected thereby is liable under any other law for the time being in force.

13. Any penalty may be imposed or any confiscation may be adjudged under this Act by the Director General or, subject to such limits as may be specified, by such other officer as the Central Government may, by notification in the Official Gazette, authorise in this behalf.

Adjudicating Authority.

14. No order imposing a penalty or of adjudication of confiscation shall be made unless the owner of the goods or conveyance, or other person concerned, has been given a notice in writing—

Giving of opportunity to the owner of the goods, etc.

(a) informing him of the grounds on which it is proposed to impose a penalty or to confiscate such goods or conveyance; and

(b) to make a representation in writing within such reasonable time as may be specified in the notice against the imposition of penalty or confiscation mentioned therein, and, if he so desires, of being heard in the matter.

CHAPTER V

APPEAL AND REVISION

15. (1) Any person aggrieved by any decision or order made by the Adjudicating Authority under this Act may prefer an appeal,—

Appeal.

(a) where the decision or order has been made by the Director General, to the Central Government;

(b) where the decision or order has been made by an officer subordinate to the Director General, to the Director General or to any officer superior to the Adjudicating Authority authorised by the Director General to hear the appeal,

within a period of forty-five days from the date on which the decision or order is served on such person:

Provided that the Appellate Authority may, if it is satisfied that the appellant was prevented by sufficient cause from preferring the appeal within the aforesaid period, allow such appeal to be preferred within a further period of thirty days:

Provided further that in the case of an appeal against a decision or order imposing a penalty or redemption charges, no such appeal shall be entertained unless the amount of the penalty or redemption charges has been deposited by the appellant:

Provided also that, where the Appellate Authority is of opinion that the deposit to be made will cause undue hardship to the appellant, it may, at its discretion, dispense with such deposit either unconditionally or subject to such conditions as it may impose.

(2) The Appellate Authority may, after giving to the appellant a reasonable opportunity of being heard, if he so desires, and after making such further inquiries, if any, as it may consider necessary, make such orders as it thinks fit, confirming, modifying or reversing the decision or order appealed against, or may send back the case with such directions, as it may think fit, for a fresh adjudication or decision, as the case may be, after taking additional evidence, if necessary:

Provided that an order enhancing or imposing a penalty or redemption charges or confiscating goods of a greater value shall not be made under this section unless the appellant has been given an opportunity of making a representation, and, if he so desires, of being heard in his defence.

(3) The order made in appeal by the Appellate Authority shall be final.

Revision.

16. The Central Government, in the case of any decision or order, not being a decision or order made in an appeal, made by the Director General, or the Director General in the case of any decision or order made by any officer subordinate to him, may on its or his own motion or otherwise, call for and examine the records of any proceeding in which a decision or an order imposing a penalty or redemption charges or adjudicating confiscation has been made and against which no appeal has been preferred, for the purpose of satisfying itself or himself, as the case may be, as to the correctness, legality or propriety of such decision or order and make such orders thereon as may be deemed fit:

Provided that no decision or order shall be varied under this section so as to prejudicially affect any person unless such person—

(a) has, within a period of two years from the date of such decision or order, received a notice to show cause why such decision or order shall not be varied, and

(b) has been given a reasonable opportunity of making representation and, if he so desires, of being heard in his defence.

**Powers of
Adjudicating and
other
Authorities.**

17. (1) Every authority making any adjudication or hearing any appeal or exercising any powers of revision under this Act shall have all the powers of a civil court under the Code of Civil Procedure, 1908, while trying a suit, in respect of the following matters, namely:—

5 of 1908.

(a) summoning and enforcing the attendance of witnesses;

(b) requiring the discovery and production of any document;

(c) requisitioning any public record or copy thereof from any court or office;

(d) receiving evidence on affidavits; and

(e) issuing commissions for the examination of witnesses or documents.

(2) Every authority making any adjudication or hearing any appeal or exercising any powers of revision under this Act shall be deemed to be a civil court for the purposes of sections 345 and 346 of the Code of Criminal Procedure, 1973.

2 of 1974.

(3) Every authority making any adjudication or hearing any appeal or exercising any powers of revision under this Act shall have the power to make such orders of an interim nature as it may think fit and may also, for sufficient cause, order the stay of operation of any decision or order.

(4) Clerical or arithmetical mistakes in any decision or order or errors arising therein from any accidental slip or omission may at any time be corrected by the authority by which the decision or order was made, either on its own motion or on the application of any of the parties:

Provided that where any correction proposed to be made under this sub-section will have the effect of prejudicially affecting any person, no such correction shall be made except after giving to that person a reasonable opportunity of making a representation in the matter and no such correction shall be made after the expiry of two years from the date on which such decision or order was made.

CHAPTER VI

MISCELLANEOUS

18. No order made or deemed to have been made under this Act shall be called in question in any court, and no suit, prosecution or other legal proceeding shall lie against any person for anything in good faith done or intended to be done under this Act or any order made or deemed to have been made thereunder.

Protection of action taken in good faith.

19. (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.

Power to make rules.

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

(a) the manner in which and the conditions subject to which a special licence may be issued under sub-section (2) of section 8;

(b) the exceptions subject to which and the person or class of persons in respect of whom fees may be levied and the manner in which a licence may be granted or renewed under sub-section (1) of section 9;

(c) the class or classes of goods for which a licence may be granted under sub-section (2) of section 9;

(d) the form in which and the terms, conditions and restrictions subject to which licence may be granted under sub-section (3) of section 9;

(e) the conditions subject to which a licence may be suspended or cancelled under sub-section (4) of section 9;

(f) the premises, goods, documents, things and conveyances in respect of which and the requirements and conditions subject to which power of entry, search, inspection and seizure may be exercised under sub-section (1) of section 10;

(g) the class or classes of cases for which and the manner in which an amount, by way of settlement, may be determined under sub-section (3) of section 11;

(h) the requirements and conditions subject to which goods and conveyances shall be liable to confiscation under sub-section (5) of section 11;

(i) the manner in which and the conditions subject to which goods and conveyances may be released on payment of redemption charges under sub-section (6) of section 11; and

(j) any other matter which is to be, or may be, prescribed, or in respect of which provision is to be, or may be, made by rules.

(3) Every rule and every Order made by the Central Government 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 the Order or both Houses agree that the rule or the Order should not be made, the rule or the Order, as the case may be, shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or the Order.

Repeal
and
savings.

20. (1) The Imports and Exports (Control) Act, 1947 and the Foreign Trade (Development and Regulation) Ordinance, 1992 are hereby repealed.

18 of 1947,
Ord.
11 of 1992.
18 of 1947.

(2) The repeal of the Imports and Exports (Control) Act, 1947 shall, however, not affect,—

(a) the previous operation of the Act so repealed or anything duly done or suffered thereunder; or

(b) any right, privilege, obligation or liability acquired, accrued or incurred under the Act so repealed; or

(c) any penalty, confiscation or punishment incurred in respect of any contravention under the Act so repealed; or

(d) any proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, confiscation or punishment as aforesaid,

and any such proceeding or remedy may be instituted, continued or enforced, and any such penalty, confiscation or punishment may be imposed or made as if that Act had not been repealed.

(3) Notwithstanding the repeal of the Foreign Trade (Development and Regulation) Ordinance, 1992, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

Ord.
11 of 1992.

THE INDIAN PORTS (AMENDMENT) ACT, 1992

No. 23 OF 1992

[12th August 1992.]

An Act further to amend the Indian Ports Act, 1908.

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

1. (1) This Act may be called the Indian Ports (Amendment) Act, 1992.

Short title and commencement.

(2) The provisions of this Act, except section 2, shall come into force at once and section 2 shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

15 of 1908.

2. In section 3 of the Indian Ports Act, 1908 (hereinafter referred to as the principal Act),—

Amendment of section 3.

(a) for clause (6), the following clause shall be substituted, namely:—

44 of 1958.

(6) "ton" means a ton as determined or determinable by the rules made under section 74 of the Merchant Shipping Act, 1958, for regulating the measurement of the gross tonnage of ships:;

(b) in clause (8), the word "and" shall be inserted at the end.

3. In section 14 of the principal Act,—

Amendment of section 14.

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

"(1) If any vessel is wrecked, stranded or sunk in any port in such a manner as to impede or likely to impede any navigation thereof, the conservator shall give notice to the owner of the vessel to raise, remove or destroy the vessel within such period as may be specified in the notice and to furnish such adequate security to the satisfaction of the conservator to ensure that the vessel shall be raised, removed or destroyed within the said period:

Provided that the conservator may extend such period to such further period as he may consider necessary having regard to the circumstances of such case and the extent of its impediment to navigation.

↑ 23.1.1994! Vide Notification No. S.O. 1033 (E), dt. 24.12.93¹⁸⁵

(1A) Where the owner of any vessel to whom a notice has been issued under sub-section (1) fails to raise, remove or destroy such vessel within the period specified in the notice or the extended period or fails to furnish the security required of him, the conservator may cause the vessel to be raised, removed or destroyed.

(1B) Notwithstanding anything contained in the foregoing sub-sections, if the conservator is of the opinion that any vessel which is wrecked, stranded or sunk in any port is required to be immediately raised, removed or destroyed for the purpose of uninterrupted navigation in such port, he may, without giving any notice under sub-section (1), cause the vessel to be raised, removed or destroyed.”;

(b) in sub-section (2),—

(i) for the words, brackets and figure “under sub-section (1)”, the words, brackets, figures and letters “under sub-section (1A) or sub-section (1B)” shall be substituted;

(ii) for the words “two months”, the words “thirty days” shall be substituted.

4. In section 21 of the principal Act,—

(a) in sub-section (2), for the words “five hundred rupees”, the words “five lakh rupees” shall be substituted;

(b) in sub-section (3), for the words “two months”, the words “one year and to fine which may extend to five lakh rupees” shall be substituted.

5. In section 33 of the principal Act, in sub-section (5), for the words “sixty days”, the words “thirty days” shall be substituted.

6. In section 36 of the principal Act, in sub-section (5a), after the words “subject to this Act”, the brackets and words “(other than a major port)” shall be inserted.

7. In section 42 of the principal Act, the following provisos shall be inserted at the end, namely:—

“Provided that where such vessel or other thing is already arrested under the order of a court or other authority, the authority appointed to receive port-dues, fees or other charges, may sell the vessel or other thing only with the prior permission of such court or other authority and satisfy the port-dues, fees or other charges and the costs including costs of sale remaining unpaid, and disburse the surplus, if any, in accordance with the orders or directions of such court or other authority:

Provided further that the person to whom the vessel or other thing is sold under this section, shall be deemed to be the owner thereof and registered as such under the Merchant Shipping Act, 1958.”.

Amend-
ment of
section
21.

Amend-
ment of
section
33.

Amend-
ment of
section
36.

Amend-
ment of
section
42.

8. In the Major Port Trusts Act, 1963,—

- (a) in section 87, the words, brackets, figure and letter "excluding all fees and all fines and penalties creditable to the pilotage account of the port under sub-section (5a) of that section" shall be omitted;
- (b) section 89 shall be omitted;
- (c) in section 97, the words, brackets, figure and letter "not being works the cost of which is chargeable to the pilotage account of the port under sub-section (5b) of that section," shall be omitted.

Amend-
ment of
Act 38
of 1963.

THE BHOPAL GAS LEAK DISASTER (PROCESSING OF CLAIMS) AMENDMENT ACT, 1992

No. 24 OF 1992

[12th August, 1992.]

An Act to amend the Bhopal Gas Leak Disaster (Processing of Claims) Act, 1985.

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

Short title.

1. This Act may be called the Bhopal Gas Leak Disaster (Processing of Claims) Amendment Act, 1992.

Amendment of section 6.

2. In section 6 of the Bhopal Gas Leak Disaster (Processing of Claims) Act, 1985 (hereinafter referred to as the principal Act), after sub-section (4), the following sub-section shall be inserted, namely:—

21 of 1985.

"(5) The Commissioner and the officers subordinate to him authorised to discharge functions under the Scheme shall be deemed to be a civil court for the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973.”.

Amendment of section 7.

3. In section 7 of the principal Act, after the words “not below the rank of a Secretary to that Government”, the words “or the Commissioner” shall be inserted.

2 of 1974.

THE NATIONAL WATERWAY (KOLLAM-KOTTAPURAM
STRETCH OF WEST COAST CANAL AND CHAMPAKARA
AND UDYOGMANDAL CANALS) ACT, 1992

No. 25 OF 1992

[18th August, 1992.]

An Act to provide for the declaration of the Kollam-Kottapuram stretch of West Coast Canal and Champakara and Udyogmandal Canals to be a national waterway and also to provide for the regulation and development of the said stretch and the Canals for purposes of shipping and navigation on the said waterway and for matters connected therewith or incidental thereto.

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

1. (1) This Act may be called the National Waterway (Kollam-Kottapuram Stretch of West Coast Canal and Champakara and Udyogmandal Canals) Act, 1992.

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

2. The Kollam-Kottapuram stretch of West Coast Canal and Champakara and Udyogmandal Canals, the limits of which are specified in the Schedule, is hereby declared to be a national waterway.

Short title and commencement.

Declaration of Kollam-Kottapuram stretch of West Coast Canal and Champakara and Udyogmandal Canals to be a national waterway.

**190 National Waterway (Kollam-Kottapuram Stretch of [Act 25 of 1992]
West Coast Canal and Champakara and Udyogmandal Canals)**

Declaration as to expediency of control by the Union of Kollam-Kottapuram stretch of West Coast Canal and Champakara and Udyogmandal Canals for certain purposes.

3. It is hereby declared that it is expedient in the public interest that the Union should take under its control the regulation and development of Kollam-Kottapuram stretch of West Coast Canal and Champakara and Udyogmandal Canals for purposes of shipping and navigation on the national waterway to the extent provided in the Inland Waterways Authority of India Act, 1985.

82 of 1985.

THE SCHEDULE

(See section 2)

LIMITS OF THE NATIONAL WATERWAY (KOLLAM-KOTTAPURAM STRETCH OF WEST COAST CANAL AND CHAMPAKARA AND UDYOGMANDAL CANALS)

The northern limit of the West Coast Canal shall be a line drawn across the river Periyar parallel to Kottapuram road bridge (NH-17) connecting Maliankara and Valiapanikan Thuruthu at a distance of 1.0 kilometre upstream, and the southern limit shall be a line drawn across the Ashtamudi Kayal at a distance of 100 meters south of Kollam jetty.

The Champakara Canal starting from the confluence with the West Coast Canal and ending at the railway bridge (railway siding for Cochin Oil Refinery) near Fertilizers and Chemicals Travancore Limited, boat basin.

The Udyogmandal Canal starting from the confluence with West Coast Canal and ending at the Padalam road bridge (Eloor-Edayar).

THE CAPITAL ISSUES (CONTROL) REPEAL ACT, 1992

No. 26 OF 1992

[18th August, 1992.]

An Act to repeal the Capital Issues (Control) Act, 1947.

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

- | | |
|---|-------------------------------|
| 1. (1) This Act may be called the Capital Issues (Control) Repeal Act, 1992. | Short title and commencement. |
| (2) It shall be deemed to have come into force on the 29th day of May, 1992. | Definition. |
| 2. In this Act, "appointed day" means the 29th day of May, 1992. | Repeal of Act 29 of 1947. |
| 3. On the appointed day, the Capital Issues (Control) Act, 1947 shall stand repealed. | Repeal and saving. |
| 4. (1) The Capital Issues (Control) Repeal Ordinance, 1992 is hereby repealed. | |
| (2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have been done or taken under this Act. | |

Ord. 9
of 1992.

THE SPECIAL COURT TRIAL OF OFFENCES RELATING
TO TRANSACTIONS IN SECURITIES) ACT, 1992

No. 27 OF 1992

[18th August, 1992.]

An Act to provide for the establishment of a Special Court for the trial of offences relating to transactions in securities and for matters connected therewith or incidental thereto.

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

Short title
and com-
mencement.

Defini-
tions.

Appoint-
ment
and func-
tions of
Custodian.

1. (1) This Act may be called the Special Court (Trial of Offences Relating to Transactions in Securities) Act, 1992.

(2) It shall be deemed to have come into force on the 6th day of June, 1992.

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

(a) "Code" means the Code of Criminal Procedure, 1973;

2 of 1974.

(b) "Custodian" means the Custodian appointed under sub-section (1) of section 3;

(c) "securities" includes—

(i) shares, scrips, stocks, bonds, debentures, debenture stock, units of the Unit Trust of India or any other mutual fund or other marketable securities of a like nature in or of any incorporated company or other body corporate;

(ii) Government securities; and

(iii) rights or interests in securities;

(d) "Special Court" means the Special Court established under sub-section (1) of section 5.

3. (1) The Central Government may appoint one or more Custodians as it may deem fit for the purposes of this Act.

(2) The Custodian may, on being satisfied on information received that any person has been involved in any offence relating to transactions in securities after the 1st day of April, 1991 and on and before the 6th June, 1992, notify the name of such person in the Official Gazette.

(3) Notwithstanding anything contained in the Code and any other law for the time being in force, on and from the date of notification under sub-section (2), any property, movable or immovable, or both, belonging to any person notified under that sub-section shall stand attached simultaneously with the issue of the notification.

(4) The property attached under sub-section (3) shall be dealt with by the Custodian in such manner as the Special Court may direct.

(5) The Custodian may take assistance of any person while exercising his powers or for discharging his duties under this section and section 4.

4. (1) If the Custodian is satisfied, after such inquiry as he may think fit, that any contract or agreement entered into at any time after the 1st day of April, 1991 and on and before the 6th June, 1992 in relation to any property of the person notified under sub-section (2) of section 3 has been entered into fraudulently or to defeat the provisions of this Act, he may cancel such contract or agreement and on such cancellation such property shall stand attached under this Act:

Contracts entered into fraudulently may be cancelled.

Provided that no contract or agreement shall be cancelled except after giving to the parties to the contract or agreement a reasonable opportunity of being heard.

(2) Any person aggrieved by a notification issued under sub-section (2) of section 3 or any cancellation made under sub-section (1) of section 4 or any other order made by the Custodian in exercise of the powers conferred on him under section 3 or 4 may file a petition objecting to the same within thirty days of the assent to the Special Court (Trial of Offences Relating to Transactions in Securities) Bill, 1992 by the President before the Special Court where such notification, cancellation or order has been issued before the date of assent to the Special Court (Trial of Offences Relating to Transactions in securities) Bill, 1992 by the President and where such notification, cancellation or order has been issued on or after that date, within thirty days of the issuance of such notification, cancellation or order, as the case may be; and the Special Court after hearing the parties, may make such order as it deems fit.

5. (1) The Central Government shall, by notification in the Official Gazette, establish a Court to be called the Special Court.

Establishment of Special Court.

(2) The Special Court shall consist of a sitting Judge of the High Court nominated by the Chief Justice of the High Court within the local limits of whose jurisdiction the Special Court is situated, with the concurrence of the Chief Justice of India.

6. The Special Court shall take cognizance of or try such cases as are instituted before it or transferred to it as hereinafter provided.

Cognizance of cases by Special Court.

7. Notwithstanding anything contained in any other law, any prosecution in respect of any offence referred to in sub-section (2) of section 3 shall be instituted only in the Special Court and any prosecution in respect of such offence pending in any court shall stand transferred to the Special Court.

Jurisdiction of Special Court.

Jurisdiction of
Special
Court
as to
joint
trials.

Procedure
and
powers of
Special
Court.

8. The Special Court shall have jurisdiction to try any person concerned in the offence referred to in sub-section (2) of section 3 either as a principal conspirator or abettor and all other offences and accused persons as can be jointly tried therewith at one trial in accordance with the Code.

9. (1) The Special Court shall, in the trial of such cases, follow the procedure prescribed by the Code for the trial of warrant cases before a magistrate.

(2) Save as expressly provided in this Act, the provisions of the Code shall, in so far as they are not inconsistent with the provisions of this Act, apply to the proceedings before the Special Court and for the purposes of the said provisions of the Code, the Special Court shall be deemed to be a Court of Session and shall have all the powers of a Court of Session, and the person conducting a prosecution before the Special Court shall be deemed to be a Public Prosecutor.

(3) The Special Court may pass upon any person convicted by it any sentence authorised by law for the punishment of the offence of which such person is convicted.

(4) While dealing with any other matter brought before it, the Special Court may adopt such procedure as it may deem fit consistent with the principles of natural justice.

10. (1) Notwithstanding anything in the Code, an appeal shall lie from any judgment, sentence or order, not being interlocutory order, of the Special Court to the Supreme Court both on facts and on law.

(2) Except as aforesaid, no appeal or revision shall lie to any court from any judgment, sentence or order of the Special Court.

(3) Every appeal under this section shall be preferred within a period of thirty days from the date of any judgment, sentence or order of the Special Court:

Provided that the Supreme Court may entertain an appeal after the expiry of the said period of thirty days if it is satisfied that the appellant had sufficient cause for not preferring the appeal within the period of thirty days.

11. (1) Notwithstanding anything contained in the Code and any other law for the time being in force, the Special Court may make such order as it may deem fit directing the Custodian for the disposal of the property under attachment.

(2) The following liabilities shall be paid or discharged in full, as far as may be, in the order as under:

(a) all revenues, taxes, cesses and rates due from the persons notified by the Custodian under sub-section (2) of section 3 to the Central Government or any State Government or any local authority;

(b) all amounts due from the person so notified by the Custodian to any bank or financial institution or mutual fund;

(c) any other liability as may be specified by the Special Court from time to time.

1. Ins by Act 24 of 1994, S.3 (W.e.f. 25-1-1994)

2. Ins by S.4 Crd

3. Ins by S.5 Crd

12. (1) No suit, prosecution or other legal proceeding shall lie against the Central Government or the Custodian for anything which is in good faith done or intended to be done under this Act.

Protection of action taken in good faith.

(2) No suit or other legal proceeding shall lie against the Central Government or any of its officers or other employees for any damage caused or likely to be caused by anything which is in good faith done or intended to be done under this Act.

Act to have overriding effect.

13. The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in any instrument having effect by virtue of any law, other than this Act, or in any decree or order of any court, tribunal or other authority.

14. (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.

Power to make rules.

(2) Every rule made by the Central Government 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.

15. (1) The Special Court (Trial of Offences Relating to Transactions in Securities) Ordinance, 1992 is hereby repealed.

Repeal and savings.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of this Act.

**THE FOREIGN EXCHANGE CONSERVATION (TRAVEL)
TAX ABOLITION ACT, 1992**

No. 28 OF 1992.

[18th August, 1992.]

An Act further to amend the Finance Act, 1987.

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

1. (1) This Act may be called the Foreign Exchange Conservation (Travel) Tax Abolition Act, 1992.

(2) It shall be deemed to have come into force on the 1st day of June, 1992.

2. Chapter V of the Finance Act, 1987 (hereinafter referred to as the principal Act), relating to the Foreign Exchange Conservation (Travel) Tax, shall be omitted.

11 of 1987.

3. (1) The Foreign Exchange Conservation (Travel) Tax Abolition Ordinance, 1992 is hereby repealed.

Ord 8
of 1992.

(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.

Short title and commencement.
Omission of Chapter V of Finance Act, 1987.

Repeal and saving.

THE APPROPRIATION (RAILWAYS) No. 3 ACT, 1992

No. 29 OF 1992

[19th August, 1992.]

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 1992-93 for the purposes of Railways.

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

1. This Act may be called the Appropriation (Railways) No. 3 Act, 1992.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of four lakh rupees towards defraying the several charges which will come in course of payment during the financial year 1992-93 in respect of the services relating to Railways specified in column 2 of the Schedule.

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

Short title.
Issue of
Rs.
4,00,000
out of
the Con-
solidated
Fund of
India
for the
financial
year
1992-93

Approp-
riation.

THE SCHEDULE
(See sections 2 and 3)

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parlia- ment	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
16	Assets—Acquisition, Construction and replacement			
	Other Expenditure	4,00,000		4,00,000
	<u>Total</u>	<u>4,00,000</u>		<u>4,00,000</u>

THE APPROPRIATION (RAILWAYS) No. 4 ACT, 1992

No. 30 OF 1992

[19th August, 1992.]

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, 1989 in excess of the amounts granted for those services and for that year.

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

1. This Act may be called the Appropriation (Railways) No. 4 Act, 1992.

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 four crores, ninety-seven lakhs, thirty-seven thousand and one 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, 1989, in excess of the amounts granted for those services and for that year.

Issue of Rs. 104, 97,37,001 out of the Consolidated Fund of India to meet certain expenditure for the financial year ended on the 31st day of March, 1989.

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, 1990.

Appropriation.

THE SCHEDULE
(See sections 2 and 3)

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Conso- lidated Fund	Total
		Rs.	Rs.	Rs.
3	General Superintendence and Services on Railways	1,17,047	1,17,047
4	Repairs and Maintenance of Permanent Way and Works	49,17,665	49,17,665
7	Repairs and Maintenance of Plant and Equipment	42,347	42,347
9	Operating Expenses—Traffic	61,807	61,807
10	Operating Expenses—Fuel	3,82,74,306	..	3,82,74,306
11	Staff Welfare and Amenities	55,110	55,110
13	Provident Fund, Pension and other Retirement Benefits	93,30,34,414	..	93,30,34,414
16	Assets—Acquisition, Construction and Replacement—			
	<i>Other Expenditure</i>			
	<i>Railway Funds</i>	7,32,34,305	..	7,32,34,305
	TOTAL	104,45,43,025	51,93,976	104,97,37,001

THE JAMMU AND KASHMIR APPROPRIATION
(No. 2) ACT, 1992

No. 31 OF 1992

[24th August, 1992.]

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 1992-93.

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

1. This Act may be called the Jammu and Kashmir Appropriation (No. 2) Act, 1992.

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, 1992] to the sum of three thousand seventy crores, eighty-four lakhs and sixty-five thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1992-93, in respect of the services specified in column 2 of the Schedule.

Short title.

Issue of
Rs. 3070,
84,65,000
out of the
Consolidated
Fund of
the State
of Jammu
and
Kashmir
for the
financial
year
1992-93.

Approp-
riation.

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.

10 of 1992.

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.	
1	General Administration . . Revenue	11,40,10,000	1,00,26,000	12,40,36,000
2	Home . . . Revenue	146,13,44,000	..	146,13,44,000
3	Planning and Development . Revenue	4,72,65,000	..	4,72,65,000
	Capital	8,06,70,000	..	8,06,70,000
4	Information . . . Revenue	3,36,91,000	..	3,36,91,000
	Capital	42,70,000	..	42,70,000
5	Ladakh Affairs . . . Revenue	37,50,14,000	..	37,50,14,000
	Capital	22,94,14,000	..	22,94,14,000
6	Power Development . . Revenue	259,83,92,000	..	259,83,92,000
	Capital	228,63,59,000	..	228,63,59,000
7	Education . . . Revenue	204,40,34,000	..	204,40,34,000
8	Finance . . . Revenue	179,00,60,000	398,07,00,000	577,07,60,000
	Capital	10,35,00,000	207,73,00,000	218,08,00,000
9	Parliamentary Affairs . . Revenue	1,41,01,000	5,10,000	1,46,11,000
10	Law . . . Revenue	5,41,27,000	1,12,64,000	6,53,91,000
11	Industries and Commerce . Revenue	26,73,05,000	..	26,73,05,000
	Capital	49,84,82,000	..	49,84,82,000
12	Agriculture . . . Revenue	56,16,24,000	..	56,16,24,000
	Capital	65,21,38,000	..	65,21,38,000
13	Animal/Sheep Husbandry . Revenue	35,48,43,000	..	35,48,43,000
	Capital	6,15,65,000	..	6,15,65,000
14	Revenue . . . Revenue	72,33,33,000	..	72,33,33,000
15	Food Supplies and Transport . . Revenue	22,88,69,000	..	22,88,69,000
	Capital	263,63,94,000	..	263,63,94,000
16	Public Works . . . Revenue	147,39,82,000	..	147,39,82,000
	Capital	64,17,72,000	..	64,17,72,000
17	Health and Medical Education . . Revenue	98,62,04,000	..	98,62,04,000
	Capital	15,84,28,000	..	15,84,28,000
18	Social Welfare . . Revenue	17,53,75,000	..	17,53,75,000
	Capital	2,74,70,000	..	2,74,70,000

1 No. of Vote/ App- ropria- tion	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
19	Housing and Urban Development . . . Revenue Capital	12,02,31,000 67,31,00,000	12,02,31,000 67,31,00,000
20	Tourism . . . Revenue Capital	8,07,49,000 11,60,22,000	8,07,49,000 11,60,22,000
21	Forest . . . Revenue Capital	29,62,23,000 10,90,50,000	29,62,23,000 10,90,50,000
22	Irrigation and Flood Control . . . Revenue Capital	41,24,96,000 34,66,00,000	41,24,96,000 34,66,00,000
23	Public Health, Sanitation and Water Supply . . . Revenue Capital	67,38,84,000 49,37,50,000	67,38,84,000 49,37,50,000
24	Estates, Hospitality and Protocol and Gardens and Parks . . . Revenue	12,24,72,000	12,24,72,000
25	Labour, Stationery and Printing . . . Revenue Capital	8,01,16,000 1,44,50,000	8,01,16,000 1,44,50,000
26	Fisheries . . . Revenue Capital	2,80,99,000 1,53,00,000	2,80,99,000 1,53,00,000
27	Higher Education . . . Revenue	36,20,88,000	36,20,88,000
TOTAL . . .		2462,86,65,000	607,98,00,000	3070,84,65,000

THE APPROPRIATION (No. 3) ACT, 1992

No. 32 OF 1992

[24th August, 1992.]

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, 1989, in excess of the amounts granted for those services and for that year.

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

1. This Act may be called the Appropriation (No. 3) Act, 1992.

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 two hundred and sixty-three crores, forty-one lakhs, thirty-six thousand, seven hundred and sixty 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, 1989, in excess of the amounts granted for those services and for that year.

Issue of
Rs. 263,41,
36,760
out of the
Consolidated
Fund of
India to
meet cer-
tain excess
expendi-
ture for
the year
ended on
the 31st
March,
1989.

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, 1989.

Appropria-
tion.

THE SCHEDULE
(See sections 2 and 3)

1 No. of vote	2 Services and purposes	3 Excess		
		Voted portion Rs.	Charged portion Rs.	Total Rs.
12	Ministry of Defence . . . Revenue Capital ..	7,22,63,881 ..	59,00,000 ..	7,22,63,881 59,00,000
13	Defence Pensions . . . Revenue	1,60,70,086	59,000 ..	1,61,29,086
14	Defence Services—Army . . . Revenue	103,65,09,797	..	103,65,09,797
26	Payments to Financial Institutions . . . Capital	1,64,306	..	1,64,306
	CHARGED.—			
	<i>Interest Payments</i> . . . Revenue	..	128,52,13,139	128,52,13,139
52	Department of Chemicals and Petro-chemicals . . . Capital	3,64,00,000	..	3,64,00,000
68	Department of Mines . . . Revenue	41,33,891	..	41,33,891
74	Urban Development and Housing . . . Revenue	2,43,27,787	1,73,036 ..	2,15,00,823
75	Public Works . . . Revenue Capital ..	10,03,69,561 ..	27,882 2,88,466	10,03,97,443 2,88,466
92	Lakshadweep . . . Revenue	51,95,630	..	51,95,630
93	Chandigarh . . . Revenue	4,85,73,497	4,40,055 ..	4,90,13,552
94	Daman and Diu . . . Revenue	10,26,746	..	10,26,746
	TOTAL . . .	134,20,35,182	129,21,01,578	263,41,36,760

THE APPROPRIATION (No. 4) ACT, 1992

No. 33 OF 1992

[24th August, 1992.]

