

CONTENTS

No. of Act	Short title	Page
1.	The Appropriation (Railways) No. 4 Act, 1978	1
2.	The Appropriation (Railways) No. 5 Act, 1978	3
3.	The Appropriation (No. 5) Act, 1978	5
4.	The Copra Cess Act, 1979 REPEALED	8
5.	<u>The Coconut Development Board Act, 1979</u> <i>Not Corrected See India Code</i>	15
6.	The Working Journalists and other Newspaper Employees (Conditions of Service) and Miscellaneous Provisions (Amendment) Act, 1979 REPEALED	26
7.	The Appropriation (Vote on Account) Act, 1979	30
8.	The Appropriation Act, 1979	38
9.	The Appropriation (No. 2) Act, 1979	40
10.	The Appropriation (Railways) Act, 1979	44
11.	The Appropriation (Railways) No. 2 Act, 1979	46
12.	The Punjab Excise (Delhi Amendment) Act, 1979	48
13.	The Mizoram Appropriation (Vote on Account) Act, 1979	51
14.	The Mizoram Appropriation Act, 1979	54
15.	The Pondicherry Appropriation (Vote on Account) Act, 1979	57
16.	The Pondicherry Appropriation Act, 1979	60
17.	The Industries (Development and Regulation) Amendment Act, 1979 REPEALED	63
18.	The Sugar Undertakings (Taking Over of Management) Amendment Act, 1979	65
19.	The Appropriation (No. 3) Act, 1979	67
20.	The Merchant Shipping (Amendment) Act, 1979 REPEALED	75
21.	The Finance Act, 1979	79
22.	The Special Courts Act, 1979 <i>Repealed</i>	129
23.	The Additional Duties of Excise (Goods of Special Importance) Amendment Act, 1979 REPEALED	133
24.	The Union Duties of Excise (Distribution) Act, 1979	137
25.	The Goa, Daman and Diu Appropriation (Second Vote on Account) Act, 1979	139
26.	The Estate Duty (Distribution) Amendment Act, 1979 REPEALED	142
27.	The Salary, Allowances and Pension of Members of Parliament (Amendment) Act, 1979	144
28.	The Kosangas Company (Acquisition of Undertaking) Act, 1979	145
29.	The Parel Investments and Trading Private Limited and Domestic Gas Private Limited (Taking Over of Management) Act, 1979	154
30.	<u>The Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) Act, 1979</u> <i>Not Corrected See India Code</i>	162
31.	The Haryana and Uttar Pradesh (Alteration of Boundaries) Act, 1979	180
32.	The Constitution (Forty-fourth Amendment) Act, 1978	195

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TABLE SHOWING EFFECT OF PARLIAMENTARY LEGISLATION OF 1979
PART I—CENTRAL ACTS AMENDED, REPEALED OR OTHERWISE AFFECTED

Year of Act	No. of Act	Short title of Act	How affected	No. and section of 1979 Act by which affected
1	2	3	4	5
SECOND SCHEDULE ACTS AMENDED				
1955	45	Working Journalists and other Newspaper Employees (Conditions of Service) and Miscellaneous Provisions Act, 1955	Ss. 3, 19, 20 amended (w.e.f. 31-1-1979); Ss. 13AA, 13DD inserted. (w.e.f. 31-1-1979).	6, ss. 2, 5 and 6. <i>Ibid.</i> , ss. 3 and 4.
1974	1	Punjab Excise Act, 1974.	Schedule 1A ss. 3, 4, 5 and 6 amended (w.e.f. 20-1-1979). Schedule 1B ss. 2, 3 and 5 inserted (w.e.f. 20-1-1979).	12, ss. 2, 3 and 5. <i>Ibid.</i> , s. 4.
1951	65	Industries (Development and Regulation) Act, 1951	Ss. 18 FB and first Schedule amended (w.e.f. 30-12-1978).	17, ss. 2 and 3. <i>PARADE DIVISION</i>
1978	49	Sugar Undertakings (Taking Over of Management) Act, 1978.	5.3 amended (w.e.f. 30-12-1978) and section 10 of the Sugar Undertakings Act, 1978.	18, ss. 2. <i>Original Order</i>
1958	44	Merchant Shipping Act, 1958.	Part VI A inserted (w.e.f. 4-3-1979). S. 377 amended (w.e.f. 1-4-1979).	20, s. 2. <i>Ibid.</i> , s. 3.
1961	43	Income Tax Act, 1963.	Ss. 16, 38B, 35CCA, 36, 37, 54E, 64, 80C, 80J, 80P, 208, 209, 212, 218, 245D and 246 amended (w.e.f. 1-4-1979). Eleventh Schedule, ss. 20A, 80, and 80P (partly) amended (w.e.f. 1-4-1979). Ss. 80GGA, 80JJA and 80QQA inserted (w.e.f. 1-4-1979).	21, ss. 3, 4, 5, 6, 7, 8, 9, 10, 12, 14, 16, 17, 18, 19, 20 and 20. <i>Ibid.</i> , s. 22.
1957	27	Wealth Tax Act, 1957.	Ss. 14, 12D, 23 and First Schedule amended (w.e.f. 6-4-1979).	23, 24, 25 and 26. <i>Ibid.</i> , ss. 23, 24 and 25.
1958	18	Gift-tax Act, 1958.	S. 22 amended (w.e.f. 1-4-1979).	<i>Ibid.</i> , s. 27.
THIRD SCHEDULE—THE CUSTOMS TARIFF ACT, 1975.				
1975			First Schedule amended (w.e.f. 1-4-1979).	18, 20, 31 and Second Schedule.
FOURTH SCHEDULE—THE CENTRAL EXCISES AND SALT ACTS, 1944.				
1957	58	Additional Duties of Excise (Goods of Special Importance) Act, 1957.	First Schedule amended (w.e.f. 1-4-1979).	18, 20, 31 and Fourth Schedule.
1898	6	Indian Post Office Act, 1898.	First Schedule amended (w.e.f. 1-4-1979).	18, 20, 31 and Fourth Schedule.
1963		to Agricultural Refinance and Development Corporation Act, 1963.	S. 42A inserted (w.e.f. 1-4-1979).	18, 20, 31 and Fifth Schedule.

1	2	3	4	5
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1973	21	Finance Act, 1973	S. 22 amended (w.e.f. 1-4-1979).	
1974	38	Compulsory Deposit Scheme (Income-tax Payers) Act, 1974.	Ss. 3 and 4 amended (w.e.f. 1-4-1979).	<i>Ibid.</i> , s. 46.
1957	58	Additional Duties of Excise (Goods of Special Impor- tance) Act, 1957.	Long title amended (w.e.f. 1-4-1979).	23, s. 2.
			Second Schedule substituted (w.e.f. 1-4-1979).	<i>Ibid.</i> , s. 3.
1962	3	Union Duties of Excise (Dis- tribution) Act, 1962.	Repealed (w.e.f. 1-4-1979).	24, s. 6.
1962	9	Estate Duty (Distribution) Act, 1962.	Long title amended (w.e.f. 1-4-1979).	26, s. 2.
			S. 3, substituted (w.e.f. 1-4-1979).	<i>Ibid.</i> , s. 3.
1954	30	Salary, Allowances and Pension of Members of Parliament Act, 1954.	S. 6D inserted (w.e.f. 25-5-1979).	27, s. 2.

PART II.—CENTRAL ORDINANCES REPEALED

Year of Ordinance	No. of Ordinance	Short title of Ordinance	How affected	No. and section of 1979 Act by which repealed
1979	3	Working Journalists and other Newspaper Employees (Conditions of Service) and Miscellaneous Provisions (Amendment) Ordinance, 1979. (w.e.f. 31-1-1979).	Repealed.	6, s. 7.
1979	1	Punjab Excise (Delhi Amend- ment) Ordinance 1979, (w.e.f. 20-1-1979).	Repealed.	12, s. 7.
1978	6	Industries Development and Regulation (Amendment) Ordinance, 1978 (w.e.f. 30-12-1978).	Repealed.	17, s. 4
1979	2	Sugar Undertakings (Taking Over of Management) Amendment Ordinance, 1979 (w.e.f. 31-1-1979).	Repealed.	18, s. 4

PART III.—THE CONSTITUTION OF INDIA AMENDED

Articles 19, 30, 31A, 31C, 38, 74, 77, 83, 105, 123, 150, 166, 194, 213, 217, 225, 227, 239B, 329, 352, 356, 358, 359, 26, 360 and Ninth Schedule amended (w.e.f. 20-6-1979).	The Constitution (Forty-fourth Amendment) Act, 1978, ss. 2, 4, 7, 8, 9, 11, 12, 13, 15, 16, 17, 22, 23, 26, 27, 29, 31, 32, 35, 37, 38, 39, 40 and 41, <i>Ibid.</i> , s. 3.
Article 22 (w.e.f. date to be notified).	<i>Ibid.</i> , s. 3.
Articles 132, 133, 134, 134A, 139A, 226 amended (w.e.f. 1-8-1979).	<i>Ibid.</i> , ss. 17, 18, 19, 21 and 30.
Article 174 amended (w.e.f. 1-6-1979).	<i>Ibid.</i> , s. 24.
Sub-heading after article 30 and articles 31, 257A, and 329A omitted (w.e.f. 20-6-1979).	<i>Ibid.</i> , ss. 5, 6, 33 and 36.
Articles 71, 103, 192 substituted (w.e.f. 20-6-1979).	<i>Ibid.</i> , ss. 10, 14 and 25.
Article 134A amended (w.e.f. 1-8-1979).	<i>Ibid.</i> , s. 20.
Chapter IV in Part XII and article 361A inserted (w.e.f. 20-6-1979).	<i>Ibid.</i> , ss. 34 and 42.

THE APPROPRIATION (RAILWAYS) No. 4 ACT, 1978

NO. I OF 1979

[8th January, 1979.]

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, 1977, in excess of the amounts granted for those services and for that year.

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

1. This Act may be called the Appropriation (Railways) No. 4 Act, 1978. 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 sixty-seven crores, sixty-seven lakhs, twenty-five thousand, six hundred and sixty-two 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 relating to Railways specified in column 2 of the Schedule during the financial year ended on the 31st day of March, 1977, in excess of the amounts granted for those services and for that year. Issue of Rs. 67,67,25,662 out of the Consolidated Fund of India to meet certain expenditure for the year ended on the 31st March, 1977.
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, 1977. Appropriation.

THE SCHEDULE
(See sections 2 and 3)

1 No. of Vote	2 Services and purposes	3 Sums aggregating to		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
2	Miscellaneous Expenditure	..	13,500	13,500
7	Working Expenses—Operation (Fuel)	6,54,14,831	..	6,54,14,831
9	Working Expenses—Miscellaneous Expenses	6,74,32,635	..	6,74,32,635
16	Pensionary Charges—Pension Fund	2,72,76,881	..	2,72,76,881
18	Appropriation to Development Fund	1,16,35,983	..	1,16,35,983
19	Appropriation to Revenue Reserve Fund	50,41,12,954	..	50,41,12,954
21	Appropriation to Accident Compensation, Safety and Passenger Amenities Fund	8,38,878	..	8,38,878
TOTAL		67,67,12,162	13,500	67,67,25,662

THE APPROPRIATION (RAILWAYS) NO. 5 ACT, 1978

No. 2 OF 1979

[8th January, 1979.]

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 1978-79 for the purposes of Railways.

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

1. This Act may be called the Appropriation (Railways) No. 5 Act, 1978. 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 seventeen crores, fifty-five lakhs and sixty thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1978-79, in respect of the services relating to Railways specified in column 2 of the Schedule. Issue of Rs. 17,55,60,000 out of the Consolidated Fund of India for the financial year 1978-79.
3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.

THE SCHEDULE

(See sections 2 and 3)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
2	Miscellaneous Expenditure . . .	9,00,000	..	9,00,000
4	Working Expenses—Administration	17,50,000	17,50,000
14	Construction of New Lines—Capital and Depreciation Reserve Fund . . .	60,00,000	..	60,00,000
15	Open Line Works—Capital, Depreciation Reserve Fund and Development Fund . . .	16,69,10,000	..	16,69,10,000
TOTAL . . .		17,38,10,000	17,50,000	17,55,60,000

THE APPROPRIATION (No. 5) ACT, 1978

No. 3 OF 1979

[10th January, 1979.]

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 1978-79.

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

1. This Act may be called the Appropriation (No. 5) Act, 1978.

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 eleven thousand eight hundred and sixty crores, seventy-four lakhs and fifty-five thousand rupees towards defraying the several charges which will come in the course of payment during the financial year 1978-79, in respect of the services specified in column 2 of the Schedule.

Issue of
Rs. 11,860,
74,55,000
out of the
Consolidated
Fund of
India for
the year
1978-79.

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

Appropriation.