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 1992-93.

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

Short title.

Issue of
Rs. 12,
15,00,000
out
of the
Con-
solidated
Fund
of India
for the
year
1992-93.

Appro-
priation.

1. This Act may be called the Appropriation (No. 4) Act, 1992.

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 twelve crores and fifteen lakh rupees towards defraying the several charges which will come in course of payment during the financial year 1992-93, 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)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
6	Department of Fertilizers . . Capital	..	11,24,00,000	11,24,00,000
54	Department of Small Scale Industries and Agro and Rural Industries . . . Revenue	..	3,00,000	3,00,000
83	Atomic Energy . . Capital	..	82,00,000	82,00,000
87	Department of Space . . Revenue	..	6,00,000	6,00,000
	TOTAL	12,15,00,000	12,15,00,000

THE REHABILITATION COUNCIL OF INDIA ACT, 1992

ARRANGEMENT OF SECTIONS

CHAPTER I

PRELIMINARY

SECTIONS

1. Short title and commencement.
2. Definitions.

CHAPTER II

THE REHABILITATION COUNCIL OF INDIA

3. Constitution and incorporation of Rehabilitation Council of India.
4. Term of office of Chairperson and members.
5. Disqualifications.
6. Vacation of office by members.
7. Executive Committee and other committees.
8. Member-Secretary and employees of Council.
9. Vacancies in the Council not to invalidate acts, etc.
10. Dissolution of Rehabilitation Council and transfer of rights, liabilities and employees of Rehabilitation Council to Council.

CHAPTER III

FUNCTIONS OF THE COUNCIL

11. Recognition of qualifications granted by University, etc., in India for rehabilitation professionals.
12. Recognition of qualifications granted by institutions outside India.
13. Rights of persons possessing qualifications included in the Schedule to be enrolled.
14. Power to require information as to courses of study and examinations.
15. Inspectors at examinations.
16. Visitors at examinations.
17. Withdrawal of recognition.
18. Minimum standards of education.
19. Registration in Register.
20. Privileges of persons who are registered on Register.
21. Professional conduct and removal of names from Register.
22. Appeal against order of removal from Register.
23. Register.
24. Information to be furnished by Council and publication thereof.
25. Cognizance of offences.
26. Protection of action taken in good faith.
27. Employees of Council to be public servants.
28. Power to make rules.
29. Power to make regulations.
30. Laying of rules and regulations before Parliament.

THE SCHEDULE

THE REHABILITATION COUNCIL OF INDIA ACT, 1992

No. 34 OF 1992

[1st September, 1992.]

An Act to provide for the constitution of the Rehabilitation Council of India for regulating the training of rehabilitation professionals and the maintenance of a Central Rehabilitation Register and for matters connected therewith or incidental thereto.

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

CHAPTER I PRELIMINARY

1. (1) This Act may be called the Rehabilitation Council of India Act, 1992.

Short title and commencement.

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

Definitions.

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

(a) "Chairperson" means the Chairperson of the Council appointed under sub-section (3) of section 3;

(b) "Council" means the Rehabilitation Council of India constituted under section 3;

(c) "handicapped" means a person—

(i) visually handicapped;

(ii) hearing handicapped;

(iii) suffering from locomotor disability; or

(iv) suffering from mental retardation;

(d) "hearing handicap" means deafness with hearing impairment of 70 decibels and above, in the better ear, or total loss of hearing in both ears;

(e) "locomotor disability" means a person's inability to execute distinctive activities associated with moving, both himself and objects, from place to place, and such inability resulting from affliction of either bones, joints, muscles or nerves;

(f) "member" means a member appointed under sub-section (3) of section 3 and includes the Chairperson;

(g) "Member-Secretary" means the Member-Secretary appointed under sub-section (1) of section 8;

* 31.7.1993 : Vide Notification No. S.O. 288(E), dated 28.4.1993

(h) "mental retardation" means a condition of arrested or incomplete development of mind of a person which is specially characterised by sub-normality of intelligence;

(i) "notification" means a notification published in the Official Gazette;

(j) "prescribed" means prescribed by regulations;

(k) "recognised rehabilitation qualifications" means any of the qualifications included in the Schedule;

(l) "Register" means the Central Rehabilitation Register maintained under sub-section (1) of section 23;

(m) "regulations" means regulations made under this Act;

(n) "rehabilitation professionals" means—

(i) audiologists and speech therapists;

(ii) clinical psychologists;

(iii) hearing aid and ear mould technicians;

(iv) rehabilitation engineers and technicians;

(v) special teachers for educating and training the handicapped;

(vi) vocational counsellors, employment officers and placement officers dealing with handicapped;

(vii) multi-purpose rehabilitation therapists, technicians; or

(viii) such other category of professionals as the Central Government may, in consultation with the Council, notify from time to time;

(o) "visually handicapped" means a person who suffers from any of the following conditions, namely:—

(i) total absence of sight;

(ii) visual acuity not exceeding 6/60 or 20/200 (snellen) in the better eye with the correcting lenses; or

(iii) limitation of the field of vision subtending and angle of degree or worse.

(2) Any reference in this Act to any enactment or any provision thereof shall, in relation to an area in which such enactment or such provision is not in force, be construed as a reference to the corresponding law or the relevant provision of the corresponding law, if any, in force in that area.

CHAPTER II

THE REHABILITATION COUNCIL OF INDIA

Constitution
and
incorpo-
ration of
Rehabilita-
tion Council
of India.

3. (1) With effect from such date as the Central Government may, by notification, appoint in this behalf, there shall be constituted for the purposes of this Act a Council to be called the Rehabilitation Council of India.

(2) The Council shall be a body corporate by the name aforesaid, having perpetual succession and a common seal, with power, subject to the provisions of this Act, to acquire, hold and dispose of property, both

movable and immovable, and to contract and shall by the said name sue and be sued.

(3) The Council shall consist of the following members, namely:—

(a) a Chairperson, from amongst the persons having experience in social work or rehabilitation, to be appointed by the Central Government;

(b) three members to be appointed by the Central Government to represent respectively the Ministries of the Central Government dealing with—

(i) Welfare;

(ii) Health; and

(iii) Finance;

(c) one member to be appointed by the Central Government to represent the University Grants Commission;

(d) one member to be appointed by the Central Government to represent the Directorate General of Indian Council of Medical Research;

(e) two members to be appointed by the Central Government to represent the Ministry or department of the States or the Union territories dealing with Social Welfare by rotation in alphabetical order;

(f) such number of members not exceeding six as may be appointed by the Central Government from amongst the rehabilitation professionals working in voluntary organisations;

(g) such number of members not exceeding four as may be appointed by the Central Government from amongst the medical practitioners enrolled under the Indian Medical Council Act, 1956 and engaged in rehabilitation of the handicapped;

(h) three Members of Parliament of whom two shall be elected by the House of the People and one by the Council of States;

(i) such number of members not exceeding three as may be nominated by the Central Government from amongst the social workers who are actively engaged in assisting the disabled;

(j) the Member-Secretary, *ex officio*.

(4) The office of member of the Board shall not disqualify its holder for being chosen as, or for being, a Member of either House of Parliament.

4. (1) The Chairperson or a member shall hold office for a term of two years from the date of his appointment or until his successor shall have been duly appointed, whichever is longer.

(2) A casual vacancy in the Council shall be filled in accordance with the provisions of section 3 and the person so appointed shall hold office only for the remainder of the term for which the member in whose place he was appointed would have held that office.

(3) The Council shall meet at least once in each year at such time and place as may be appointed by the Council and shall observe such rules of procedure in the transaction of business at a meeting as may be prescribed.

(4) The Chairperson or, if for any reason, he is unable to attend the meeting of the Council, any member elected by the members present from amongst themselves at the meeting, shall preside at the meeting.

(5) All questions which come up before any meeting of the Council shall be decided by a majority of votes of the members present and voting, and in the event of an equality of votes, the Chairperson, or in his absence, the person presiding shall have a second or casting vote.

Disqualifications.

5. No person shall be a member if he—

(a) is, or becomes, of unsound mind or is so declared by a competent court; or

(b) is, or has been, convicted of any offence which, in the opinion of the Central Government, involves moral turpitude; or

(c) is, or at any time has been, adjudicated as insolvent.

6. If a member—

(a) becomes subject to any of the disqualifications mentioned in section 5; or

(b) is absent without excuse, sufficient in the opinion of the Council, from three consecutive meetings of the Council; or

(c) ceases to be enrolled on the Indian Medical Register in the case of a member referred to in clause (g) of sub-section (3) of section 3,

his seat shall thereupon become vacant.

Executive Committee and other committees.

7. (1) The Council shall constitute from amongst its members an Executive Committee and such other committees for general or special purposes as the Council deems necessary to carry out the purposes of this Act.

(2) The Executive Committee shall consist of the Chairperson who shall be member *ex officio* and not less than seven and not more than ten members who shall be nominated by the Council from amongst its members.

(3) The Chairperson shall be the Chairperson of the Executive Committee.

(4) In addition to the powers and duties conferred and imposed upon it by this Act, the Executive Committee or any other committee shall exercise and discharge such powers and duties as the Council may confer or impose upon it by any regulations which may be made in this behalf.

Member-Secretary and employees of Council.

8. (1) The Central Government shall appoint the Member-Secretary of the Council to exercise such powers and perform such duties under the direction of the Council as may be prescribed or as may be delegated to him by the Chairperson.

(2) The Council shall, with the previous sanction of the Central Government, employ such officers and other employees as it deems necessary to carry out the purpose of this Act.

(3) The Council shall, with the previous sanction of the Central Government, fix the allowances to be paid to the Chairperson and other members and determine the conditions of service of the Member-Secretary, officers and other employees of the Council.

9. No act or proceeding of the Council or any committee thereof shall be called in question on the ground merely of the existence of any vacancy in, or any defect in the constitution of, the Council or a committee thereof, as the case may be.

10. (1) On and from the date of the constitution of the Council, the Rehabilitation Council shall stand dissolved and on such dissolution,—

(a) all properties and assets, movable and immovable, of, or belonging to, the Rehabilitation Council shall vest in the Council;

(b) all the rights and liabilities of the Rehabilitation Council shall be transferred to, and be the rights and liabilities of, the Council;

(c) without prejudice to the provisions of clause (b), all liabilities incurred, all contracts entered into and all matters and things engaged to be done by, with or for the Rehabilitation Council immediately before that date, for or in connection with the purposes of the said Rehabilitation Council shall be deemed to have been incurred, entered into, or engaged to be done by, with or for, the Council;

(d) all sums of money due to the Rehabilitation Council immediately before that date shall be deemed to be due to the Council;

(e) all suits and other legal proceedings instituted or which could have been instituted by or against the Rehabilitation Council immediately before that date may be continued or may be instituted by or against the Council; and

(f) every employee holding any office under the Rehabilitation Council immediately before that date shall hold his office in the Council by the same tenure and upon the same terms and conditions of service as respects remuneration, leave, provident fund, retirement and other terminal benefits as he would have held such office as if the Council had not been constituted and shall continue to do so as an employee of the Council or until the expiry of a period of six months from that date if such employee opts not to be the employee of the Council within such period.

14 of 1947. (2) Notwithstanding anything contained in the Industrial Disputes Act, 1947 or any other law for the time being in force, absorption of any employee by the Council in its regular service under this section shall not entitle such employee to any compensation under that Act or other law and no such claim shall be entertained by any court, tribunal or other authority.

21 of 1860. *Explanation.*—In this section, “Rehabilitation Council” means the Rehabilitation Council, a society formed and registered under the Societies Registration Act, 1860 and functioning as such immediately before the constitution of the Council.

Vacancies
in the
Council
not to
invalidate
acts,
etc.

Dissolu-
tion of
Rehabili-
tation
Council
and
transfer
of rights,
liabilities
and em-
ployees of
Rehabili-
tation
Council
to
Council.

CHAPTER III

FUNCTIONS OF THE COUNCIL

Recognition of qualifications granted by University, etc., in India for rehabilitation professionals.

Recognition of qualifications granted by institutions outside India.

Rights of persons possessing qualifications included in the Schedule to be enrolled.

11. (1) The qualifications granted by any University or other institution in India which are included in the Schedule shall be recognised qualifications for rehabilitation professionals.

(2) Any University or other institution which grants qualification for the rehabilitation professionals not included in the Schedule may apply to the Central Government to have any such qualification recognised, and the Central Government, after consulting the Council may, by notification, amend the Schedule so as to include such qualification therein and any such notification may also direct that an entry shall be made in the last column of the Schedule against such qualification only when granted after a specified date.

12. The Council may enter into negotiations with the authority in any country outside India for settling of a scheme of reciprocity for the recognition of qualifications, and in pursuance of any such scheme, the Central Government may, by notification, amend the Schedule so as to include therein any qualification which the Council has decided should be recognised, and by such notification may also direct that an entry shall be made in the last column of the Schedule declaring that it shall be the recognised qualification only when granted after a specified date.

13. (1) Subject to the other provisions contained in this Act, any qualification included in the Schedule shall be sufficient qualification for enrolment on the Register.

(2) No person, other than the rehabilitation professional who possesses a recognised rehabilitation qualification and is enrolled on the Register,—

(a) shall hold office as rehabilitation professional or any such office (by whatever designation called) in Government or in any institution maintained by a local or other authority;

(b) shall practice as rehabilitation professional anywhere in India;

(c) shall be entitled to sign or authenticate any certificate required by any law to be signed or authenticated by a rehabilitation professional;

(d) shall be entitled to give any evidence in any court as an expert under section 45 of the Indian Evidence Act, 1872 on any matter relating to the handicapped:

Provided that if a person possesses the recognised rehabilitation professional qualifications on the date of commencement of this Act, he shall be deemed to be an enrolled rehabilitation professional for a period of six months from such commencement, and if he has made an application for enrolment on the Register within said period of six months, till such application is disposed of.

(3) Any person who acts in contravention of any provision of subsection (2) shall be punished with imprisonment for a term which may extend to one year, or with fine which may extend to one thousand rupees, or with both.

14. Every University or institution in India which grants a recognised qualification shall furnish such information as the Council may, from time to time, require as to the courses of study and examinations to be undergone in order to obtain such qualification, as to the ages at which such courses of study and examinations are required to be undergone and such qualification is conferred and generally as to the requisites for obtaining such qualification.

Power to require information as to courses of study and examinations.

15. (1) The Council shall appoint such number of Inspectors as it may deem requisite to inspect any University or institution where education for practising as rehabilitation professionals is given or to attend any examination held by any University or institution for the purpose of recommending to the Central Government recognition of qualifications granted by that University or institution as recognised rehabilitation qualifications.

Inspectors as examinators.

(2) The Inspectors appointed under sub-section (1) shall not interfere with the conduct of any training or examination but shall report to the Council on the adequacy of the standards of education including staff, equipment, accommodation, training and other facilities prescribed for giving such education or of the sufficiency of every examination which they attend.

(3) The Council shall forward a copy of the report of the Inspector under sub-section (2) to the University or institution concerned and shall also forward a copy, with the remarks of the University or the institution thereon, to the Central Government.

Visitors at examinations.

16. (1) The Council may appoint such number of Visitors as it may deem requisite to inspect any University or institution wherein education for rehabilitation professionals is given or attend any examination for the purpose of granting recognised rehabilitation qualifications.

(2) Any person, whether he is a member of the Council or not, may be appointed as a Visitor under sub-section (1) but a person who is appointed as an Inspector under sub-section (1) of section 15 for any inspection or examination shall not be appointed as a Visitor for the same inspection or examination.

(3) The Visitor shall not interfere with the conduct of any training or examination but shall report to the Chairperson on the adequacy of the standards of education including staff, equipment, accommodation, training and other facilities prescribed for giving education to the rehabilitation professionals or on sufficiency of every examination which they attend.

(4) The report of a Visitor shall be treated as confidential unless in any particular case the Chairperson otherwise, directs:

Provided that if the Central Government requires a copy of the report of a Visitor, the Council shall furnish the same.

17. (1) When upon report by the Inspector or the Visitor it appears to the Council—

Withdrawing of recognition.

(a) that the courses of study and examination to be undergone in or the proficiency required from candidates at any examination held by any University or institution, or

(b) that the staff, equipment, accommodation, training and other facilities for instruction and training provided in such University or institution,

do not conform to the standard prescribed by the Council, the Council shall make a representation to that effect to the Central Government.

(2) After considering such representation, the Central Government may send it to the University or institution with an intimation of the period within which the University or institution may submit its explanation to that Government.

(3) On the receipt of the explanation or where no explanation is submitted within the period fixed then, on the expiry of that period, the Central Government after making such further inquiry, if any, as it may think fit, may, by notification, direct that an entry shall be made in the Schedule against the said recognised rehabilitation qualification declaring that it shall be the recognised rehabilitation qualification only when granted before a specified date or that the said recognised rehabilitation qualification if granted to students of a specified University or institution shall be recognised rehabilitation qualification only when granted before a specified date, or as the case may be, that the said recognised rehabilitation qualification shall be recognised rehabilitation qualification in relation to a specified University or institution only when granted after a specified date.

Minimum standards of education.

18. The Council may prescribe the minimum standards of education required for granting recognised rehabilitation qualification by Universities or institutions in India.

Registration in Register.

19. The Member-Secretary of the Council may, on receipt of an application made by any person in the prescribed manner enter his name in the Register provided that the Member-Secretary is satisfied that such person possesses the recognised rehabilitation qualification.

Privileges of persons who are registered on Register.

20. Subject to the conditions and restrictions laid down in this Act regarding engagement in the area of rehabilitation of the handicapped by persons possessing the recognised rehabilitation qualifications, every person whose name is for the time being borne on the Register shall be entitled to practise as a rehabilitation professional in any part of India and to recover in due course of law in respect of such practice any expenses, charges in respect of medicaments or other appliances or any fees to which he may be entitled.

Professional conduct and removal of names from Register.

21. (1) The Council may prescribe standards of professional conduct and etiquette and a code of ethics for rehabilitation professionals.

(2) Regulations made by the Council under sub-section (1) may specify which violations thereof shall constitute infamous conduct in any professional respect, that is to say, professional misconduct, and such provision shall have effect notwithstanding anything contained in any other law for the time being in force.

(3) The Council may order that the name of any person shall be removed from the Register where it is satisfied, after giving that person a

reasonable opportunity of being heard, and after such further inquiry, if any, as it may deem fit to make,—

(i) that his name has been entered in the Register by error or on account of misrepresentation or suppression of a material fact;

(ii) that he has been convicted of any offence or has been guilty of any infamous conduct in any professional respect, or has violated the standards of professional conduct and etiquette or the code of ethics prescribed under sub-section (1) which, in the opinion of the Council, renders him unfit to be kept in the Register.

(4) An order under sub-section (3) may direct that any person whose name is ordered to be removed from the Register shall be ineligible for registration under this Act either permanently or for such period of years as may be specified.

22. (1) Where the name of any person has been removed from the Register on any ground other than that he is not possessed of the requisite rehabilitation qualifications, he may appeal, in the prescribed manner and subject to such conditions, including conditions as to the payment of a fee, as may be prescribed by the Central Government whose decision thereon shall be final.

Appeal
against
order
of remo-
val from
Register.

(2) No appeal under sub-section (1) shall be admitted if it is preferred after the expiry of a period of thirty days from the date of the order under sub-section (3) of section 21:

Provided that an appeal may be admitted after the expiry of the said period of thirty days if the appellant satisfies the Central Government that he had sufficient cause for not preferring the appeal within the said period.

23. (1) It shall be the duty of the Member-Secretary to keep and maintain the Register in accordance with the provisions of this Act and any order made by the Council and from time to time to revise the Register and publish it in the Official Gazette.

Register.

1 of 1872.

(2) The Register shall be deemed to be a public document within the meaning of the Indian Evidence Act, 1872 and may be proved by a copy thereof;

24. (1) The Council shall furnish such reports, copies of its minutes, abstracts of its accounts, and other information to the Central Government as that Government may require.

Informa-
tion to
be fur-
nished
by
Council
and pub-
lication
thereof.

(2) The Central Government may publish in such manner as it may think fit, any report, copy, abstract or other information furnished to it by the Council under this section or under section 16.

2 of 1974.

25. Notwithstanding anything contained in the Code of Criminal Procedure, 1973, no court shall take cognizance of an offence punishable under this Act except upon a complaint, in writing, made by any person authorised in this behalf by the Council.

Cogni-
zance of
offences.

Protection of action taken in good faith.

Employees of Council to be public servants.

Power to make rules.

Power to make regulations.

26. No suit, prosecution or other legal proceeding shall lie against the Central Government, Council, Chairperson, members, Member-Secretary or any officer or other employee of the Council for anything which is in good faith done or intended to be done under this Act.

27. The Chairperson, members, Member-Secretary, officers and other employees of the Council shall, while acting or purporting to act in pursuance of the provisions of this Act or of any rule and regulation made thereunder, be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

45 of 1860.

28. The Central Government may, by notification, make rules to carry out the purposes of this Act.

29. The Council may, with the previous sanction of the Central Government, make, by notification, regulations generally to carry out the purposes of this Act, and without prejudice to the generality of the foregoing power, such regulations may provide for—

- (a) the management of the property of the Council;
- (b) the maintenance and audit of the accounts of the Council;
- (c) the resignation of members of the Council;
- (d) the powers and duties of the Chairperson;
- (e) the rules of procedure in the transaction of business under sub-section (3) of section 4;
- (f) the function of the Executive Committee and other committees, constituted under section 7;
- (g) the powers and duties of the Member-Secretary under sub-section (1) of section 8;
- (h) the qualifications, appointment, powers and duties of, and procedure to be followed by, Inspectors and Visitors;
- (i) the courses and period of study or of training, to be undertaken, the subjects of examination and standards of proficiency therein to be obtained in any University or any institution for grant of recognised rehabilitation qualification;
- (j) the standards of staff, equipment, accommodation, training and other facilities for study or training of the rehabilitation professionals;
- (k) the conduct of examinations, qualifications of examiners, and the condition of the admission to such examinations;
- (l) the standards of professional conduct and etiquette and code of ethics to be observed by rehabilitation professionals under sub-section (1) of section 21;
- (m) the particulars to be stated, and proof of qualifications to be given, in application for registration under this Act;

- (n) the manner in which and the conditions subject to which an appeal may be preferred under sub-section (1) of section 22;
- (o) the fees to be paid on applications and appeals under this Act;
- (p) any other matter which is to be, or may be, prescribed.

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

Laying
of rules
and reg-
ulations
before
Parlia-
ment.

THE SCHEDULE

(See section 11)

RECOGNISED REHABILITATION QUALIFICATIONS GRANTED BY UNIVERSITIES OR INSTITUTIONS IN INDIA

University/Institution 1	Name of Course 2	Qualification 3	Remarks 4
I.—Rehabilitation engineers/technicians			
National Institute for the Orthopaedically Handicapped, B.T. Road, Bonhooghly, Calcutta-700 090	Diploma in Prosthetic & Orthotic Engineering (2 Years)	Diploma	
Department of Rehabilitation, Safdarjang Hospital, New Delhi	Course in Prosthetics & Orthotics (3 Years)	Diploma	
Govt. Institute of Rehabilitation of Medicine, K. K. Nagar, Madras-600 083	Diploma in Orthotics & Prosthetics	Diploma	
National Institute of Rehabilitation Training and Research, Olatpur, P.O. : Bairoi Distt. Cuttack (Orissa)	Diploma in Prosthetic & Orthotic Engineering (2 Years)	Diploma	
All India Institute of Physical Medicine & Rehabilitation, Haji Ali, Khadye Marg, Mahalaxmi, Bombay-400 034	B.Sc. (P&O)	Degree	
School of Prosthetics & Orthotics, K. K. Nagar, Madras-600 083	Diploma in Prosthetic & Orthotics Engineering (2 Years duration)	Diploma	
Schieffelin Leprosy Research and Training Centre, Karigiri, SLR Sanatorium, P. O. North Arcot Distt. (S. India)	Prosthetic Technician Course (18 months)	Diploma	
II.—Audiologists and speech therapists			
All India Institute of Speech and Hearing, Manasa Gangotri, Mysore-576 006	B.Sc. (Speech & Hearing) (3 Years duration)	Degree	
Ali Yavar Jung National Institute for the Hearing Handicapped, Bandra (W.), Bombay-400 050	B.Sc. (A. & S.T.) (3 Years duration)	Degree	
Post-Graduate Institute of Medical Education and Research, Chandigarh-160 012	B.Sc. (Speech & Hearing) (3 Years duration)	Degree	

1

2

3

4

Topiwala National Medical College and BYL Nair Charitable Hospital, Dr. A. L. Nair Road, Bombay-400 008

Diploma in Audiology & Speech Therapy (B.Sc.)

All India Institute of Medical Sciences, Ansari Nagar, New Delhi

B.Sc. (Hons.) in Speech & Hearing

III.—Teachers of special schools and integrated schools for the disabled

Shri K. L. Institute for the Deaf, Teachers Training for the Deaf (1 Year duration)

The Educational Audiology and Research Centre School for the Deaf "PONAM", 67, Napean Sea Road, Bombay-400 006

Certificate Course for Teachers of the Deaf (10 months duration)

V. R. Ruia Mook-Badhir Vidyalaya, Pune-30

Teachers Training Course for Deaf Students (1 Year duration)

Little Flower Convent Higher Sec. School for the Deaf, 127, G.N. Road, Cathedral P.O., Madras-600 006

(i) Junior Diploma in Teaching the Deaf
 (ii) Senior Diploma in Teaching the Deaf (10 months duration)

The Blind Relief Association Lal Bahadur Shastri Marg, New Delhi-110 003

One Year Diploma Course for Training of Teachers of the Blind

The Clarke School for the Deaf, "SADHANA", No. 3, Third Street, Dr. Radhakrishnan Road, Mylapore, Madras-600 004

(i) Teachers Training for the Deaf
 (ii) Teachers Training for the Mentally Retarded

Ramakrishna Mission, Blind Boy's Academy, Harendrapur-743 508, West Bengal

(i) In-Service Primary level Diploma Teachers of the Visually Handicapped (18 months duration)

(ii) Secondary level Teachers of the Visually Handicapped (10 months duration)

Govt. Higher Secondary School for the Blind, Poonamallee, Madras-600 056

(i) Diploma in Teaching the Blind (6 months at School + 12 months by Correspondence)

(ii) Special Examination in Teaching the Blind (10 months course)

1

2

34

Ali Yavar Jung National Institute for the Hearing Handicapped, Bandra (W.), Bombay-400 050	(i) B.Ed. (Deaf) (ii) D.Ed. (Deaf) in Regional Languages	P.G. Diploma Diploma
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IV.— Multipurpose rehabilitation therapists technicians/assistant/worker

Department of Rehabilitation, Safdarjang Hospital, New Delhi-110 029	One Year Certificate Course for Multi-Rehabilitation Worker	Certificate
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V.— Vocational counsellors

National Council of Education Research and Training, Sri Aurobindo Marg, New Delhi-110 016	Diploma Course in Educa- tional and Vocational Gui- dance (9 months duration)	Diploma
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All India Institute of Physical Medicine & Rehabilitation, Haji Ali, Khadye Marg, Mahalaxmi, Bombay-400 034	PGDR (Vocational Guidance) Diploma
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VI.— Diploma in communication disorders

Ali Yavar Jung National Institute for the Hearing Handicapped, Bandra (W.), Bombay-400 050	Diploma in Communication Disorders (1 Year)	Diploma
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THE INDO-TIBETAN BORDER POLICE FORCE ACT, 1992

ARRANGEMENT OF SECTIONS

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THE INDO-TIBETAN BORDER POLICE FORCE ACT, 1992

No. 35 OF 1992

[1st September, 1992.]

An Act to provide for the constitution and regulation of an armed force of the Union for ensuring the security of the borders of India and for matters connected therewith.

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

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Indo-Tibetan Border Police Force Act, 1992.

Short title and commencement.

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

Definitions.

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

(a) “active duty”, in relation to a person subject to this Act, means any duty as a member of the Force during the period in which such person is attached to, or forms part of, a unit of the Force—

(i) which is engaged in operations against an enemy, or

(ii) which is operating at a picket or engaged on patrol or other guard duty along the borders of India,

and includes duty by such person during any period declared by the Central Government by order as a period of active duty with reference to any area in which any person or class of persons subject to this Act may be serving;

(b) “battalion” means a unit of the Force constituted as a battalion by the Central Government;

(c) “civil offence” means an offence which is triable by a criminal court;

(d) “civil prison” means any jail or place used for the detention of any criminal prisoner under the Prisons Act, 1894, or under any other law for the time being in force;

(e) "commanding officer", used in relation to a person subject to this Act, means an officer for the time being in command of the unit or any separate portion of the Force to which such person belongs or is attached;

(f) "criminal court" means a court of ordinary criminal justice in any part of India and includes a Court of a special Judge appointed under the Criminal Law Amendment Act, 1952;

46 of 1952.

(g) "Deputy Inspector-General" and "Additional Deputy Inspector-General" mean respectively a Deputy Inspector-General and an Additional Deputy Inspector-General of the Force appointed under section 5;

(h) "Director-General" and "Additional Director-General" mean respectively the Director-General and an Additional Director-General of the Force appointed under section 5;

(i) "enemy" includes all armed mutineers, armed rebels, armed rioters, pirates and any person in arms against whom it is the duty of any person subject to this Act to take action;

(j) "enrolled person" means an under-officer or other person enrolled under this Act;

(k) "Force" means the Indo-Tibetan Border Police Force;

(l) "Force Court" means a Court referred to in section 76;

(m) "Force custody" means the arrest or confinement of a member of the Force according to rules;

(n) "Inspector-General" means the Inspector-General of the Force appointed under section 5;

(o) "Judge Attorney-General", "Additional Judge Attorney-General", "Deputy Judge Attorney-General" and "Judge Attorney" mean respectively the Judge Attorney-General, an Additional Judge Attorney-General, a Deputy Judge Attorney-General and a Judge Attorney of the Force appointed in the appropriate rank by the Central Government;

(p) "member of the Force" means an officer, a subordinate officer, an under-officer or other enrolled person;

(q) "notification" means a notification published in the Official Gazette;

(r) "offence" means any act or omission punishable under this Act and includes a civil offence;

(s) "officer" means a person appointed or in pay as an officer of the Force, but does not include a subordinate officer or an under-officer;

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

(u) "rule" means a rule made under this Act;

(v) "subordinate officer" means a person appointed or in pay as a Subedar Major, a Subedar or a Sub-Inspector of the Force;

(w) "superior officer", when used in relation to a person subject to this Act, means—

(i) any member of the Force to whose command such person is for the time being subject in accordance with the rules;

(ii) any officer of a higher rank or class or of a higher grade in the same class,

and includes, when such person is not an officer, a subordinate officer or an under-officer of a higher rank, class or grade;

(x) "under-officer" means a Head Constable, a Naik or a Lance Naik of the Force;

(y) "unit" includes—

(a) any body of officers and other members of the Force for which a separate authorised establishment exists;

(b) any separate body of persons subject to this Act employed on any service and not attached to a unit as aforesaid;

(c) any other separate body of persons composed wholly or partly of persons subject to this Act and specified as a unit by the Central Government;

(z) all words and expressions used and not defined in this Act but defined in the Indian Penal Code, the Army Act, 1950 or the National Security Guard Act, 1986, shall have the meanings respectively assigned to them in that Code or those Acts.