THE SCHEDULE
(See sections 2 and 3)

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
2	Agriculture . . . Revenue	41,19,00,000	..	41,19,00,000
	Capital	202,15,00,000	25,00,00,000	227,15,00,000
6	Department of Food . . Revenue	..	2,40,80,000	2,40,80,000
12	Foreign Trade and Export Production . . Revenue	87,00,00,000	..	87,00,00,000
18	Capital Outlay on Posts and Telegraphs . . Capital	5,000	63,000	68,000
29	Power Development . . Capital	19,00,00,000	..	19,00,00,000
33	Customs . . . Revenue	1,11,49,000	..	1,11,49,000
	Capital	51,00,000	..	51,00,000
41	Transfers to State and Union Territory Governments . . Revenue	75,56,65,000	..	75,56,65,000
	Capital	..	274,43,35,000	274,43,35,000
42	Other Expenditure of the Ministry of Finance . . Revenue	1,000	..	1,000
	Capital	57,26,00,000	..	57,26,00,000
	CHARGED—Repayment of Debt . . Capital	..	11,00,00,00,000	11,00,00,00,000
55	Andaman and Nicobar Islands . . . Revenue	..	4,000	4,000
59	Industries . . . Capital	11,00,00,000	..	11,00,00,000
60	Village and Small Industries . . . Revenue	1,000	..	1,000
61	Textiles, Handloom and Handicrafts . . Revenue	26,00,00,000	..	26,00,00,000
	Capital	3,53,00,000	..	3,53,00,000
63	Information and Publicity . . . Revenue	1,000	..	1,000
68	Administration of Justice Revenue	..	4,66,000	4,66,000
71	Chemicals and Fertilizers Industries . . Revenue	1,000	..	1,000
	Capital	1,000	..	1,000

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
77	Ports, Lighthouses and Shipping . . Revenue Capital	19,71,31,000 2,31,00,000	..	19,71,31,000 2,31,00,000
79	Department of Steel . Revenue Capital	7,00,00,000 1,000	..	7,00,00,000 1,000
81	Mines and Minerals . Revenue Capital	.. 5,50,01,000	45,000 ..	45,000 5,50,01,000
90	Public Works . Capital	1,000	..	1,000
92	Housing and Urban Development . Capital	1,000	..	1,000
103	Depatment of Space . Revenue	..	3,000	3,000
	TOTAL . . .	558,84,59,000	11,301,89,96,000	1,860,74,55,000

S. II
Cop. by Act No. 4 of 1979

THE COPRA CESS ACT, 1979

No. 4 of 1979

[8th March, 1979.]

An Act to provide for the imposition of cess on copra for the development of the coconut industry and for matters connected therewith.

Be it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

Short title,
extent
and com-
mencement.

1. (1) This Act may be called the Copra Cess Act, 1979.
(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.

Defini-
tions.

2. (1) In this Act, unless the context otherwise requires,—
 - (a) "Board" means the Coconut Development Board established under section 4 of the Coconut Development Board Act, 1979;
 - (b) "Collector" means the officer appointed by the Central Government to perform in any specified area the duties of a Collector under the provisions of this Act and the rules made thereunder, and includes any officer subordinate to that officer whom he may, by order in writing, authorise to perform his duties under those provisions;
 - (c) "copra" means the dry kernel of coconut and includes edible copra and desiccated coconut;
 - (d) "mill" means any premises in which or in any part of which, copra is crushed, or is ordinarily crushed, with the aid of power for the extraction of oil or is otherwise processed with the aid of power.

5 of 1979

Explanation.—"Power" means electrical energy or any other form of energy, which is mechanically transmitted and is not generated by human or animal agency;

(e) "occupier", in relation to any mill, means the person who has the ultimate control over the affairs of the mill or the owner of the mill in case he is not the occupier;

8
1-4-1979: Vide Notifi. No. 269 (E), dt. 27. 3. 1979,
Gaz. of India, Excy., Pt. II, Sec. 3(i), p. 486.

(f) "oil" means oil extracted from copra;

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

5 of 1979. (2) All other words and expressions used in this Act and not defined, but defined in the Coconut Development Board Act, 1979, shall have the meanings respectively assigned to them in that Act.

3. (1) There shall be levied and collected as a cess, for the purposes of this Act, on copra consumed in any mill in India with a view to producing or manufacturing any goods therefrom, a duty of excise at such rate, not exceeding five rupees per quintal of copra, as the Central Government may, by notification in the Official Gazette, specify:

Imposition of cess.

Provided that until such rate is specified by the Central Government, the duty of excise shall be levied and collected at the rate of sixty paise per quintal of copra.

(2) The duty of excise leviable under sub-section (1) shall be payable by the occupier of the mill in which the copra is consumed.

5 of 1979. 4. The proceeds of the duty of excise levied and collected under this Act shall first be credited to the Consolidated Fund of India, and the Central Government may, if Parliament, by appropriation made by law in this behalf, so provides, pay to the Board, from time to time, from out of such proceeds, after deducting the expenses on collection and the amount, if any, refunded under section 9, such sums of money as it may think fit for being utilised for the purposes of the Coconut Development Board Act, 1979.

Application of proceeds of cess.

5. The occupier of every mill shall,—

(a) if the mill was established before the commencement of this Act, within fourteen days from such commencement, and

(b) if the mill is established after the commencement of this Act, within fourteen days from such establishment,

Occupier to supply certain particulars to Collector.

furnish to the Collector a statement containing the following particulars, namely:—

(i) the name and situation of the mill;

(ii) the name and address of the occupier;

(iii) the address to which the communications relating to the mill may be sent; and

(iv) the total capacity of the mill.

6. (1) Every occupier of a mill shall furnish to the Collector every month a return stating the total amount of copra consumed in the mill during the preceding month.

Delivery of monthly returns.

(2) The return referred to in sub-section (1) shall be furnished before the seventh day of each month together with such other information as may be prescribed.

(3) Every such return shall be made in such form and shall be verified in such manner as may be prescribed.

Collection of cess.

7. (1) On receiving any return made under section 6, the Collector shall assess the duty of excise in respect of the period to which the return relates, and if the amount has not already been paid, shall cause a notice to be served upon the occupier of the mill requiring him to make payment of the amount assessed within ten days of the service of the notice.

(2) If the occupier of any mill fails to furnish in due time the return referred to in section 6 or furnishes a return which the Collector has reason to believe is incorrect or defective, the Collector shall assess the amount payable by him in such manner, if any, as may be prescribed, and the provisions of sub-section (1) shall thereupon apply as if such assessment had been made on the basis of a return furnished by the occupier:

Provided that, in the case of a return which he has reason to believe is incorrect or defective, the Collector shall not assess the duty of excise at an amount higher than that at which it is assessable on the basis of the return without giving to the occupier a reasonable opportunity of proving the correctness or completeness of the return.

(3) A notice under sub-section (1) may be served on the occupier of a mill either by registered post or by delivering or tendering it to the occupier or his agent at the mill.

Finality of assessment.

8. (1) Any occupier of a mill who is aggrieved by an assessment made under section 7 may, within three months of service of the notice referred to in sub-section (1) of that section, appeal to such authority as the Central Government may, by notification in the Official Gazette, appoint in this behalf, for the cancellation or modification of the assessment and, on such appeal, the said authority may cancel or modify the assessment and order the refund to such occupier of the whole or part, as the case may be, of the amount paid thereunder:

Provided that the authority so appointed shall not be inferior in rank to the Collector by whom the assessment was made.

(2) The appellate authority may, if it is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months, allow it to be presented within a further period of one month.

(3) Where the appellate authority is of opinion that any duty of excise has been short-levied, no order enhancing the duty of excise shall be made unless the appellant has been given notice to show cause, within one month from the date of service thereof, against the proposed order.

(4) The Central Government may, on the application of any person aggrieved by any order made under sub-section (1) or sub-section (3), cancel or modify such order, if such application is made within six months from the date of the order made under sub-section (1) or sub-section (3), as the case may be.

(5) The Central Government may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the aforesaid period of six months, allow it to be presented within a further period of one month.

(6) The decision of the Central Government under sub-section (4) and subject to the decision of the Central Government, the decision of the appellate authority under sub-section (1), shall be final.

9. Where any cess on copra is levied and collected under this Act and the oil extracted from the whole or any part of such copra is exported from India, then, the Central Government shall, subject to such conditions as may be prescribed, refund so much amount of cess as is equal to the cess collected in respect of the copra from which the oil so exported was extracted, to the occupier of the mill from whom such cess was collected, whether or not such copra is produced in or imported into India.

Refund of
cess on
oil ex-
ported
from
India.

10. Where any duty of excise demanded from any person or any other sum payable by any person under this Act is not paid,—

Recovery
of sums
due to
Govern-
ment.

(a) the Collector may deduct the amount so payable from any money owing to such person which may be under the control of the Collector or any other officer; or

(b) the Collector may recover the amount so payable by detaining and selling any goods belonging to such person which are under the control of the Collector or any other officer; or

(c) if the amount cannot be recovered from such person in the manner provided in clause (a) or clause (b), the Collector may prepare a certificate signed by him specifying the amount due from such person and send it to the Collector of the district in which such person owns any property or resides or carries on his business and the said Collector shall, on receipt of such certificate, proceed to recover from the said person the amount specified therein as if it were an arrear of land revenue.

11. (1) The Collector or any officer empowered by a general or special order of the Central Government in this behalf shall have free access at all reasonable times during working hours to any mill or any part of a mill.

Power to
inspect
mills and
take copies
of account.

(2) The Collector or any other officer may, at any time during working hours, with or without notice to the occupier, examine the purchase, sale and stock records and accounts of any mill and take copies of or extracts from all or any of the said records or accounts for the purpose of testing the accuracy of any return or of informing himself as to the particulars regarding which information is required for the purposes of this Act or any rules made thereunder:

Provided that nothing in this section shall be deemed to authorise the examination of any description or formulae of any trade process.

Information
acquired to
be confidential.

~~REPEALED~~

12. (1) All such copies and extracts and all information acquired by a Collector or any other officer from any inspection of any mill or from any return submitted under this Act shall be treated as confidential.

(2) If the Collector or any such officer discloses to any person, other than a superior officer, any such information as aforesaid, without the previous sanction of the Central Government or such other authority as may be prescribed, he shall be punishable with imprisonment for a term which may extend to six months and shall also be liable to fine:

Provided that nothing in this section shall apply to the disclosure of any such information for the purpose of a prosecution in respect of the making of a false return under this Act.

Provi-
sions of
Central
Excises
and
Salt
Act,
1944,
etc., to
apply.

1 of 1944

13. The provisions of the Central Excises and Salt Act, 1944, and the rules made thereunder including those relating to refunds and exemptions from duty, shall, so far as may be, apply in relation to the levy and collection of duty of excise on copra under this Act, as they apply in relation to the levy and collection of duty payable to the Central Government under that Act.

Offences.

14. (1) Whoever—

(a) evades the payment of any duty of excise payable under this Act, or

(b) fails to furnish any return or information which it is his duty to furnish as provided by or under this Act, or furnishes a return or information which is false in material particulars or which he does not believe to be true, or

(c) obstructs the Collector or any other officer in the performance of his duties under this Act or any rules made thereunder,

shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to two thousand rupees, or with both.

(2) Any court trying an offence under this Act may direct that the copra in respect of which it is satisfied that an offence punishable under this Act has been committed, shall be forfeited to Government and may also direct that all packages or coverings in which the copra is contained and every animal, vehicle, vessel or other conveyance used in carrying such copra shall be forfeited to Government.

Offences
by com-
panies.

15. (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.

~~REPEALED~~

(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.

16. No prosecution for any offence punishable under this Act shall be instituted against any person except by, or with the consent of, the Collector.

Limitation
of prosecu-
tion.

17. Any offence punishable under this Act may, either before or after the institution of the prosecution, be compounded by the Collector or any other officer authorised by him in this behalf on payment to the Central Government, for the purposes of this Act, of such sum as the Collector or such officer, as the case may be, thinks fit.

Composi-
tion of
offences.

18. No suit, prosecution or other legal proceeding shall lie against the Central Government or any person authorised by the Central Government for anything which is in good faith done or intended to be done under this Act or any rule or order made thereunder.

Protection
of action
taken in
good
faith.

19. (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) information to be furnished by an occupier of a mill in the monthly return under sub-section (2) of section 6;

(b) the form of the monthly return which every occupier of a mill shall submit to the Collector and the manner in which such return shall be verified under sub-section (3) of section 6;

(c) the manner in which assessment of duty of excise shall be made where no return has been furnished or the return which has been furnished is believed by the Collector to be incorrect or defective under sub-section (2) of section 7;

(d) the conditions subject to which the refund of amount is made under section 9;

(e) the authority without the previous sanction of which information may not be disclosed under sub-section (2) of section 12;

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

(3) 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.

Amend-
ment of
Act 15 of
1966.

20. In the Produce Cess Act, 1966,—

(a) in sub-clause (ii) of clause (g) of section 2,—

(i) the words "copra or", in both the places where they occur, shall be omitted;

(ii) the words ", as the case may be," shall be omitted;

(b) in section 6, the words "or copra", in both the places where they occur, shall be omitted;

(c) in the Second Schedule, serial number 2 and the entries relating thereto in columns 2, 3 and 4 shall be omitted.

Not Corrected See India Code Vol. V A, Pt-I, p. 407

THE COCONUT DEVELOPMENT BOARD ACT, 1979

No. 5 OF 1979

[17th March, 1979.]

An Act to provide for the development under the control of the Union of the coconut industry and for matters connected therewith.

BE it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Coconut Development Board Act, 1979.

Short title extent and commencement.

(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. It is hereby declared that it is expedient in the public interest that the Union should take under its control the coconut industry.

Declaration as to expediency of control by the Union.

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

Definitions.

(a) "Board" means the Coconut Development Board established under section 4;

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

(c) "coconut" means the fruit of coconut palm and includes green coconut, ripe coconut and copra.

Explanation.—"Coconut palm" means the coconut tree, *Cocos Nucifera Linn.*

(d) "coconut industry" does not include—

(i) coir industry; or

(ii) an industry from which products (including by-products) out of coconut oil are manufactured;

12.1.1981: Vide Notfn. No. G.S.R. 13 (E), dt. 12.1.1981,
Gaz. of India, Ext., Pt. II, Sec. 3 (1), p. 22.

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

(f) "prescribed" means prescribed by rules made under this Act.

CHAPTER II

THE COCONUT DEVELOPMENT BOARD

Establish-
ment and
consti-
tution
of the
Board.

4. (1) With effect from such date as the Central Government may, by notification in the Official Gazette appoint in this behalf, there shall be established for the purposes of this Act, a Board to be called the Coconut Development Board.

(2) The Board shall be a body corporate by the name aforesaid, having perpetual succession and common seal, with power 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 head office of the Board shall be at such place as the Central Government may, by notification in the Official Gazette, specify.

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

(a) a Chairman, to be appointed by the Central Government;

(b) the ~~Agriculture Commissioner~~ to the Government of India, *ex officio*; ~~[The Horticulture Commissioner]~~;

(c) the Director, Central Plantation Crops Research Institute (Indian Council of Agricultural Research), *ex officio*;

(d) the Chairman of the Coir Board constituted under section 4 of the Coir Industry Act, 1953, *ex officio*;

(e) three members of Parliament of whom two shall be elected by the House of the People and one by the Council of States;

(f) two members to be appointed by the Central Government to represent respectively the Ministries of the Central Government dealing with—

(i) Revenue; and

(ii) Civil Supplies and Co-operation;

(g) three members to be appointed by the Central Government one each to represent the Governments of the States of Kerala, Tamil Nadu and Karnataka, being States wherein coconut is grown on a large scale;

(h) five members to be appointed by the Central Government by rotation in the alphabetical order to represent the States of Andhra Pradesh, Assam, Maharashtra, Orissa and West Bengal and the Union territories of the Andaman and Nicobar Islands, Goa, Daman and Diu, Lakshadweep and Pondicherry;

(i) four members to be appointed by the Central Government, two to represent the coconut growers of the State of Kerala and one each to represent the coconut growers of the States of Tamil Nadu and Karnataka;

(j) one member to be appointed by the Central Government to represent the coconut processing industry;

45 of 1953.

Subs. by Act 21 of 1987, S.2

(k) two members to be appointed by the Central Government to represent such other interests connected with the coconut industry as, in the opinion of that Government, ought to be represented:

Provided that every appointment under clauses (g) and (h) shall be made on the recommendation of the State Government or, as the case may be, of the Union territory concerned.

(5) The Board shall elect, from amongst its members, a Vice-Chairman who shall exercise such of the powers and perform such of the functions of the Chairman as may be prescribed or as may be delegated to him by the Chairman.

(6) The term of office of the members and the manner of filling vacancies among, and the procedure to be followed in the discharge of their functions by, the members shall be such as may be prescribed.

(7) Any officer of the Central Government, not being a member of the Board, when deputed by that Government in this behalf, shall have the right to attend the meetings of the Board and take part in the proceedings thereof but shall not be entitled to vote.

(8) The Board may associate with itself in such manner, subject to such conditions and for such purposes as may be prescribed, any person whose assistance or advice it may desire in complying with any of the provisions of this Act and a person so associated shall have the right to take part in the discussions of the Board relevant to the purposes for which he has been associated but shall not have the right to vote and shall be entitled to receive such allowances or fees as may be fixed by the Central Government.

(9) No act or proceeding of the Board or any committee appointed by it under section 9 shall be invalidated merely by reason of—

(a) any vacancy in, or any defect in the constitution of, the Board or such committee; or

(b) any defect in the appointment of a person acting as a member of the Board or such committee; or

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

(10) 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 the quorum at meetings) as may be provided by regulations made by the Board under this Act.

5. (1) The Chairman shall be entitled to such salary and allowances and shall be subject to such conditions of service in respect of leave, pension, provident fund and other matters as may, from time to time, be fixed by the Central Government.

(2) The members of the Board shall receive such allowances as may be fixed by the Central Government.

Salary and allowances and other conditions of service of Chairman and allowances of members.

Resig-
nation of
members.

6. A member, other than an *ex officio* member, may resign his office by giving notice thereof in writing to the Central Government and on such resignation being accepted, he shall be deemed to have vacated his office.

Officers of
the Board
and other
staff.

7. (1) The Chairman shall be the chief executive of the Board and shall exercise such powers and perform such duties as may be prescribed.

(2) The Central Government shall appoint a Chief Coconut Development Officer to exercise such powers and perform such duties as may be prescribed or as may be delegated to him by the Chairman.

(3) The Chief Coconut Development Officer appointed under subsection (2) shall have the right to attend the meetings of the Board and its committees appointed under section 9 and take part in the proceedings thereof but shall not be entitled to vote.

(4) The Central Government shall appoint a Secretary to the Board who shall exercise such powers and perform such duties as may be prescribed or as may be delegated to him by the Board or the Chairman.

(5) The Chief Coconut Development Officer and the Secretary shall be entitled to such salary and allowances and shall be subject to such conditions of service in respect of leave, pension, provident fund and other matters as may, from time to time, be fixed by the Central Government.

(6) Subject to such control and restrictions as may be prescribed, the Board may appoint such other officers and employees as may be necessary for the efficient performance of its functions and the method of appointment, the conditions of service and the scales of pay and allowances of such other officers and employees of the Board shall be such as may be provided by the Board by regulations made under this Act.

(7) The Chairman, the Chief Coconut Development Officer, the Secretary and other officers and employees of the Board shall not undertake any work unconnected with their duties under this Act except with the permission of the Central Government.

Special
provision
for trans-
fer of
employees
to the
Board.

8. (1) On the establishment of the Board, it shall be lawful for the Central Government to transfer to the Board, by order, and with effect from such date or dates as may be specified in the order, any officer or other employee holding office as such in the Directorate of Coconut Development immediately before the date on which the Board is established:

Provided that the scale of pay of the post to which such officer or other employee is transferred shall not be lower than the scale of pay of the post he was holding immediately before such transfer and the other terms and conditions of service (including pension, leave, provident fund and medical benefits) of the post to which he is transferred shall not be less favourable than the terms and conditions of service in relation to the post held by him immediately before such transfer:

Provided further that if, immediately before the date of his transfer, any such officer or other employee is officiating in a higher post under the Central Government either in a leave vacancy or in any vacancy of specified duration, his pay and other allowances, if any, on transfer, shall be protected for the unexpired period of such vacancy and thereafter he

shall be entitled to the scale of pay applicable to the post under the Central Government to which he would have reverted.

(2) Before any order is issued under sub-section (1), all officers and other employees of the Directorate of Coconut Development shall be given an option in such form as may be prescribed, and within such time as may be specified in that behalf by the Central Government, to express their willingness or otherwise to become employees of the Board and such option once exercised shall be final:

Provided that no order under sub-section (1) shall be made in relation to any officer or other employee of the Directorate of Coconut Development who has intimated his intention of not becoming an employee of the Board within the time specified in that behalf:

Provided further that such of the persons employed by the Central Government in the said Directorate, who do not express, within the time specified in that behalf, their intention of becoming the employees of the Board, shall be dealt with in the same manner and in accordance with the same rules as would apply to the employees of the Central Government in the event of the reduction of the strength of the Department in which such persons have been employed.

(3) An officer or other employee transferred by an order made under sub-section (1) shall, on and from the date of transfer, cease to be an employee of the Central Government and become an officer or other employee of the Board with such designation as the Board may determine and shall, subject to the provisions of the first and second provisos to sub-section (1), be governed by the regulations made by the Board under this Act in respect of remuneration and other conditions of service (including pension, leave, provident fund and medical benefits) and shall continue to be an officer or other employee of the Board unless and until his employment is duly terminated by the Board:

Provided that till such time as the regulations referred to above governing the conditions of service of its officers or other employees are framed by the Board, the relevant rules and orders framed by the Central Government shall continue to be applicable to such officers or other employees.

(4) If a question arises whether the terms and conditions of service prescribed in the regulations framed by the Board in respect of any matter, including remuneration, pension, leave, provident fund and medical benefits, are less favourable than those attached to the post held by an officer or other employee immediately before his transfer to the Board, the decision of the Central Government in the matter shall be final.

9. (1) The Board may appoint such committees as may be necessary for the efficient discharge of its duties and performance of its functions under this Act.

Committees of the Board.

(2) The Board shall have the power to co-opt as members of any committee appointed under sub-section (1) such number of persons who

are not members of the Board as it may think fit and the persons so co-opted shall have the right to attend meetings of the committee and take part in its proceedings but shall not have the right to vote.

(3) The persons co-opted as members of a committee under sub-section (2) shall be entitled to receive such allowances or fees for attending meetings of the committee as may be fixed by the Central Government.

**Functions
of the
Board.**

10. (1) It shall be the duty of the Board to promote, by such measures as it thinks fit, the development under the control of the Central Government of the coconut industry.

(2) Without prejudice to the generality of the provisions of sub-section (1), the measures referred to therein may provide for—

(a) adopting measures for the development of coconut industry, so that farmers, particularly small farmers, may become participants in, and beneficiaries of, the development and growth of coconut industry;

(b) recommending measures for improving the marketing of coconut and its products in India;

(c) imparting technical advice to any person who is engaged in the cultivation of coconut or the processing or marketing of coconut and its products;

(d) providing financial or other assistance for the development of high yielding coconut hybrids, adoption of improved methods of cultivation of coconut, modern technology for processing of coconut, and extension of areas under coconut cultivation (including replanting) with a view to improving the growth of coconut industry;

(e) adopting such measures as may be practicable for assisting coconut growers to get incentive prices including recommending, as and when necessary, minimum and maximum prices for coconut and its products;

(f) recommending measures for regulating import and export of coconut and its products;

(g) collecting statistics from growers of coconut, dealers in coconut, manufacturers of coconut products and such other persons and institutions as may be prescribed, on any matter relating to coconut industry and publishing the statistics so collected or portions thereof or extracts therefrom;

(h) fixing grades, specifications and standards for coconut and its products;

(i) financing suitable schemes in consultation with the Central Government and the Governments of the States where coconut is grown on a large scale, so as to increase the production of coconut and to improve its quality and yield; and for this purpose evolving schemes for award of prizes or grant of incentives to growers of coconut and the manufacturers of its products and for providing marketing facilities for coconut and its products;

(j) assisting, encouraging, promoting or financing agricultural, technological, industrial or economic research on coconut and its

products in such manner as the Board may deem fit by making use of available institutions;

(k) undertaking such publicity and publishing such periodicals, books or bulletins, on the research and development of coconut and its products, as may be found necessary;

(l) setting up of regional offices and other agencies for the promotion and development of production, grading and marketing of coconut and its products in coconut growing States and Union territories for the efficient discharge of the functions and objectives of the Board;

(m) such other measures as may, having regard to the purposes of this Act, be prescribed by the Central Government in consultation with the Governments of the States where coconut is grown on a large scale.

(3) The Board shall perform its functions under this section in accordance with, and subject to, such rules as may be made by the Central Government.

11. (1) The Central Government may, by notification in the Official Gazette and for reasons to be specified therein, direct that the Board shall be dissolved from such date and for such period as may be specified in the notification.

Dissolu-
tion of
the
Board.

Provided that before issuing any such notification, the Central Government shall give a reasonable opportunity to the Board to make representations against the proposed dissolution and shall consider the representations, if any, of the Board.

(2) When the Board is dissolved under the provisions of sub-section (1),—

(a) all members, notwithstanding that their term of office has not expired, shall, from the date of dissolution, vacate their offices as such members;

(b) all powers and duties of the Board shall, during the period of dissolution, be exercised and performed by such person or persons as the Central Government may appoint in this behalf and their remuneration shall be such as may be prescribed;

(c) all funds and other properties vested in the Board shall, during the period of dissolution, vest in the Central Government; and

(d) as soon as the period of dissolution expires, the Board shall be reconstituted in accordance with the provisions of this Act.

CHAPTER III

FINANCE, ACCOUNTS AND AUDIT

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

Grants
and loans
by the
Central
Govern-
ment.

Constitu-
tion of
Coconut
Develop-
ment
Fund.

13. (1) There shall be formed a Fund to be called the Coconut Deve-
lopment Fund and there shall be credited thereto—

(a) ~~any sums of money which the Central Government may, after due appropriation made by Parliament by law in this behalf, provide from and out of the proceeds of cess credited under section 4 of the Copra Cess Act, 1979, after deducting therefrom the expenses of collection of the cess and the amount, if any, refunded;~~

4 of 1979.

(b) any grants or loans granted by the Central Government for the purposes of this Act;

(c) any grants or loans that may be made by any person for the purposes of this Act including loans under section 14;

(d) any grants or donations from State Governments, voluntary organisations or other institutions:

Provided that no such grant, loan or donation shall be credited to the Fund except with the prior approval of the Central Government.