45 of 1860.
45 of 1950.
47 of 1986.

(2) In this Act, references to any law not in force in the State of Jammu and Kashmir shall be construed as references to the corresponding law in force in that State.

3. (1) The following persons appointed (whether on deputation or in any other manner) in the Force shall be subject to this Act, wherever they may be, namely:—

(a) officers and subordinate officers; and

(b) under-officers and other persons enrolled under this Act.

(2) Every person subject to this Act shall remain so subject until repatriated, retired, released, discharged, removed or dismissed from the Force in accordance with the provisions of this Act and the rules.

Persons
subject
to this
Act

CHAPTER II

CONSTITUTION OF THE FORCE AND CONDITIONS OF SERVICE OF THE MEMBERS OF THE FORCE

4. (1) There shall be an armed force of the Union called the Indo-Tibetan Border Police Force for ensuring the security of the borders of India and performing such other duties as may be entrusted to it by the Central Government.

Constitu-
tion of
the
Force.

(2) Subject to the provisions of this Act, the Force shall be constituted in such manner as may be prescribed and the conditions of service of the members of the Force shall be such as may be prescribed.

Control,
direction,
etc.

5. (1) The general superintendence, direction and control of the Force shall vest in, and be exercised by, the Central Government and subject thereto, and to the provisions of this Act and the rules, the command and supervision of the Force shall vest in an officer to be appointed by the Central Government as the Director-General of the Force.

(2) The Director-General shall, in the discharge of his duties under this Act, be assisted by such number of Additional Directors-General, Inspectors-General, Deputy Inspectors-General, Additional Deputy Inspectors-General, Commandants and other officers as may be appointed by the Central Government.

Enrol-
ment.

6. The persons to be enrolled to the Force, the mode of enrolment, and the procedure for enrolment shall be such as may be prescribed.

Liability
for
service
outside
India.

7. Every member of the Force shall be liable to serve in any part of India as well as outside India.

Resigna-
tion and
with-
drawal
from
the
post.

8. No member of the Force shall be at liberty,—

(a) to resign his appointment during the term of his engagement; or

(b) to withdraw himself from all or any of the duties of his appointment,

except with the previous permission in writing of the prescribed authority.

Tenure
of
service
under
the Act.

9. Every person subject to this Act shall hold office during the pleasure of the President.

Termina-
tion of
service
by
Central
Govern-
ment.

10. Subject to the provisions of this Act and the rules, the Central Government may dismiss or remove from the service any person subject to this Act.

Dismissal,
re-
moval or
reduction
by the
Director-
General
and by
other
officers.

11. (1) The Director-General, any Additional Director-General or Inspector-General may dismiss or remove from the service or reduce to a lower grade or rank or ranks any person subject to this Act other than an officer.

(2) An officer not below the rank of Additional Deputy Inspector-General or any prescribed officer may dismiss or remove from the service any person under his command other than an officer or a subordinate officer of such rank or ranks as may be prescribed.

(3) Any such officer as is mentioned in sub-section (2) may reduce to a lower grade or rank or ranks any person under his command except an officer or a subordinate officer.

(4) The exercise of any power under this section shall be subject to the provisions of this Act and the rules.

12. A subordinate officer, or an under-officer or other enrolled person who is retired, discharged, released, removed or dismissed from the service shall be furnished by the officer, to whose command he is subject, with a certificate in Hindi or English language setting forth—

- (a) the authority terminating his service;
- (b) the cause for such termination; and
- (c) the full period of his service in the Force.

13. (1) No person subject to this Act shall, without the previous sanction in writing of the Central Government or of the prescribed authority,—

(a) be a member of, or be associated in any way with, any trade union, labour union, political association or with any class of trade unions, labour unions or political associations; or

(b) be a member of, or be associated in any way with, any society, institution, association or organisation that is not recognised as part of the Force or is not of a purely social, recreational or religious nature; or

(c) communicate with the press or publish or cause to be published any book, letter or other document except where such communication or publication is in the bona fide discharge of his duties or is of a purely literary, artistic or scientific character or is of a prescribed nature.

Explanation.—If any question arises as to whether any society, institution, association or organisation is of a purely social, recreational or religious nature under clause (b) of this sub-section, the decision of the Central Government thereon shall be final.

(2) No person subject to this Act shall participate in, or address, any meeting or take part in any demonstration organised by any body of persons for any political purposes or for such other purposes as may be prescribed.

14. (1) Any person subject to this Act other than an officer who deems himself wronged by any superior or other officer may complain to the officer under whose command he is serving.

(2) When the officer complained against is the officer to whom any complaint should, under sub-section (1), be preferred, the aggrieved person may complain to such officer's next superior officer.

(3) Every officer receiving any such complaint shall make as complete an investigation into it as may be possible for giving full redress to the complainant, or when necessary, refer the complaint to a superior authority.

(4) The Director-General may revise any decision made under any of the foregoing sub-sections, but, subject thereto, such decision shall be final.

Certifi-
cate of
termina-
tion of
service.

Restric-
tions res-
pecting
right
to form
associa-
tion,
freedom
of
speech,
etc.

Remedy
of ag-
grieved
persons
other
than
officers.

Remedy
of ag-
grieved
officers.

15. Any officer who deems himself wronged by his commanding officer or any other superior officer and who, on due application made to his commanding officer or such other superior officer, does not receive the redress to which he considers himself entitled, may complain to the Director-General or the Central Government through proper channel.

CHAPTER III

OFFENCES

Offences
in rela-
tion to
the
enemy
or ter-
rorist
and
punish-
able
with
death.

16. Any person subject to this Act who commits any of the following offences, that is to say,—

- (a) shamefully abandons or delivers up any post, place or guard, committed to his charge or which it is his duty to defend; or
- (b) intentionally uses any means to compel or induce any person subject to this Act or to any other law relating to military, naval, air force or any other armed force of the Union to abstain from acting against the enemy or to discourage such person from acting against the enemy; or
- (c) in the presence of the enemy or terrorist, shamefully casts away his arms, ammunition, tools or equipment or misbehaves in such manner as to show cowardice; or
- (d) treacherously holds correspondence with, or communicates intelligence to, the enemy, terrorist or any person in arms against the Union; or
- (e) directly or indirectly assists the enemy or terrorist with money, arms, ammunition, stores or supplies or in any other manner whatsoever; or
- (f) in time of active operation against the enemy or terrorist, intentionally occasions a false alarm in action, camp, quarters or spreads or causes to be spread reports calculated to create alarm or despondency; or
- (g) in time of action leaves his commanding officer or other superior officer or his post, guard, picket, patrol or party without being regularly relieved or without leave; or
- (h) having been captured by the enemy or made a prisoner of war, voluntarily serves with or aids the enemy; or
- (i) knowingly harbours or protects an enemy, not being a prisoner; or
- (j) being a sentry in time of active operation against the enemy or alarm, sleeps upon his post or is intoxicated; or
- (k) knowingly does any act calculated to imperil the success of the Force or the military, naval or air force of India or any forces co-operating therewith or any part of such forces,

shall, on conviction by a Force Court, be liable to suffer death or such less punishment as is in this Act mentioned.

17. Any person subject to this Act who commits any of the following offences, that is to say,—

(a) is taken prisoner or captured by the enemy, by want of due precaution or through disobedience of orders, or wilful neglect of duty, or having been taken prisoner or so captured fails to rejoin his service when able to do so; or

(b) without due authority holds correspondence with, or communicates intelligence to, the enemy or any person in league with the enemy or having come by the knowledge of any such correspondence or communication, wilfully omits to discover it immediately to his commanding officer or other superior officer,

shall, on conviction by a Force Court, be liable to suffer imprisonment for a term which may extend to fourteen years or such less punishment as is in this Act mentioned.

18. Any person subject to this Act who commits any of the following offences, that is to say,—

(a) forces a safeguard, or forces or uses criminal force to a sentry; or

(b) breaks into any house or other place in search of plunder; or

(c) being a sentry sleeps upon his post, or is intoxicated; or

(d) without orders from his superior officer leaves his guard, picket, patrol or post; or

(e) intentionally or through neglect occasions a false alarm in camp or quarters, or spreads or causes to be spread reports calculated to create unnecessary alarm or despondency; or

(f) makes known the parole, watchward or countersign to any person not entitled to receive it; or knowingly gives a parole, watchward or a countersign different from what he received,

shall, on conviction by a Force Court,—

(i) if he commits any such offence when on active duty, be liable to suffer imprisonment for a term which may extend to fourteen years or such less punishment as is in this Act mentioned; and

(ii) if he commits any such offence when not on active duty, be liable to suffer imprisonment for a term which may extend to seven years or such less punishment as is in this Act mentioned.

19. Any person subject to this Act who commits any of the following offences, that is to say,—

(a) begins, incites, causes or conspires with any other person to cause any mutiny in the Force or in the military, naval or air force of India or any forces co-operating therewith; or

(b) joins in any such mutiny; or

(c) being present at any such mutiny, does not use his utmost endeavours to suppress the same; or

(d) knowing or having reason to believe in the existence of any such mutiny, or of any intention to mutiny or of any such

Offences in relation to the enemy and not punishable with death.

Offences punishable more severely on active duty than at other times.

Mutiny.

conspiracy, does not, without delay, give information thereof to his commanding officer or other superior officer; or

(e) endeavours to seduce any person in the Force or in the military, naval or air force of India or any forces co-operating therewith from his duty or allegiance to the Union,

shall, on conviction by a Force Court, be liable to suffer death or such less punishment as is in this Act mentioned.

**Desertion
and
aiding
desertion.**

20. (1) Any person subject to this Act who deserts or attempts to desert the service shall, on conviction by a Force Court,—

(a) if he commits the offence when on active duty or when under orders for active duty, be liable to suffer death or such less punishment as is in this Act mentioned; and

(b) if he commits the offence under any other circumstances, be liable to suffer imprisonment for a term which may extend to seven years or such less punishment as is in this Act mentioned.

(2) Any person subject to this Act who knowingly harbours any such deserter shall, on conviction by a Force Court, be liable to suffer imprisonment for a term which may extend to seven years or such less punishment as is in this Act mentioned.

(3) Any person subject to this Act who, being cognizant of any desertion or attempt at desertion of a person subject to this Act, does not forthwith give notice to his own or some other superior officer, or take any steps in his power to cause such person to be apprehended, shall, on conviction by a Force Court, be liable to suffer imprisonment for a term which may extend to two years or such less punishment as is in this Act mentioned.

(4) For the purposes of this Act, a person deserts,—

(a) if he absents from his unit or the place of duty at any time with the intention of not reporting back to such unit or place, or who, at any time and under any circumstances when absent from his unit or place of duty, does any act which shows that he has an intention of not reporting to such unit or place of duty;

(b) if he absents himself without leave with intent to avoid any active duty.

**Absense
with out
leave.**

21. Any person subject to this Act who commits any of the following offences, that is to say,—

(a) absents himself without leave; or

(b) without sufficient cause overstays leave granted to him; or

(c) being on leave of absence and having received information from the appropriate authority that any battalion or part thereof or any other unit of the Force, to which he belongs, has been ordered on active duty, fails, without sufficient cause, to rejoin without delay; or

(d) without sufficient cause fails to appear at the time fixed at the parade or place appointed for exercise or duty; or

(e) when on parade, or on the line of march, without sufficient cause or without leave from his superior officer, quits the parade or line of march; or

(f) when in camp or elsewhere, is found beyond any limits fixed, or in any place prohibited, by any general, local or other order, without a pass or written leave from his superior officer; or

(g) without leave from his superior officer or without due cause, absents himself from any school or training institution when duly ordered to attend there,

shall, on conviction by a Force Court, be liable to suffer imprisonment for a term which may extend to three years or such less punishment as is in this Act mentioned.

22. Any person subject to this Act who commits any of the following offences, that is to say,—

- (a) uses criminal force to or assaults his superior officer; or
- (b) uses threatening language to such officer; or
- (c) uses insubordinate language to such officer,

shall, on conviction by a Force Court,—

(i) if such officer is at the time in the execution of his office or, if the offence is committed on active duty, be liable to suffer imprisonment for a term which may extend to fourteen years or such less punishment as is in this Act mentioned; and

(ii) in other cases be liable to suffer imprisonment for a term which may extend to ten years or such less punishment as is in this Act mentioned:

Provided that in the case of an offence specified in clause (c), the imprisonment shall not exceed five years.

23. (1) Any person subject to this Act who disobeys in such manner as to show a wilful defiance of authority any lawful command given personally by his superior officer in the execution of his office whether the same is given orally, or in writing or by signal or otherwise, shall, on conviction by a Force Court, be liable to suffer imprisonment for a term which may extend to fourteen years or such less punishment as is in this Act mentioned.

(2) Any person subject to this Act who disobeys any lawful command given by his superior officer shall, on conviction by a Force Court,—

(a) if he commits such offence when on active duty, be liable to suffer imprisonment for a term which may extend to fourteen years or such less punishment as is in this Act mentioned; and

(b) if he commits such offence when not on active duty, be liable to suffer imprisonment for a term which may extend to five years or such less punishment as is in this Act mentioned.

24. Any person subject to this Act who commits any of the following offences, that is to say,—

- (a) being concerned in any quarrel, affray or disorder, refuses to obey any officer, though of inferior rank, who orders him into arrest, or uses criminal force to, or assaults, any such officer; or

Striking or threatening superior officers.

Disobedience to superior officer.

Insubordination and obstruction.

(b) uses criminal force to, or assaults, any person, whether subject to this Act or not, in whose custody he is lawfully placed, and whether he is or is not his superior officer; or

(c) resists an escort whose duty it is to apprehend him or to have him in charge; or

(d) breaks out of barracks, camp or quarters; or

(e) neglects to obey any general, local or other order; or

(f) impedes the Force Police referred to in section 75 or any person lawfully acting on his behalf, or when called upon, refuses to assist in the execution of his duty a Force Police or any person lawfully acting on his behalf,

shall, on conviction by a Force Court, be liable to suffer imprisonment for a term which may extend, in the case of the offences specified in clauses (d) and (e), to two years, and in the case of the offences specified in the other clauses, to ten years, or in either case such less punishment as is in this Act mentioned.

False answers on enrolment.

25. Any person having become subject to this Act who is discovered to have made at the time of enrolment a wilfully false answer to any question set forth in the prescribed form of enrolment which has been put to him by the enrolling officer before whom he appears for the purpose of being enrolled, shall, on conviction by a Force Court, be liable to suffer imprisonment for a term which may extend to five years or such less punishment as is in this Act mentioned.

Unbecoming conduct.

26. Any officer or subordinate officer who behaves in a manner unbecoming of his position and the character expected of him shall, on conviction by a Force Court, be liable to be dismissed or to suffer such less punishment as is in this Act mentioned.

Certain forms of disgraceful conduct.

27. Any person subject to this Act who commits any of the following offences, that is to say,—

(a) is guilty of any disgraceful conduct of a cruel, indecent or unnatural kind; or

(b) malingers or feigns or produces disease or infirmity in himself or intentionally delays his cure or aggravates his disease or infirmity; or

(c) with intent to render himself or any other person unfit for service, voluntarily causes hurt to himself or that person,

shall, on conviction by a Force Court, be liable to suffer imprisonment for a term which may extend to seven years or such less punishment as is in this Act mentioned.

Ill-treating a subordinate.

28. Any officer, subordinate officer or under-officer, who uses criminal force to, or otherwise ill-treats, any person subject to this Act, being his subordinate in rank or position, shall, on conviction by a Force Court, be liable to suffer imprisonment for a term which may extend to seven years or such less punishment as is in this Act mentioned.

29. (1) Any person subject to this Act who is found in a state of intoxication, whether on duty or not, shall, on conviction by a Force Court, be liable to suffer imprisonment for a term which may extend to six months or such less punishment as is in this Act mentioned.

Intoxica-
tion.

(2) For the purposes of sub-section (1), a person shall be deemed to be in a state of intoxication if, owing to the influence of alcohol or any drug whether alone, or any combination with any other substance, he is unfit to be entrusted with his duty or with any duty which he may be called upon to perform or, behaves in a disorderly manner or in a manner likely to bring discredit to the Force.

30. Any person subject to this Act who commits any of the following offences, that is to say,—

(a) when in command of a guard, picket, patrol, detachment or post, releases without proper authority, whether wilfully or without reasonable excuse, any person committed to his charge, or refuses to receive any prisoner or person so committed; or

(b) wilfully or without reasonable excuse allows to escape any person who is committed to his charge, or whom it is his duty to keep or guard;

shall, on conviction by a Force Court, be liable, if he has acted wilfully, to suffer imprisonment for a term which may extend to ten years or such less punishment as is in this Act mentioned; and if he has not acted wilfully, to suffer imprisonment for a term which may extend to two years or such less punishment as is in this Act mentioned.

31. Any person subject to this Act who commits any of the following offences, that is to say,—

(a) unnecessarily detains a person in arrest or confinement without bringing him to trial, or fails to bring his case before the proper authority for investigation; or

Irregularity
in connec-
tion with
arrest or
confine-
ment.

(b) having committed a person to Force custody fails without reasonable cause to deliver at the time of such committal, or as soon as practicable, and in any case within forty-eight hours thereafter, to the officer or other person into whose custody the person arrested is committed, an account in writing signed by himself of the offence with which the person so committed is charged,

shall, on conviction by a Force Court, be liable to suffer imprisonment for a term which may extend to one year or such less punishment as is in this Act mentioned.

32. Any person subject to this Act who, being in lawful custody, escapes or attempts to escape, shall, on conviction by a Force Court, be liable to suffer imprisonment for a term which may extend to three years or such less punishment as is in this Act mentioned.

Escape
from
custody.

33. Any person subject to this Act who commits any of the following offences, that is to say,—

Offences in
respect of
property.

(a) commits theft of any property belonging to the Government, or to any Force mess, band or institution, or to any person subject to this Act; or

- (b) dishonestly misappropriates or converts to his own use any such property; or
- (c) commits criminal breach of trust in respect of any such property; or
- (d) dishonestly receives or retains any such property in respect of which any of the offences under clauses (a), (b) and (c) has been committed, knowing or having reason to believe the commission of such offence; or
- (e) wilfully destroys or injures any property of the Government entrusted to him; or
- (f) does any other thing with intent to defraud, or to cause wrongful gain to one person or wrongful loss to another person,

shall, on conviction by a Force Court, be liable to suffer imprisonment for a term which may extend to ten years or such less punishment as is in this Act mentioned.

**Extortion
and
exaction.**

34. Any person subject to this Act who commits any of the following offences, that is to say,—

- (a) commits extortion; or
- (b) without proper authority exacts from any person money, provisions or service,

shall, on conviction by a Force Court, be liable to suffer imprisonment for a term which may extend to ten years or such less punishment as is in this Act mentioned.

**Making
away
with
equipment.**

35. Any person subject to this Act who commits any of the following offences, that is to say,—

- (a) makes away with, or is concerned in making away with, any arms, ammunition, equipment, instruments, tools, clothing or any other thing being the property of the Government issued to him for his use or entrusted to him; or
- (b) losses by neglect anything mentioned in clause (a); or
- (c) sells, pawns, destroys or defaces any medal or decoration granted to him,

shall, on conviction by a Force Court, be liable to suffer imprisonment for a term which may extend, in the case of the offences specified in clause (a), to ten years, and in the case of the offences specified in the other clauses, to five years, or in either case such less punishment as is in this Act mentioned.

**Injury
to property**

36. Any person subject to this Act who commits any of the following offences, that is to say,—

- (a) destroys or injures any property mentioned in clause (a) of section 35, or any property belonging to any Force mess, band or institution, or to any person subject to this Act; or
- (b) commits any act which causes damage to, or destruction of, any property of the Government by fire; or
- (c) kills, injures, makes away with, ill-treats or loses any animal entrusted to him,

shall, on conviction by a Force Court, be liable, if he has acted wilfully, to suffer imprisonment for a term which may extend to ten years or such less punishment as is in this Act mentioned; and if he has acted without reasonable excuse, to suffer imprisonment for a term which may extend to five years or such less punishment as is in this Act mentioned.

37. Any person subject to this Act who commits any of the following offences, that is to say,—

(a) makes a false accusation against any person subject to this Act, knowing or having reason to believe such accusation to be false; or

(b) in making a complaint against any person subject to this Act makes any statement affecting the character of such person, knowing or having reason to believe such statement to be false, or knowingly and wilfully suppresses any material facts,

shall, on conviction by a Force Court, be liable to suffer imprisonment for a term which may extend to three years or such less punishment as is in this Act mentioned.

38. Any person subject to this Act who commits any of the following offences, that is to say,—

(a) in any report, return, list, certificate, book or other document made or signed by him, or of the contents of which it is his duty to ascertain the accuracy, knowingly makes, or is privy to the making of, any false or fraudulent statement; or

(b) in any document of the description mentioned in clause (a) knowingly makes, or is privy to the making of, any omission, with intent to defraud; or

(c) knowingly and with intent to injure any person, or knowingly and with intent to defraud, suppresses, defaces, alters or makes away with any document which it is his duty to preserve or produce; or

(d) where it is his official duty to make a declaration respecting any matter, knowingly makes a false declaration; or

(e) obtains for himself, or for any other person, any pension, allowance or other advantage or privilege by a statement which is false, and which he either knows or believes to be false or does not believe to be true, or by making or using a false entry in any book or record, or by making any document containing a false statement, or by omitting to make a true entry or document containing a true statement,

shall, on conviction by a Force Court, be liable to suffer imprisonment for a term which may extend to ten years or such less punishment as is in this Act mentioned.

39. Any person subject to this Act who commits any of the following offences, that is to say,—

(a) when signing any document relating to pay, arms, ammunition, equipment, clothing, supplies or stores, or any property of the Government fraudulently leaves in blank any material part for which his signature is a voucher; or

False accusations.

Falsifying official documents and false declarations.

Signing in blank and failure to report.

(b) refuses or by culpable neglect omits to make or send a report or return which it is his duty to make or send,

shall, on conviction by a Force Court, be liable to suffer imprisonment for a term which may extend to three years or such less punishment as is in this Act mentioned.

Offences relating to Force Court.

40. Any person subject to this Act who commits any of the following offences, that is to say,—

(a) being duly summoned or ordered to attend as a witness before a Force Court, wilfully or without reasonable excuse, makes default in attending; or

(b) refuses to take an oath or make an affirmation legally required by a Force Court to be taken or made; or

(c) refuses to produce or deliver any document in his power or control legally required by a Force Court to be produced or delivered by him; or

(d) refuses, when a witness, to answer any question which he is by law bound to answer; or

(e) is guilty of contempt of the Force Court by using insulting or threatening language, or by causing any interruption or disturbance in the proceedings of such Court,

shall, on conviction by a Force Court, be liable to suffer imprisonment for a term which may extend to three years or such less punishment as is in this Act mentioned.

False evidence.

41. Any person subject to this Act who, having been duly sworn or affirmed before any Force Court or other court competent under this Act to administer an oath or affirmation, makes any statement which is false and which he either knows or believes to be false or does not believe to be true, shall, on conviction by a Force Court, be liable to suffer imprisonment for a term which may extend to seven years or such less punishment as is in this Act mentioned.

Unlawful detention of pay.

42. Any officer, subordinate officer or under-officer who, having received the pay of a person subject to this Act unlawfully detains or refuses to pay the same when due, shall, on conviction by a Force Court, be liable to suffer imprisonment for a term which may extend to five years or such less punishment as is in this Act mentioned.

Violation of good order and discipline.

43. Any person subject to this Act who is guilty of any act or omission which, though not specified in this Act, is prejudicial to good order and discipline of the Force shall, on conviction by a Force Court, be liable to suffer imprisonment for a term which may extend to seven years or such less punishment as is in this Act mentioned.

Miscellaneous offences.

44. Any person subject to this Act who commits any of the following offences, that is to say,—

(a) being in command at any post or on the march, and receiving a complaint that any one under his command has beaten or other-

wise maltreated or oppressed any person, or has disturbed any fair or market, or committed any riot or trespass, fails to have due reparation made to the injured person or to report the case to the proper authority; or

(b) by defiling any place of worship, or otherwise, intentionally insults the religion, or wounds the religious feelings of any person; or

(c) attempts to commit suicide, and in such attempt does any act towards the commission of such offence; or

(d) being below the rank of subordinate officer, when off duty, appears without proper authority, in or about camp, or in or about, or when going to, or returning from, any town or bazar, carrying a rifle, sword or other offensive weapon; or

(e) directly or indirectly accepts or obtains, or agrees to accept, or attempts to obtain, for himself or for any other person, any gratification as a motive or reward for procuring the enrolment of any person, or leave of absence, promotion or any other advantage or indulgence for any person in the service; or

(f) commits any offence against the property or person of any inhabitant of, or resident in, the country in which he is serving,

shall, on conviction by a Force Court, be liable to suffer imprisonment for a term which may extend to seven years or such less punishment as is in this Act mentioned.

45. Any person subject to this Act who attempts to commit any of the offences specified in sections 16 to 44 (both inclusive) and in such attempt does any act towards the commission of the offence shall, on conviction by a Force Court, where no express provision is made by this Act for the punishment of such attempt, be liable,—

(a) if the offence attempted to be committed is punishable with death, to suffer imprisonment for a term which may extend to fourteen years or such less punishment as is in this Act mentioned; and

(b) if the offence attempted to be committed is punishable with imprisonment, to suffer imprisonment for a term which may extend to one-half of the longest term provided for that offence or such less punishment as is in this Act mentioned.

46. Any person subject to this Act who abets the commission of any of the offences specified in sections 16 to 44 (both inclusive) shall, on conviction by a Force Court, if the act abetted is committed in consequence of the abetment and no express provision is made by this Act for the punishment of such abetment, be liable to suffer the punishment provided for that offence or such less punishment as is in this Act mentioned.

47. Any person subject to this Act who abets the commission of any of the offences punishable with death under sections 16, 19 and sub-section (1) of section 20 shall, on conviction by a Force Court, if that offence be not committed in consequence of the abetment, and no express provision is made by this Act for the punishment of such abetment, be liable to suffer imprisonment for a term which may extend to fourteen years or such less punishment as is in this Act mentioned.

Attempt.

Abetment of offences that have been committed.

Abetment of offences punishable with death and not Committee.

Abetment of offences punishable with imprisonment and not committed.

Civil offences.

Civil offences not triable by a Force Court.

Punishment awardable by Force Courts

48. Any person subject to this Act who abets the commission of any of the offences specified in sections 16 to 44 (both inclusive) and punishable with imprisonment shall, on conviction by a Force Court, if that offence be not committed in consequence of the abetment, and no express provision is made by this Act for the punishment of such abetment, be liable to suffer imprisonment for a term which may extend to one-half of the longest term provided for that offence or such less punishment as is in this Act mentioned.

49. Subject to the provisions of section 50, any person subject to this **Act who at any place in, or beyond, India commits any civil offence shall** be deemed to be guilty of an offence against this Act and, if charged therewith under this section shall be liable to be tried by a Force Court and, on conviction, be punishable as follows, that is to say,—

(a) if the offence is one which would be punishable under any law in force in India with death, he shall be liable to suffer any punishment, assigned for the offence, by the aforesaid law and such less punishment as is in this Act mentioned; and

(b) in any other case, he shall be liable to suffer any punishment, assigned for the offence by the law in force in India, or imprisonment for a term which may extend to seven years, or such less punishment as is in this Act mentioned.

50. A person subject to this Act who commits an offence of murder or culpable homicide not amounting to murder against, or of rape in relation to, a person not subject to this Act shall not be deemed to be guilty of an offence against this Act and shall not be tried by a Force Court, unless he commits any of the said offences—

(a) while on active duty; or

(b) at any place outside India; or

(c) at any place specified by the Central Government by notification, in this behalf.

CHAPTER IV

PUNISHMENTS

51. (1) Punishments may be inflicted in respect of offences committed by persons subject to this Act and convicted by Force Courts according to the scale following, that is to say,—

(a) death;

(b) imprisonment which may be for the term of life or any other lesser term but excluding imprisonment for a term not exceeding three months in Force custody;

(c) dismissal or removal from the service;

(d) compulsory retirement from the service;

(e) imprisonment for a term not exceeding three months in Force custody;

(f) reduction to the ranks or to a lower rank or grade or a place in the list of their rank in the case of an under-officer;

(g) reduction to next lower rank in case of an officer or subordinate officer:

Provided that no officer shall be reduced to a rank lower than the one to which he was initially appointed;

(h) forfeiture of seniority of rank and forfeiture of all or any part of the service for the purpose of promotion;

(i) forfeiture of service for the purpose of increased pay or pension;

(j) fine, in respect of civil offences;

(k) severe reprimand or reprimand except in the case of persons below the rank of an under-officer;

(l) forfeiture of pay and allowances for a period not exceeding three months for an offence committed on active duty;

(m) forfeiture in the case of person sentenced to dismissal from the service of all arrears of pay and allowances and other public money due to him at the time of such dismissal;

(n) stoppage of pay and allowances until any proved loss or damage occasioned by the offence for which he is convicted is made good.

(2) Each of the punishments specified in sub-section (1) shall be deemed to be inferior in degree to every punishment preceding it in the above scale.

52. Subject to the provisions of this Act, a Force Court may, on convicting a person subject to this Act of any of the offences specified in sections 16 to 48 (both inclusive) award either the particular punishment with which the offence is stated in the said sections to be punishable or, in lieu thereof, any one of the punishments lower in the scale set out in section 51 regard being had to the nature and degree of the offence.

Alternative punishments awardable by Force Courts.

53. A Force Court may award in addition to, or without, any other punishment, the punishment specified in clause (c) of sub-section (1) of section 51, or any one or more of the punishments specified in clauses (f) to (n) (both inclusive) of that sub-section.

Combination of punishments.

54. When on active duty an enrolled person has been sentenced by a Force Court to imprisonment whether combined with dismissal or not, the prescribed officer may direct that such person may be retained to serve in the ranks, and such service shall be reckoned as part of his term of imprisonment.

Retention in the force of a person convicted on active duty.

55. Punishments may also be inflicted in respect of offences committed by persons subject to this Act without the intervention of a Force Court in the manner stated in sections 56, 58 and 59.

Punishments otherwise than by Force Courts.

Minor
punish-
ments.

56. (1) Subject to the provisions of section 57, a commanding officer of and above the rank of Commandant may, in the prescribed manner, proceed against a person subject to this Act, other than an officer or a subordinate officer, who is charged with an offence under this Act and award such person, to the extent prescribed, one or more of the following punishments, that is to say,—

- (a) imprisonment in Force custody up to twenty-eight days;
- (b) detention up to twenty-eight days;
- (c) confinement to the lines up to twenty-eight days;
- (d) extra guards or duties;
- (e) deprivation of any special position or special emoluments or any acting rank;
- (f) severe reprimand or reprimand;
- (g) fine up to fourteen days' pay in any one month;
- (h) deductions from his pay and allowances of any sum required to make good any loss or damage occasioned by the offence for which he is punished.

(2) If any unit, training centre or other establishment of the Force is being temporarily commanded by an officer of the rank of Second-in-Command or Deputy Commandant, such officer shall have full powers of a commanding officer specified in sub-section (1).

(3) Subject to the provisions of section 57, a Deputy Commandant or an Assistant Commandant, commanding a company or a detachment or an outpost, shall have the power to proceed against a person subject to this Act, other than an officer or a subordinate officer, who is charged with an offence under this Act and award such person to the extent prescribed, one or more of the punishments specified in clauses (a) to (d) and (h) of sub-section (1) provided that the maximum limit of punishment awarded under each of the clauses (a), (b) and (c) shall not exceed fourteen days.

(4) A subordinate officer not below the rank of Sub-Inspector who is commanding a detachment or an outpost shall have the powers to proceed against a person subject to this Act, other than a subordinate officer or an under-officer, who is charged with an offence under this Act and award such person to the extent prescribed, one or more of the punishments specified under clauses (c) and (d) of sub-section (1) provided that the maximum limit of punishment awarded under clause (c) shall not exceed fourteen days.

Limit of
punish-
ments
under
section
56.

57. (1) In the case of an award of two or more of the punishments specified in clauses (a), (b), (c) and (d) of sub-section (1) of section 56, the punishments specified in clause (c) or clause (d) shall take effect only at the end of the punishment specified in clause (a) or clause (b).

(2) When two or more of the punishments specified in clauses (a), (b) and (c) of sub-section (1) of section 56 are awarded to a person conjointly, or when already undergoing one or more of the said punishments, the whole extent of the punishments shall not exceed in the aggregate forty-two days.

(3) The punishments specified in clauses (a), (b) and (c) of sub-section (1) of section 56 shall not be awarded to any person who is of the rank of an under-officer or was, at the time of committing the offence for which he is punished, of such rank.

(4) The punishment specified in clause (f) of sub-section (1) of section 56 shall not be awarded to any person below the rank of an under-officer.

58. (1) An officer not below the rank of Inspector-General may, in the prescribed manner, proceed against an officer of or below the rank of Commandant who is charged with an offence under this Act and award one or more of the following punishments, that is to say,—

(a) forfeiture of seniority, or in the case of any of them whose promotion depends upon length of service, forfeiture of service for the purpose of promotion for a period not exceeding one year, but subject to the right of the accused previous to the award to elect to be tried by a Force Court;

(b) severe reprimand or reprimand;

(c) deduction from pay and allowances of any sum required to make good any proved loss or damage occasioned by the offence of which he is convicted.

(2) An officer not below the rank of Additional Deputy Inspector-General may, in the prescribed manner, proceed against a person of or below the rank of Subedar-Major who is charged with an offence under this Act and award one or more of the following punishments, that is to say,—

(a) forfeiture of seniority, or in the case of any of them whose promotion depends upon the length of service, forfeiture of service for the purpose of promotion for a period not exceeding one year, but subject to the right of the accused previous to the award to elect to be tried by a Force Court;

(b) severe reprimand or reprimand;

(c) deduction from pay and allowances of any sum required to make good any proved loss or damage occasioned by the offence of which he is convicted.

(3) An officer not below the rank of Commandant may, in the prescribed manner, proceed against a person of or below the rank of Subedar-Major who is charged with an offence under this Act and award any one or both of the following punishments, that is to say,—

(a) severe reprimand or reprimand;

(b) deduction from pay and allowances of any sum required to make good any proved loss or damage occasioned by the offence of which he is convicted.

59. (1) In every case in which punishment has been awarded under section 58, certified true copies of the proceedings shall be forwarded, in the prescribed manner, by the officer awarding the punishment to the

Punishment of persons of or below the rank of Commandant by Inspectors-General and others.

Review of proceedings.

prescribed superior authority who may, if the punishment awarded appears to him to be illegal, unjust or excessive, cancel, vary or remit the punishment and make such other direction as may be appropriate in the circumstances of the case.

(2) For the purpose of sub-section (1), a "superior authority" means,—

- (a) any officer superior in command to such officer who has awarded the punishment;
- (b) in the case of punishment awarded by Director-General, the Central Government.

Collective fines.

60. (1) Whenever any weapon or part of a weapon, or ammunition, forming part of the equipment of a unit, is lost or stolen, a commanding officer not below the rank of the Commandant of that unit may, after making such enquiry as he thinks fit and subject to the rules, impose a collective fine upon the subordinate officers, under-officers and men of such unit, or upon so many of them as, in his judgment, should be held responsible for such loss or theft.

(2) Such fine shall be assessed as a percentage of the pay of the individuals on whom it falls.

CHAPTER V

DEDUCTIONS FROM PAY AND ALLOWANCES

Deductions from pay and allowances of persons subject to this Act.

61. (1) The following deductions may be made from the pay and allowances of an officer, that is to say,—

- (a) all pay and allowances due to an officer for every day he absents himself without leave, unless a satisfactory explanation has been given to, and accepted by, the Inspector-General under whom he is for the time being serving;
- (b) all pay and allowances for every day while he is in custody on a charge for an offence for which he is afterwards convicted by a criminal court or Force Court or by an officer exercising authority under section 58;
- (c) any sum required to make good the pay of any person subject to this Act which he has unlawfully retained or unlawfully refused to pay;
- (d) any sum required to make good such compensation for any expenses, loss, damage or destruction occasioned by the commission of an offence as may be determined by the Force Court by which he is convicted of such offence or by an officer exercising authority under section 58;
- (e) all pay and allowances ordered by Force Court;
- (f) any sum required to be paid as fine awarded by a criminal court or a Force Court;
- (g) any sum required to make good any loss, damage or destruction of public or Force property which, after due investigation, appears to the Inspector-General under whom the officer is for the time

being serving, to have been occasioned by the wrongful act or negligence on the part of the officer;

(h) all pay and allowances forfeited by order of the Central Government if the officer is found by a court of inquiry constituted by the Director-General in this behalf, to have deserted to the enemy, or while in enemy hands, to have served with, or under the orders of, the enemy, or in any manner to have aided the enemy, or to have allowed himself to be taken prisoner by the enemy through want of due precaution or through disobedience of orders or wilful neglect of duty, or having been taken prisoner by the enemy, to have failed to rejoin his service when it was possible to do so;

(i) any sum required by order of the Central Government to be paid for the maintenance of his wife or his legitimate or illegitimate child or step child or towards the cost of any relief given by the said Government to the said wife or child.

(2) Subject to the provisions of section 63, the following deductions may be made from the pay and allowances of a person subject to this Act, other than an officer, that is to say,—

(a) all pay and allowances for every day of absence either on desertion or without leave, or as a prisoner of war unless a satisfactory explanation has been given and accepted by his commanding officer and for every day of imprisonment awarded by a criminal court, Force Court or an officer exercising authority under section 56;

(b) all pay and allowances for every day while he is in custody on a charge for an offence of which he is afterwards convicted by a criminal court or Force Court or on a charge of absence without leave for which he is afterwards awarded imprisonment by an officer exercising authority under section 56;

(c) all pay and allowances for every day on which he is in hospital on account of sickness certified by the medical officer attending on him to have been caused by an offence under this Act committed by him;

(d) for every day on which he is in hospital on account of sickness certified by the medical officer attending on him to have been caused by his own misconduct or imprudence, such sum as may be specified by the order of the Director-General;

(e) all pay and allowances ordered by Force Court or by an officer exercising authority under any of the sections 56 and 58 to be forfeited or stopped;

(f) all pay and allowances for every day between his being recovered from the enemy and his dismissal from the service in consequence of his conduct when being taken prisoner by, or while in the hands of the enemy;

(g) any sum required to make good such compensation for any expenses, loss, damage or destruction caused by him to the Central Government or to any building or property or any private fund of the Force as may be awarded by his commanding officer;

(h) any sum required to pay a fine awarded by a criminal court, Force Court exercising jurisdiction under section 49 or an officer exercising authority under any of the sections 56 and 60;

(i) any sum required by order of the Central Government or any prescribed officer to be paid for the maintenance of his wife, or his legitimate child or illegitimate child or step child or towards the cost of any relief given by the said Government to the said wife or child.

(3) For computation of time of absence or custody under this section,—

(a) no person shall be treated as absent or in custody for a day unless the absence or custody has lasted, whether wholly in one day, or partly in one day and partly in another for six consecutive hours or upwards;

(b) any absence or custody for less than a day may be reckoned as absence or custody for a day if such absence or custody prevented the absentee from fulfilling any duty as member of the Force which was thereby thrown upon some other person;

(c) absence or custody for twelve consecutive hours or upwards may be reckoned as absence or custody for the whole of each day during any portion of which the person was absent or in custody;

(d) a period of absence, or imprisonment, which commences before, and ends after, midnight may be reckoned as a day.

Pay and allowances during trial.

62. In the case of any person subject to this Act who is in custody or under suspension from duty on a charge for an offence, the prescribed officer may direct that the whole or any part of the pay and allowances of such person shall be withheld, pending the result of his trial on the charge against him, in order to give effect to the provisions of clause (b) of sub-sections (1) and (2) of section 61.

Limit of certain deductions.

63. The total deductions from the pay and allowances of a person made under clauses (e) and (g) to (i) of sub-section (2) of section 61 shall not, except where he is sentenced to dismissal or removal, exceed in any one month one-half of his pay and allowances for that month.

Deduction from public money due to a person.

64. Any sum authorised by this Act to be deducted from the pay and allowances of any person may, without prejudice to any other mode of recovering the same, be deducted from any public money due to him other than a pension.

Pay and allowances of prisoner of war during inquiry into his conduct.

65. Where the conduct of any person subject to this Act when being taken prisoner by, or while in the hands of, the enemy, is to be inquired into under this Act or any other law, the Director-General or any officer authorised by him may order that the whole or any part of the pay and allowances of such person shall be withheld pending the result of such enquiry.

Remission of deductions.

66. Any deduction from pay and allowances authorised by this Act may be remitted in such manner and to such extent, and by such authority, as may from time to time be prescribed.

67. (1) In the case of all persons subject to this Act, being prisoners of war, whose pay and allowances have been forfeited under clause (h) of sub-section (1) or clause (a) of sub-section (2) of section 61 but in respect of whom a remission has been made under section 66, it shall be lawful for proper provisions to be made by the Central Government or by the Director-General when so authorised by the Central Government out of such pay and allowances for any dependants of such persons and any such remission shall in that case be deemed to apply only to the balance thereafter remaining of such pay and allowances.

Provision
for
depend-
ants of
prisoner
of war
from his
remit-
deduc-
tions and
pay and
allow-
ances.

(2) It shall be lawful for proper provision to be made by the Central Government or by the Director-General when so authorised by the Central Government for any dependants of any person subject to this Act who is a prisoner of war, or is missing, out of his pay and allowances.

68. For the purposes of section 67, a person shall be deemed to continue to be a prisoner of war until the conclusion of any inquiry into his conduct such as is referred to in section 65 and if he is dismissed from the service in consequence of such conduct, until the date of such dismissal.

Period
during
which a
person
is deemed
to be a
prisoner
of war.

CHAPTER VI

ARREST AND PROCEEDINGS BEFORE TRIAL

69. (1) Any person subject to this Act who is charged with an offence may be taken into Force custody under the order of any superior officer.

Custody
of
offenders.

(2) Notwithstanding anything contained in sub-section (1), an officer may order into Force custody any other officer, though such other officer may be of a higher rank, engaged in a quarrel, affray or disorder.

70. (1) It shall be the duty of every commanding officer to take care that a person under his command when charged with an offence is not detained in custody for more than forty-eight hours after the committal of such person into custody is reported to him, without the charge being investigated, unless investigation within that period seems to him to be impracticable having regard to the public service.

Duty of
comman-
ding
officer in
regard to
detention.

(2) The case of every person being detained in custody beyond a period of forty-eight hours, and the reasons therefor, shall be reported by the commanding officer to the next higher officer or such other officer to whom an application may be made to convene a Force Court for the trial of the person charged.

(3) In reckoning the period of forty-eight hours specified in sub-section (1), Sundays and other public holidays shall be excluded.

(4) Subject to the provisions of this Act, the Central Government may make rules providing for the manner in which and the period for which any person subject to this Act may be taken into and detained in Force custody, pending the trial by any competent authority for any offence committed by him.

Interval between committal and trial.

71. In every case where any such person as is mentioned in section 69 and as is not on active duty, remains in such custody for a longer period than eight days without a Force Court for his trial being convened, a special report giving reasons for the delay shall be made by his commanding officer in the manner prescribed, and a similar report shall be forwarded at intervals of every eight days until a Force Court is convened or such person is released from custody.

Arrest by civil authorities.

72. Whenever any person subject to this Act, who is accused of an offence under this Act, is within the jurisdiction of any magistrate or police officer, such magistrate or police officer shall aid in the apprehension and delivery to Force custody of such person upon receipt of a written application to that effect signed by his commanding officer or an officer authorised by the commanding officer in that behalf.

Capture of deserters.

73. (1) Whenever any person subject to this Act deserts, the commanding officer of the unit to which he belongs or is attached, shall give information of the desertion to such civil authorities as, in his opinion, may be able to afford assistance towards the capture of the deserter; and such authorities shall thereupon take steps for the apprehension of the said deserter in like manner as if he were a person for whose apprehension a warrant had been issued by a magistrate, and shall deliver the deserter, when apprehended, into Force custody.

(2) Any police officer may arrest without warrant any person reasonably believed to be subject to this Act, and to be a deserter or to be travelling without authority, and shall bring him without delay before the nearest magistrate, to be dealt with according to law.

Inquiry into absence without leave.

74. (1) When any person subject to this Act has been absent from duty without due authority for a period of thirty days, a court of inquiry shall, as soon as practicable, be appointed by such authority and in such manner as may be prescribed; and such court shall, on oath or affirmation administered in the prescribed manner, inquire respecting the absence of the person, and the deficiency, if any, in the property of the Government entrusted to his care, or in any arms, ammunition, equipment, instruments, clothing or necessaries; and if satisfied of the fact of such absence without due authority or other sufficient cause, the court shall declare such absence and the period thereof and the said deficiency, if any, and the commanding officer of the unit to which the person belongs or is attached, shall make a record thereof in the prescribed manner.

(2) If the person declared absent does not afterwards surrender or is not apprehended, he shall, for the purposes of this Act, be deemed to be a deserter.

Force Police Officers

75. (1) The Director-General or any prescribed officer may appoint persons (in this Act referred to as Force Police) for discharging the functions specified in sub-sections (2) and (3).

(2) The duties of a person appointed under sub-section (1) are to take charge of persons confined for any offence, to preserve good order and discipline and to prevent breaches of the same by persons serving in, or attached to, the Force.

(3) Notwithstanding anything contained in section 69, a person appointed under sub-section (1) may, at any time, arrest and detain for

trial any person subject to this Act who commits, or is charged with, an offence, and may also carry into effect any punishment to be inflicted in pursuance of a sentence awarded by a Force Court or by an officer exercising authority under section 56 but shall not inflict any punishment on his own authority:

Provided that no officer shall be so arrested or detained otherwise than on the order of another officer.

CHAPTER VII

FORCE COURTS

76. For the purposes of this Act there shall be three kinds of Force Courts, that is to say,—

- (a) General Force Courts;
- (b) Petty Force Courts; and
- (c) Summary Force Courts.

Kinds of
Force
Courts.

77. A General Force Court may be convened by the Central Government or the Director-General or by any officer empowered in this behalf by warrant of the Director-General.

Power to
convene a
General
Force
Court.

78. A Petty Force Court may be convened by an officer having power to convene a General Force Court or by an officer empowered in this behalf by warrant of any such officer.

Power to
convene
a Petty
Force
Court.

79. A warrant issued under section 77 or section 78 may contain such restrictions, reservations or conditions as the officer issuing it may think fit.

Contents
of war-
rants
issued
under
sections
77 and
78.

80. A General Force Court shall consist of not less than five officers.

Composi-
tion of a
General
Force
Court.

81. A Petty Force Court shall consist of not less than three officers.

Composi-
tion of
a Petty
Force
Court.

82. (1) A Summary Force Court may be held by the commanding officer of any unit and he alone shall constitute the Court.

Summary
Force
Court.

(2) The proceedings shall be attended throughout by two other persons who shall be officers or subordinate officers or one of either, and who shall not as such, be sworn or affirmed.

83. (1) If a Force Court after the commencement of a trial is reduced below the minimum number of officers required by this Act, it shall be dissolved.

Dissolu-
tion of a
Force
Court.

(2) If, on account of the illness of the concerned Judge Attorney or, as the case may be, Deputy Judge Attorney-General or Additional Judge Attorney-General or of the accused before the finding, it is impossible to continue the trial, the Force Court shall be dissolved.

(3) The authority or officer who convened a Force Court may dissolve the same if it appears to him that the exigencies of the service or necessities of discipline render it impossible or inexpedient to continue the said Force Court.

(4) Where a Force Court is dissolved under this section, the accused may be tried again.

Power of a General Force Court.

84. A General Force Court shall have the power to try any person subject to this Act for any offence punishable thereunder and to pass any sentence authorised thereby.

Power of a Petty Force Court.

85. A Petty Force Court shall have the power to try any person subject to this Act other than an officer or a subordinate officer for any offence made punishable thereunder and to pass any sentence authorised by this Act other than a sentence of death or imprisonment for a term exceeding two years.

Power of a Summary Force Court.

86. (1) Subject to the provisions of sub-section (2), a Summary Force Court may try any offence punishable under this Act.

(2) When there is no grave reason for immediate action and reference can without detriment to discipline be made to the officer empowered to convene a Petty Force Court for the trial of the alleged offender, an officer holding a Summary Force Court shall not try without such reference any offence punishable under any of the sections 16, 19 and 49, or any offence against the officer holding the Court.

(3) A Summary Force Court may try any person subject to this Act and under the command of the officer holding the Court, except an officer or a subordinate officer.

(4) A Summary Force Court may pass any sentence which may be passed under this Act, except the sentence of death or of imprisonment for a term exceeding the limit specified in sub-section (5).

(5) The limit referred to in sub-section (4) shall be,—

(a) one year, if the officer holding the Force Court holds the rank not below that of a Commandant;

(b) three months, in any other case.

Prohibition of second trial.

87. (1) When any person, subject to this Act has been acquitted or convicted of an offence by a Force Court or by a criminal court or has been dealt with under section 56 or section 58, he shall not be liable to be tried again for the same offence by a Force Court or dealt with under the said sections.

(2) When any person subject to this Act, has been acquitted or convicted of an offence by a Force Court or has been dealt with under section 56 or section 58, he shall not be liable to be tried again by a criminal court for the same offence or on the same facts.

88. (1) Except as provided by sub-section (2), no trial by a Force Court of any person subject to this Act for any offence shall be commenced after the expiration of a period of three years from the date of such offence.

Period of limitation for trial.

(2) The provisions of sub-section (1) shall not apply to a trial for an offence of desertion or for any of the offences mentioned in section 19.

(3) In the computation of the period of time mentioned in sub-section (1), any time spent by such person in evading arrest after the commission of the offence, shall be excluded.

89. (1) Where an offence under this Act had been committed by any person while subject to this Act, and he has ceased to be so subject, he may be taken into and kept in Force custody and tried and punished for such offence as if he continued to be so subject.

(2) No such person shall be tried for an offence, unless his trial commences within six months after he had ceased to be subject to this Act:

Provided that nothing contained in this sub-section shall apply to the trial of any such person for an offence of desertion or for any of the offences mentioned in section 19 or shall affect the jurisdiction of a criminal court to try any offence triable by such court as well as by a Force Court.

Trial, etc., of offender who ceases to be subject to this Act.

90. (1) When a person subject to this Act is sentenced by a Force Court to imprisonment, this Act shall apply to him during the term of his sentence, though he is dismissed from the Force, or has otherwise ceased to be subject to this Act, and he may be kept, removed, imprisoned and punished as if he continued to be subject to this Act.

Application of Act during term of sentence.

(2) When a person subject to this Act is sentenced by a Force Court to death, this Act shall apply to him till the sentence is carried out.

91. Any person subject to this Act who commits any offence against it may be tried and punished for such offence in any place whatever.

Place of trial.

92. When a criminal court and a Force Court have each jurisdiction in respect of an offence, it shall be in the discretion of the Director-General or the Additional Director-General or the Inspector-General or the Deputy Inspector-General or the Additional Deputy Inspector-General within whose command the accused person is serving or such other officer as may be prescribed, to decide before which court the proceedings shall be instituted, and if that officer decides that they shall be instituted before a Force Court, to direct that the accused person shall be detained in Force custody.

Choice between criminal court and Force Court.

93. (1) When a criminal court having jurisdiction is of opinion that proceedings shall be instituted before itself in respect of any alleged offence, it may, by written notice, require the officer referred to in section 92 at his option, either to deliver over the offender to the nearest magistrate to be proceeded against according to law, or to postpone proceedings, pending a reference to the Central Government.

Power of criminal court to require delivery of offender.

(2) In every such case the said officer shall either deliver over the offender in compliance with the requisition, or shall forthwith refer the question as to the court before which the proceedings are to be instituted, for the determination of the Central Government whose order upon such reference shall be final.

CHAPTER VIII
PROCEDURE OF FORCE COURTS

Presiding
officer.

Judge
Attorneys.

Chal-
lenge.

Oaths of
member,
Judge
Attor-
ney
and
witness.

Voting by
members.

94. At every General Force Court or Petty Force Court, the senior member shall be the presiding officer.

95. Every General Force Court shall, and every Petty Force Court may, be attended by a Judge Attorney or a Deputy Judge Attorney-General or an Additional Judge Attorney-General, or, if no such officer is available, an officer approved by the Judge Attorney-General or by any officer authorised in this behalf by the Judge Attorney-General.

96 (1) At all trials by a General Force Court or by a Petty Force Court, as soon as the Court is assembled, the names of the presiding officer and members shall be read over to the accused, who shall thereupon be asked whether he objects to being tried by any officer sitting on the Court.

(2) If the accused objects to such officer, his objection and also the reply thereto of the officer objected to shall be heard and recorded, and the remaining officers of the Court shall, in the absence of the challenged officer decide on the objection.

(3) If the objection is allowed by one-half or more of the votes of the officers entitled to vote, the objection shall be allowed, and the member objected to shall retire, and his vacancy may be filled in the prescribed manner, by another officer subject to the same right of the accused to object.

(4) When no challenge is made, or when a challenge has been made and disallowed, or the place of every officer successfully challenged has been filled by another officer to whom no objection is made or allowed, the Court shall proceed with the trial.

97. (1) An oath or affirmation in the prescribed manner shall be administered to every member of the Force Court and to the Judge Attorney, or, as the case may be, the Deputy Judge Attorney-General or the Additional Judge Attorney-General or the officer approved under section 95, before the commencement of the trial.

(2) Every person giving evidence before a Force Court shall be examined after being duly sworn or affirmed in the prescribed form.

(3) The provisions of sub-section (2) shall not apply where the witness is a child under twelve years of age and the Force Court is of opinion that though the witness understands the duty of speaking the truth, he does not understand the nature of an oath or affirmation.

98. (1) Subject to the provisions of sub-sections (2) and (3), every decision of a Force Court shall be passed by an absolute majority of votes; and where there is an equality of votes on either the finding or the sentence, the decision shall be in favour of the accused.

(2) No sentence of death shall be passed by a General Force Court without the concurrence of at least two-thirds of the members of the Court.

(3) In matters other than a challenge or the finding or sentence, the presiding officer shall have a casting vote.

1 of 1872.

99. The Indian Evidence Act, 1872, shall, subject to the provisions of this Act, apply to all proceedings before a Force Court.

General rule as to evidence.

100. A Force Court may take judicial notice of any matter within the general knowledge of the members as officers of the Force.

Judicial notice.

101. (1) The convening officer, the presiding officer of a Force Court, the Judge Attorney or, as the case may be, the Deputy Judge Attorney-General or the Additional Judge Attorney-General or the officer approved under section 95 or the Commanding Officer of the accused person may, by summons under his hand, require the attendance, at a time and place to be mentioned in the summons, of any person either to give evidence or to produce any document or other thing.

Summoning witnesses.

(2) In the case of a witness who is subject to this Act or any other Act relating to the armed forces of the Union, the summons shall be sent to his Commanding Officer and such officer shall serve it upon him accordingly.

(3) In the case of any other witness, the summons shall be sent to the magistrate within whose jurisdiction he may be, or resides, and such magistrate shall give effect to the summons as if the witness were required in the court of such a magistrate.

(4) When a witness is required to produce any particular document or other thing in his possession or power, the summons shall describe it with reasonable precision.

1 of 1872.

102. (1) Nothing in section 101 shall be deemed to affect the operation of sections 123 and 124 of the Indian Evidence Act, 1872 or to apply to any letter, postcard, telegram or other document in the custody of the postal or telegraph authorities.

Documents exempted from production.

(2) If any document in such custody is, in the opinion of any District Magistrate, Chief Metropolitan Magistrate, Chief Judicial Magistrate, Court of Sessions or High Court wanted for the purpose of any Force Court, such Magistrate, or Court may require the postal or telegraph authorities, as the case may be, to deliver such document to such person as such Magistrate or Court may direct.

(3) If any such document is, in the opinion of any other magistrate or of any Commissioner of Police or District Superintendent of Police, wanted for any such purpose, he may require the postal or telegraph authorities, as the case may be, to cause such search to be made for, and to detain such document pending the orders of any such District Magistrate, Chief Metropolitan Magistrate, Chief Judicial Magistrate, Court of Sessions or High Court.

103. (1) Whenever, in the course of a trial by a Force Court, it appears to the Court that the examination of a witness is necessary for the ends of justice, and that the attendance of such witness cannot be procured without an amount of delay, expense or inconvenience which, in the circumstances of the case, would be unreasonable, such Court may address the Judge Attorney-General in order that a commission to take the evidence of such witness may be issued.

Commissions for examination of witnesses.

(2) The Judge Attorney-General may then, if he thinks necessary, issue a commission to any Metropolitan Magistrate or Judicial Magistrate of the first

class, within the local limits of whose jurisdiction such witness resides, to take the evidence of such witness.

(3) The Magistrate to whom the commission is issued, or, if he is the Chief Metropolitan Magistrate, or Chief Judicial Magistrate, or such Metropolitan Magistrate, or Judicial Magistrate, as he appoints in this behalf, shall summon the witness before him or proceed to the place where the witness is, and shall take down his evidence in the same manner, and may for this purpose exercise the same powers, as in the trials of warrant-cases under the Code of Criminal Procedure, 1973.

2 of 1974.

(4) When the witness resides in a tribal area or in any place outside India, the commission may be issued in the manner specified in Chapter XXIII of the Code of Criminal Procedure, 1973.

2 of 1974.

Examination of a witness on commission.

104. (1) The prosecutor and the accused person in any case in which a commission is issued under section 103 may respectively forward any interrogatories in writing which the court may think relevant to the issue, and the Magistrate executing the commission shall examine the witness upon such interrogatories.

(2) The prosecutor and the accused person may appear before such Magistrate by counsel, or, except in the case of an accused person in custody, in person, and may examine, cross-examine and re-examine, as the case may be, the said witness.

(3) After a commission issued under section 103 has been duly executed, it shall be returned together with the deposition of the witness examined thereunder to the Judge Attorney-General.

(4) On receipt of a commission and deposition returned under sub-section (3), the Judge Attorney-General shall forward the same to the Court at whose instance the commission was issued or, if such Court has been dissolved, to any other Court convened for the trial of the accused person; and the commission, the return thereto and the deposition shall be open to inspection by the prosecutor and the accused person, and may, subject to all just exceptions, be read in evidence in the case by either the prosecutor or the accused, and shall form part of the proceedings of the Court.

(5) In every case in which a commission is issued under section 103, the trial may be adjourned for specified time reasonably sufficient for the execution and return of the commission.

Conviction for offences not charged.

105. A person charged before a Force Court—

(a) with desertion may be found guilty of attempting to desert or of being absent without leave;

(b) with attempting to desert may be found guilty of being absent without leave;

(c) with using criminal force may be found guilty of assault;

(d) with using threatening language may be found guilty of using insubordinate language;

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(c) with any one of the offences specified in clauses (a), (b), (c) and (d) of section 33 may be found guilty of any other of these offences with which he might have been charged;

(f) with an offence punishable under section 49 may be found guilty of any other offence of which he might have been found guilty, if the provisions of the Code of Criminal Procedure, 1973, were applicable;

(g) with any offence under this Act may, on failure of proof of an offence having been committed in circumstances involving a more severe punishment, be found guilty of the same offence as having been committed in circumstances involving a less severe punishment;

(h) with any offence under this Act may be found guilty of having attempted or abetted the commission of that offence, although the attempt or abetment is not separately charged.

106. In any proceeding under this Act, any application, certificate, warrant, reply or other document purporting to be signed by an officer in the service of the Government shall, on production, be presumed to have been duly signed by the person by whom and in the character in which it purports to have been signed, until the contrary is shown.

Presumption as to signatures.

107. (1) Any enrolment paper purporting to be signed by an enrolling officer shall, in proceedings under this Act, be evidence of the person enrolled having given the answers to questions which he is therein represented as having given.

Enrolment paper.

(2) The enrolment of such person may be proved by the production of the original or a copy of his enrolment paper purporting to be certified to be a true copy by the officer having the custody of the enrolment paper or service record.

108. (1) A letter, return or other document respecting the service of any person in, or the dismissal, removal or discharge of any person from, any unit of the Force, or respecting the circumstances of any person not having served in, or belonged to, any unit of the Force, if purporting to be signed by or on behalf of the Central Government or the Director-General, or by any prescribed officer, shall be evidence of the facts stated in such letter, return or other document.

Presumption as to certain documents.

(2) A Force List or Gazette purporting to be published by authority shall be evidence of the status and rank of the officers, subordinate officers therein mentioned, and of any appointment held by them and of the battalion, unit, or branch of the Force to which they belong.

(3) Where a record is made in any battalion book in pursuance of this Act or of any rules made thereunder or otherwise in the discharge of official duties, and purports to be signed by the commanding officer or by the officer whose duty it is to make such record, such record shall be evidence of the facts therein stated.

(4) A copy of any record in any office of the Force purporting to be certified to be a true copy by the officer having custody of such book shall be evidence of such record.

(5) Where any person subject to this Act is being tried on a charge of desertion or of absence without leave, and such person has surrendered himself into the custody of any officer or other person subject to this Act, or any unit of the Force, or has been apprehended by such officer or person, a certificate purporting to be signed by such officer, or by the commanding officer of the unit to which such person belongs or is attached, as the case may be, and stating the fact, date and place of such surrender or apprehension, and the manner in which he was dressed, shall be evidence of the matters so stated.

(6) Where any person subject to this Act is being tried on a charge of desertion or of absence without leave and such person has surrendered himself into the custody of, or has been apprehended by, a police officer not below the rank of an officer in charge of a police station, a certificate purporting to be signed by such police officer and stating the fact, date and place of such surrender or apprehension and the manner in which he was dressed shall be evidence of the matters so stated.

(7) (a) Any document purporting to be a report under the hand of a Government scientific expert to whom this sub-section applies, upon any matter or thing duly submitted to him for examination or analysis and report in the course of any proceeding under this Act, may be used as evidence in any inquiry, trial or other proceeding under this Act.

(b) The Force Court may, if it thinks fit, summon and examine any such expert as to the subject matter of his report.

(c) Where any such expert is summoned by a Force Court and he is unable to attend personally, he may, unless the Court has expressly directed him to appear personally, depute an officer who is conversant with the facts of the case to depose in the Court on his behalf.

(d) This sub-section applies to the Government scientific experts, for the time being specified in sub-section (4) of section 293 of the Code of Criminal Procedure, 1973.