(2) The Fund shall be applied—

(a) for meeting the cost of the measures referred to in section 10;

(b) for meeting the salaries, allowances and other remuneration of the members, officers and other employees, as the case may be, of the Board;

(c) for meeting the other administrative expenses of the Board and any other expenses authorised by or under this Act;

(d) for repayment of any loans.

Borrowing
powers
of the
Board.

14. (1) The Board may, for the purposes of carrying out its functions under this Act, and with the previous approval of, and subject to the directions of the Central Government, borrow money from—

(a) the public by the issue or sale of bonds or debentures or both, carrying interest at such rates as may be specified therein;

(b) any bank or other institution;

(c) such other authority, organisation or institution as may be approved by the Central Government in this behalf.

(2) The Central Government may guarantee the repayment of the monies borrowed by the Board under sub-section (1) and the payment of interest thereon and other incidental charges.

Accounts
and
audit.

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.

(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.

(3) The Comptroller and Auditor-General of India and any 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 IV CONTROL BY CENTRAL GOVERNMENT

16. The Board shall carry out such directions as may be issued to it from time to time by the Central Government for the efficient administration of this Act.

Directions by Central Government.

17. (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 coconut industry, as the Central Government may, from time to time, require.

Returns and reports.

(2) The Board shall furnish a programme of its activities for each financial year to the Central Government for their information and directions, if any.

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

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

CHAPTER V MISCELLANEOUS

18. No suit, prosecution or other legal proceeding shall lie against the Central Government, or the Board or any committee appointed by it, or any member of the Board or such committee, or any officer or other employee of the Central Government or of the Board or any other person authorised by the Central Government or the Board, for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

Protection of action taken in good faith.

19. (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 powers which may be exercised and functions which may be performed by the Vice-Chairman of the Board under sub-section

(5) of section 4;

- (b) the term of office of the members, the manner of filling vacancies among, and the procedure to be followed in the discharge of their functions by, the members, under sub-section (6) of section 4;
- (c) the manner in which and the purposes for which any person may be associated by the Board under sub-section (8) of section 4;
- (d) the powers which may be exercised and the duties which may be performed by the Chairman as the chief executive of the Board under sub-section (1) of section 7;
- (e) the powers which may be exercised and the duties which may be performed by the Chief Coconut Development Officer of the Board under sub-section (2) of section 7;
- (f) the powers which may be exercised and the duties which may be performed by the Secretary of the Board under sub-section (4) of section 7;
- (g) the control and restrictions subject to which officers and other employees may be appointed by the Board under sub-section (6) of section 7;
- (h) the form in which option may be given by the officers and other employees of the Directorate of Coconut Development under sub-section (2) of section 8;
- (i) the collection of statistics in respect of any matter relating to coconut industry under clause (g) of sub-section (2) of section 10;
- (j) the matters in respect of which the Board may undertake measures in the discharge of its functions under clause (m) of sub-section (2) of section 10;
- (k) the remuneration and other allowances payable to the person or persons referred to in clause (b) of sub-section (2) of section 11;
- (l) the form in which the accounts of the Board shall be maintained under sub-section (1) of section 15;
- (m) the form and manner in which and the time at which the Board may furnish returns and reports to the Central Government under sub-section (1) of section 17;
- (n) the form in which and the date before which the Board shall furnish to the Central Government the report of its activities and programmes under sub-section (3) of section 17;
- (o) any other matter which has to be, or may be, prescribed by rules under this Act.

20. (1) The Board may, with the previous sanction of the Central Government, by notification in the Official Gazette, make regulations not inconsistent with the provisions of this Act and the rules made thereunder, to provide for all matters for which provision is necessary or expedient for the purposes of giving effect to the provisions of this Act.

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

- (a) the times and places at which meetings of the Board or any committee thereof, shall be held and the procedure to be followed thereat, and the number of members which shall form a quorum at a meeting under sub-section (10) of section 4;
- (b) the method of appointment, the conditions of service and the scales of pay and allowances of any of the officers and other employees of the Board under sub-section (6) of section 7;
- (c) generally, for the efficient conduct of the affairs of the Board.

(3) The Central Government may, by notification in the Official Gazette, modify or rescind any regulation sanctioned by it and the regulation so modified or rescinded shall have effect only in such modified form or be of no effect, as the case may be; so however, that any such modification or rescission shall be without prejudice to the validity of anything done under the regulation before its modification or rescission.

21. 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, as the case may be, or both Houses agree that the rule or regulation, as the case may be, 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.

Rules
and
regula-
tions
to be
laid
before
Parlia-
ment.

Rep. by Act.....19....of 1988, S.2 & Sch. I

THE WORKING JOURNALISTS AND OTHER NEWSPAPER
EMPLOYEES (CONDITIONS OF SERVICE) AND
MISCELLANEOUS PROVISIONS (AMENDMENT)
ACT, 1979

No. 6 of 1979

[19th March, 1979.]

An Act further to amend the Working Journalists and Other Newspaper Employees (Conditions of Service) and Miscellaneous Provisions Act, 1955.

WHEREAS the Wage Board constituted under section 9 of the Working Journalists and Other Newspaper Employees (Conditions of Service) and Miscellaneous Provisions Act, 1955 by the notification of the Government of India in the Ministry of Labour, No. S.O. 809, dated the 6th February, 1976 for fixing and revising rates of wages in respect of working journalists and the Wage Board constituted under section 13C of the said Act by the notification of the Government of India in the Ministry of Labour, No. S.O. 1958, dated the 11th June, 1975 for fixing and revising rates of wages in respect of non-journalist newspaper employees have not been able to function effectively;

45 of 1955.

AND WHEREAS the consequent delay on the part of the said Boards in making their recommendations to the Central Government has impeded the making of proper provision for securing to working journalists and non-journalist newspaper employees just conditions of work;

AND WHEREAS for dealing with the situations referred to in the foregoing paragraphs and matters arising therefrom it is necessary in the public interest to make alternative arrangements for the purpose of fixing and revising rates of wages in respect of working journalists and in respect of non-journalist newspaper employees under the said Act and thereby securing to them speedily just conditions of work;

BE it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Working Journalists and Other Newspaper Employees (Conditions of Service) and Miscellaneous Provisions (Amendment) Act, 1979.

[ACT 6 OF 1979 *Working Journalists and Other Newspaper Employees (Conditions of Service) and Miscellaneous Provisions (Amendment)*] **REPEALED**

45 of 1955.

(2) It shall be deemed to have come into force on the 31st day of January, 1979.

2. In section 2 of the Working Journalists and Other Newspaper Employees (Conditions of Service) and Miscellaneous Provisions Act, 1955 (hereinafter referred to as the principal Act), after clause (e), the following clause shall be inserted, namely:—

'(ee) "Tribunal" means,—

(i) in relation to working journalists, the Tribunal constituted under section 13AA; and

(ii) in relation to non-journalist newspaper employees, the Tribunal constituted under section 13DD;'.
Amend-
ment of
section 2.

3. In Chapter II of the principal Act, after section 13A, the following section shall be inserted, namely:—

"13AA. (1) Notwithstanding anything contained in this Act, where the Central Government is of opinion that the Board constituted under section 9 for the purpose of fixing or revising rates of wages in respect of working journalists under this Act has not been able to function (for any reason whatsoever) effectively, and in the circumstances, it is necessary so to do, it may, by notification in the Official Gazette, constitute a Tribunal, which shall consist of a person who is, or has been, a Judge of a High Court or the Supreme Court, for the purpose of fixing or revising rates of wages in respect of working journalists under this Act.
Insertion
of new
section
13AA.

(2) The provisions of sections 10 to 13A shall apply to, and in relation to, the Tribunal constituted under sub-section (1) of this section, the Central Government and working journalists, subject to the modifications that—

(a) the references to the Board therein, wherever they occur, shall be construed as references to the Tribunal;
Constitu-
tion of
Tribunal
for fixing
or revis-
ing rates
of wages
in respect
of work-
ing jour-
nalists.

(b) in sub-section (3) of section 11,—

(i) the reference to the office of Chairman or any other member of the Board shall be construed as a reference to the office of the person constituting the Tribunal; and

(ii) the reference to section 9 shall be construed as a reference to sub-section (1) of this section; and

(c) the references in section 13 and section 13A to section 12 shall be construed as references to section 12 read with this section.

(3) The Tribunal, in discharging its functions under this Act, may act on the evidence recorded by the Wage Board or partly recorded by the Wage Board and partly recorded by itself:

Provided that if the Tribunal is of opinion that further examination of any of the witnesses whose evidence has already been recorded is necessary in the interests of justice, it may re-summon any such

REPEALED

28

Working Journalists and Other Newspaper Employees (Conditions of Service) and Miscellaneous Provisions (Amendment) [ACT 6]

witness, and after such further examination, cross-examination and re-examination, if any, as it may permit, the witness shall be discharged.

(4) On the constitution of a Tribunal under sub-section (1), the Board constituted under section 9 and functioning immediately before such constitution shall cease to exist and the members constituting that Board shall be deemed to have vacated their offices:

Provided that any interim rates of wages fixed by the Central Government under section 13A in respect of working journalists and in force immediately before the constitution of the Tribunal shall remain in force until the order of the Central Government under section 12 read with this section comes into operation.”

Insertion
of new
section
13DD.

4. In Chapter IIA of the principal Act, after section 13D, the following section shall be inserted, namely:—

Constitu-
tion of
Tribunal
for fixing
or revis-
ing rates
of wages
in respect
of non-
journalist
news-
paper em-
ployees.

“13DD: (1) Notwithstanding anything contained in this Act, where the Central Government is of opinion that the Board constituted under section 13C for the purpose of fixing or revising rates of wages in respect of non-journalist newspaper employees under this Act has not been able to function (for any reason whatsoever) effectively, and in the circumstances, it is necessary so to do, it may, by notification in the Official Gazette, constitute a Tribunal, which shall consist of a person who is, or has been, a Judge of a High Court or the Supreme Court, for the purpose of fixing or revising rates of wages in respect of non-journalist newspaper employees under this Act.

(2) The provisions of sections 10 to 13A shall apply to, and in relation to, the Tribunal constituted under sub-section (1) of this section, the Central Government and non-journalist newspaper employees, subject to the modifications that—

(a) the references to the Board and working journalists therein, wherever they occur, shall be construed respectively as references to the Tribunal and to non-journalist newspaper employees;

(b) in sub-section (3) of section 11,—

(i) the reference to the office of Chairman or any other member of the Board shall be construed as a reference to the office of the person constituting the Tribunal; and

(ii) the reference to section 9 shall be construed as a reference to sub-section (1) of this section; and

(c) the references in section 13 and section 13A to section 12 shall be construed as references to section 12 read with this section.

(3) The Tribunal, in discharging its functions under this Act, may act on the evidence recorded by the Wage Board or partly recorded by the Wage Board and partly recorded by itself:

Provided that if the Tribunal is of opinion that further examination of any of the witnesses whose evidence has already been recorded is necessary in the interests of justice, it may re-summon any such witness, and after such further examination, cross-examination and re-examination, if any, as it may permit, the witness shall be discharged.

(4) On the constitution of a Tribunal under sub-section (1), the Board constituted under section 13C and functioning immediately before such constitution shall cease to exist and the members constituting that Board shall be deemed to have vacated their offices:

Provided that any interim rates of wages fixed by the Central Government under section 13A read with section 13D in respect of non-journalist newspaper employees and in force immediately before the constitution of the Tribunal shall remain in force until the order of the Central Government under section 12 read with this section comes into operation.”.

5. In section 19 of the principal Act, after the words “member of the Board”, the words “or the person constituting the Tribunal” shall be inserted. Amendment of section 19.

6. In section 20 of the principal Act, in clause (d) of sub-section (2), after the word “Board”, the words “or, as the case may be, the Tribunal,” shall be inserted. Amendment of section 20.

7. (1) The Working Journalists and Other Newspaper Employees (Conditions of Service) and Miscellaneous Provisions (Amendment) Ordinance, 1979 is hereby repealed. Repeal and saving.

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

THE APPROPRIATION (VOTE ON ACCOUNT) ACT, 1979

No. 7 of 1979

[29th March, 1979.]

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 1979-80.

Be it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Appropriation (Vote on Account) Act, 1979.

Withdrawal of Rs. 8175, 95, 48,000 from and out of the Consolidated Fund of India for the financial year 1979-80.

Appropriation.

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 eight thousand one hundred and seventy-five crores, ninety-five lakhs and forty-eight thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1979-80.

Construction of references to Ministries and Departments in the Schedule.

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.

4. References to Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before the 19th February, 1979 and shall, on or after that date, be construed as references to the appropriate Ministries or Departments as reconstituted from time to time.