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Refer-
ence by
accused
to Gov-
ernment
officer.

109. (1) If at any trial for desertion or absence without leave, over-staying leave or not rejoining when warned for service, the accused person states in his defence any sufficient or reasonable excuse for his unauthorised absence, and refers in support thereof to any officer in the service of the Government, or if it appears that any such officer is likely to prove or disprove the said statement in the defence, the Court shall address such officer and adjourn the proceedings until his reply is received.

(2) The written reply of any officer so referred to shall, if signed by him, be received in evidence and have the same effect as if made on oath before the Court.

(3) If the court is dissolved before the receipt of such reply or if the Court omits to comply with the provisions of this section, the convening officer may, at his discretion, annul the proceedings and order a fresh trial.

Evidence
of pre-
vious con-
victions
and
general
character.

110. (1) When any person subject to this Act has been convicted by a Force Court of any offence, such Force Court may inquire into, and receive, and record evidence of any previous convictions of such person, either by a Force Court or by a criminal court, or any previous award of punishment under section 56 or section 58, and may further inquire into and record the general character of such person and such other matters as may be prescribed.

(2) Evidence received under this section may be either oral, or in the shape of entries in, or certified extracts from, books of Force Courts or other official records; and it shall not be necessary to give notice before trial to the person tried that evidence as to his previous convictions or character will be received.

(3) At a Summary Force Court, the officer holding the trial may, if he thinks fit, record any previous convictions against the offender, his general character, and such other matters as may be prescribed, as of his own knowledge, instead of requiring them to be proved under the foregoing provisions of this section.

111. (1) Whenever, in the course of a trial by a Force Court, it appears to the Court that the person charged is by reason of unsoundness of mind incapable of making his defence, or that he committed the act alleged but was by reason of unsoundness of mind incapable of knowing the nature of the act or knowing that it was wrong or contrary to law, the Court shall record a finding accordingly.

(2) The presiding officer of the Court, or, in the case of a Summary Force Court, the officer holding the trial, shall forthwith report the case to the confirming officer, or to the authority empowered to deal with its finding under section 129, as the case may be.

(3) The confirming officer to whom the case is reported under sub-section (2) may, if he does not confirm the finding, take steps to have the accused person tried by the same or another Force Court for the offence with which he was charged.

(4) The authority to whom the finding of a Summary Force Court is reported under sub-section (2) and a confirming officer confirming the finding in any case so reported to him shall order the accused person to be kept in custody in the prescribed manner and shall report the case for the orders of the Central Government.

(5) On receipt of a report under sub-section (4), the Central Government may order the accused person to be detained in a lunatic asylum or other suitable place of safe custody.

112. Where any accused person, having been found by reason of unsoundness of mind to be incapable of making his defence, is in custody or under detention under section 111, any officer prescribed in this behalf, may—

(a) if such person is in custody under sub-section (4) of section 111, on the report of a medical officer that he is capable of making his defence, or

(b) if such person is detained in a jail under sub-section (5) of section 111, on a certificate of the Inspector-General of Prisons, and if such person is detained in a lunatic asylum under the said sub-section, on a certificate of any two or more of the visitors of such asylum and if he is detained in any other place under that sub-section, on a certificate of the prescribed authority, that he is capable of making his defence,

Lunacy of accused.

Subsequent fitness of lunatic accused for trial.

take steps to have such person tried by the same or another Force Court for the offence with which he was originally charged or, if the offence is a civil offence, by a criminal court.

Transmis-
sion to
Central
Govern-
ment of
orders
under
section
112.

Release
of lunatic
accused.

Delivery
of lunatic
accused
to
relatives.

Order for
custody
and dis-
posal of
property
pending
trial.

Order for
disposal
of prop-
erty
regarding
which
offence is
com-
mitted.

113. A copy of every order made by an officer under section 112 for the trial of the accused shall forthwith be sent to the Central Government.

114. Where any person is in custody under sub-section (4) of section 111 or under detention under sub-section (5) of that section,—

(a) if such person is in custody under the said sub-section (4), on the report of a medical officer, or

(b) if such person is detained under the said sub-section (5), on a certificate from any of the authorities mentioned in clause (b) of section 112 that in the judgment of such officer or authority such person may be released without danger of his doing injury to himself or to any other person,

the Central Government may order that such person be released or detained in custody or transferred to a public lunatic asylum if he has not already been sent to such an asylum.

115. Where any relative or friend of any person who is in custody under sub-section (4) of section 111 or under detention under sub-section (5) of that section desires that he should be delivered to his care and custody, the Central Government may, upon application by such relative or friend and, on his giving security to the satisfaction of that Government that the person delivered shall be properly taken care of, and, prevented from doing injury to himself or to any other person, and be produced for the inspection of such officer, and at such times and places, as the Central Government may direct, order such person to be delivered to such relative or friend.

116. When any property regarding which any offence appears to have been committed, or which appears to have been used for the commission of any offence, is produced before a Force Court during a trial, the Court may make such order as it thinks fit for the proper custody of such property pending the conclusion of the trial, and if the property is subject to speedy or natural decay may, after recording such evidence as it thinks necessary, order it to be sold or otherwise disposed of.

117. (1) After the conclusion of a trial before any Force Court, the Court or the officer confirming the finding or sentence of such Force Court, or any authority superior to such officer, or, in the case of a Summary Force Court whose finding or sentence does not require confirmation, an officer not below the rank of Additional Deputy Inspector-General within whose command the trial was held, may make such order as it or he thinks fit for the disposal by destruction, confiscation, delivery to any person claiming to be entitled to possession thereof, or otherwise, of any property or document produced before the Court or in its custody, or regarding which any offence appears to have been committed or which has been used for the commission of any offence.

(2) Where any order has been made under sub-section (1) in respect of property regarding which an offence appears to have been committed,

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a copy of such order signed and certified by the authority making the same may, whether the trial was held within India or not, be sent to a magistrate within whose jurisdiction such property for the time being is situated, and such magistrate shall thereupon cause the order to be carried into effect as if it were an order passed by him under the provisions of the Code of Criminal Procedure, 1973.

(3) In this section, the term "property" includes, in the case of property regarding which an offence appears to have been committed, not only such property as has been originally in the possession or under the control of any person, but also any property into or for which the same may have been converted or exchanged, and anything acquired by such conversion or exchange whether immediately or otherwise.

118. Any trial by a Force Court under the provisions of this Act shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Indian Penal Code and the Force Court shall be deemed to be a court within the meaning of sections 345 and 346 of the Code of Criminal Procedure, 1973.

119. (1) With a view to obtaining the evidence of any person supposed to have been directly or indirectly concerned in or privy to an offence triable by a Force Court other than a Summary Force Court under this Act, the commanding officer, the convening officer or the Force Court, at any stage of the investigation or inquiry into or the trial of, the offence, may tender a pardon to such person on condition of his making a full and true disclosure of the whole of the circumstances within his knowledge relating to the offence and to every other person concerned, whether as principal or abettor, in the commission thereof.

(2) The commanding officer or the convening officer who tenders a pardon under sub-section (1) shall record—

(a) his reasons for so doing;

(b) whether the tender was or was not accepted by the person to whom it was made,

and shall, on application made by the accused, furnish him with a copy of such record free of cost.

(3) Every person accepting a tender of pardon made under sub-section (1)—

(a) shall be examined as a witness by the commanding officer of the accused and in the subsequent trial, if any;

(b) may be detained in Force custody until the termination of the trial.

120. (1) Where, in regard to a person who has accepted a tender of pardon made under section 119, the Judge Attorney, or as the case may be, the Deputy Judge Attorney-General or the Additional Judge Attorney-General or the officer approved under section 95, certifies that in his opinion such person has, either by wilfully concealing anything essential or by giving false evidence, not complied with the conditions on which the tender was made, such person may be tried for the offence

Powers
of Force
Court in
relation to
proceed-
ings under
this Act.

Tender of
pardon to
accom-
plies.

Trial of
person
not com-
plying
with
condi-
tions of
pardon.

in respect of which the pardon was so tendered or for any other offence of which he appears to have been guilty in connection with the same matter, and also for the offence of giving false evidence:

Provided that such person shall not be tried jointly with any of the other accused.

(2) Any statement made by such person accepting the tender of pardon and recorded by his commanding officer or Force Court may be given in evidence against him at such trial.

(3) At such trial, the accused shall be entitled to plead that he has complied with the condition upon which such tender was made; in which case it shall be for the prosecution to prove that the condition has not been complied with.

(4) At such trial, the Force Court shall, before arraignment, ask the accused whether he pleads that he has complied with the conditions on which the tender of pardon was made.

(5) If the accused does so plead, the Court shall record the plea and proceed with the trial and it shall, before giving its finding on the charge, find whether or not the accused has complied with the conditions of the pardon, and, if it finds that he has so complied, it shall give a verdict of not guilty.

CHAPTER IX

CONFIRMATION AND REVISION

Finding
and
sentence
not
valid
unless
confirmed.

Power
to con-
firm find-
ing and
sentence
of Gene-
ral
Force
Court.

Power
to con-
firm find-
ing and
sentence
of Petty
Force
Court.

Limitation
of powers
of con-
firming
auth-
ority.

121. No finding or sentence of a General Force Court or a Petty Force Court shall be valid except so far as it may be confirmed as provided by this Act.

122. The findings and sentences of General Force Courts may be confirmed by the Central Government or by any officer empowered in this behalf by warrant of the Central Government.

123. The findings and sentences of a Petty Force Court may be confirmed by an officer having power to convene a General Force Court or by any officer empowered in this behalf by warrant of such officer.

124. A warrant issued under section 122 or section 123 may contain such restrictions, reservations or conditions as the authority issuing it may think fit.

125. Subject to such restrictions, reservations or conditions, as may be contained in any warrant issued under section 122 or section 123, a confirming authority may, when confirming the sentence of a Force Court, mitigate or remit the punishment thereby awarded or commute that punishment for any punishment or punishments lower in the scale laid down in section 51.

Power
of con-
firming
authority
to miti-
gate, re-
mit or
commute
sentences.

126. When any person subject to this Act is tried and sentenced by a Force Court while on board a ship, the finding and sentence so far as not confirmed and executed on board the ship, may be confirmed and executed in like manner as if such person had been tried at the port of disembarkation.

Confirm-
ing of
findings
and sen-
tences on
board a
ship.

127. (1) Any finding or sentence of a Force Court which requires confirmation may be once revised by order of the confirming authority and on such revision, the Court, if so directed by the confirming authority, may take additional evidence.

Revision
of find-
ing or
sentence.

(2) The Court, on revision, shall consist of the same officers as were present when the original decision was passed unless any of those officers are unavoidably absent.

(3) In case of such unavoidable absence the cause thereof shall be duly certified in the proceedings, and the Court shall proceed with the revision, provided that, if a General Force Court, it still consists of five officers, or, if a Petty Force Court, of three officers.

128. The finding and sentence of a Summary Force Court shall not require to be confirmed, but may be carried out forthwith.

Finding
and sen-
tence of
a Sum-
mary
Force
Court.

129. The proceedings of every Summary Force Court shall, without delay be forwarded to the officer not below the rank of Additional Deputy Inspector-General within whose command the trial was held, or to the prescribed officer, and such officer, or the Director-General or any officer empowered by him in this behalf may, for reasons based on the merits of the case, but not on merely technical grounds, set aside the proceedings, or reduce the sentence to any other sentence which the Court might have passed.

Trans-
mission of
proceedings
of Sum-
mary Force
Court.

130. (1) Where a finding of guilty by a Force Court, which has been confirmed or which does not require confirmation, is found for any reason to be invalid or cannot be supported by the evidence, the authority which would have had power under section 142 to commute the punishment awarded by the sentence, if the finding had been valid may substitute a new finding and pass a sentence for the offence specified or involved in such finding:

Alteration
of finding
or sen-
tence in
certain
cases.

Provided that no such substitution shall be made unless such finding could have been validly made by the Force Court on the charge and unless it appears that the Force Court must have been satisfied of the facts establishing the said offence.

(2) Where a sentence passed by a Force Court which has been confirmed, or which does not require confirmation, not being a sentence passed in pursuance of a new finding substituted under sub-section (1), is found for any reason to be invalid, the authority referred to in sub-section (1) may pass a valid sentence.

(3) The punishment awarded by a sentence passed under sub-section (1) or sub-section (2) shall not be higher in the scale of punishments than, or in excess of, the punishment awarded by, the sentence for which a new sentence is substituted under this section.

(4) Any finding substituted, or any sentence passed, under this section shall, for the purposes of this Act and the rules, have effect as if it were a finding or sentence, as the case may be, of a Force Court.

Remedy
against
order,
finding
or sen-
tence of
Force
Court.

131. (1) Any person subject to this Act who considers himself aggrieved by any order passed by any Force Court may present a petition to the officer or authority empowered to confirm any finding or sentence of such Force Court, and the confirming authority may take such steps as may be considered necessary to satisfy itself as to the correctness, legality or propriety of the order passed or as to the regularity of any proceeding to which the order relates.

(2) Any person subject to this Act who considers himself aggrieved by a finding or sentence of any Force Court which has been confirmed, may present a petition to the Central Government, the Director-General or any prescribed officer superior in command to the one who confirmed such finding or sentence, and the Central Government, the Director-General, or the prescribed officer, as the case may be, may pass such order thereon as it or he thinks fit.

Annul-
ment of
proceed-
ings.

132. The Central Government, the Director-General or any prescribed officer may annul the proceedings of any Force Court on the ground that they are illegal or unjust.

CHAPTER X

EXECUTION OF SENTENCES, PARDONS, REMISSESS, ETC.

Form of
sentence
of death.

133. In awarding a sentence of death, a Force Court shall, in its discretion direct that the offender shall suffer death by being hanged by the neck until he be dead, or shall suffer death by being shot to death.

Com-
menc-
ement of
sentence
of impris-
onment.

134. Whenever any person is sentenced by a Force Court under this Act to imprisonment, the term of his sentence shall, whether it has been revised or not, be reckoned to commence on the day on which the original proceedings were signed by the presiding officer, or in the case of a Summary Force Court, by the Court:

Provided that—

(i) if for any reason, beyond the control of the commanding officer or superior officer, the sentence of imprisonment cannot be executed in full or in part, the convict shall be liable to undergo the whole or unexpired portion of sentence, as the case may be, when it becomes possible to carry out the same;

(ii) the period of detention or confinement, if any, undergone by an accused person, during the investigation, inquiry or trial of the case in which he is sentenced and before the date on which the original proceedings were signed shall be set off against the term of his sentence and the liability of such person to undergo imprisonment shall be restricted to the remainder, if any of the term of his sentence.

135. (1) Whenever any sentence of imprisonment is passed under this Act by a Force Court or whenever any sentence of death is commuted to imprisonment, the confirming officer or in case of a Summary Force Court the officer holding the Court or such other officer as may be prescribed shall, save as otherwise provided in sub-sections (3) and (4), direct that the sentence shall be carried out by confinement in a civil prison.

Execution of sentence of imprisonment.

(2) When a direction has been made under sub-section (1), the commanding officer of the person under sentence or such other officer as may be prescribed shall forward a warrant in the prescribed form to the officer in charge of the prison in which such person is to be confined and shall arrange for his despatch to such prison with the warrant.

(3) In the case of a sentence of imprisonment for a period not exceeding three months and passed under this Act by a Force Court, the appropriate officer under sub-section (1) may direct that the sentence shall be carried out by confinement in Force custody instead of in a civil prison.

(4) On active duty, a sentence of imprisonment may be carried out by confinement in such place as the officer not below the rank of Additional Deputy Inspector-General within whose command the person sentenced is serving or any prescribed officer may from time to time appoint.

136. Where a sentence of imprisonment is directed to be undergone in a civil prison, the offender may be kept in Force custody or in any other fit place till such time as it is possible to send him to a civil prison.

Temporary custody of offender.

137. Whenever, in the opinion of an officer not below the rank of Additional Deputy Inspector-General within whose command the trial is held, any sentence or portion of a sentence of imprisonment cannot for special reasons conveniently be carried out in Force custody in accordance with the provisions of section 135, such officer may direct that such sentence or portion of sentence shall be carried out by confinement in any civil prison or other fit place.

Execution of sentence of imprisonment in special cases.

138. A person under sentence of imprisonment may during his conveyance from place to place, or when on board a ship, aircraft, or otherwise, be subjected to such restraint as is necessary for his safe conduct and removal.

Conveyance of prisoner from place to place.

139. Whenever an order is duly made under this Act setting aside or varying any sentence, order or warrant under which any person is confined in a civil prison, a warrant in accordance with such order shall be forwarded by the officer making the order or his staff officer or such other person as may be prescribed, to the officer in charge of the prison in which such person is confined.

Communication of certain orders to prison officers.

Execution
of sentence
of fine.

140. When a sentence of fine is imposed by a Force Court under section 49, a copy of such sentence signed and certified by the confirming officer, or where no confirmation is required, by the officer holding the trial may be sent to any magistrate in India, and such magistrate shall thereupon cause the fine to be recovered in accordance with the provisions of the Code of Criminal Procedure, 1973, as if it were a sentence of fine imposed by such magistrate.

2 of 1974.

Informality
or error
in the
order or
warrant.

141. Whenever any person is sentenced to imprisonment under this Act, and is undergoing the sentence in any place or manner in which he might be confined under a lawful order or warrant in pursuance of this Act, the confinement of such person shall not be deemed to be illegal only by reason of informality or error in, or as respects, the order, warrant or other document, or the authority by which, or in pursuance whereof such person was brought into, or, is confined in any such place, and any such order, warrant or document may be amended accordingly.

Pardon
and
remission.

142. When any person subject to this Act has been convicted by a Force Court of any offence, the Central Government or the Director-General or, in the case of a sentence, which he could have confirmed or which did not require confirmation, an officer not below the rank of Additional Deputy Inspector-General within whose command such person at the time of conviction was serving, or the prescribed officer may,—

(a) either with or without conditions which the person sentenced accepts, pardon the person or remit the whole or any part of the punishments awarded; or

(b) mitigate the punishment awarded; or

(c) commute such punishment for any less punishment or punishments mentioned in this Act; or

(d) either with or without conditions which the person sentenced accepts, release the person on parole.

Cancellation
of
condition-
al pardon,
release
on parole
or remis-
sion.

143. (1) If any condition on which a person has been pardoned or released on parole or a punishment has been remitted is, in the opinion of the authority which granted the pardon, release or remission, not fulfilled, such authority may cancel the pardon, release or remission, and thereupon the sentence of the Court shall be carried into effect as if such pardon, release or remission had not been granted.

(2) A person whose sentence of imprisonment is carried into effect under the provisions of sub-section (1) shall undergo only the unexpired portion of his sentence.

Suspension
of sentence
of imprison-
ment.

144. (1) Where a person subject to this Act is sentenced by a Force Court to imprisonment, the Central Government, the Director-General or any officer empowered to convene a General Force Court may suspend the sentence whether or not the offender has already been committed to prison or to Force custody.

(2) The authority or officer specified in sub-section (1) may, in the case of an offender so sentenced direct that until the orders of such authority or officer have been obtained, the offender shall not be committed to prison or to Force custody.

(3) The powers conferred by sub-sections (1) and (2) may be exercised in the case of any such sentence which has been confirmed, reduced or commuted.

145. (1) Where the sentence referred to in section 144 is imposed by a Force Court other than a Summary Force Court, the confirming officer may, when confirming the sentence, direct that the offender be not committed to prison or to Force custody until the orders of the authority or officer specified in section 144 have been obtained.

(2) Where a sentence of imprisonment is imposed by a Summary Force Court, the officer holding the trial may make the direction referred to in sub-section (1).

146. Where a sentence is suspended under section 144, the offender shall forthwith be released from custody.

Orders pending suspension.

Release on suspension.

147. Any period during which the sentence is under suspension shall be reckoned as part of the term of such sentence.

Computation of period of suspension.

148. The authority or officer specified in section 144 may, at any time while a sentence is suspended, order—

Order after suspension.

(a) that the offender be committed to undergo the unexpired portion of the sentence; or

(b) that the sentence be remitted.

149. (1) Where a sentence has been suspended, the case may at any time, and shall at intervals of not more than four months, be reconsidered by the authority or officer not below the rank of an Additional Deputy Inspector-General duly authorised by the authority or officer specified in section 144.

Reconsideration of case after suspension.

(2) Where on such reconsideration by the officer so authorised it appears to him that the conduct of offender since his conviction has been such as to justify a remission of the sentence, he shall refer the matter to the authority or officer specified in section 144.

150. Where an offender, while a sentence on him is suspended under this Act, is sentenced for any other offence, then—

Fresh sentence after suspension.

(a) if the further sentence is also suspended under this Act, the two sentences shall run concurrently;

(b) if the further sentence is for a period of three months or for and is not suspended under this Act, the offender shall also be committed to prison or Force custody for the unexpired portion of the previous sentence, but both sentences shall run concurrently; and

(c) if the further sentence is for a period of less than three months and is not suspended under this Act, the offender shall be so committed on that sentence only, and the previous sentence shall, subject to any order which may be passed under section 148 or section 149, continue to be suspended.

151. The powers conferred by sections 144 and 148 shall be in addition to, and not in derogation of, the power of mitigation, remission and commutation.

Scope of power of suspension.

Effect of suspension and remission on dismissal.

152. (1) Where in addition to any other sentence the punishment of dismissal has been awarded by a Force Court, and such other sentence is suspended under section 144, then, such dismissal shall not take effect until so ordered by the authority or officer specified in section 144.

(2) If such other sentence is remitted under section 148, the punishment of dismissal shall also be remitted.

CHAPTER XI

MISCELLANEOUS

Rank structure.

153. (1) The officers and other members of the Force shall be classified in accordance with their ranks in the following categories, namely:—

(a) *officers*—

- (i) Director-General.
- (ii) Additional Director-General.
- (iii) Inspector-General.
- (iv) Deputy Inspector-General.
- (v) Additional Deputy Inspector-General.
- (vi) Commandant.
- (vii) Second-in-Command.
- (viii) Deputy Commandant.
- (ix) Assistant Commandant.

(b) *subordinate officers*—

- (i) Subedar-Major.
- (ii) Subedar/Inspector.
- (iii) Sub-Inspector.

(c) *under-officers*—

- (i) Head Constable.
- (ii) Naik.
- (iii) Lance Naik.

(d) *enrolled persons other than under officers*—constable.

(2). The matters relating to *inter se* seniority of persons belonging to the same rank shall be determined in accordance with such rules as may be prescribed.

(3) Notwithstanding anything contained in this Act, the Director-General may, subject to confirmation of the Central Government as provided hereinafter, grant to an officer or a Subedar-Major of the Force a rank, mentioned in clause (a) of sub-section (1) as a local rank, whenever considered necessary by him in the interest of better functioning of the Force.

(4) An officer of the Force holding a local rank,—

(a) shall exercise the command and be vested with the powers of an officer holding that rank;

(b) shall cease to hold that rank if the grant of such rank is not confirmed within one month by the Central Government or when so

ordered by the Director-General or when he ceases to hold the appointment for which the rank was granted;

(c) shall not be entitled to claim any seniority over other officers of the Force by virtue of having held such rank; and

(d) shall not be entitled to any extra pay and allowances for holding such rank

Explanation I.—Assistant Commandant shall also include a Joint Assistant Commandant in case of personnel belonging to cadres of Motor Mechanic, Combatant Ministerial and Combatant Stenographer of the Force.

Explanation II.—Sub-Inspector shall include an Assistant Sub-Inspector in case of personnel belonging to Combatant Ministerial cadre of the Force.

154. (1) The Central Government may, by general or special order published in the Official Gazette, direct that, subject to such conditions and limitations as may be specified in the order, any member of the Force may exercise or discharge such of the powers or duties under any Central Act as may be specified in the said order, being the powers and duties which, in the opinion of the Central Government, an officer of the corresponding or lower rank is by such Central Act empowered to exercise or discharge for the said purposes.

Powers
and
duties
confer-
able
and im-
posible
on mem-
bers of
the Focre.

(2) The Central Government may, by general or special order published in the Official Gazette, confer or impose, with the concurrence of the State Government concerned, any of the powers or duties which may be exercised or discharged under a State Act by a police officer upon a member of the Force who, in the opinion of the Central Government, holds a correspnding or higher rank.

(3) Every order made under this section 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 order or both Houses agree that the order should not be made, the order 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 order.

155. (1) In any suit or proceeding against any member of the Force for any act done by him in pursuance of a warrant or order of a competent authority, it shall be lawful for him to plead that such act was done by him under the authority of such warrant or order.

Protec-
tion for
acts of
members
of the
Force.

(2) Any such plea may be proved by the production of the warrant or order directing the act, and if it is so proved the member of the Force shall thereupon be discharged from liability in respect of the act so done by him, notwithstanding any defect in the jurisdiction of the authority which issued such warrant or order.

(3) Notwithstanding anything contained in any other law for the time being in force, any legal proceeding (whether civil or criminal) which may lawfully be brought against any member of the Force for anything done or intended to be done under the powers conferred by, or in pursuance of any provision of this Act or the rules, shall be commenced within three months after the act complained of was committed and not otherwise, and notice in writing of such proceeding and of the cause thereof shall be given to the defendant or his superior officer at least one month before the commencement of such proceeding.

Power to make rules.

156. (1) The Central Government may, by notification, make rules for the purpose of carrying into effect the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the constitution, governance, command and discipline of the force;

(b) the enrolment of persons to the Force and the recruitment of other members of the Force;

(c) the conditions of service (including deductions from pay and allowances) of members of the Force;

(d) the precedence, powers of command and authority of the officers, subordinate officers, under-officers and other persons subject to this Act;

(e) the dismissal, removal, retirement, release or discharge from the service of persons subject to this Act;

(f) the purposes and other matters required to be prescribed under section 13;

(g) the amount and incidence of fine to be imposed under section 60;

(h) the convening, constitution, adjournment, dissolution and sittings of Force Courts, the procedure to be observed in trials by such Courts, the persons by whom an accused may be defended in such trials and the appearance of such persons thereat;

(i) the confirmation, revision and annulment of, and petitions against, the findings and sentences of Force Courts;

(j) the forms of orders to be made under the provisions of this Act relating to Force Courts and the awards and infliction of death, imprisonment and detention;

(k) the constitution of authorities to decide for what persons, to what amounts and in what manner, provisions should be made for dependants under section 67 and the due carrying out of such decisions.

- (l) the carrying into effect of sentences of Force Courts;
- (m) any matter necessary for the purpose of carrying this Act into execution, as far as it relates to the investigation, arrest, custody, trial and punishment of offences triable or punishable under this Act;
- (n) the ceremonials to be observed and marks of respect to be paid in the Force;
- (o) the convening of, the constitution, procedure and practice of, courts of inquiry, the summoning of witnesses before them and the administration of oaths by such courts;
- (p) the recruitment and conditions of service of Judge Attorney-General, Additional Judge Attorney-General, Deputy Judge Attorney-General and Judge Attorney;
- (q) the disposal of the private or regimental property, or any other dues including provident fund of persons subject to this Act who die or desert or are ascertained to be of unsound mind or while on active duty are officially reported as missing;
- (r) any other matter which is to be, or may be, prescribed, or in respect of which provision is to be, or may be, made by rules.

(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.

157. (1) The Indo-Tibetan Border Police Force in existence at the commencement of this Act shall be deemed to be the Force constituted under this Act.

(2) The members of the Indo-Tibetan Border Police Force in existence at the commencement of this Act shall be deemed to have been appointed or, as the case may be, enrolled as such under this Act.

(3) Anything done or any action taken before the commencement of this Act in relation to the constitution of the Indo-Tibetan Border Police Force referred to in sub-section (1), in relation to any person appointed or enrolled, as the case may be, thereto, shall be as valid and as effective in law as if such thing or action was done or taken under this Act:

Provided that nothing in this sub-section shall render any person guilty of any offence in respect of anything done or omitted to be done by him before the commencement of this Act.

Provi-
sions as
to existing
Indo-
Tibetan
Border
Police
Force.

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**THE BANKING COMPANIES (ACQUISITION AND
TRANSFER OF UNDERTAKINGS) AMENDMENT ACT,
1992**

No. 36 OF 1992

[1st September, 1992.]

An Act further to amend the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 and the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980.

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

Short title and commencement.
Amendment of Act 5 of 1970.

Amendment of Act 40 of 1980.

1. (1) This Act may be called the Banking Companies (Acquisition and Transfer of Undertakings) Amendment Act, 1992.

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

2. In the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970,—

(a) in section 3, in sub-section (2A), in the proviso, for the words “rupees five hundred crores”, the words “rupees one thousand five hundred crores” shall be substituted;

(b) in section 9, in sub-section (2), in clause (a), for the words “rupees five hundred crores”, the words “rupees one thousand five hundred crores” shall be substituted.

3. In the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980,—

(a) in section 3, in sub-section (2A), in the proviso, for the words “rupees five hundred crores”, the words “rupees one thousand five hundred crores” shall be substituted;

(b) in section 9, in sub-section (2), in clause (a), for the words “rupees five hundred crores”, the words “rupees one thousand five hundred crores” shall be substituted.

THE ARMY (AMENDMENT) ACT, 1992

No. 37 OF 1992

[6th September, 1992.]

An Act further to amend the Army Act, 1950.

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

- | | | |
|-------------|--|--|
| 46 of 1950. | <p>1. This Act may be called the Army (Amendment) Act, 1992.</p> <p>2. In the Army Act, 1950 (hereinafter referred to as the principal Act) sections 75 and 76 shall be omitted.</p> <p>3. In section 77 of the principal Act, the words “, field punishment” shall be omitted.</p> <p>4. In section 80 of the principal Act, clause (j) shall be omitted.</p> <p>5. In section 81 of the principal Act,—
(i) sub-section (1) shall be omitted;
(ii) in sub-section (4), for the brackets, letters and word “(a), (b), (c) and (j)”, the brackets, letters and word “(a), (b) and (c)” shall be substituted.</p> <p>6. In section 85 of the principal Act, for the portion beginning with the words “and award the punishment” and ending with the words “of which he is convicted is made good”, the following shall be substituted, namely:—
“and award one or more of the following punishments, that is to say,—
(i) severe reprimand or reprimand;
(ii) stoppage of pay and allowances until any proved loss or damage occasioned by the offence of which he is convicted is made good:</p> <p>Provided that the punishment specified in clause (i) shall not be awarded if the commanding officer or such other officer is below the rank of Colonel”.</p> | <p>Short title.</p> <p>Omission of sections 75 and 76.</p> <p>Amendment of section 77.</p> <p>Amendment of Section 80,</p> <p>Amendment of section 81.</p> <p>Amendment of section 85.</p> |
|-------------|--|--|

Amend-
ment of
section
90.

7. In section 90 of the principal Act,—

(i) in clause (e), the words and figures "or an officer exercising authority under section 85" shall be omitted;

(ii) in clause (i), after the words "Central Government", the words "or any prescribed officer" shall be inserted.

Amend-
ment of
section
91.

8. In section 91 of the principal Act,—

(i) in clause (a), the words ", or of field punishment awarded by a court-martial or such officer" shall be omitted;

(ii) in clause (b), the words "or field punishment" shall be omitted.

Amend-
ment of
section
122.

9. In section 122 of the principal Act, in sub-section (1), for the words "from the date of such offence", the following shall be substituted, namely:—

"and such period shall commence,—

(a) on the date of the offence; or

(b) where the commission of the offence was not known to the person aggrieved by the offence or to the authority competent to initiate action, the first day on which such offence comes to the knowledge of such person or authority, whichever is earlier; or

(c) where it is not known by whom the offence was committed, the first day on which the identity of the offender is known to the person aggrieved by the offence or to the authority competent to initiate action, whichever is earlier".

Amend-
ment of
section
123.

10. In section 123 of the principal Act, in sub-section (2), for the words "within six months after he had ceased to be subject to this Act", the following shall be substituted, namely:—

"within a period of three years after he had ceased to be subject to this Act; and in computing such period, the time during which such person has avoided arrest by absconding or concealing himself or where the institution of the proceeding in respect of the offence has been stayed by an injunction or order, the period of the continuance of the injunction or order, the day on which it was issued or made, and the day on which it was withdrawn, shall be excluded".

Omission
of
section
127.

11. Section 127 of the principal Act shall be omitted.

Amend-
ment of
section
135.

12. In section 135 of the principal Act, in sub-section (1), after the word "court-martial", the words "or courts of inquiry" shall be inserted.

Amend-
ment of
section
137.

13. In section 137 of the principal Act,—

(a) in sub-section (3), for the words and figures "Code of Criminal Procedure, 1898", the words and figures "Code of Criminal Procedure, 1973" shall be substituted;

5 of 1898.
2 of 1974.

(b) in sub-section (4), for the words and figures "Chapter XL of the Code of Criminal Procedure, 1898", the words and figures "Chapter XXII of the Code of Criminal Procedure, 1973" shall be substituted.

5 of 1898.
2 of 1974.

14. In sections 139, 151 and 174 of the principal Act, for the words and figures "Code of Criminal Procedure, 1898"; wherever they occur, the words and figures "Code of Criminal Procedure, 1973" shall be substituted.

5 of 1898.
2 of 1974.

15. In section 142 of the principal Act, in sub-section (7), after the words "Assistant Chemical Examiner to Government", the words "or any of the Government scientific experts, namely, the Chief Inspector of the Explosives, the Director of the Finger Print Bureau, the Director, Haffkeine Institute, Bombay, the Director of a Central Forensic Science Laboratory or a State Forensic Science Laboratory and the Serologist to the Government" shall be inserted.

16. In section 152 of the principal Act, for the words and figures "sections 480 and 482 of the Code of Criminal Procedure, 1898", the words and figures "sections 345 and 346 of the Code of Criminal Procedure, 1973" shall be substituted.

17. After section 169 of the principal Act, the following section shall be inserted, namely:—

"169A. When a person or officer subject to this Act is sentenced by a court-martial to a term of imprisonment, not being an imprisonment in default of payment of fine, the period spent by him in civil or military custody during investigation, inquiry or trial of the same case, and before the date of order of such sentence, shall be set off against the term of imprisonment imposed upon him, and the liability of such person or officer to undergo imprisonment on such order of sentence shall be restricted to the remainder, if any, of the term of imprisonment imposed upon him.".

18. In section 191 of the principal Act, in sub-section (2), clause (c) shall be omitted.

19. Chapter XVI of the principal Act and the heading relating thereto shall be omitted.

Amend-
ment of
section
139, 151
and
174.

Amend-
ment of
sections
142.

Amend-
ment of
section
152.

Inser-
tion of
new
section
169A.

Period of
custody
under-
gone by
the
officer
or
person
to be
set off
against
the im-
prison-
ment.

Amend-
ment of
section
191.

Omission
of Chap-
ter XVI.

THE REPRESENTATION OF THE PEOPLE (AMENDMENT) ACT, 1992

No. 38 OF 1992

[4th December, 1992.]

An Act further to amend the Representation of the People Act, 1950

BE it enacted by Parliament in the Forty-third 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, 1992.

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

Amendment of section 7.

2. In section 7 of the Representation of the People Act, 1950 (hereinafter referred to as the principal Act),—

43 of 1950.

(a) in sub-section (1), for the words, brackets, figures and letters "sub-sections (1A) and (1B)", the words, brackets, figures and letters "sub-sections (1A), (1B) and (1C)" shall be substituted;

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

"(1C) Notwithstanding anything contained in sub-section (1), twenty seats shall be reserved for the Scheduled Tribes in the Legislative Assembly of the State of Tripura to be constituted at any time after the commencement of the Representation of the People (Amendment) Act, 1992."

Insertion of new section 9B.

3. After section 9A of the principal Act and before the sub-heading "The State Legislative Councils", the following section shall be inserted, namely:—

Power of Election Commission to determine certain.

"9B. (1) As soon as may be after the coming into force of the Representation of the People (Amendment) Act, 1992, the Election Commission shall, having regard to the provisions of the Constitution and the principle specified in clause (d) of sub-section (1) of section 9 of the Delimitation Act, 1972, determine the three

76 of 1972.

1.5 12.1992, Vide Notification No. S.O. 888(E) dated 5-12-1992, Gazette of India, Extraordinary, 1992, PL-II, See 3(ii).

assembly constituencies in the State of Tripura in which the three additional seats for Scheduled Tribes, as increased by sub-section (1C) of section 7, shall be reserved.

(2) The Election Commission shall,—

(a) publish its proposals under sub-section (1) in the Official Gazette and also in such other manner as it thinks fit;

(b) specify a date on or after which the proposals will be further considered by it;

(c) consider all objections and suggestions which may have been received by it before the date so specified;

(d) hold, for the purpose of such consideration, if it thinks fit so to do, one or more public sittings at such place or places in the State as it thinks fit;

(e) after considering all objections and suggestions which may have been received by it before the date so specified, determine, by order, the three assembly constituencies in the State in which the said three additional seats shall be reserved for the Scheduled Tribes and cause such order to be published in the Official Gazette; and, upon such publication, the order shall have the full force of law and shall not be called in question in any court and the Delimitation of Parliamentary and Assembly Constituencies Order, 1976, shall be deemed to have been amended accordingly.

(3) Every order made under sub-section (2) shall, as soon as may be after it is published under that sub-section, be laid before the Legislative Assembly of the State of Tripura.”

constituencies
to be
reserved
for Sche-
duled
Tribes
in the
State of
Tripura.

THE CITIZENSHIP (AMENDMENT) ACT, 1992

No. 39 OF 1992

[10th December, 1992.]

An Act further to amend the Citizenship Act, 1955.

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

Short title.

Amendment of section 4.

57 of 1955.

1. This Act may be called the Citizenship (Amendment) Act, 1992.

2. In section 4 of the Citizenship Act, 1955 (hereinafter referred to as the Principal Act),—

(a) in sub-section (1),—

(i) for the opening portion beginning with the words "A person born outside India" and ending with the words "at the time of his birth:", the following shall be substituted, namely:—

"A person born outside India,—

(a) on or after the 26th January, 1950, but before the commencement of the Citizenship (Amendment) Act, 1992, shall be a citizen of India by descent if his father is a citizen of India at the time of his birth; or

(b) on or after such commencement, shall be a citizen of India by descent if either of his parents is a citizen of India at the time of his birth:";

(ii) in the opening portion of the existing proviso, after the words "if the father of such a person", the words "referred to in clause (a)" shall be inserted;

(iii) after the existing proviso, as so amended, the following proviso shall be inserted, namely:—

"Provided further that if either of the parents of such a person referred to in clause (b) was a citizen of India by descent only, that person shall not be a citizen of India by virtue of this section unless—

(a) his birth is registered at an Indian consulate within one year of its occurrence or the commencement of the Citizenship (Amendment) Act, 1992, whichever is later, or, with the permission of the Central Government, after the expiry of the said period; or

(b) either of his parents is, at the time of his birth, in service under a Government in India.";

(b) in sub-section (3), for the words "any male person", the words "any person" shall be substituted.

Amendment of section 8.

3. In section 8 of the principal Act, in sub-section (2), for the words "a male person", the words "a person" shall be substituted.

THE CENTRAL AGRICULTURAL UNIVERSITY ACT, 1992

ARRANGEMENT OF SECTIONS

SECTIONS

1. Short title and commencement.
2. Definitions.
3. The University.
4. Objects of the University.
5. Powers of the University.
6. Jurisdiction.
7. University open to all classes, castes and creed.
8. The Visitor.
9. Officers of the University.
10. The Chancellor.
11. The Vice-Chancellor.
12. Deans and Directors.
13. The Registrar.
14. The Comptroller.
15. Other officers.
16. Authorities of the University.
17. The Board.
18. The Academic Council.
19. The Finance Committee.
20. The Research Programme Committee.
21. The Extension Education Advisory Committee.
22. The Board of Studies.
23. Faculties.
24. Other authorities.
25. Power to make Statutes.
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SECTIONS

28. Regulations.
29. Annual report.
30. Annual accounts.
31. Conditions of service of employees.
32. Procedure of appeal and arbitration in disciplinary cases against students.
33. Right to appeal.
34. Provident and pension funds.
35. Disputes as to constitution of University authorities.
36. Constitution of Committees.
37. Filling of casual vacancies.
38. Proceedings of University authorities not invalidated by vacancy.
39. Protection of action taken in good faith.
40. Mode of proof of University records.
41. Power to remove difficulties.
42. Transitional provisions.
43. Statutes, Ordinances and Regulations to be published in the Official Gazette and to be laid before Parliament.

THE SCHEDULE.

THE CENTRAL AGRICULTURAL UNIVERSITY ACT, 1992

No. 40 OF 1992

[26th December, 1992.]

An Act to provide for the establishment and incorporation of a University for the North-Eastern region for the development of agriculture and for the furtherance of the advancement of learning and prosecution of research in agriculture and allied sciences in that region.

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

1. (1) This Act may be called the Central Agricultural University Act, 1992.

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

2. In this Act, and in all Statutes made hereunder, unless the context otherwise requires,—

(a) "Academic Council" means the Academic Council of the University;

(b) "academic staff" means such categories of staff as are designated as academic staff by the Ordinances;

(c) "agriculture" means the basic and applied sciences of the soil and water management, crop production including production of all garden crops, control of plants, pests and diseases, horticulture including floriculture, animal husbandry including veterinary and dairy science, fisheries, forestry including farm forestry, home-science, agricultural engineering and technology, marketing and processing of agricultural and animal husbandry products, land use and management;

(d) "Board" means the Board of Management of the University;

(e) "Board of Studies" means the Board of Studies of the University;

(f) "Chancellor" means the Chancellor of the University;

(g) "college" means a constituent college of the University whether located at the headquarters, campus or elsewhere;

(h) "Department" means a Department of Studies of the University;

- (i) "employee" means any person appointed by the University and includes teachers and other staff of the University;
- (j) "extension education" means the educational activities concerned with the training of orchardists, farmers and other groups serving agriculture, horticulture, fisheries and improved practices related thereto and the various phases of scientific technology related to agriculture and agricultural production including post harvest technology and marketing;
- (k) "Faculty" means Faculty of the University;
- (l) "North-Eastern region" means the North-Eastern region of India comprising the States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Sikkim and Tripura;
- (m) "Ordinances" means the Ordinances of the University;
- (n) "Regulations" means the Regulations made by any authority of the University;
- (o) "Research Advisory Committee" means the Research Advisory Committee of the University;
- (p) "Statutes" means the Statutes of the University;
- (q) "student" means a person enrolled in the University for undergoing a course of studies for obtaining a degree, diploma or other academic distinction duly instituted;
- (r) "teachers" means Professors, Associate Professors, Assistant Professors, Teaching Faculty Members and their equivalent appointed for imparting instruction or conducting research or extension education programmes or combination of these in the University, college or any institute maintained by the University and designated as teachers by the Ordinances;
- (s) "University" means the Central Agricultural University established under this Act;
- (t) "Vice-Chancellor" means the Vice-Chancellor of the University;
- (u) "Visitor" means the Visitor of the University.

The University. 3. (1) There shall be established a University by the name of the "Central Agricultural University".

- (2) The headquarters of the University shall be at Imphal in the State of Manipur and it may also establish campuses at such other places within its jurisdiction as it may deem fit.
- (3) The first Chancellor and the first Vice-Chancellor and the first members of the Board, the Academic Council and all persons who may hereafter become such officers or members, so long as they continue to hold such office or membership are hereby constituted a body corporate by the name of the Central Agricultural University.
- (4) The University shall have perpetual succession and a common seal and shall sue and be sued by the said name.

4. The objects of the University shall be—

- (a) to impart education in different branches of agricultural and allied sciences as it may deem fit;
- (b) to further the advancement of learning and prosecution of research in agriculture and allied sciences;
- (c) to undertake programmes of extension education in the States under its jurisdiction; and
- (d) to undertake such other activities as it may, from time to time, determine.

5. The University shall have the following powers, namely:—

- (i) to make provision for instructions in agricultural and allied sciences;
- (ii) to make provision for conduct of research in agricultural and allied branches of learning;
- (iii) to make provision for dissemination of the findings of research and technical information through extension programmes;
- (iv) to grant, subject to such conditions as it may determine, diplomas or certificates to, and confer degrees or other academic distinctions on the basis of examination, evaluation or any other method of testing, on persons, and to withdraw any such diplomas, certificates, degrees or other academic distinction for good and sufficient cause;
- (v) to confer honorary degrees or other distinctions in the manner prescribed by the Statutes;
- (vi) to provide lectures and instructions for field workers, village leaders and other persons not enrolled as regular students of the University and to grant certificates to them as may be prescribed by the Statutes;
- (vii) to co-operate or collaborate or associate with any other University or authority or institution of higher learning in such manner and for such purposes as the University may determine;
- (viii) to establish and maintain colleges relating to agriculture, fisheries, dairying, veterinary medicine and animal science, home-science, agricultural engineering, forestry and allied sciences;
- (ix) to establish and maintain such campuses, special centres, specialised laboratories, libraries, museums or other units for research and instruction as are, in its opinion, necessary for the furtherance of its objects;
- (x) to create teaching, research and extension education posts and to make appointments thereto;
- (xi) to create administrative, ministerial and other posts and to make appointments thereto;
- (xii) to institute and award fellowships, scholarships, studentships, medals and prizes;

Objects
of the
Univer-
sity.

Powers
of the
Univer-
sity.

- (xiii) to determine standards of admission to the University, which may include examination, evaluation or any other method of testing;
- (xiv) to provide and maintain residential accommodation for students and employees;
- (xv) to supervise the residences of the students of the University and to make arrangements for promoting their health and general welfare;
- (xvi) to lay down conditions of service of all categories of employees, including their code of conduct;
- (xvii) to regulate and enforce discipline among the students and the employees, and to take such disciplinary measures in this regard as it may deem necessary;
- (xviii) to fix, demand and receive such fees and other charges as may be prescribed by the Statutes;
- (xix) to borrow, with the approval of the Central Government on the security of its property, money for the purpose of the University;
- (xx) to receive benefactions, donations and gifts and to acquire, hold, manage and dispose of any property, movable or immovable, including trust and endowment properties for its purposes;
- (xxi) to do all such other acts and things as may be necessary, incidental or conducive to the attainment of all or any of its objects.

**Juris-
diction.**

6. (1) The jurisdiction and responsibility of the University with respect to teaching, research and programmes of extension education at the University level, in the field of agriculture shall extend to the States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Sikkim and Tripura.

(2) All colleges, research and experimental stations or other institutions coming under the jurisdiction and authority of the University shall be its constituent units under the full management and control of its officers and authorities and no such units shall be recognised as affiliated units.

(3) The University may assume responsibility for the training of field extension workers and others and may develop such training centres as may be required in various parts of the States under its jurisdiction.

**Univer-
sity
open
to all
classes,
castes
and
creed.**

7. The University shall be open to persons of either sex and of whatever caste, creed, race or class, and it shall not be lawful for the University to adopt or impose on any person, any test whatsoever of religious belief or profession in order to entitle him to be appointed as a teacher of the University or to hold any other office therein or be admitted as a student in the University or to graduate thereat or to enjoy or exercise any privilege thereof:

Provided that nothing in this section shall be deemed to prevent the University from making special provisions for the employment or admission of women, handicapped or of persons belonging to the weaker sections of the society and, in particular, of the Scheduled Castes and the Scheduled Tribes.

The
Visitor

8. (1) The President of India shall be the Visitor of the University.

(2) Subject to the provisions of sub-sections (3) and (4), the Visitor shall have the right to cause an inspection to be made, by such person or persons as he may direct, of the University, its buildings, laboratories, libraries, museums, workshops and equipments, and of any institution or college and also of the examination, instruction and other work conducted or done by the University, and to cause an inquiry to be made in like manner in respect of any matter connected with the administration and finances of the University.

(3) The Visitor shall, in every case, give notice to the University of his intention to cause an inspection or inquiry to be made and the University shall, on receipt of such notice, have the right to make, within thirty days from the date of receipt of the notice or such other period as the Visitor may determine, such representations to him as it may consider necessary.

(4) After considering the representations, if any, made by the University, the Visitor may cause to be made such inspection or inquiry as is referred to in sub-section (2).

(5) Where an inspection or inquiry has been caused to be made by the Visitor, the University shall be entitled to appoint a representative who shall have the right to appear in person and to be heard on such inspection or inquiry.

(6) The Visitor may address the Vice-Chancellor with reference to the results of such inspection or inquiry together with such views and advice with regard to the action to be taken thereon as the Visitor may be pleased to offer and on receipt of the address made by the Visitor, the Vice-Chancellor shall communicate forthwith to the Board the results of the inspection or inquiry and the views of the Visitor and the advice tendered by him upon the action to be taken thereon.

(7) The Board shall communicate through the Vice-Chancellor to the Visitor such action, if any, as it proposes to take or has been taken by it upon the results of such inspection or inquiry.

(8) Where the Board does not, within a reasonable time, take action to the satisfaction of the Visitor, the Visitor may, after considering any explanation furnished or representation made by the Board, issue such directions as he may think fit and the Board shall be bound to comply with such directions.

(9) Without prejudice to the foregoing provisions of this section, the Visitor may, by an order in writing, annul any proceeding of the University which is not in conformity with this Act, the Statutes or the Ordinances:

Provided that before making any such order, he shall call upon the University to show cause why such an order should not be made and, if any cause is shown within a reasonable time, he shall consider the same.

(10) The Visitor shall have such other powers as may be specified by the Statutes.

**Officers
of the
Univer-
sity.**

9. The following shall be the officers of the University, namely:—

- (1) the Chancellor;
- (2) the Vice-Chancellor;
- (3) Deans;
- (4) Directors;
- (5) the Registrar;
- (6) the Comptroller; and
- (7) such other officers as may be prescribed by the Statutes.

**The
Chancel-
lor.**

10. (1) The Chancellor shall be appointed by the Visitor in such manner as may be prescribed by the Statutes.

(2) The Chancellor shall, by virtue of his office, be the Head of the University.

(3) The Chancellor shall, if present, preside at the convocations of the University held for conferring degrees.

**The
Vice-
Chancel-
lor.**

11. (1) The Vice-Chancellor shall be appointed by the Visitor in such manner as may be prescribed by the Statutes.

(2) The Vice-Chancellor shall be the principal executive and academic officer of the University and shall exercise general supervision and control over the affairs of the University and give effect to the decisions of all the authorities of the University.

(3) The Vice-Chancellor may, if he is of opinion that immediate action is necessary on any matter, exercise any power conferred on any authority of the University by or under this Act and shall report to such authority the action taken by him on such matter:

Provided that if the authority concerned is of opinion that such action ought not to have been taken, it may refer the matter to the Visitor whose decision thereon shall be final:

Provided further that any person in the service of the University who is aggrieved by the action taken by the Vice-Chancellor under this sub-section shall have the right to appeal against such action to the Board within three months from the date on which decision on such action is communicated to him and thereupon the Board may confirm, modify or reverse the action taken by the Vice-Chancellor.

(4) The Vice-Chancellor, if he is of opinion that any decision of any authority of the University is beyond the powers of the authority conferred by the provisions of this Act, the Statutes or the Ordinances or that any decision taken is not in the interest of the University, may ask the authority concerned to review its decision within sixty days of such decision and if the authority refuses to review the decision either in whole or in part or no decision is taken by it within the said period of sixty days, the matter shall be referred to the Visitor whose decision thereon shall be final.

(5) The Vice-Chancellor shall exercise such other powers and perform such other duties as may be prescribed by the Statutes or the Ordinances.

12. Every Dean and every Director shall be appointed in such manner and shall exercise such powers and perform such duties as may be prescribed by the Statutes.

Deans
and
Direc-
tors.

13. (1) The Registrar shall be appointed in such manner as may be prescribed by the Statutes.

The
Regis-
trar.

(2) The Registrar shall have the power to enter into agreements, sign documents and authenticate records on behalf of the University and shall exercise such powers and perform such duties as may be prescribed by the Statutes.

14. The Comptroller shall be appointed in such manner and shall exercise such powers and perform such duties as may be prescribed by the Statutes.

The
Com-
ptrol-
ler.

15. The manner of appointment and powers and duties of the other officers of the University shall be prescribed by the Statutes.

Other
officers.

16. The following shall be the authorities of the University, namely:—

Autho-
rities
of the
Univer-
sity.

- (1) the Board;
- (2) the Academic Council;
- (3) the Finance Committee;
- (4) the Research Programme Committee;
- (5) the Extension Education Advisory Committee;
- (6) the Board of Studies; and
- (7) such other authorities as may be prescribed by the Statutes.

17. (1) The Board shall be the principal executive body of the University.

The
Board.

(2) The constitution of the Board, the term of office of its members and its powers and functions shall be prescribed by the Statutes.

18. (1) The Academic Council shall be the principal academic body of the University and shall, subject to the provisions of this Act, the Statutes and Ordinances, have the control and general regulation of, and be responsible for, the maintenance of standards of learning, education, instruction, evaluation and examination within the University and shall exercise such other powers and perform such other functions as may be conferred or imposed upon it by the Statutes.

The
Acade-
mic
Council.

(2) The constitution of the Academic Council and the term of office of its members shall be prescribed by the Statutes.

19. The constitution, powers and functions of the Finance Committee shall be prescribed by the Statutes.

The
Finances
Com-
mittee.

20. The constitution, powers and functions of the Research Programme Committee, shall be prescribed by the Statutes.

The
Research
Prog-
ramme
Com-
mittee.

The
Exten-
sion
Educa-
tion
Advisory
Com-
mittee.

The
Board
of
Studies.

Faculties.

Other
authori-
ties.

Power
to make
Statutes.

21. The constitution, powers and functions of the Extension Education Advisory Committee shall be prescribed by the Statutes.

22. The constitution, powers and functions of the Board of Studies shall be prescribed by the Statutes.

23. The University shall have such Faculties as may be prescribed by the Statutes.

24. The constitution, powers and functions of other authorities of the University referred to in clause (7) of section 16 shall be such as may be prescribed by the Statutes.

25. Subject to the provisions of this Act, the Statutes may provide for all or any of the following matters, namely:—

(a) the constitution, powers and functions of the authorities of the University, as may be constituted from time to time;

(b) the appointment and continuance in office of the members of the said authorities, the filling up of vacancies of members, and all other matters relating to those authorities for which it may be necessary or desirable to provide;

(c) the appointment, powers and duties of the officers of the University and their emoluments;

(d) the appointment of teachers, academic staff and other employees of the University and their emoluments;

(e) the appointment of teachers and academic staff working in any other University or organisation for a specific period for undertaking a joint project;

(f) the conditions of service of employees including provision for pension, insurance and provident fund, the manner of termination of service and disciplinary action;

(g) the principles governing the seniority of service of the employees of the University;

(h) the procedure for arbitration in cases of dispute between employees or students and the University;

(i) the procedure for appeal to the Board by any employee or student against the action of any officer or authority of the University;

(j) the establishment and abolition of Departments, Centres, colleges and institutions;

(k) the conferment of honorary degrees;

(l) the withdrawal of degrees, diplomas, certificates and other academic distinctions;

- (m) the institution of fellowships, scholarships, studentships, medals and prizes;
- (n) the delegation of powers vested in the authorities or officers of the University;
- (o) the maintenance of discipline among the employees and students;
- (p) all other matters which by this Act are to be, or may be, prescribed by the Statutes.

26. (1) The first Statutes are those set out in the Schedule.
 (2) The Board may from time to time make Statutes or may amend or repeal the Statutes referred to in sub-section (1):

Provided that the Board shall not make, amend or repeal any Statute affecting the status, powers or constitution of any authority of the University until such authority has been given an opportunity of expressing an opinion in writing on the proposed changes, and any opinion so expressed shall be considered by the Board.

(3) Every Statute or any amendment or repeal of a Statute shall require the assent of the Visitor who may assent thereto or withhold assent therefrom or remit it to the Board for consideration.

(4) A Statute or a Statute amending or repealing an existing Statute shall have no validity unless it has been assented to by the Visitor.

(5) Notwithstanding anything contained in the foregoing sub-sections, the Visitor may amend or repeal the Statutes referred to in sub-section (1), during the period of three years immediately after the commencement of this Act.

(6) Notwithstanding anything contained in the foregoing sub-sections, the Visitor may direct the University to make provisions in the Statutes in respect of any matter specified by him and if the Board is unable to implement such direction within sixty days of its receipt, the Visitor may, after considering the reasons, if any, communicated by the Board for its inability to comply with such direction, make or amend the Statutes suitably.

27. (1) Subject to the provisions of this Act and the Statutes, the Ordinances may provide for all or any of the following matters, namely:—

- (a) the admission of students to the University and their enrolment as such;
- (b) the courses of study to be laid down for all degrees, diplomas and certificates of the University;
- (c) the medium of instruction and examination;
- (d) the award of degrees, diplomas, certificates and other academic distinctions, the qualifications for the same and the means to be taken relating to the granting and obtaining of the same;
- (e) the fees to be charged for courses of study in the University and for admission to the examinations, degrees, diplomas and certificates of the University;

Statutes
how to be
made.

Power
to
make
Ordi-
nances.

- (f) the conditions for award of fellowships, scholarships, studentships, medals and prizes;
- (g) the conduct of examinations, including the term of office and manner of appointment and the duties of examining bodies, examiners and moderators;
- (h) the conditions of residence of the students;
- (i) the special arrangements, if any, which may be made for the residence, discipline and teaching of women students and the prescribing of special courses of studies for them;
- (j) the appointment and emoluments of employees other than those for whom provision has been made in the Statutes;
- (k) the establishment of special centres, specialized laboratories and other committees;
- (l) the manner of co-operation and collaboration with other Universities and authorities including learned bodies or associations;
- (m) the creation, composition and functions of any other body which is considered necessary for improving the academic life of the University;
- (n) such other terms and conditions of service of teachers and other academic staff as are not prescribed by the Statutes;
- (o) the management of colleges and institutions established by the University;
- (p) the setting up of a machinery for redressal of grievances of employees; and
- (q) all other matters which by this Act or the Statutes may be provided for by the Ordinances.

(2) The first Ordinances shall be made by the Vice-Chancellor with the previous approval of the Central Government and the Ordinances so made may be amended or repealed at any time by the Board in the manner prescribed by the Statutes.

Regula-
tions.

28. The authorities of the University may make Regulations, consistent with this Act, the Statutes and the Ordinances for the conduct of their own business and that of the committees appointed by them and not provided for by this Act, the Statutes or the Ordinances in the manner prescribed by the Statutes.

Annual
report.

29. (1) The annual report of the University shall be prepared under the direction of the Board, which shall include, among other matters, the steps taken by the University towards the fulfilment of its objects and shall be submitted to the Board on or after such date as may be prescribed by the Statutes and the Board shall consider the report in its annual meeting.

(2) The Board shall submit the annual report to the Visitor along with its comments, if any.

(3) A copy of the annual report as prepared under sub-section (1), shall also be submitted to the Central Government, which shall, as

soon as may be, cause the same to be laid before both Houses of Parliament.

30. (1) The annual accounts of the University shall be prepared under the directions of the Board and shall, once at least every year and at intervals of not more than fifteen months, be audited by the Comptroller and Auditor-General of India or by such persons as he may authorise in this behalf.

Annual accounts.

(2) A copy of the annual accounts together with the audit report thereon shall be submitted to the Board and the Visitor along with the observations of the Board.

(3) Any observations made by the Visitor on the annual accounts shall be brought to the notice of the Board and the observations of the Board, if any, shall be submitted to the Visitor.

(4) A copy of the annual accounts together with the audit report as submitted to the Visitor, shall also be submitted to the Central Government, which shall, as soon as may be, cause the same to be laid before both Houses of Parliament.

(5) The audited annual accounts after having been laid before both Houses of Parliament shall be published in the Official Gazette.

31. (1) Every employee of the University shall be appointed under a written contract, which shall be lodged with the University and a copy of which shall be furnished to the employee concerned.

Conditions of service of employees.

(2) Any dispute arising out of the contract between the University and any employee shall, at the request of the employee, be referred to a Tribunal of Arbitration consisting of one member appointed by the Board, one member nominated by the employee concerned and an umpire appointed by the Visitor.

(3) The decision of the Tribunal shall be final, and no suit shall lie in any civil court in respect of the matters decided by the Tribunal.

(4) Every request made by the employee under sub-section (2) shall be deemed to be a submission to arbitration upon the terms of this section within the meaning of the Arbitration Act, 1940.

2 of 1940.

(5) The procedure for regulating the work of the Tribunal shall be prescribed by the Statutes.

32. (1) Any student or candidate for an examination whose name has been removed from the rolls of the University by the orders or resolution of the Vice-Chancellor, Discipline Committee or Examination Committee, as the case may be, and who has been debarred from appearing at the examinations of the University for more than one year, may, within ten days of the date of receipt of such orders or copy of such resolution by him, appeal to the Board and the Board may confirm, modify or reverse the decision of the Vice-Chancellor or the Committee, as the case may be.

Procedure of appeal and arbitration in disciplinary cases against students.

(2) Any dispute arising out of any disciplinary action taken by the University against a student shall, at the request of such student, be referred to a Tribunal of Arbitration and the provisions of sub-sections (2), (3), (4) and (5) of section 31 shall, as far as may be, apply to a reference made under this sub-section.

Right to appeal.

33. Every employee or student of the University or of a college or institution maintained by the University shall, notwithstanding anything contained in this Act, have a right to appeal, within such time as may be prescribed by the Statutes, to the Board against the decision of any officer or authority of the University or any college or an institution, as the case may be, and thereupon the Board may confirm, modify or reverse the decision appealed against.

Provident and pension funds.

34. (1) The University shall constitute for the benefit of its employees such provident or pension fund or provide such insurance schemes as it may deem fit in such manner and subject to such conditions as may be prescribed by the Statutes.

(2) Where such provident fund or pension fund has been so constituted, the Central Government may declare that the provision of the Provident Funds Act, 1925, shall apply to such fund, as if it were a Government provident fund.

19 of 1925.

Disputes as to constitution of University authorities.

35. If any question arises as to whether any person has been duly appointed as, or is entitled to be, a member of any authority of the University, the matter shall be referred to the Visitor whose decision thereon shall be final.

Constitution of Committees.

36. Where any authority of the University is given power by this Act or the Statutes to appoint Committees, such Committees shall, save as otherwise provided, consist of the members of the authority concerned and of such other person, if any, as the authority in each case may think fit.

Filling of casual vacancies.

37. All casual vacancies among the members (other than *ex officio* members) of any authority of the University shall be filled, as soon as may be, by the person who appointed or co-opted the member whose place has become vacant and person appointed or co-opted to a casual vacancy shall be a member of such authority or body for the residue of the term for which the person whose place he fills would have been a member.

Proceedings of University authorities not invalidated by vacancy.