THE SCHEDULE

(See sections 2, 3 and 4)

No. of Vote	Services and purposes	Sums not exceeding			Total
		Voted by Parliament	Charged on the Consolidated Fund		
		Rs.	Rs.	Rs.	
1	Department of Agriculture . . .	Revenue	42,01,000	2,000	42,03,000
2	Agriculture . . .	Revenue Capital	23,94,61,000 107,67,99,000	20,85,90,000	23,94,61,000 128,53,99,000
3	Fisheries . . .	Revenue Capital	4,80,20,000 5,13,94,000	.. 3,75,000	4,80,20,000 5,17,69,000
4	Animal Husbandry and Dairy Development . . .	Revenue Capital	15,34,36,000 3,94,32,000	3,000 13,79,000	15,34,39,000 4,08,11,000
5	Forest . . .	Revenue Capital	6,23,63,000 79,00,000	.. 1,03,00,000	6,23,63,000 1,82,00,000
6	Department of Food . . .	Revenue Capital	95,45,72,000 7,90,48,000	52,000 13,33,000	95,46,24,000 8,03,81,000
7	Department of Rural Development . . .	Revenue Capital	59,95,21,000 4,39,11,000	1,000 1,09,96,000	59,95,22,000 5,49,07,000
8	Department of Agricultural Research and Education . . .	Revenue	1,70,000	..	1,70,000
9	Payments to Indian Council of Agricultural Research . . .	Revenue	14,63,50,000	..	14,63,50,000
10	Department of Irrigation . . .	Revenue Capital	5,45,85,000 1,27,09,000	.. 3,92,50,000	5,45,85,000 5,19,59,000
11	Ministry of Commerce, Civil Supplies and Co-operation . . .	Revenue	30,66,000	..	30,66,000
12	Foreign Trade and Export Production . . .	Revenue Capital	62,12,04,000 56,00,40,000	..	62,12,04,000 56,00,40,000
13	Civil Supplies and Co-operation . . .	Revenue Capital	3,53,14,000 4,47,83,000	.. 58,17,000	3,53,14,000 5,06,00,000

No. of Vote	Services and purposes	Sums not exceeding			Total
		Voted by Parliament	Charged on the Consoli- dated Fund		
		Rs.	Rs.	Rs.	
14	Ministry of Communications	Revenue Capital	41,28,000 2,19,67,000	..	41,28,000 2,19,67,000
15	Overseas Communications Service	Revenue Capital	2,23,43,000 1,67,80,000	..	2,23,43,000 1,67,80,000
16	Posts and Telegraphs—Working Expenses	Revenue	116,83,28,000	5,000	116,83,33,000
17	Posts and Telegraphs—Dividend to General Revenues, Appropriations to Reserve Funds and Repayment of Loans from General Revenues	Revenue	43,09,63,000	..	43,09,63,000
18	Capital Outlay on Posts and Telegraphs	Capital	67,31,03,000	..	67,31,03,000
19	Ministry of Defence	Revenue Capital	16,79,79,000 10,64,82,000	1,24,000	16,79,79,000 10,66,06,000
20	Defence Services—Army	Revenue	315,95,08,000	2,58,000	315,97,66,000
21	Defence Services—Navy	Revenue	35,06,08,000	25,000	35,06,33,000
22	Defence Services—Air Force	Revenue	110,29,83,000	33,000	110,30,16,000
23	Defence Services—Pensions	Revenue	29,49,91,000	8,000	29,49,99,000
24	Capital Outlay on Defence Services	Capital	49,24,17,000	5,00,000	49,29,17,000
25	Department of Education	Revenue	31,82,000	..	31,82,000
26	Education	Revenue Capital	36,93,26,000 14,86,000	66,67,000	36,93,26,000 81,53,000
27	Department of Social Welfare	Revenue	10,16,03,000	..	10,16,03,000
28	Ministry of Energy	Revenue	14,39,000	..	14,39,000
29	Power Development	Revenue Capital	9,24,86,000 63,55,01,000	2,07,33,000	9,24,86,000 65,62,34,000
30	Coal and Lignite	Revenue Capital	3,95,57,000 96,56,11,000	..	3,95,57,000 96,56,11,000
31	Ministry of External Affairs	Revenue Capital	20,83,29,000 2,77,52,000	4,000	20,83,33,000 2,77,52,000
32	Ministry of Finance	Revenue Capital	5,84,05,000 22,50,000	7,000	5,84,12,000 22,50,000

No. of Vote	Services and purposes	Sums not exceeding			
		Voted by Parliament	Charged on the Consolidated Fund	Total	
		Rs.	Rs.	Rs.	
33	Customs . . .	Revenue Capital	6,44,70,000 85,00,000	7,000 ..	6,44,77,000 85,00,000
34	Union Excise Duties	Revenue	8,19,90,000	34,000 ..	8,20,24,000
35	Taxes on Income, Estate Duty, Wealth Tax and Gift Tax . . .	Revenue	8,49,20,000	37,000 ..	8,49,57,000
36	Stamps . . .	Revenue Capital	3,10,39,000 18,67,000	3,10,39,000 18,67,000
37	Audit . . .	Revenue	10,86,67,000	18,68,000 ..	11,05,35,000
38	Currency, Coinage and Mint . . .	Revenue Capital	6,79,12,000 3,88,71,000	6,79,12,000 3,88,71,000
39	Pensions . . .	Revenue	6,91,67,000	8,33,000 ..	7,00,00,000
40	Opium and Alkaloid Factories . . .	Revenue Capital	32,64,46,000 16,57,000	1,000 ..	32,64,47,000 16,57,000
41	Transfers to State Governments . . .	Revenue Capital	176,31,53,000	461,53,50,000 561,93,13,000	637,85,03,000 561,93,13,000
	CHARGED—Interest Payments . . .	Revenue	360,21,21,000	360,21,21,000
42	Other Expenditure of the Ministry of Finance . . .	Revenue Capital	28,34,94,000 59,89,53,000	39,000 .. 50,00,000	28,35,38,000 59,89,53,000
43	Loans to Government Servants, etc. . .	Capital	14,59,67,000	14,59,67,000
	CHARGED—Repayment of Debt . . .	Capital	3950,64,80,000	3950,64,80,000
44	Ministry of Health and Family Welfare	Revenue	16,76,000	16,76,000
45	Medical and Public Health . . .	Revenue Capital	35,09,05,000 11,88,17,000 50,000	35,09,05,000 11,88,67,000
46	Family Welfare . . .	Revenue Capital	21,25,55,000 17,000	21,25,55,000 17,000
47	Ministry of Home Affairs . . .	Revenue	44,78,000	44,78,000
48	Cabinet . . .	Revenue	20,66,000	20,66,000
49	Department of Personnel and Administrative Reforms . . .	Revenue Capital	1,35,07,000	1,000 .. 18,33,000	1,35,08,000 18,33,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolida- ted Fund	Total
		Rs.	Rs.	Rs.
50	Police . . . Revenue Capital	38,57,73,000 1,84,31,000	18,000 1,91,83,000	38,57,91,000 3,76,14,000
51	Census . . . Revenue	1,35,52,000	..	1,35,52,000
52	Other Expenditure of the Ministry of Home Affairs . . . Revenue Capital	33,35,95,000 18,27,80,000	20,42,81,000 26,02,000	53,78,76,000 18,53,82,000
53	Delhi . . . Revenue Capital	24,84,29,000 16,13,36,000	10,40,000 53,33,000	24,94,69,000 16,46,69,000
54	Chandigarh . . . Revenue Capital	3,97,44,000 1,84,98,000	13,05,000 1,00,000	4,10,49,000 1,85,98,000
55	Andaman and Nico- bar Islands . . . Revenue Capital	4,73,33,000 3,05,33,000	1,000 ..	4,73,34,000 3,05,33,000
56	Dadra and Nagar Haveli . . . Revenue Capital	44,31,000 42,25,000	44,31,000 42,25,000
57	Lakshadweep . . . Revenue Capital	98,31,000 41,22,000	98,31,000 41,22,000
58	Ministry of Industry . . . Revenue	68,17,000	..	68,17,000
59	Industries . . . Revenue Capital	3,54,33,000 42,42,80,000	3,54,33,000 42,42,80,000
60	Village and Small Industries . . . Revenue Capital	15,06,18,000 17,38,99,000	83,33,000 1,82,25,000	15,89,51,000 19,21,24,000
61	Textiles, Handloom and Handicrafts . . . Revenue Capital	20,93,02,000 9,31,57,000	2,32,92,000 ..	20,93,02,000 11,64,49,000
62	Ministry of Infor- mation and Broadcast- ing . . . Revenue	14,32,000	..	14,32,000
63	Information and Publicity . . . Revenue Capital	3,43,96,000 32,94,000	..	3,43,96,000 32,94,000
64	Broadcasting . . . Revenue Capital	11,53,14,000 3,49,25,000	.. 1,000	11,53,14,000 3,49,26,000
65	Ministry of Labour . . . Revenue	14,17,000	..	14,17,000
66	Labour and Em- ployment . . . Revenue Capital	13,99,26,000 6,13,000	4,000 ..	13,99,30,000 6,13,000

No. of Vote	Services and purposes	3		
		Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
67	Ministry of Law, Justice and Company Affairs	Rs.	Rs.	Rs.
	Revenue Capital	2,13,02,000 17,000	2,13,02,000 17,000
68	Administration of Justice	Revenue	6,55,000	19,45,000 26,00,000
69	Ministry of Petroleum, Chemicals and Fertilizers	Revenue	18,89,000	.. 18,89,000
70	Petroleum and Petro-Chemicals Industries	Revenue Capital	23,61,54,000 16,68,56,000	.. 23,61,54,000 16,68,56,000
71	Chemicals and Fertilizers Industries	Revenue Capital	48,82,32,000 56,38,60,000	.. 48,82,32,000 56,38,60,000
72	Ministry of Planning	Revenue	40,000	.. 40,000
73	Statistics	Revenue	2,62,13,000	.. 2,62,13,000
74	Planning Commission	Revenue	1,07,28,000	.. 1,07,28,000
75	Ministry of Shipping and Transport	Revenue	52,22,000	.. 2,000 52,24,000
76	Roads	Revenue Capital	19,77,32,000 18,55,94,000	.. 4,000 19,77,36,000 18,55,94,000 20,50,94,000
77	Ports, Lighthouses and Shipping	Revenue Capital	10,92,57,000 38,19,78,000	.. 1,000 1,02,07,000 10,92,58,000 38,19,78,000 39,21,85,000
78	Road and Inland Water Transport	Revenue Capital	123,33,000 2,73,13,000	.. 39,62,000 123,33,000 2,73,13,000 3,12,75,000
79	Department of Steel	Revenue Capital	2,49,59,000 58,06,82,000	.. 2,40,08,000 2,49,59,000 58,06,82,000 60,46,90,000
80	Department of Mines	Revenue	6,50,000	.. 6,50,000
81	Mines and Minerals	Revenue Capital	8,62,01,000 11,29,49,000	.. 8,000 10,00,000 8,62,09,000 11,29,49,000 11,39,49,000
82	Department of Supply	Revenue	3,80,000	.. 3,80,000
83	Supplies and Disposals	Revenue	1,24,78,000	.. 1,24,78,000
84	Department of Rehabilitation	Revenue Capital	4,13,33,000 2,12,32,000	.. 1,75,18,000 4,13,51,000 2,12,32,000 3,87,50,000
85	Ministry of Tourism and Civil Aviation	Revenue	9,12,000	.. 9,12,000

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
86	Meteorology	Revenue Capital	3,35,11,000 49,41,000	3,35,11,000 49,41,000
87	Aviation	Revenue Capital	4,58,13,000 6,87,61,000	8,000 67,000 4,58,21,000 6,88,28,000
88	Tourism	Revenue Capital	84,19,000 1,74,35,000	84,19,000 1,74,35,000
89	Ministry of Works and Housing	Revenue	21,10,000	21,10,000
90	Public Works	Revenue Capital	15,73,18,000 4,83,82,000	5,000 2,50,000 15,73,23,000 4,86,32,000
91	Water Supply and Sewerage	Revenue	13,69,50,000	13,69,50,000
92	Housing and Urban Development	Revenue Capital	6,29,32,000 9,15,92,000	12,71,000 7,20,16,000 6,42,03,000 16,36,08,000
93	Stationery and Printing	Revenue	6,86,08,000	1,000 6,86,09,000
94	Department of Atomic Energy	Revenue	9,01,000	9,01,000
95	Atomic Energy Re- search, Development and Industrial Projects	Revenue Capital	15,46,82,000 12,60,76,000	15,46,82,000 12,60,76,000
96	Nuclear Power Schemes	Revenue Capital	19,12,54,000 9,41,23,000	19,12,54,000 9,41,23,000
97	Department of Culture	Revenue	1,98,54,000	1,98,54,000
98	Archaeology	Revenue	1,16,08,000	1,16,08,000
99	Department of Electronics	Revenue Capital	2,00,48,000 1,10,68,000	2,00,48,000 1,10,68,000
100	Department of Science and Technology	Revenue Capital	5,45,29,000 18,33,000	5,45,29,000 18,33,000
101	Survey of India	Revenue	3,67,50,000	3,67,50,000
102	Grants to Councils of Scientific and Industrial Research	Revenue	8,52,68,000	8,52,68,000
103	Department of Space	Revenue Capital	6,90,95,000 5,44,04,000	6,90,95,000 5,44,04,000

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
104	Lok Sabha . . Revenue	94,60,000	20,000	94,80,000
105	Rajya Sabha . . Revenue	35,23,000	14,000	35,37,000
106	Department of Parliamentary Affairs . . Revenue	4,19,000	..	4,19,000
	CHARGED—Staff, House- hold and Allowances of the President . . Revenue		12,00,000	12,00,000
107	Secretariat of the Vice-President . . Revenue	93,000	..	93,000
	CHARGED—Union Pub- lic Service Commission Revenue	..	51,49,000	51,49,000
	TOTAL	2766,02,27,000	5409,93,21,000	8175,95,48,000

Under this Head of Account, the amount of Rs. 8175,95,48,000/- for the year 1979-80 is charged to the Consolidated Fund of India for the payment of salaries and allowances to the members of the Lok Sabha, Rajya Sabha and the Vice-President and for other expenses connected therewith.