38. No act or proceedings of any authority of the University shall be invalid merely by reason of the existence of a vacancy or vacancies among its members.

Protection of action taken in good faith.

39. No suit, prosecution or other legal proceedings shall lie against the Board, any authority or officer or other employee of the University for anything which is in good faith done or intended to be done in pursuance of any of the provisions of this Act, the Statutes or the Ordinances.

1 of 1872.

40. A copy of any receipt, application, notice, order, proceeding, resolution of any authority or Committee of the University, or other documents in possession of the University, or any entry in any register duly maintained by the University, if verified by the Registrar, shall be received as *prima facie* evidence of such receipt, application, notice, order, proceeding, resolution or documents or the existence of entry in the register and shall be admitted as evidence of the matters and transactions therein where the original thereof would, if produced, have been admissible in evidence, notwithstanding anything contained in the Indian Evidence Act, 1872 or in any other law for the time being in force.

Mode of proof of University records.

41. (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as appear to it to be necessary or expedient for removing the difficulty:

Power to remove difficulties.

Provided that no such order shall be made under this section after the expiry of three years from the commencement of this Act.

(2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

42. Notwithstanding anything contained in this Act and the Statutes,—

Transitional provisions.

(a) the first Chancellor and the first Vice-Chancellor shall be appointed by the Visitor and shall hold office for a term of five years;

(b) the first Registrar and the first Comptroller shall be appointed by the Visitor and each of the said officers shall hold office for a term of three years;

(c) the first members of the Board shall be nominated by the Visitor and shall hold office for a term of three years;

(d) the first members of the Academic Council shall be nominated by the Visitor and shall hold office for a term of three years:

Provided that if any vacancy occurs in the above offices or authorities, the same shall be filled by appointment or nomination, as the case may be, by the Visitor, and the person so appointed or nominated shall hold office for so long as the officer or member in whose place he is appointed or nominated would have held office, if such vacancy had not occurred.

43. (1) Every Statute, Ordinance or Regulation made under this Act shall be published in the Official Gazette.

Statutes, Ordinances and Regulations to be published in the Official Gazette and to be laid before Parliament.

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

to the validity of anything previously done under that Statute, Ordinance or Regulation.

(3) The power to make Statutes, Ordinances or Regulations shall include the power to give retrospective effect from a date not earlier than the date of commencement of this Act, to the Statutes, Ordinances or Regulations or any of them but no retrospective effect shall be given to any Statute, Ordinance or Regulation so as to prejudicially affect the interests of any person to whom such Statutes, Ordinances or Regulations may be applicable.

THE SCHEDULE
(See section 26)

THE STATUTES OF THE UNIVERSITY

The Chancellor

1. (1) The Chancellor shall be appointed by the Visitor from a panel of not less than three persons recommended by the Board from amongst persons of eminence in education in general and agricultural sciences in particular:

Provided that if the Visitor does not approve of any of the persons so recommended he may call for fresh recommendations from the Board.

(2) The Chancellor shall hold office for a term of five years and shall not be eligible for reappointment:

Provided that notwithstanding the expiry of his term of office, the Chancellor shall continue to hold office until his successor enters upon his office.

The Vice-Chancellor

2. (1) The Vice-Chancellor shall be appointed by the Visitor from a panel of not less than three persons who shall be recommended by a Committee as constituted under clause (2):

Provided that if the Visitor does not approve of any of the persons included in the panel, he may call for a fresh panel.

(2) The Committee referred to in clause (1), shall consist of a nominee of the Visitor, the Director-General of the Indian Council of Agricultural Research and the Secretary to the North-Eastern Council, set-up under section 3 of the North-Eastern Council Act, 1971 (84 of 1971) and the nominee of the Visitor shall be the convener of the Committee.

(3) The Vice-Chancellor shall be a whole-time salaried officer of the University.

(4) The Vice-Chancellor shall hold office for a term of five years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier, and he shall not be eligible for reappointment:

Provided that notwithstanding the expiry of the said period of five years, he shall continue in office until his successor is appointed and enters upon his office:

Provided further that the Visitor may direct any Vice-Chancellor after his term has expired, to continue in office for such period, not exceeding a total period of one year, as may be specified by him.

(5) The emoluments and other conditions of service of the Vice-Chancellor shall be as follows:—

(i) The Vice-Chancellor shall be paid a monthly salary and allowances other than the house rent allowance, at the rates fixed by the Central Government from time to time and he shall be entitled, without payment of rent, to use a furnished residence throughout his term of office and no charge shall fall on the Vice-Chancellor in respect of the maintenance of such residence.

(ii) The Vice-Chancellor shall be entitled to such terminal benefits and allowances as may be fixed by the Board with the approval of the Visitor from time to time:

Provided that where an employee of the University or a college or an institution maintained by it, or of any other University or any Institution maintained by or affiliated to such other University, is appointed as the Vice-Chancellor, he may be allowed to continue to contribute to any provident fund of which he is a member and the University shall contribute to the account of such person in that provident fund at the same rate at which the person had been contributing immediately before his appointment as the Vice-Chancellor:

Provided further that where such employee had been a member of any pension scheme, the University shall make the necessary contribution to such scheme.

(iii) The Vice-Chancellor shall be entitled to travelling allowance at such rates as may be fixed by the Board.

(iv) The Vice-Chancellor shall be entitled to leave on full pay at the rate of thirty days in a calendar year and the leave shall be credited to his account in advance in two half-yearly instalments of fifteen days each on the 1st day of January and July every year:

Provided that if the Vice-Chancellor assumes or relinquishes charge of the office of the Vice-Chancellor during the currency of a half year, the leave shall be credited proportionately at the rate of two and-a-half days for each completed month of service.

(v) In addition to the leave referred to in sub-clause (iv), the Vice-Chancellor shall also be entitled to half pay leave at the rate of twenty days for each completed year of service. This half pay leave may also be availed of as commuted leave on full pay on medical certificate. When commuted leave is availed, twice the amount of half pay leave shall be debited against half pay leave due.

(6) If the office of the Vice-Chancellor becomes vacant due to death, resignation or otherwise, or if he is unable to perform his duties due to ill-health or any other cause, the senior-most Dean or Director, as the case may be, shall perform the duties of the Vice-Chancellor until a new Vice-Chancellor assumes office or until the Vice-Chancellor attends to the duties of his office, as the case may be.

Powers and duties of the Vice-Chancellor

3. (1) The Vice-Chancellor shall be *ex officio* Chairman of the Board, the Academic Council and the Finance Committee and shall, in the absence of the Chancellor, preside at the convocations held for conferring degrees.

(2) The Vice-Chancellor shall be entitled to be present at, and address, any meeting of any authority of the University, but shall not be entitled to vote there at unless he is a member of such authority.

(3) It shall be the duty of the Vice-Chancellor to see that this Act, the Statutes, the Ordinances and the Regulations are duly observed, and he shall have all the powers necessary to ensure such observance.

(4) The Vice-Chancellor shall exercise control over the affairs of the University and shall give effect to the decisions of all the authorities of the University.

(5) The Vice-Chancellor shall have all the powers necessary for the proper maintenance of discipline in the University and he may delegate any such powers to such person or persons as he may deem fit.

(6) The Vice-Chancellor shall have the power to convene or cause to be convened the meetings of the Board, the Academic Council and the Finance Committee.

Deans of colleges

4. (1) Every Dean of a college shall be appointed by the Vice-Chancellor from among the Professors in the college for a period of five years and he shall be eligible for reappointment:

Provided that a Dean on attaining the age of sixty years shall cease to hold office as such:

Provided further that if at any time there is no Professor in a college, the Vice-Chancellor, or a Dean authorised by the Vice-Chancellor in this behalf, shall exercise the powers of the Dean of the college.

(2) When the office of the Dean is vacant or when the Dean is, by reason of illness, absence or any other cause, unable to perform duties of his office, the duties of the office shall be performed by such person as the Vice-Chancellor may appoint for the purpose.

(3) The Dean shall be the Head of the college and shall be responsible for the conduct and maintenance of the standards of teaching and research in the college and shall have such other functions as may be prescribed by the Ordinances.

(4) The Dean shall have the right to be present and to speak at any meeting of the Board of Studies or Committees of the college, as the case may be, but shall not have the right to vote thereat unless he is a member thereof.

Director Instruction

5. (1) The Director Instruction shall be appointed by the Board on the recommendation of a Selection Committee constituted for the purpose and he shall be a whole-time salaried officer of the University.

(2) The Director Instruction shall hold office for a term of five years and shall be eligible for reappointment:

Provided that the Director Instruction on attaining the age of sixty years shall cease to hold office as such.

(3) The Director Instruction shall be responsible for planning, coordination and supervision for all educational programmes in the various faculties of the University.

The Director of Research

6. (1) The Director of Research shall be appointed by the Board on the recommendation of a Selection Committee constituted for the purpose and he shall be a whole-time salaried officer of the University.

(2) The Director of Research shall hold office for a term of five years and shall be eligible for reappointment :

Provided that the Director of Research on attaining the age of sixty years shall cease to hold office as such.

(3) The Director of Research shall be responsible for the supervision and coordination of research programmes in the University.

The Director of Extension Education

7. (1) The Director of Extension Education shall be appointed by the Board on the recommendation of a Selection Committee constituted for the purpose and he shall be a whole-time salaried officer of the University.

(2) The Director of Extension Education shall hold office for a term of five years and shall be eligible for reappointment :

Provided that the Director of Extension Education on attaining the age of sixty years shall cease to hold office as such.

(3) The Director of Extension Education shall be responsible for the supervision and coordination of all Extension Education Programmes of the University.

Registrar

8. (1) The Registrar shall be appointed by the Board on the recommendation of a Selection Committee constituted for the purpose and shall be a whole-time salaried officer of the University.

(2) He shall be appointed for a term of five years and shall be eligible for reappointment.

(3) The emoluments and other terms and conditions of service of the Registrar shall be such as may be prescribed by the Ordinances:

Provided that the Registrar shall retire on attaining the age of sixty years:

Provided further that a Registrar shall, notwithstanding his attaining the age of sixty years, continue in office until his successor is appointed and enters upon his office or until the expiry of a period of one year, whichever is earlier.

(4) When the office of the Registrar is vacant or when the Registrar is, by reason of illness, absence, or any other cause, unable to perform the duties of his office, the duties of the office shall be performed by such person as the Vice-Chancellor may appoint for the purpose.

(5) (a) The Registrar shall have power to take disciplinary action against such of the employees, excluding teachers, as may be specified in

the order of the Board and to suspend them pending inquiry, to administer warnings to them or to impose on them the penalty of censure or the withholding of increment:

Provided that no such penalty shall be imposed unless the person concerned has been given a reasonable opportunity of showing cause against the action proposed to be taken in regard to him.

(b) An appeal shall lie to the Vice-Chancellor against any order of the Registrar imposing any of the penalties specified in sub-clause (a).

(c) In a case where the inquiry discloses that a punishment beyond the power of the Registrar is called for, the Registrar shall, upon conclusion of the inquiry, make a report to the Vice-Chancellor along with his recommendations:

Provided that an appeal shall lie to the Board against an order of the Vice-Chancellor imposing any penalty.

(6) The Registrar shall be *ex officio* Secretary of the Board and the Academic Council, but shall not be deemed to be a member of any of these authorities.

(7) It shall be the duty of the Registrar—

(a) to be the custodian of the records, the common seal and such other property of the University as the Board shall commit to his charge;

(b) to issue all notices convening meetings of the Board, the Academic Council and of any Committees appointed by those authorities;

(c) to keep the minutes of all the meetings of the Board, the Academic Council and of any Committees appointed by those authorities;

(d) to conduct the official correspondence of the Board and the Academic Council;

(e) to arrange for and superintend the examinations of the University in accordance with the manner prescribed by the Ordinances;

(f) to supply to the Visitor, copies of the agenda of the meetings of the authorities of the University as soon as they are issued; and the minutes of such meetings;

(g) to represent the University in suits or proceedings by or against the University, sign powers-of-attorney and verify pleadings or depute his representatives for the purpose; and

(h) to perform such other duties as may be specified in the Statutes, the Ordinances or the Regulations or as may be required, from time to time, by the Board or the Vice-Chancellor.

The Comptroller

(1) The Comptroller shall be appointed by the Board on the recommendation of a Selection Committee constituted for the purpose and he shall be a whole-time salaried officer of the University.

(2) He shall be appointed for a term of five years and shall be eligible for reappointment.

(3) The emoluments and other terms and conditions of service of the Comptroller shall be such as may be prescribed by the Ordinances:

Provided that a Comptroller shall retire on attaining the age of sixty years:

Provided further that the Comptroller shall, notwithstanding his attaining the age of sixty years, continue in office until his successor is appointed and enters upon his office or until the expiry of a period of one year, whichever is earlier.

(4) When the office of the Comptroller is vacant or when the Comptroller is, by reason of illness, absence or any other cause, unable to perform the duties of his office, the duties of the office shall be performed by such person as the Vice-Chancellor may appoint for the purpose.

(5) The Comptroller shall be *ex officio* Secretary of the Finance Committee, but shall not be deemed to be a member of such Committee.

(6) The Comptroller shall—

(a) exercise general supervision over the funds of the University and shall advise it as regards its financial policy; and

(b) perform such other financial functions as may be assigned to him by the Board or as may be prescribed by the Statutes or the Ordinances.

(7) Subject to the control of the Board, the Comptroller shall—

(a) hold and manage the property and investments of the University including trust and endowed property;

(b) ensure that the limits fixed by the Board for recurring and non-recurring expenditure for a year are not exceeded and that all moneys are expended on the purpose for which they are granted or allotted;

(c) be responsible for the preparation of annual accounts and the budget of the University and for their presentation to the Board;

(d) keep a constant watch on the state of the cash and bank balances and on the state of investments;

(e) watch the progress of the collection of revenue and advise on the methods of collection employed;

(f) ensure that the registers of buildings, land, furniture and equipment are maintained up-to-date and that stock-checking is conducted, of equipment and other consumable materials in all offices, Specialised Laboratories, Colleges and Institutions maintained by the University;

(g) bring to the notice of the Vice-Chancellor unauthorised expenditure and other financial irregularities and suggest disciplinary action against persons at fault; and

(h) call for from any office, Laboratory, College or Institution maintained by the University any information or returns that he may consider necessary for the performance of his duties.

(8) Any receipt given by the Comptroller or the person or persons duly authorised in this behalf by the Board for any money payable to the University shall be sufficient discharge for payment of such money.

Heads of Departments

10. (1) Each Department shall have a Head who shall be not below the rank of an Associate Professor and whose duties and functions and terms and conditions of appointment shall be prescribed by the Ordinances:

Provided that if there is more than one Professor in any Department, the Head of the Department shall be appointed by the Board on the recommendation of the Vice-Chancellor from among the Professors:

Provided further that in the case of Departments where there is only one Professor, the Board shall have the option to appoint, on the recommendation of the Vice-Chancellor, either the Professor or an Associate Professor as the Head of the Department:

Provided also that in a Department where there is no Professor, an Associate Professor may be appointed as the Head of the Department by the Board on the recommendation of the Vice-Chancellor:

Provided also that if there is no Professor or Reader, in a Department, the Dean of College concerned shall act as the Head of the Department.

(2) It shall be open to a Professor or an Associate Professor to decline the offer of appointment as the Head of the Department.

(3) A Professor or an Associate Professor appointed as the Head of the Department shall hold office as such for a period of three years and shall be eligible for reappointment.

(4) A Head of a Department may resign his office at any time during his tenure of office.

(5) A Head of a Department shall perform such functions as may be prescribed by the Ordinances.

Librarians

11. (1) Every Librarian shall be appointed by the Board on the recommendation of the Selection Committee constituted for the purpose and he shall be a whole-time salaried officer of the University.

(2) Every Librarian shall exercise such powers and perform such duties as may be assigned to him by the Board.

Constitution, powers and functions of the Board

12. (1) The Board shall consist of the following members, namely:—

(i) the Vice-Chancellor, *ex officio* Chairman;

(ii) two secretaries from amongst the secretaries in charge of the Departments of Agriculture and Forests of a State in the North-Eastern region to be nominated by the Visitor by rotation in the alphabetical order to represent that State;

- (iii) two eminent scientists to be nominated by the Visitor;
- (iv) two distinguished persons representing Agro-based industries to be nominated by the Visitor;
- (v) the Deputy Director-General (Education) representing the Indian Council of Agricultural Research;
- (vi) the Secretary to the North-Eastern Council set up under section 3 of the North-Eastern Council Act, 1971 (84 of 1971);
- (vii) one Dean of college and one Director to be nominated by the Vice-Chancellor on rotational basis;
- (viii) two persons representing farmers in the States of the North-Eastern region to be nominated by the Vice-Chancellor by rotation in the alphabetical order of those States;
- (ix) an industrialist or a manufacturer having special knowledge in agricultural development to be nominated by the Visitor;
- (x) one woman social worker representing women social organisation in the North-Eastern region;
- (xi) an Advisor (Agriculture), Planning Commission;
- (xii) a distinguished authority on forestry, social forestry or environment management to be nominated by the Visitor;
- (xiii) three persons not below the rank of Joint Secretary representing respectively the Departments of the Central Government dealing with Agriculture, Animal Husbandry and Forestry; and
- (xiv) the Registrar of the University, Secretary.

(2) The term of office of the members of the Board, other than *ex officio* members, shall be two years.

(3) The Board shall have the power of management and administration of the revenue and property of the University and the conduct of all administrative affairs of the University not otherwise provided for.

(4) Subject to the provisions of this Act, the Statutes and the Ordinances, the Board shall, in addition to all other powers vested in it, have the following powers, namely:—

(i) to create teaching and academic posts, to determine the number and emoluments of such posts and to define the duties and conditions of service of teachers and other academic staff and Deans of colleges, Directors and heads of other institutions maintained by the University;

(ii) to appoint such teachers and other academic staff, as may be necessary, and Deans of colleges, Directors and heads of other institutions maintained by the University on the recommendation of the Selection Committee constituted for the purpose and to fill up temporary vacancies therein;

(iii) to create administrative, ministerial and other necessary posts and to make appointments thereto in the manner prescribed by the Ordinances;

(iv) to grant leave of absence to any officer of the University other than the Chancellor and the Vice-Chancellor, and to make

necessary arrangements for the discharge of the functions of such officer during his absence;

(v) to regulate and enforce discipline among employees in accordance with the Statutes and the Ordinances;

(vi) to manage and regulate the finances, accounts, investments, property, business and all other administrative affairs of the University, and for that purpose to appoint such agents as it may think fit;

(vii) to fix limits on the total recurring and the total non-recurring expenditure for a year on the recommendations of the Finance Committee;

(viii) to invest any money belonging to the University, including any unapplied income, in such stocks, funds, shares or securities, from time to time, as it may think fit or in the purchase of immovable property in India, with the like powers of varying such investment from time to time;

(ix) to transfer or accept transfers of any movable or immovable property on behalf of the University;

(x) to provide buildings, premises, furniture and apparatus and other means needed for carrying on the work of the University;

(xi) to enter into, vary, carry out and cancel contracts on behalf of the University;

(xii) to entertain, adjudicate upon, and, if thought fit, to redress any grievances of the employees and students of the University;

(xiii) to appoint examiners and moderators and, if necessary, to remove them, and to fix their fees, emoluments and travelling and other allowances, after consulting the Academic Council;

(xiv) to select a common seal for the University and provide for the custody and use of such seal;

(xv) to make such special arrangements as may be necessary for the residence and discipline of women students;

(xvi) to delegate any of its powers to the Vice-Chancellor, the Deans, Directors, the Registrar or the Comptroller or such other employee or authority of the University or to a committee appointed by it as it may deem fit;

(xvii) to institute fellowships, scholarships, studentships, medals and prizes;

(xviii) to provide for the appointment of Visiting Professors, Emeritus Professors, Consultants and Scholars and determine the terms and conditions of such appointment; and

(xix) to exercise such other powers and perform such other duties as may be conferred or imposed on it by the Act, or the Statutes.

Quorum for meetings of the Board

13. Seven members of the Board shall form a quorum for a meeting of the Board.

Constitution and powers of the Academic Council

14. (1) The Academic Council shall consist of the following members, namely:—

- (i) the Vice-Chancellor, *ex officio* member;
- (ii) all the Deans of the Colleges of the University;
- (iii) the Director of Research of the University;
- (iv) the Director of Extension Education of the University,
- (v) the Director Instruction;
- (vi) a Librarian to be nominated by the Vice-Chancellor on rotational basis;
- (vii) five outstanding teachers to be co-opted from outside the University representing different Faculties;
- (viii) seven heads of the Department to be nominated by the Vice-Chancellor;
- (ix) the Education Officer or his representative to be nominated by the North-Eastern Council set up under section 3 of the North-Eastern Council Act, 1971 (84 of 1971);
- (x) the Registrar of the University, *ex officio* Member-Secretary.

(2) The term of office of the members of the Academic Council other than *ex officio* members shall be two years.

(3) Subject to the Act, the Statutes and the Ordinances, the Academic Council shall, in addition to all other powers vested in it, have the following powers, namely:—

- (a) to exercise general supervision over the academic policies of the University and to give directions regarding methods of instructions, co-operative teaching among colleges and institutions, evaluation of research or improvements in academic standards.
- (b) to bring about inter-college co-ordination to establish or appoint committees or boards, for taking up projects on an inter-college basis;
- (c) to consider matters of general academic interest either on its own initiative or on a reference by a college or the Board and to take appropriate action thereon; and
- (d) to frame such regulations and rules consistent with the Statutes and the Ordinances regarding the academic functioning of the University, discipline, residences, admissions, award of fellowships and studentships, fees, concessions, corporate life and attendance.

Quorum for meetings of the Academic Council

15. Nine members of the Academic Council shall form a quorum for a meeting of the Academic Council.

Board of Studies

16. (1) Each Department shall have a Board of Studies.

(2) The constitution of a Board of Studies and the term of office of its members shall be provided by the Ordinances.

(3) The functions of a Board of Studies shall be to approve subjects for research for various degrees and other requirements of research degrees and to recommend to the concerned Board in the manner prescribed by the Ordinances—

(a) courses of studies and appointment of examiners for courses, but excluding research degrees;

(b) appointment of supervisors of research; and

(c) measures for the improvement of the standard of teaching and research:

Provided that the above functions of a Board of Studies shall, during the period of three years immediately after the commencement of the Act, be performed by the Department.

Finance Committee

17. (1) The Finance Committee shall consist of the following members, namely:—

(i) the Vice-Chancellor;

(ii) the Financial Adviser, Indian Council of Agricultural Research;

(iii) three persons to be nominated by the Board, out of whom at least one shall be a member of the Board;

(iv) three persons to be nominated by the Visitor; and

(v) the Comptroller of the University, Member-Secretary.

(2) Five members of the Finance Committee shall form a quorum for a meeting of the Finance Committee.

(3) The members of the Finance Committee, other than *ex officio* members, shall hold office for a term of three years.

(4) A member of the Finance Committee shall have the right to record a minute of dissent if he does not agree with any decision of the Finance Committee.

(5) The Finance Committee shall meet at least twice a year to examine the accounts and to scrutinise proposals for expenditure.

(6) Every proposal relating to creation of posts, and those items which have not been included in the Budget, should be examined by the Finance Committee before they are considered by the Board.

(7) The annual accounts and the financial estimates of the University prepared by the Comptroller shall be laid before the Finance Committee for consideration and comments and thereafter submitted to the Board for approval.

(8) The Finance Committee shall recommend limits for the total recurring expenditure and the total non-recurring expenditure for the year, based on the income and resources of the University (which, in the case of productive works, may include the proceeds of loans).

Selection Committees

18. (1) There shall be a Selection Committee for making recommendations to the Board for appointment to the posts of teachers, Comptroller, Registrar, Librarian, Deans of colleges, Directors and heads of other institutions maintained by the University.

(2) The Selection Committee for appointment to the posts specified in column 1 of the Table below shall consist of the Vice-Chancellor, Director Instruction, Director of Research, Director of Extension Education, a nominee of the Visitor and the persons specified in the corresponding entry in column 2 of the said Table:

TABLE

1	2
Professor	<ul style="list-style-type: none"> (i) The Head of the Department concerned if he is a Professor. (ii) One Professor to be nominated by the Vice-Chancellor. (iii) Three persons not in the service of the University, nominated by the Board, out of a panel of names recommended by the Academic Council for their special knowledge of, or interest in, the subject with which the Professor will be concerned.
Associate Professor/ Assistant Professor	<ul style="list-style-type: none"> (i) The Head of the Department concerned. (ii) One Professor to be nominated by the Vice-Chancellor. (iii) Two persons not in the service of the University nominated by the Board, out of a panel of names recommended by the Academic Council for their special knowledge of, or interest in, the subject with which the Associate Professor/ Assistant Professor will be concerned.
Registrar, Comptroller	<ul style="list-style-type: none"> (i) Two members of the Board nominated by it; and (ii) One person not in the service of the University, nominated by the Board.
Librarian	Two persons not in the service of the University, who have special knowledge of the subject of the Library Science/Library Administration to be nominated by the Board.
Dean of college, Directors or head of other institution main- tained by the University	Three persons not in the service of the University of whom two shall be nominated by the Board and one by the Academic Council for their special knowledge of, or interest in, a subject in which instruction is being provided by the college or institution.

- NOTES: 1. Where the appointment is being made for an inter-disciplinary project the head of the project shall be deemed to be the Head of the Department concerned.
2. The Professor to be nominated shall be Professor concerned with the speciality for which the selection is being made and that the Vice-Chancellor shall consult the Head of the Department and the Dean of college before nominating the Professor.

(3) The Vice-Chancellor, or in his absence, his nominee shall preside at the meetings of a Selection Committee:

Provided that the meetings of the Selection Committee shall be fixed after prior consultation with, and subject to the convenience of Visitor's nominee and the persons nominated by the Board under clause (2):

Provided further that the proceedings of the Selection Committee shall not be valid unless,—

(a) where the number of Visitor's nominee and the persons nominated by the Board is four in all, at least three of them attend the meeting; and

(b) where the number of Visitor's nominee and the persons nominated by the Board is three in all, at least two of them attend the meeting.

(4) The meeting of a Selection Committee shall be convened by the Vice-Chancellor or in his absence by his nominee.

(5) The procedure to be followed by a Selection Committee in making recommendations shall be laid down in the Ordinances.

(6) If the Board is unable to accept the recommendations made by a Selection Committee, it shall record its reasons and submit the case to the Visitor for final orders.

(7) Appointments to temporary posts shall be made in the manner indicated below:—

(i) If the temporary vacancy is for a duration longer than one academic session, it shall be filled on the advice of the Selection Committee in accordance with the procedure indicated in the foregoing clauses:

Provided that if the Vice-Chancellor is satisfied that in the interests of work it is necessary to fill the vacancy, the appointment may be made on a purely temporary basis by a local Selection Committee referred to in sub-clause (ii) for a period not exceeding six months.

(ii) If the temporary vacancy is for a period less than a year, an appointment to such vacancy shall be made on the recommendation of a local Selection Committee consisting of the Dean of the college concerned, the Head of the Department and a nominee of the Vice-Chancellor:

Provided that if the same person holds the offices of the Dean and the Head of the Department, the Selection Committee may contain two nominees of the Vice-Chancellor:

Provided further that in case of sudden casual vacancies of teaching posts caused by death or any other reason, the Dean may, in consultation with the Head of the Department concerned, make a temporary appointment for a month and report to the Vice-Chancellor and the Registrar about such appointment.

(iii) No teacher appointed temporarily shall, if he is not recommended by a regular Selection Committee for appointment under the Statutes, be continued in service on such temporary employment, unless

he is subsequently selected by a local Selection Committee or a regular Selection Committee, for a temporary or permanent appointment, as the case may be.

Special mode of appointment

19. (1) Notwithstanding anything contained in Statute 18, the Board may invite a person of high academic distinction and professional attainments to accept a post of Professor or Associate Professor or any other academic post in the University, as the case may be, on such terms and conditions as it deems fit, and on the person agreeing to do so appoint him to the post.

(2) The Board may appoint a teacher or any other academic staff working in any other University or organisation for undertaking a joint project in accordance with the manner laid down in the Ordinances.

Appointment for a fixed tenure

20. The Board may appoint a person selected in accordance with the procedure laid down in Statute 18 for a fixed tenure on such terms and conditions as it deems fit.

Recognised teachers

21. (1) The qualifications of recognised teachers shall be such as may be prescribed by the Ordinances.

(2) All applications for the recognition of teachers shall be made in such manner as may be laid down in the Ordinances.

(3) No teacher shall be recognised as a teacher except on the recommendation of a Selection Committee constituted for the purpose in the manner laid down in the Ordinances.

(4) The period of recognition of a teacher shall be determined by the Ordinances made in that behalf.

(5) The Academic Council may, by a special resolution passed by a majority of not less than two-thirds of the members present and voting, withdraw recognition from a teacher:

Provided that no such resolution shall be passed until notice in writing has been given to the person concerned calling upon him to show cause, within such time as may be specified in the notice, why such resolution should not be passed and until his objections, if any, and any evidence he may produce in support of them have been considered by the Academic Council.

(6) Any person aggrieved by an order of withdrawal under clause (5) may, within three months from the date of communication to him of such order, appeal to the Board which may pass such orders thereon as it thinks fit.

Committees

22. (1) The authorities of the University specified in section 16 may appoint as many standing or special committees as it may deem fit, and may appoint to such committees persons who are not members of such authority.

(2) Any such committee appointed under clause (1) may deal with any subject relegated to it subject to confirmation by the authority appointing it.

Terms and conditions of service and code of conduct of the teachers, etc.

23. (1) All the teachers and other academic staff of the University shall, in the absence of any agreement to the contrary, be governed by the terms and conditions of service and code of conduct as are specified in the Statutes, the Ordinances and the Regulations.

(2) Every teacher and member of the academic staff of the University shall be appointed on a written contract, the form of which shall be prescribed by the Ordinances.

(3) A copy of every contract referred to in clause (2) shall be deposited with the Registrar.

Terms and conditions of service and code of conduct of other employees

24. All the employees of the University, other than the teachers and other academic staff of the University, shall, in the absence of any contract to the contrary, be governed by the terms and conditions of service and code of conduct as are specified in the Statutes, the Ordinances and the Regulations.

Seniority list

25. (1) Whenever, in accordance with the Statutes, any person is to hold an office or be a member of an authority of the University by rotation according to seniority, such seniority shall be determined according to the length of continuous service of such person in his grade and, in accordance with such other principles as the Board may, from time to time, prescribe.

(2) It shall be the duty of the Registrar to prepare and maintain, in respect of each class of persons to whom the provisions of these Statutes apply, a complete and up-to-date seniority list in accordance with the provisions of clause (1).

(3) If two or more persons have equal length of continuous service in a particular grade or the relative seniority of any person or persons is otherwise in doubt, the Registrar may, on his own motion and shall, at the request of any such person, submit the matter to the Board whose decision thereon shall be final.

Removal of employees of the University

26. (1) Where there is an allegation of misconduct against a teacher, a member of the academic staff or other employee of the University, the Vice-Chancellor, in the case of the teacher or member of the academic staff, and the authority competent to appoint (hereinafter referred to as the appointing authority) in the case of other employee, may, by order in writing, place such teacher, member of the academic staff or other employee, as the case may be, under suspension and shall forthwith report to the Board the circumstances in which the order was made:

Provided that the Board may, if it is of the opinion, that the circumstances of the case do not warrant the suspension of the teacher or a member of the academic staff, revoke such order.