THE APPROPRIATION ACT, 1979.

No. 8 of 1979

[29th March, 1979.]

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, 1977, in excess of the amounts granted for those services and for that year.

Be it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

Short title.

**Issue of
Rs. 43,50,
66,768 out
of the
Con-
solidated
Fund of
India to
meet cer-
tain excess
expendi-
ture for
the year
ended on
the 31st
March,
1977.**

**Appro-
priation.**

1. This Act may be called the Appropriation Act, 1979.
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 forty-three crores, fifty lakhs, sixty-six thousand, seven hundred and sixty-eight 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, 1977, in excess of the amounts granted for those services and for that year.
3. The sums deemed to have been authorised to be paid and applied from and out of the Consolidated Fund of India under this Act shall be deemed to have been appropriated for the services and purposes expressed in the Schedule in relation to the financial year ended on the 31st day of March, 1977.

THE APPROPRIATION ACT, 1979
THE SCHEDULE

(See sections 2 and 3)

No. of Vote	Services and purposes	Excess		
		Voted portion	Charged portion	Total
1	Central Government—Revenue	42,66,90,191	83,76,577	43,50,66,768
11	Ministry of Chemicals and Fertilizers—Revenue	48,327	..	48,327
19	Capital Outlay on Posts and Telegraphs—Capital	16,20,25,885	..	16,20,25,885
21	Defence Services—Army—Revenue	4,93,30,113	1,22,351	4,94,52,464
24	Defence Services—Pensions—Revenue	1,71,01,397	..	1,71,01,397
29	Ministry of Energy—Revenue	14,926	..	14,926
38	Transfers to State and Union Territory Governments—Revenue	..	59,99,084	59,99,084
39	Other Expenditure of the Ministry of Finance—Revenue	17,52,19,745	..	17,52,19,745
40	Loans to Government Servants, etc.—Capital	1,10,22,214	..	1,10,22,214
54	Other Expenditure of the Ministry of Home Affairs—Capital	93,000	..	93,000
56	Chandigarh—Capital	..	1,153	1,153
57	Ayodham and Nicobar Islands—Revenue	1,04,13,310	..	1,04,13,310
66	Broadcasting—Revenue	7,02,524	..	7,02,524
70	Administration of Justice—Revenue	..	692	692
80	Roads—Revenue	7,18,750	2,60,520	9,79,270
83	Department of Steel—Capital	..	5,33,139	5,33,139
96	Housing and Urban Development—Capital	..	14,59,638	14,59,638
TOTAL . . .		42,66,90,191	83,76,577	43,50,66,768

THE APPROPRIATION (No. 2) ACT, 1979

No. 9 OF 1979

[29th March, 1979.]

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 1978-79.

Be it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

Short title.

Issue of
Rs. 2032,
23,59,000
out of
the Con-
solidated
Fund of
India for
the year
1978-79.

Approp-
riation.

1. This Act may be called the Appropriation (No. 2) Act, 1979.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of two thousand and thirty-two crores, twenty-three lakhs and fifty-nine thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1978-79, in respect of the services specified in column 2 of the Schedule.

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

THE SCHEDULE
(See sections 2 and 3)

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
4	Animal Husbandry and Dairy Development . . . Revenue Capital	2,000 10,45,08,000	2,000 10,45,08,000
6	Department of Food . . . Revenue Capital	112,44,05,000 1,000	.. 20,00,00,000	112,44,05,000 20,00,01,000
7	Department of Rural De- velopment . . . Revenue	33,37,52,000	..	33,37,52,000
10	Department of Irrigation . . . Capital	..	4,42,17,000	4,42,17,000
11	Ministry of Commerce, Civil Supplies and Co- operation . . . Revenue	4,52,000	..	4,52,000
12	Foreign Trade and Ex- port Production . . . Revenue Capital	23,68,80,000 2,000	.. 5,00,00,000	23,68,80,000 5,00,02,000
18	Capital Outlay on Posts and Telegraphs . . . Capital	3,000	..	3,000
19	Ministry of Defence . . . Revenue	4,44,00,000	..	4,44,00,000
20	Defence Services—Army . . . Revenue	..	7,75,000	7,75,000
22	Defence Services—Air Force . . . Revenue	59,66,10,000	2,25,000	59,68,35,000
23	Defence Services—Pensions . . . Revenue	8,01,25,000	50,000	8,01,75,000
24	Capital Outlay on Defence Services . . . Capital	..	18,00,000	18,00,000
26	Education . . . Revenue	1,000	..	1,000
27	Department of Social Welfare . . . Revenue	14,00,00,000	..	14,00,00,000
28	Ministry of Energy . . . Revenue	8,80,000	..	8,80,000
29	Power Development . . . Capital	36,24,00,000	..	36,24,00,000
30	Coal and Lignite . . . Capital	31,31,00,000	..	31,31,00,000
31	Ministry of External Affairs . . . Revenue	7,96,85,000	..	7,96,85,000
32	Ministry of Finance . . . Revenue	80,39,000	..	80,39,000
37	Audit . . . Revenue	..	9,45,000	9,45,000
38	Currency, Coinage and Mint . . . Capital	..	19,000	19,000
40	Opium and Alkaloid Factories . . . Revenue	8,83,76,000	..	8,83,76,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
41	Transfers to State and Union Territory Governments . . . Revenue Capital	35,94,73,000 ..	59,61,00,000 136,88,77,000	95,55,72,000 136,88,77,000
	CHARGED—			
	Interest Payments . . . Revenue	..	16,47,03,000	16,47,03,000
42	Other Expenditure of the Ministry of Finance . . . Revenue Capital	8,68,01 ,000 19,18,01 ,000	8,68,01,000 19,18,01,000
43	Loans to Government Servants, etc . . . Capital	55,51,00,000	..	55,51,00,000
	CHARGED—			
	Repayment of Debt . . . Capital	..	1197,86,26,000	1197,86,26,000
44	Ministry of Health and Family Welfare . . . Revenue	6,59,000	..	6,59,000
45	Medical and Public Health . . . Capital	..	1,55,000	1,55,000
47	Ministry of Home Affairs . . . Revenue	22,73,000	..	22,73,000
49	Department of Personnel and Administrative Reforms . . . Revenue	18,33,000	..	18,33,000
50	Police Capital	..	1,08,000	1,08,000
52	Other Expenditure of the Ministry of Home Affairs . . . Capital	3,77,92,000	3,46,000	3,81,38,000
54	Chandigarh . . . Revenue Capital	22,27,000 ..	6,72,000 10,00,000	28,99,000 10,00,000
55	Andaman and Nicobar Islands . . . Revenue	23,70,000	8,000	23,78,000
58	Ministry of Industry . . . Revenue	8,48,000	..	8,48,000
59	Industries . . . Capital	5,00,01,000	..	5,00,01,000
61	Textiles, Handloom and Handicrafts . . . Capital	23,30,74,000	..	23,30,74,000
62	Ministry of Information and Broadcasting . . . Revenue	4,81,000	..	4,81,000
63	Information and Publicity . . . Capital	1,000	..	1,000
64	Broadcasting . . . Revenue Capital	.. 2,000	4,000 ..	4,000 2,000
66	Labour and Employment . . . Revenue	2,000	..	2,000
68	Administration of Justice . . . Revenue	..	5,32,000	5,32,000
71	Chemicals and Fertilizers Industries . . . Capital	1,000	..	1,000
76	Roads Revenue Capital	12,41,87,000 2,73,78,000	12,41,87,000 2,73,78,000

No. of Vote	Services and purposes	Sums not exceeding			
		Voted by Parliament	Charged on the Consolidated Fund	Total	
		Rs.	Rs.	Rs.	
77	Ports, Lighthouses and Shipping . . .	Revenue Capital	2,76,10,000 32,16,73,000	2,76,10,000 32,16,73,000
78	Road and Inland Water Transport . . .	Capital	4,39,36,000	..	4,39,36,000
79	Department of Steel . . .	Revenue Capital	10,38,51,000 1,000	10,38,51,000 1,000
80	Department of Mines . . .	Revenue	1,00,000	..	1,00,000
81	Mines and Minerals . . .	Capital	10,51,00,000	..	10,51,00,000
83	Supplies and Disposals . . .	Revenue	..	1,000	1,000
88	Tourism . . .	Capital	1,83,14,000	..	1,83,14,000
90	Public Works . . .	Revenue Capital	8,77,46,000 5,000	28,000 7,90,000	8,77,74,000 7,95,000
92	Housing and Urban Development . . .	Revenue Capital	1,15,89,000 1,000	3,32,000 ..	1,19,21,000 1,000
CHARGED—Union Public Service Commission		Revenue	..	21,95,000	21,95,000
TOTAL . . .			590,98,51,000	1441,25,08,000	2032,23,59,000

Amounts shown in the above table are in lakhs of rupees. The amounts shown in the table are subject to revision in accordance with the final audited accounts of the concerned departments.

THE APPROPRIATION (RAILWAYS) ACT, 1979

No. 10 of 1979

[29th March, 1979]

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 1979-80 for the purposes of Railways.

Be it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

Short title.

Issue of Rs. 4262,09,
11,000 out of the
Consolidated
Fund of India for
the financial
year 1979-
80.

Approp-
riation.

1. This Act may be called the Appropriation (Railways) Act, 1979.
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 thousand two hundred and sixty-two crores, nine lakhs and eleven thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1979-80, 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.

THE SCHEDULE
(See sections 2 and 3)

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
			Rs.	
1	Railway Board . . .	2,63,67,000	..	2,63,67,000
2	Miscellaneous Expenditure (General) . . .	15,33,83,000	3,00,000	15,36,83,000
3	General Superintendence and Services . . .	116,48,63,000	1,88,000	116,50,51,000
4	Repairs and Maintenance of Permanent Way and Works . . .	196,88,08,000	8,50,000	196,96,58,000
5	Repairs and Maintenance of Motive Power . . .	185,66,62,000	43,000	185,67,05,000
6	Repairs and Maintenance of Carriages and Wagons . . .	234,69,11,000	88,000	234,69,99,000
7	Repairs and Maintenance of Plant and Equipment . . .	106,54,23,000	64,000	106,54,87,000
8	Operating Expenses—Rolling Stock and Equipment . . .	230,14,23,000	2,45,000	230,16,68,000
9	Operating Expenses—Traffic . . .	237,38,21,000	29,51,000	237,67,72,000
10	Operating Expenses—Fuel . . .	393,45,97,000	43,68,000	393,89,65,000
11	Staff Welfare and Amenities . . .	77,20,39,000	38,000	77,20,77,000
12	Miscellaneous Working Expenses . . .	114,39,65,000	3,27,29,000	117,66,94,000
13	Provident Fund, Pension and other Retirement Benefits . . .	86,28,54,000	..	86,28,54,000
14	Appropriation to Funds . . .	364,10,10,000	..	364,10,10,000
15	Dividend to General Revenues, Repayment of loan taken from General Revenues and Amortization of Over-Capitalization . . .	370,28,11,000	..	370,28,11,000
16	Assets—Acquisition, Construction and Replacement . . .	1525,89,10,000	52,00,000	1526,41,10,000
TOTAL . . .		4257,38,47,000	4,70,64,000	4262,09,11,000

THE APPROPRIATION (RAILWAYS) No. 2 ACT, 1979

No. 11 OF 1979

[29th March, 1979]

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 1978-79 for the purposes of Railways.

BE it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

Short title.

Issue of
Rs. 21,37,
30,000
out of the
Consoli-
dated
Fund of
India for
the finan-
cial year
1978-79.

**Approp-
riation.**

1. This Act may be called the Appropriation (Railways) No. 2 Act, 1979.
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-one crores, thirty-seven lakhs and thirty thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1978-79, 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.

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.
2	Miscellaneous Expenditure		1,000	1,000
4	Working Expenses—Administration	3,17,71,000	..	3,17,71,000
6	Working Expenses—Operating Staff	5,36,09,000	..	5,36,09,000
8	Working Expenses—Operation other than Staff and Fuel		29,07,000	29,07,000
9	Working Expenses—Miscellaneous Expenses	65,82,000	..	65,82,000
14	Construction of New Lines—Capital and Depreciation Reserve Fund	1,50,00,000	..	1,50,00,000
16	Pensionary Charges—Pension Fund	9,79,89,000	..	9,79,89,000
17	Repayment of Loans from General Revenues and Interest thereon—Development Fund		4,57,000	4,57,000
20	Payments towards Amortisation of over capitalisation, Repayment of Loans from General Revenues and Interest thereon—Revenue Reserve Fund		54,14,000	54,14,000
TOTAL		21,08,22,000	29,08,000	21,37,30,000

THE PUNJAB EXCISE (DELHI AMENDMENT) ACT, 1979

No. 12 OF 1979

[29th March, 1979.]

An Act further to amend the Punjab Excise Act, 1914 as in force in the Union territory of Delhi.

WHEREAS by reason of certain excisable articles not being manufactured or produced in Delhi, countervailing duty is not leviable on such articles which are imported into Delhi;

AND WHEREAS the consumption, except for medicinal purposes, of such articles would be injurious to health and the levy of a special duty on the importation of such articles into Delhi would be an endeavour towards bringing about prohibition of the consumption as aforesaid of such articles;

Be it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

Short title
and com-
mence-
ment.

1. (1) This Act may be called the Punjab Excise (Delhi Amendment) Act, 1979.

(2) It shall be deemed to have come into force on the 20th day of January, 1979.

Amend-
ment of
section 3
of Punjab
Act 1 of
1914.

2. In section 3 of the Punjab Excise Act, 1914, as in force in the Union territory of Delhi (hereinafter referred to as the principal Act),—

(a) after clause (5), the following clause shall be inserted and shall be deemed always to have been inserted, namely:—

‘(5a) “duty” means the excise duty or countervailing duty or, as the case may be, special duty;’

(b) in clause (6),—

(i) in sub-clause (b), the word “or” shall be inserted and shall be deemed always to have been inserted at the end; and

1 Ss. 2 to 5 Repealed by Act 19 of 1988, s. 2 & Sch. I

(ii) after sub-clause (b), as so amended, the following sub-clause shall be inserted and shall be deemed always to have been inserted, namely:—

"(c) any spirit;"

(c) after clause (18), the following clause shall be inserted and shall be deemed always to have been inserted, namely:—

(18a) "special duty" means a tax on the import of any excisable article being an article on which countervailing duty as is mentioned in entry 51 of List II in the Seventh Schedule to the Constitution is not imposable on the ground merely that such article is not being manufactured or produced in the territory to which this Act extends;.

3. In section 31 of the principal Act, for the words "excise duty, or countervailing duty, as the case may be, at such rate or rates", the words, figure and letter "excise duty, or a countervailing duty, or a special duty, as the case may be, at such rate or rates not exceeding the rates set forth in Schedule IA" shall be substituted and shall be deemed always to have been substituted.

4. In the principal Act, after Schedule I, the following Schedule shall be inserted and shall be deemed always to have been inserted, namely:—

Amend-
ment of
section
31.

Insertion
of new
Schedule
IA.

SCHEDULE IA

(See section 31)

Sl. No.	Description of excisable article	Rate
(1)	(2)	(3)
1.	Country liquor :	
	(i) Plain liquor	Rs. 15.20 per proof litre.
	(ii) Ordinary spiced liquor	Rs. 27.28 per proof litre.
	(iii) Special spiced liquor	Rs. 15.00 per proof litre.
	(iv) Plain when issued to troops	Rs. 13.25 per proof litre.
	(v) Spiced liquor including special liquor when issued to troops	Rs. 13.75 per proof litre.
2.	Indian made rum issued to troops	Rs. 6.00 per proof litre.
3.	Rectified spirit or absolute alcohol	Rs. 13.20 per proof litre.
4.	All other sorts of liquor including Indian Made Foreign Liquor except denatured spirit and special denatured spirit	Rs. 21.00 per proof litre.
5.	Spiritous preparations including essence but other than Medicinal and Toilet Preparations as defined in the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955)	Rs. 3.85 per proof litre.
6.	Denatured spirit	Rs. 2.00 per litre.
7.	Special denatured spirit	Rs. 2.00 per litre.
8.	Indian Beer containing 5 per cent. or less alcohol v/v.	Rs. 0.50 per bottle of 650 ml.
9.	Indian Beer containing alcohol more than 5 per cent. v/v.	Rs. 5.00 per bottle of 650 ml.
10.	Cider	Rs. 1.00 per bottle of 650 ml.
11.	Bhang	Rs. 30.00 per 10 kgs. or part thereof.
12.	Any other intoxicating drug other than those mentioned above	Rs. 30.00 per kg.

Amend-
ment of
new
Schedule
IA.

Explanation.—In this Schedule, “proof litre” means litre of the strength of London Proof.

5. In the principal Act, in Schedule IA, as directed to be inserted by section 4, for the entry in column (2) against serial number 2, the following entry shall be substituted and shall be deemed to have been so substituted with effect from the 5th day of July, 1972, namely:—

“Indian made rum issued to troops and the personnel of the Border Security Force.”

Validation.

6. Notwithstanding any judgment, decree or order of any court or other authority, anything or any action done or taken or purported to have been done or taken under the principal Act before the commencement of this Act shall be, and shall be deemed always to have been, as valid and effective as if such thing or action had been done or taken under the principal Act, as amended by this Act, and accordingly:—

(a) any duty, tax or fee levied, assessed or collected or purporting to have been levied, assessed or collected under the principal Act before the commencement of this Act shall be deemed to have been validly levied, assessed or collected in accordance with law;

(b) no suit or other proceeding shall be maintained or continued in any court or before any authority for the refund, and no enforcement shall be made by any court or other authority of any decree or order directing the refund, of any such duty, tax or fee which has been so collected;

(c) recoveries shall be made in accordance with the provisions of the principal Act of all amounts which would have been collected as duties, taxes or fees under the principal Act by reason of the amendments made in the principal Act by this Act but which had not been collected.

Explanation.—For the removal of doubts, it is hereby declared that no act or omission on the part of any person before the commencement of this Act shall be punishable as an offence which would not have been so punishable if this Act had not been enacted.

Repeal
and
saving.

7. (1) The Punjab Excise (Delhi Amendment) Ordinance, 1979, is hereby repealed.

Ord. 1
of 1979.

(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.

1. Repealed by Act 19 of 1988, S. 2 & Sch. I

THE MIZORAM APPROPRIATION (VOTE ON ACCOUNT)
ACT, 1979

No. 13 OF 1979

[31st March, 1979]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the Union territory of Mizoram for the services of a part of the financial year 1979-80.

BE it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

1. This Act may be called the Mizoram Appropriation (Vote on Account) Act, 1979.

Short title.

2. From and out of the Consolidated Fund of the Union territory of Mizoram there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of twenty-nine crores, sixty-eight lakhs and fifteen thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1979-80.

Withdrawal of Rs. 29,68,15,000 from and out of the Consolidated Fund of the Union territory of Mizoram for the financial year 1979-80.

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

Appropriation.

THE SCHEDULE
(See sections 2 and 3)

1 Number of Vote/ Appropriation	2 Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Conso- lidated Fund	Total
		Rs.	Rs.	Rs.
1	Legislative Assembly . Revenue	5,25,000	25,000	5,50,000
2	Administrator . Revenue	27,000	4,81,000	5,08,000
3	Council of Ministers . Revenue	13,49,000	13,49,000	13,49,000
4	Administration of Justice . Revenue	4,66,000	4,66,000	4,66,000
5	Elections . Revenue	4,04,000	..	4,04,000
6	Revenue . . Revenue	15,96,000	15,96,000	15,96,000
7	Taxes on Vehicles . . Revenue	62,000	..	62,000
8	Secretariat . . Revenue	30,04,000	30,04,000	30,04,000
9	District Administration . Revenue	40,21,000	..	40,21,000
10	Treasury and Accounts Administration . Revenue	6,87,000	6,87,000	6,87,000
11	Police . . Revenue	1,15,38,000	1,15,38,000	1,15,38,000
12	Jails . . Revenue	10,00,000	10,00,000	10,00,000
13	Supplies and Disposals . Revenue	17,59,000	17,59,000	17,59,000
14	Stationery and Printing . Revenue	3,62,000	..	3,62,000
15	Public Works . . Revenue Capital	1,05,61,000 27,33,000	..	1,05,61,000 27,33,000
16	Fire Protection and Control Revenue	3,42,000	..	3,42,000
17	Other Administrative Services . . Revenue	39,86,000	..	39,86,000
18	Retirement Benefits . . Revenue	3,10,000	..	3,10,000
19	Education . . Revenue	2,46,05,000	..	2,46,05,000
20	Medical . . Revenue	90,07,000	..	90,07,000
21	Public Health . . Revenue Capital	1,14,92,000 59,05,000	1,14,92,000 59,05,000	1,14,92,000 59,05,000
22	Housing . . Revenue Capital	22,63,000 36,67,000	..	22,63,000 36,67,000
23	Urban Development . . Revenue Capital	6,10,000 2,00,000	..	6,10,000 2,00,000
24	Information and Publicity . Revenue	11,25,000	..	11,25,000
25	Labour and Employment . Revenue	5,55,000	..	5,55,000
26	Social Security and Welfare . Revenue Capital	53,71,000 4,17,000	..	53,71,000 4,17,000

Number of Vote/ Appropriation	Services and purposes <i>(See Schedule I)</i>	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
27	Relief on account of Natural Calamities . . Revenue	18,65,000	..	18,65,000
28	Co-operation . . Revenue Capital	13,05,000 28,47,000	..	13,05,000 28,47,000
29	Special and Backward Areas . . Revenue Capital	45,25,000 5,02,000	..	45,25,000 5,02,000
30	Miscellaneous Economic Services . . Revenue	6,44,000	..	6,44,000
31	Agriculture . . Revenue Capital	11,61,30,000 12,58,000	..	11,61,30,000 12,58,000
32	Food and Nutrition . . Revenue Capital	18,08,000 5,53,46,000	..	18,08,000 5,53,46,000
33	Animal Husbandry . . Revenue Capital	46,69,000 2,08,000	..	46,69,000 2,08,000
34	Fisheries . . Revenue	6,09,000	..	6,09,000
35	Forests . . Revenue	10,21,000	..	10,21,000
36	Community Development . . Revenue	31,07,000	..	31,07,000
37	Industries . . Revenue Capital	39,15,000 8,34,000	..	39,15,000 8,34,000
38	Electricity . . Revenue Capital	75,37,000 66,44,000	..	75,37,000 66,44,000
39	Roads and Bridges . . Revenue Capital	3,97,82,000 1,44,17,000	..	3,97,82,000 1,44,17,000
40	Road and Water Transport . . Revenue Capital	31,89,000 15,21,000	..	31,89,000 15,21,000
41	Loans to Government Servants . . Capital	19,90,000	..	19,90,000
	Public Debt . . Revenue Capital	..	50,16,000 37,80,000	50,16,000 37,80,000
	TOTAL . . .	28,75,13,000	93,02,000	29,68,15,000

Amounts shown above include amounts voted under the Budget for the financial year 1978-79 and amounts voted under the Budget for the financial year 1979-80. The amount of Rs. 1,44,17,000 voted for roads and bridges is included in the amount of Rs. 3,97,82,000 voted for roads and bridges.

THE MIZORAM APPROPRIATION ACT, 1979

No. 14 of 1979

[31st March, 1979]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the Union territory of Mizoram for the services of the financial year 1978-79.

Be it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

Short title.

Issue of Rs. 10,32,71,000 from and out of the Consolidated Fund of the Union territory of Mizoram for the financial year 1978-79.

Appropria-
tion.

1. This Act may be called the Mizoram Appropriation Act, 1979.

2. From and out of the Consolidated Fund of the Union territory of Mizoram 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 ten crores, thirty-two lakhs and seventy-one thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1978-79 in respect of the services specified in column 2 of the Schedule.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the Union territory of Mizoram 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 Demand Number	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
4	Administration of Justice Revenue	2,60,000		2,60,000
5	Elections . . . Revenue	7,40,000		7,40,000
7	Taxes on Vehicles . . . Revenue	65,000	..	65,000
8	Secretariat . . . Revenue	2,41,000	..	2,41,000
9	District Administration Revenue	5,70,000	..	5,70,000
10	Treasury & Accounts Administration . . . Revenue	2,00,000	..	2,00,000
11	Police . . . Revenue	1,18,50,000	..	1,18,50,000
12	Jails . . . Revenue	4,56,000	..	4,56,000
15	Public Works . . . Revenue Capital	9,00,000 2,33,000	..	9,00,000 2,33,000
17	Other Administrative Services . . . Revenue	11,77,000	..	11,77,000
18	Retirement Benefits . . . Revenue	3,70,000	..	3,70,000
19	Education . . . Revenue	23,06,000	..	23,06,000
20	Medical . . . Revenue	34,32,000	..	34,32,000
21	Public Health . . . Revenue	37,10,000	..	37,10,000
22	Housing . . . Revenue Capital	3,50,000 23,00,000	..	3,50,000 23,00,000
26	Social Security & Welfare Revenue	10,02,000	..	10,02,000
28	Co-operation . . . Capital	27,00,000	..	27,00,000
29	Special & Backward Areas Revenue	2,000	..	2,000
30	Miscellaneous Economic Services . . . Revenue	2,50,000	..	2,50,000
31	Agriculture . . . Revenue Capital	14,62,000 59,80,000	..	14,62,000 59,80,000
32	Food & Nutrition . . . Revenue Capital	4,08,000 3,38,33,000	..	4,08,000 3,38,33,000
34	Fisheries . . . Revenue	26,000	..	26,000
35	Forests . . . Revenue Capital	2,78,000 2,75,000	..	2,78,000 2,75,000

Demand Number	Services and purposes	Sums not exceeding			Total
		Voted by Parliament	Charged on the Consolidated Fund		
		Rs.	Rs.	Rs.	
36	Community Development Revenue	12,85,000	..	12,85,000	
37	Industries . . . Revenue Capital	1,00,000 24,00,000	1,00,000 24,00,000	
39	Roads & Bridges . . . Revenue Capital	1,38,89,000 50,00,000	1,38,89,000 50,00,000	
40	Road & Water Transport Revenue Capital	4,83,000 10,00,000	4,83,000 10,00,000	
41	Loans to Government Servants . . . Capital	2,00,000	..	2,00,000	
	Public Debt . . . Revenue Capital	35,48,000 50,000	35,48,000 50,000	
	Total . . .	31,86,73,000	35,98,000	10,32,71,000	

THE PONDICHERRY APPROPRIATION (VOTE ON ACCOUNT) ACT, 1979

No. 15 OF 1979

[31st March, 1979.]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the Union territory of Pondicherry for the services of a part of the financial year 1979-80.