(2) Notwithstanding anything contained in the terms of the contract of appointment or of any other terms and conditions of service of the employees, the Board in respect of teachers and other academic staff, and the appointing authority, in respect of other employees, shall have the power to remove

a teacher or a member of the academic staff, or as the case may be, other employees on grounds of misconduct.

(3) Save as aforesaid, the Board, or as the case may be, the appointing authority, shall not be entitled to remove any teacher, member of the academic staff or other employee except for a good cause and after giving three months' notice or on payment of three months' salary in lieu thereof.

(4) No teacher, member of the academic staff or other employee shall be removed under clause (2) or clause (3) unless he has been given a reasonable opportunity of showing cause against the action proposed to be taken in regard to him.

(5) The removal of a teacher, member of the academic staff or other employee shall take effect from the date on which the order of removal is made:

Provided that where the teacher, member of the academic staff or other employee is under suspension at the time of his removal, such removal shall take effect from the date on which he was placed under suspension.

(6) Notwithstanding anything contained in the foregoing provisions of this Statute, a teacher, member of the academic staff or other employee may resign,—

(a) if he is a permanent employee, only after giving three months' notice in writing to the Board or the appointing authority, as the case may be, or by paying three months' salary in lieu thereof;

(b) if he is not a permanent employee, only after giving one month's notice in writing to the Board or, as the case may be, the appointing authority or by paying one month's salary in lieu thereof:

Provided that such resignation shall take effect only on the date on which the resignation is accepted by the Board or the appointing authority, as the case may be.

Honorary degrees

27. (1) The Board may, on the recommendation of the Academic Council and by a resolution passed by a majority of not less than two-thirds of the members present and voting, make proposals to the Visitor for the conferment of honorary degrees:

Provided that in case of emergency, the Board may, on its own motion, make such proposals.

(2) The Board may, by a resolution passed by a majority of not less than two-thirds of the members present and voting, withdraw, with the previous sanction of the Visitor, any honorary degree conferred by the University.

Withdrawal of degrees, etc.

28. The Board may, by a special resolution passed by a majority of not less than two-thirds of the members present and voting, withdraw any degree or academic distinction conferred on, or any certificate or diploma granted to, any person by the University for good and sufficient cause:

Provided that no such resolution shall be passed until a notice in writing has been given to that person calling upon him to show cause within such time as may be specified in the notice why such a resolution should not be

passed and until his objections, if any, and any evidence he may produce in support of them, have been considered by the Board.

Maintenance of discipline among students of the University

29. (1) All powers relating to discipline and disciplinary action in relation to students of the University shall vest in the Vice-Chancellor.

(2) The Vice-Chancellor may delegate all or any of his powers as he deems proper to such officers as he may specify in this behalf.

(3) Without prejudice to the generality of his powers relating to the maintenance of discipline and taking such action, as may seem to him appropriate for the maintenance of discipline, the Vice-Chancellor may, in exercise of his powers, by order, direct that any student or students be expelled, or rusticated, for a specified period, or be not admitted to a course or courses of study in a college, institution or Department of the University for a stated period, or be punished with fine for an amount to be specified in the order, or be debarred from taking an examination or examinations conducted by the University, college, institution or Department for one or more years, or that the results of the student or students concerned in the examination or examinations in which he or they have appeared be cancelled.

(4) The Deans of colleges, institutions and Heads of teaching Departments in the University shall have the authority to exercise all such disciplinary powers over the students in their respective colleges, institutions and teaching Departments in the University as may be necessary for the proper conduct of such colleges, institutions and teaching in the Departments.

(5) Without prejudice to the powers of the Vice-Chancellor, the Deans and other persons specified in clause (4), detailed rules of discipline and proper conduct shall be made by the University. The Deans of colleges, institutions and Heads of teaching Departments in the University may also make the supplementary rules as they deem necessary for the aforesaid purposes.

(6) At the time of admission, every student shall be required to sign a declaration to the effect that he submits himself to the disciplinary jurisdiction of the Vice-Chancellor and other authorities of the University.

Maintenance of discipline among students of colleges, etc.

30. All powers relating to discipline and disciplinary action in relation to students of a college or an institution maintained by the University, shall vest in the Dean of the college or institution, as the case may be, in accordance with the procedure prescribed by the Ordinances.

Advisory Committee

31. Every college or institution maintained by the University shall have an Advisory Committee consisting of not more than fifteen persons which shall consist of, among others, three teachers including the Dean of the college or institution, and two teachers of the University nominated by the Board.

Convocations

32. Convocations of the University for the conferring of degrees or for other purposes shall be held in such manner as may be prescribed by the Ordinances.

Acting Chairman

33. When no provision is made for a Chairman to preside over a meeting of any authority of the University or any committee of such authority or when the Chairman so provided for is absent, the members present shall elect one from among themselves to preside at such meeting.

Resignation

34. Any member, other than an *ex officio* member of the Board, Academic Council or any other authority of the University or any committees of such authority may resign by letter addressed to the Registrar and the resignation shall take effect as soon as such letter is received by the Registrar.

Disqualifications

35. (1) A person shall be disqualified for being chosen as, and for being, a member of any of the authorities of the University,—

- (i) if he is of unsound mind;
- (ii) if he is an undischarged insolvent;
- (iii) if he has been convicted by a court of law of an offence involving moral turpitude and sentenced in respect thereof to imprisonment for a period of not less than six months.

(2) If any question arises as to whether a person is or had been subjected to any of the disqualifications mentioned in clause (1), the question shall be referred to the Visitor and his decision thereon shall be final and no suit or other proceeding shall lie in any civil court against such decision.

Residence condition for membership and office

36. Notwithstanding anything contained in the Statutes, a person who is not ordinarily resident in India shall be eligible to be an officer of the University or a member of any authority of the University.

Membership of authorities by virtue of membership of other bodies

37. Notwithstanding anything contained in the Statutes, a person who holds any post in the University or is a member of any authority of the University in his capacity as a member of a particular authority or as the holder of a particular appointment shall hold such office or membership only for so long as he continues to be a member of that particular authority or the holder of that particular appointment, as the case may be.

Alumni Association

38. (1) There shall be an Alumni Association for the University.

(2) The subscription for membership of the Alumni Association shall be prescribed by the Ordinances.

(3) No member of the Alumni Association shall be entitled to vote or stand for election unless he has been a member of the Association for at least one year prior to the date of the election and is a degree holder of the University of at least five years standing:

Provided that the condition relating to the completion of one year's membership shall not apply in the case of the first election.

Students' Council

39. (1) There shall be constituted in the University, a Students' Council for every academic year, consisting of—

(i) the Director Instruction who shall be the Chairman of the Students' Council;

(ii) all students who have won prizes in the previous academic year in the fields of studies, fine arts, sports and extension work;

(iii) twenty students to be nominated by the Academic Council on the basis of merit in studies, sports, activities and all-round development of personality:

Provided that any student of the University shall have the right to bring up any matter concerning the University before the Students' Council if so permitted by the Chairman, and he shall have the right to participate in the discussions at any meeting when the matter is taken up for consideration.

(2) The functions of the Students' Council shall be to make suggestions to the appropriate authorities of the University in regard to the programmes of studies, students' welfare and other matters of importance in regard to the working of the University in general and such suggestions shall be made on the basis of consensus of opinion.

(3) The Students' Council shall meet at least once in an academic year preferably in the beginning of that year.

Ordinances how made

40. (1) The first Ordinances made under sub-section (2) of section 27 may be amended or repealed at any time by the Board in the manner specified below.

(2) No Ordinance in respect of the matters enumerated in section 27, other than those enumerated in clause (n) of sub-section (1) thereof, shall be made by the Board unless a draft of such Ordinance has been proposed by the Academic Council.

(3) The Board shall not have power to amend any draft of any Ordinance proposed by the Academic Council under clause (2), but may reject the proposal or return the draft to the Academic Council for reconsideration, either in whole or in part, together with any amendment which the Board may suggest.

(4) Where the Board has rejected or returned the draft of an Ordinance proposed by the Academic Council, the Academic Council may consider the question afresh and in case the original draft is reaffirmed by a majority of not less than two-thirds of the members present and voting and more than half the total number of members of the Academic Council, the draft may be sent back to the Board which shall either adopt it or refer it to the Visitor whose decision shall be final.

(5) Every Ordinance made by the Board shall come into effect immediately.

(6) Every Ordinance made by the Board shall be submitted to the Visitor within two weeks from the date of its adoption. The Visitor shall have the power to direct the University within four weeks of the receipt of the Ordinance to suspend the operation of any such Ordinance and he shall, as soon as possible, inform the Board about his objection to the proposed

Ordinance. The Visitor may, after receiving the comments of the University, either withdraw the order suspending the Ordinance or disallow the Ordinance, and his decision shall be final.

Regulations

41. (1) The authorities of the University may make Regulations consistent with the Act, the Statutes and the Ordinances for the following matters, namely:—

(i) laying down the procedure to be observed at their meetings and the number of members required to form a quorum;

(ii) providing for all matters which are required by the Act, the Statutes or the Ordinances to be prescribed by Regulations;

(iii) providing for all other matters concerning such authorities or committees appointed by them and not provided for by the Act, the Statutes or the Ordinances.

(2) Every authority of the University shall make Regulations providing for the giving of notice to the members of such authority of the dates of meeting and of the business to be considered at meetings and for the keeping of a record of the proceedings of meetings.

(3) The Board may direct the amendment in such manner as it may specify, of any Regulation made under the Statutes or the annulment of any such Regulation.

Delegation of powers

42. Subject to the provisions of the Act and the Statutes, any officer or authority of the University may delegate his or its powers to any other officer or authority or person under his or its respective control and subject to the condition that overall responsibility for the exercise of the powers so delegated shall continue to vest in the officer or authority delegating such powers.

THE INFANT MILK SUBSTITUTES, FEEDING BOTTLES
AND INFANT FOODS (REGULATION OF PRODUCTION,
SUPPLY AND DISTRIBUTION) ACT, 1992

ARRANGEMENT OF SECTIONS

SECTIONS

1. Short title, extent and commencement.
2. Definitions.
3. Certain prohibitions in relation to infant milk substitutes, feeding bottles and infant foods.
4. Prohibition of incentives for the use or sale of infant milk substitutes or feeding bottles.
5. Donations of infant milk substitutes or feeding bottles or equipment or materials relating thereto.
6. Information on containers and labels of infant milk substitutes or infant foods.
7. Educational and other materials relating to feeding of infants to contain certain particulars.
8. Health care system.
9. Inducement to health worker for promoting use of infant milk substitutes, etc.
10. Special provision relating to employees of person who produces, supplies, distributes or sells infant milk substitutes, etc.
11. Standards of infant milk substitutes, feeding bottles or infant foods.
12. Powers of entry and search.
13. Power to seize infant milk substitutes, etc., or containers thereof.
14. Confiscation.
15. Power to give option to pay cost in lieu of confiscation.
16. Confiscation not to interfere with other punishments.
17. Adjudication.

SECTIONS

18. Giving of opportunity to the owner of the seized infant milk substitute or feeding bottle or infant food or container thereof
19. Appeal.
20. Penalty.
21. Cognizance of offences.
22. Offences by companies.
23. Offences to be cognizable and bailable.
- 24 Protection of action taken in good faith.
25. Application of Act 37 of 1954 not barred.
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THE INFANT MILK SUBSTITUTES, FEEDING BOTTLES
AND INFANT FOODS (REGULATION OF PRODUCTION,
SUPPLY AND DISTRIBUTION) ACT, 1992

No. 41 OF 1992

[29th December, 1992.]

An Act to provide for the regulation of production, supply and distribution of infant milk substitutes, feeding bottles and infant foods with a view to the protection and promotion of breast-feeding and ensuring the proper use of infant foods and for matters connected therewith or incidental thereto.

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

1. (1) This Act may be called the Infant Milk Substitutes, Feeding Bottles and Infant Foods (Regulation of Production, Supply and Distribution) Act, 1992.

(2) It extends to the whole of India.

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

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

(a) "advertisement" includes any notice, circular, label, wrapper and other documents and also includes any visible representation or announcement made by means of any light, sound, smoke or gas;

(b) "container" means a box, bottle, casket, tin, can, barrel, case, tube, receptacle, sack, wrapper or other thing in which any infant milk substitute, feeding bottle or infant food is placed or packed for sale or distribution;

(c) "feeding bottle" means any bottle or receptacle used for the purpose of feeding infant milk substitutes, and includes a teat and a valve attached or capable of being attached to such bottle or receptacle;

(d) "health care system" means an institution or organisation engaged, either directly or indirectly, in health care for mothers, infants or pregnant women, and includes a health worker in private practice, but does not include a pharmacy or drug store;

(e) "health worker" means a person engaged in health care for mothers, infants or pregnant women;

Short title,
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(f) "infant food" means any food (by whatever name called) being marketed or otherwise represented as a complement to mother's milk to meet the growing nutritional needs of the infant after the age of four months;

(g) "infant milk substitute" means any food being marketed or otherwise represented as a partial or total replacement for mother's milk, whether or not it is suitable for such replacement;

(h) "label" means a display of written, marked, stamped, printed or graphic matter affixed to, or appearing upon, any container;

(i) "prescribed" means prescribed by rules made under this Act.

(2) Any reference in this Act to any other enactment or any provision thereof, shall, in relation to an area in which such enactment or such provision is not in force, be construed as a reference to the corresponding law or the relevant provision of the corresponding law, if any, in force in that area.

3. No person shall—

(a) advertise, or take part in the publication of any advertisement, for the distribution, sale or supply of infant milk substitutes or feeding bottles; or

(b) give an impression or create a belief in any manner that feeding of infant milk substitutes is equivalent to, or better than, mother's milk; or

(c) take part in the promotion of use or sale of infant milk substitutes or feeding bottles or infant foods otherwise than in accordance with the provisions of this Act.

4. No person shall—

(a) supply or distribute samples of infant milk substitutes or feeding bottles or gifts of utensils or other articles; or

(b) contact any pregnant woman or the mother of an infant; or

(c) offer inducement of any other kind,

for the purpose of promoting the use or sale of infant milk substitutes or feeding bottles.

5. Subject to the provisions of sub-section (4) of section 8, no person shall donate or distribute—

(a) infant milk substitutes or feeding bottles to any other person except to an orphanage;

(b) any informational or educational equipment or material relating to infant milk substitutes or feeding bottles;

Provided that nothing in this clause shall apply to the donation or distribution, subject to such conditions and restrictions as may be prescribed, of such equipment or material through the health care system.

Certain prohibitions in relation to infant milk substitutes, feeding bottles and infant foods.

Prohibition of incentives for use or sale of infant milk substitutes or feeding bottles.

Donations of infant milk substitutes or feeding or equipment or materials relating thereto.

37 of 1954.

6. (1) Without prejudice to the provisions of the Prevention of Food Adulteration Act, 1954 and the rules made thereunder, no person shall produce, supply or distribute any infant milk substitute or infant food unless every container thereof or any label affixed thereto indicates in a clear, conspicuous and in an easily readable and understandable manner, the words "important notice" in capital letters in such language as may be prescribed and indicating thereunder the following particulars in the same language, namely:—

- (a) a statement "mother's milk is best for your baby" in capital letters;
- (b) a statement that infant milk substitute or infant food should be used only on the advice of a health worker as to the need for its use and the proper method of its use;
- (c) a warning that infant milk substitute or infant food is not the sole source of nourishment of an infant;
- (d) the instructions for its appropriate preparation and a warning against the health hazards of its inappropriate preparation;
- (e) the ingredients used;
- (f) the composition or analysis;
- (g) the storage conditions required;
- (h) the batch number, date of its manufacture and the date before which it is to be consumed, taking into account the climatic and storage conditions of the country;
- (i) such other particulars as may be prescribed.

(2) No container or label referred to in sub-section (1) relating to infant milk substitute shall—

- (a) have pictures of an infant or a woman or both; or
- (b) have pictures or other graphic material or phrases designed to increase the saleability of infant milk substitute; or
- (c) use on it the word "humanised" or "maternalised" or any other similar word; or
- (d) bear on it such other particulars as may be prescribed.

7. (1) Every educational or other material, whether audio or visual, dealing with pre-natal or post-natal care or with the feeding of an infant and intended to reach pregnant women or mothers of infants shall include clear information relating to—

- (a) the benefits and superiority of breast-feeding;
- (b) the preparation for, and the continuance of, breast-feeding;
- (c) the harmful effects on breast-feeding due to the partial adoption of bottle feeding;

Information on containers and labels of infant milk substitutes or infant foods.

Educational and other materials relating to feeding of infants to contain certain particulars.

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(Regulation of Production, Supply and Distribution)]*

(d) the difficulties in reverting to breast-feeding of infants after a period of feeding by infant milk substitute;

(e) the financial and social implications in making use of infant milk substitutes and feeding bottles;

(f) the health hazards of improper use of infant milk substitutes and feeding bottles;

(g) such other matters as may be prescribed.

(2) No material referred to in sub-section (1) shall be utilised to promote the use or sale of infant milk substitutes or feeding bottles.

Health care system.
8. (1) No person shall use any health care system for the display of placards or posters relating to, or for the distribution of, materials for the purpose of promoting the use or sale of infant milk substitutes or feeding bottles or infant foods:

Provided that the provisions of this sub-section shall not apply to—

(a) the donation or distribution of informational or educational equipment or material made in accordance with the proviso to clause (b) of section 5; and

(b) the dissemination of information to a health worker about the scientific and factual matters relating to the use of infant milk substitutes or feeding bottles or infant foods along with the information specified in sub-section (1) of section 7.

(2) No person who produces, supplies, distributes or sells infant milk substitutes or feeding bottles or infant foods shall make any payment to any person who works in the health care system for the purpose of promoting the use or sale of such substitutes or bottles or foods.

(3) No person, other than a health worker, shall demonstrate feeding with infant milk substitutes or infant foods to a mother of an infant or to any member of her family and such health worker shall also clearly explain to such mother or such other member the hazards of improper use of infant milk substitutes or feeding bottles or infant foods.

(4) No person, other than an institution or organisation, engaged in health care for mothers, infants or pregnant women, shall distribute infant milk substitutes or feeding bottles to a mother who cannot resort to breast-feeding and who cannot afford to purchase infant milk substitutes or feeding bottles.

(5) An orphanage may purchase infant milk substitutes or feeding bottles at a price lower than their sale price for the purpose of utilising them in the said orphanage.

Explanation.—For the purposes of this sub-section, such purchases shall not amount to an inducement for promoting the use or sale of infant milk substitutes or feeding bottles.

9. (1) No person who produces, supplies, distributes or sells infant milk substitutes or feeding bottles or infant foods shall offer or give, directly or indirectly, any financial inducements or gifts to a health worker or to any member of his family for the purpose of promoting the use of such substitutes or bottles or foods.

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(2) Where such person makes any contribution to, or incurs any expenditure on, a health worker, either directly or indirectly, such person and such health worker shall disclose the same to the institution or organisation to which such health worker is attached.

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sells infant
milk substi-
tutes, etc.

10. (1) No person who produces, supplies, distributes or sells infant milk substitutes or feeding bottles or infant foods shall fix the remuneration of any of his employees or give any commission to such employees on the basis of the volume of sale of such substitutes or bottles or foods made by such employees.

(2) The employees of such person shall not perform any function which relates to educating a pregnant woman or mother of an infant on pre-natal or post-natal care of the infant.

Stand-
ards of
infant
milk
substi-
tutes,
feeding
bottles or
infant
foods.

11. (1) No person shall sell or otherwise distribute any infant milk substitute or infant food unless it conforms to the standards, specified for such substitute or food under the Prevention of Food Adulteration Act, 1954, and the rules made thereunder and the container thereof has the relevant Standard Mark specified by the Bureau of Indian Standards established under section 3 of the Bureau of Indian Standards Act, 1986 to indicate that the infant milk substitute or infant food conforms to such standards:

Provided that where no standards have been specified for any infant milk substitute or infant food under the Prevention of Food Adulteration Act, 1954, no person shall sell or otherwise distribute such substitute or food unless he has obtained the approval of the Central Government in relation to such substitute or food and the label affixed to the container thereof under the rules made under that Act.

(2) No person shall sell or otherwise distribute any feeding bottle unless it conforms to the Standard Mark specified by the Bureau of Indian Standards referred to in sub-section (1) for feeding bottles and such mark is affixed on its container.

12. (1) Any food inspector appointed under section 9 of the Prevention of Food Adulteration Act 1954 (hereinafter referred to as the food inspector) or any officer not below the rank of a Class I officer authorised in this behalf by the State Government (hereinafter referred to as the authorised officer) may, if he has any reason to believe that any provision of section 6 or section 11 has been or is being contravened, enter and search at any reasonable time any factory, building, business premises or any other place where any trade or commerce in infant milk substitutes or feeding bottles or infant foods is carried on or such substitutes or bottles or foods are produced, supplied or distributed.

Powers
of entry
and
search.

324 *Infant Milk Substitutes, Feeding Bottles and Infant Foods* [ACT 41
(Regulation of Production, Supply and Distribution).

2 of 1974.

(2) The provisions of the Code of Criminal Procedure, 1973, relating to searches and seizures shall, so far as may be, apply to every search or seizure made under this Act.

Power to seize infant milk substitutes, etc., or containers thereof.

13. (1) If any food inspector or authorised officer has reason to believe that in respect of any infant milk substitute or feeding bottle or infant food or container thereof, the provisions of this Act have been or are being contravened, he may seize such substitute or bottle or food or container.

(2) No such substitute or food or bottle or container shall be retained by any food inspector or authorised officer for a period exceeding ninety days from the date of its seizure unless the approval of the District Judge, within the local limits of whose jurisdiction such seizure has been made, has been obtained for such retention.

Confis-
cation.

14. Any infant milk substitute or feeding bottle or infant food or container thereof, in respect of which any provision of this Act has been or is being contravened, shall be liable to confiscation:

Provided that where it is established to the satisfaction of the court adjudging the confiscation that the person in whose possession, power or control any such substitute or bottle or food or container is found is not responsible for the contravention of the provisions of this Act, the court may, instead of making an order for the confiscation of such substitute or bottle or food or container, make such other order authorised by this Act against the person guilty of the breach of the provisions of this Act as it may think fit.

Power to give option to pay cost in lieu of confis-
cation.

15. (1) Whenever any confiscation is authorised by this Act, the court adjudging it may, subject to such conditions as may be specified in the order adjudging the confiscation, give to the owner thereof an option to pay in lieu of confiscation such cost not exceeding the value of the infant milk substitute or feeding bottle or infant food or container in respect of which the confiscation is authorised as the court thinks fit.

(2) On payment of the cost ordered by the court the seized infant milk substitute or feeding bottle or infant food or container shall be returned to the person from whom it was seized on the condition that such person shall, before making any distribution, sale or supply of such substitute or bottle or food or container, give effect to the provisions of this Act.

Confi-
cation
not to
interfere
with
other
punish-
ments.

16. No confiscation made or cost ordered to be paid under this Act shall prevent the infliction of any punishment to which the person affected thereby is liable under the provisions of this Act or under any other law.

Adjudi-
cation.

17. Any confiscation may be adjudged or costs may be ordered to be paid,—

(a) without any limit, by the principal civil court of original jurisdiction within the local limits of whose jurisdiction such confiscation has been made or costs have been ordered to be paid, as the case may be;

(b) subject to such limits as may be specified by the Central Government in this behalf, by such other court, not below a civil court having pecuniary jurisdiction exceeding five thousand rupees, as the Central Government may, by notification in the Official Gazette, authorise in this behalf.

18. (1) No order adjudicating confiscation or directing payment of costs shall be made unless the owner of the infant milk substitute or feeding bottle or infant food or container thereof has been given a notice in writing informing him of the grounds on which it is proposed to confiscate such substitute or bottle or food or container and giving him a reasonable opportunity of making a representation in writing, within such reasonable time as may be specified in the notice, against the confiscation and if he so desires, of being heard in the matter:

Provided that where no such notice is given within a period of ninety days from the date of the seizure of the infant milk substitute or feeding bottle or infant food or container thereof, such substitute or bottle or food or container shall be returned after the expiry of that period to the person from whose possession it was seized.

5 of 1908.
(2) Save as otherwise provided in sub-section (1), the provisions of the Code of Civil Procedure, 1908, shall, so far as may be, apply to every proceeding referred to in sub-section (1).

19. (1) Any person aggrieved by any decision of the court adjudicating a confiscation or ordering the payment of costs may prefer an appeal to the court to which an appeal lies from the decision of such court.

(2) The appellate court may, after giving the appellant an opportunity of being heard, pass such order as it thinks fit confirming, modifying or revising the decision or order appealed against or may send back the case with such directions as it may think fit for a fresh decision or adjudication, as the case may be, after taking additional evidence if necessary:

Provided that an order enhancing any fine in lieu of confiscation or for confiscating goods of greater value shall not be made under this section unless the appellant has had an opportunity of making a representation and if he so desires of being heard in his defence.

(3) No further appeal shall lie against the order of the court made under sub-section (2).

20. (1) Any person who contravenes the provisions of section 3, 4, 5, 7, 8, 9, 10 or sub-section (2) of section 11 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) Any person who contravenes the provisions of section 6 or sub-section (1) of section 11 shall be punishable with imprisonment for a term which shall not be less than six months but which may extend to three years and with fine which shall not be less than two thousand rupees:

Provided that the court may, for any adequate and special reasons to be mentioned in the judgment, impose a sentence of imprisonment for

Giving of opportunity to the owner of the seized infant milk substitute or feeding bottle or infant food or container thereof.

Appeal.

Penalty.

326 *Infant Milk Substitutes, Feeding Bottles and Infant Foods [ACT 41
(Regulation of Production, Supply and Distribution)]*

a term which shall not be less than three months but which may extend to two years and with fine which shall not be less than one thousand rupees.

Cognizance of offences.

21. (1) Save as otherwise provided in section 173 of the Code of Criminal Procedure, 1973, no court shall take cognizance of any offence punishable under this Act except upon a complaint in writing made by—

2 of 1974.

(a) a person authorised in this behalf under sub-section (1) of section 20 of the Prevention of Food Adulteration Act, 1954; or

37 of 1954.

(b) an officer not below the rank of a Class I officer authorised in this behalf, by general or special order, by the Government; or

(c) a representative of such voluntary organisation engaged in the field of child welfare and development and child nutrition as the Government may, by notification in the Official Gazette, authorise in this behalf.

(2) Where a complaint has been made by a representative of the voluntary organisation authorised under clause (c) of sub-section (1) and the court has issued a summons or, as the case may be, a warrant under sub-section (1) of section 204 of the Code of Criminal Procedure, 1973, the Assistant Public Prosecutor for that court shall take charge of the case and conduct the prosecution.

2 of 1974.

Offences by companies.

22. (1) Where an offence under this Act has been committed by a company, every person who, at the time the offence was committed, was 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, 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 any 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; and

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

Offences to be cognizable and bailable.

23. Notwithstanding anything contained in the Code of Criminal Procedure, 1973, an offence punishable under this Act shall be—

2 of 1974.

(a) bailable;

(b) cognizable.

24. No suit, prosecution or other legal proceeding shall lie against the Central Government or any State Government or any officer of the Central Government or of any State Government for anything which is in good faith done or intended to be done under this Act.

Protection of action taken in good faith.

25. The provisions of this Act, or the rules made thereunder shall be in addition to, and not in derogation of, the Prevention of Food Adulteration Act, 1954, or the rules made thereunder.

Application of Act 37 of 1954 not barred.

26. (1) The Central Government may, by notification in the Official Gazette, make rules to carry out the provisions of this Act.

Power to make rules.

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

(a) the conditions and restrictions subject to which educational equipment and other material may be donated or distributed under the proviso to clause (b) of section 5;

(b) the language in which the notice and other particulars shall be indicated under sub-section (1) of section 6;

(c) the particulars which are to be indicated under clause (i) of sub-section (1) of section 6;

(d) the particulars which a container or label shall not bear under clause (d) of sub-section (2) of section 6;

(e) the matters to be included in the information which reaches pregnant women or mothers of infants under clause (g) of sub-section (1) of section 7;

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

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

THE CONSTITUTION (SEVENTIETH AMENDMENT) ACT, 1992

[12th August, 1992.]

An Act further to amend the Constitution of India.

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

Short title
and com-
mencement.

1. (1) This Act may be called the Constitution (Seventieth Amendment) Act, 1992.

(2) Section 3 of this Act shall be deemed to have come into force on the 21st day of December, 1991 and section 2 shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amend-
ment of
article
54.

2. In article 54 of the Constitution, the following *Explanation* shall be inserted at the end, namely:—

'Explanation.—In this article and in article 55, "State" includes the National Capital Territory of Delhi and the Union Territory of Pondicherry.'

Amendment
of article
239AA.

3. In article 239AA of the Constitution,—

(i) in clause (7), for the brackets and figure "(7)", the brackets, figure and letter "(7) (a)" shall be substituted;

(ii) in clause (7) as so amended, the following sub-clause shall be inserted, namely:—

"(b) Any such law as is referred to in sub-clause (a) shall not be deemed to be an amendment of this Constitution for the purposes of article 368 notwithstanding that it contains any provision which amends or has the effect of amending, this Constitution.”.

THE CONSTITUTION (SEVENTY-FIRST AMENDMENT)
ACT, 1992

[31st August, 1992.]

An Act further to amend the Constitution of India.

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

1. This Act may be called the Constitution (Seventy-first Amendment) Act, 1992. Short title.

2. In the Eighth Schedule to the Constitution,—

(a) existing entry 7 shall be re-numbered as entry 8, and before entry 8 as so re-numbered, the entry "7. Konkani." shall be inserted; Amend-
ment of
Eighth
Schedule.

(b) existing entry 8 shall be re-numbered as entry 10, and before entry 10 as so re-numbered, the entry "9. Manipuri." shall be inserted;

(c) existing entries 9 to 15 shall be re-numbered as entries 12 to 18 respectively, and before entry 12 as so re-numbered, the entry "11. Nepali." shall be inserted.

THE CONSTITUTION (SEVENTY-SECOND AMENDMENT) ACT, 1992

[4th December, 1992.]

An Act further to amend the Constitution of India.

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

1. (1) This Act may be called the Constitution (Seventy-second Amendment) Act, 1992.

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

2. (1) In article 332 of the Constitution, after clause (3A), the following clause shall be inserted, namely:—

“(3B) Notwithstanding anything contained in clause (3), until the re-adjustment, under article 170, takes effect on the basis of the first census after the year 2000, of the number of seats in the Legislative Assembly of the State of Tripura, the seats which shall be reserved for the Scheduled Tribes in the Legislative Assembly shall be, such number of seats as bears to the total number of seats, a proportion not less than the number, as on the date of coming into force of the Constitution (Seventy-second Amendment) Act, 1992, of members belonging to the Scheduled Tribes in the Legislative Assembly in existence on the said date bears to the total number of seats in that Assembly.”.

(2) The amendment made to article 332 of the Constitution by subsection (1) shall not affect any representation in the Legislative Assembly of the State of Tripura until the dissolution of the Legislative Assembly existing at the commencement of this Act.

Short title
and com-
mence-
ment.

Amend-
ment of
article
332.

1. 5.12.1992 vide Notification No. 887 (E), dated 5.12.1992, Gazette of India, Extra-ordinary, 1992, Pt. II, sec. 3(ii).

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