Be it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

1. This Act may be called the Pondicherry Appropriation (Vote on Account) Act, 1979.

Short title.

2. From and out of the Consolidated Fund of the Union territory of Pondicherry there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of eighteen crores, thirty-four lakhs and twenty-four thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1979-80.

With-
drawal
of Rs.
18,34,24,
000 from
and out
of the
Consoli-
dated Fund
of the
Union
territory
of Pondi-
cherry for
the finan-
cial year
1979-80.

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

Approp-
riation

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 Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Legislative Assembly Revenue	2,69,000	18,000	2,87,000
2	Administrator . . . Revenue	5,000	3,00,000	3,05,000
3	Council of Ministers Revenue	90,000	..	90,000
4	Administration of Justice . . . Revenue	9,63,000	..	9,63,000
5	Elections . . . Revenue	2,78,000	..	2,78,000
6	Revenue . . . Revenue	33,25,000	1,00,000	34,25,000
7	Sales Tax . . . Revenue	4,60,000	..	4,60,000
8	Taxes on Vehicles . . . Revenue	1,60,000	..	1,60,000
9	Secretariat . . . Revenue	18,20,000	..	18,20,000
10	District Administra- tion Revenue	41,61,000	..	41,61,000
	Capital	10,25,000	..	10,25,000
11	Treasury and Ac- counts Administra- tion Revenue	9,11,000	..	9,11,000
12	Police Revenue	50,26,000	..	50,26,000
13	Jails Revenue	2,75,000	..	2,75,000
14	Stationery and Print- ing Revenue	8,09,000	..	8,09,000
15	Miscellaneous Ad- ministrative General Services Revenue	14,85,000	..	14,85,000
16	Retirement Benefits Revenue	26,06,000	..	26,06,000
17	Public Works . . . Revenue	2,33,28,000	15,000	2,33,43,000
	Capital	1,22,04,000	..	1,22,04,000
18	Education Revenue	2,64,11,000	..	2,64,11,000
	Capital	15,000	..	15,000
19	Medical Revenue	1,61,45,000	..	1,61,45,000
20	Information and Pub- licity Revenue	8,70,000	..	8,70,000
21	Labour and Employ- ment Revenue	14,38,000	..	14,38,000

1 No. of Vote/ App- ropriation	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	
22	Social Welfare . . Revenue Capital	Rs. 72,74,000 8,000	Rs. ..	Rs. 72,74,000 8,000
23	Co-operation . . Revenue Capital	20,61,000 20,20,000	..	20,61,000 20,20,000
24	Miscellaneous General Economic Services . . Revenue	4,35,000	..	4,35,000
25	Agriculture . . Revenue Capital	65,81,000 2,88,000	..	65,81,000 2,88,000
26	Animal Husbandry . . Revenue	22,49,000	..	22,49,000
27	Fisheries . . Revenue Capital	25,20,000 5,000	..	25,20,000 5,000
28	Community Development . . Revenue Capital	35,72,000 1,50,000	..	35,72,000 1,50,000
29	Industries . . Revenue Capital	9,23,000 27,20,000	..	9,23,000 27,20,000
30	Food and Nutrition . . Revenue	2,64,000	..	2,64,000
31	Electricity . . Revenue Capital	1,68,46,000 1,24,75,000	..	1,68,46,000 1,24,75,000
32	Ports and Pilotage . . Revenue Capital	2,93,000 1,23,000	..	2,93,000 1,23,000
	Public Debt . . Revenue Capital	..	58,02,000 73,96,000	58,02,000 73,96,000
33	Loans to Government Servants . . Capital	49,07,000	..	49,07,000
	TOTAL	16,97,93,000	1,36,31,000	18,34,24,000

THE PONDICHERRY APPROPRIATION ACT, 1979

No. 16 OF 1979

[31st March, 1979.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the Union territory of Pondicherry for the services of the financial year 1978-79.

Be it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Pondicherry Appropriation Act, 1979.

**Issue
of Rs.
3,60,23,000
from and
out of the
Consoli-
dated
Fund of
the Union
territory
of Pundi-
cherry for
the finan-
cial year
1978-79.**

2. From and out of the Consolidated Fund of the Union territory of Pondicherry there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of three crores, sixty lakhs and twenty-three thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1978-79, in respect of the services specified in column 2 of the Schedule.

**Appro-
priation.**

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

THE SCHEDULE
(See sections 2 and 3)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
			Rs.	
2	Administrator . . . Revenue	..	54,000	54,000
4	Administration of Justice . . Revenue	32,000	..	32,000
7	Sales Tax . . . Revenue	10,000	..	10,000
8	Taxes on Vehicles . . Revenue	53,000	..	53,000
9	Secretariat . . . Revenue	90,000	..	90,000
10	District Administration . . Revenue Capital	14,04,000 2,00,000	14,04,000 2,00,000
11	Treasury and Accounts Administration . . Revenue	86,000	..	86,000
12	Police . . . Revenue	5,92,000	8,000	6,00,000
16	Retirement Benefits . . Revenue	3,88,000	..	3,88,000
17	Public Works . . . Revenue Capital	25,06,000 3,83,000	25,06,000 3,83,000
18	Education . . . Revenue	21,84,000	..	21,84,000
19	Medical . . . Revenue	6,23,000	..	6,23,000
20	Information and Publicity . Revenue	1,21,000	..	1,21,000
21	Labour and Employment . Revenue	1,46,000	..	1,46,000
22	Social Welfare . . . Revenue Capital	6,07,000 75,000	46,000 ..	6,53,000 75,000
23	Co-operation . . . Capital	37,53,000	..	37,53,000
24	Miscellaneous General Economic Services . . Revenue	15,000	..	15,000
25	Agriculture . . . Revenue Capital	2,43,000 15,69,000	1,40,000 ..	3,83,000 15,69,000
26	Animal Husbandry . . Capital	1,27,000	..	1,27,000
27	Fisheries . . . Revenue	12,33,000	..	12,33,000
28	Community Development* . Revenue Capital	11,06,000 1,35,000	11,06,000 1,35,000
29	Industries . . . Revenue Capital	52,000 10,37,000	75,000 10,37,000
30	Food and Nutrition . . Revenue	27,000	..	27,000
31	Electricity . . . Revenue Capital	25,24,000 51,35,000	25,24,000 51,35,000

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
32	Ports and Pilotage . . . Revenue	Rs. 8,000	Rs. ..	Rs. 8,000
	<i>Public Debt</i> . . . Revenue Capital	..	27,14,000 48,000	27,14,000 48,000
33	Loans to Government Servants Capital	75,49,000	..	75,49,000
	TOTAL . . .	3,30,13,000	30,10,000	3,60,23,000

Rep. by Act.....19.....of 1988, S. 2 & Sch. I

THE INDUSTRIES (DEVELOPMENT AND REGULATION)
AMENDMENT ACT, 1979

No. 17 OF 1979

[31st March, 1979.]

An Act further to amend the Industries (Development and Regulation) Act, 1951.

BE it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Industries (Development and Regulation) Amendment Act, 1979.

Short title and commencement.

(2) It shall be deemed to have come into force on the 30th day of December, 1978.

65 of 1951.
2. In sub-section (2) of section 18FB of the Industries (Development and Regulation) Act, 1951 (hereinafter referred to as the principal Act), in clause (b) of the proviso, for the words "five years", the words "eight years" shall be substituted.

Amendment of section 18FB.

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

Amendment of the First Schedule.

(a) under the heading "12. MISCELLANEOUS MECHANICAL AND ENGINEERING INDUSTRIES:", after item (3), the following items shall be inserted, namely:—

- "(4) Pressure Cookers.
- (5) Cutlery.
- (6) Steel furniture.";

(b) under the heading "34. CERAMICS:", after item (7), the following item shall be inserted, namely:—

- "(8) Graphite Crucibles.";

REPEALED

Industries (Development and Regulation) Amendment [ACT 17 OF 1979]

(c) under the heading "38. MISCELLANEOUS INDUSTRIES:", after item (2), the following items shall be inserted, namely:—

- "(3) Zip fasteners (metallic and non-metallic).
- (4) Oil stoves.
- (5) Printing, including litho printing industry."

Repeal
and
saving.

4. (1) The Industries (Development and Regulation) Amendment 6 of 1978. Ordinance, 1978, is hereby repealed.

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

THE SUGAR UNDERTAKINGS (TAKING OVER OF
MANAGEMENT) AMENDMENT ACT, 1979

No. 18 OF 1979

An Act to amend the Sugar Undertakings (Taking Over of Management) Act, 1978.
[31st March, 1979.]

Lok Sabha, dated the 26th day of March, 1979.

An Act to amend the Sugar Undertakings (Taking Over of Management) Act, 1978.

Be it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

and further be it enacted as follows:—

1. This Act may be called the Sugar Undertakings (Taking Over of Management) Amendment Act, 1979.

Short title and commencement.

(2) It shall be deemed to have come into force on the 31st day of January, 1979.

2. In section 3 of the Sugar Undertakings (Taking Over of Management) Act, 1978 (hereinafter referred to as the principal Act), in subsection (1), in clause (b), for the words "purchased before that date", the following shall be substituted and shall be deemed always to have been substituted, namely:—

Amendment of section 3 of Act 49 of 1978.

"purchased, at any time (whether in that sugar year or in any earlier sugar year or sugar years and whether before or after the commencement of this Act), before that date".

3. Notwithstanding any judgment, decree or order (whether interim or otherwise) of any court, anything or any action (including the issue by the Central Government of any notification declaring that the management of any sugar undertaking shall vest in the Central Government on and from the date specified in such notification) done or taken or purported to have been done or taken under section 3 of the principal Act or under the corresponding provisions of the Ordinance which was repealed

by the principal Act, shall, for all purposes, be deemed to be and to have always been as validly done or taken as if such thing or action (including the issue of such notification) had been done or taken under section 3 of the principal Act as amended by section 2 of this Act and accordingly—

- (a) no suit or other proceeding shall be maintained or continued in any court against the Central Government or any person or authority whatsoever for the restoration to the owner of the management of any sugar undertaking with respect to which such notification had been issued by the Central Government;
- (b) no court shall enforce any decree or order (including an interim order) for the restoration to the owner of the management of any sugar undertaking with respect to which such notification had been issued by the Central Government; and
- (c) every such notification shall be, and shall be deemed always to have been, valid, effective and enforceable by or on behalf of the Central Government in accordance with the tenor thereof and the provisions of the principal Act as amended by this Act.

Explanation.— Words and expressions used in this section which are defined in, or for the meanings of which provision has been made in, section 2 of the principal Act shall have the same meanings as under that section.

Repeal.

~~1. The Sugar Undertakings (Taking Over of Management) Amendment Ordinance, 1979 is hereby repealed.~~

2 of 1979.

Repealed by Act 19 of 1988 & Sch. I

THE APPROPRIATION (No. 3) ACT, 1979

No. 19 of 1979

[3rd May, 1979.]

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 1979-80.

Be it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

1. This Act may be called the Appropriation (No. 3) Act, 1979.

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, 1979] to the sum of forty-six thousand eight hundred and four crores, sixty-one lakhs and forty-four thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1979-80 in respect of the services specified in column 2 of the Schedule.

Issue of
Rs. 46804
61,44,000
out of
the
Consoli-
dated
Fund of
India for
the year
1979-80.

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.

4. References to Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before the 19th February, 1979, 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 Minis-
tries and
Depart-
ments
in the
Schedule.

THE SCHEDULE
(See sections 2, 3 and 4)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
1	Department of Agriculture	Rs. 2,52,06,000	Rs. 10,000	Rs. 2,52,16,000
2	Agriculture	Revenue 143,67,66,000 Capital 646,97,95,000	125,15,40,000	143,67,66,000 771,23,35,000
3	Fisheries	Revenue 28,81,22,000 Capital 30,83,65,000	22,50,000	28,81,22,000 31,06,15,000
4	Animal Husbandry and Dairy Development	Revenue 92,06,17,000 Capital 23,65,95,000	20,000 82,75,000	92,06,37,000 24,48,70,000
5	Forest	Revenue 37,41,77,000 Capital 4,73,99,000	6,18,00,000	37,41,77,000 10,91,99,000
6	Department of Food	Revenue 572,74,34,000 Capital 4742,90,000	3,10,000 29,80,00,000	572,77,44,000 48,22,90,000
7	Department of Rural Development	Revenue 359,71,28,000 Capital 26,34,68,000	10,6,000 6,59,75,000	359,71,34,000 32,94,43,000
8	Department of Agricultural Research and Education	Revenue 10,20,000	..	10,20,000
9	Payments to Indian Council of Agricultural Research	Revenue 87,80,98,000	..	87,80,98,000
10	Department of Irrigation	Revenue 32,75,09,600 Capital 7,62,52,000	23,55,00,000	32,75,09,600 81,17,52,000
11	Ministry of Commerce, Civil Supplies and Co-operation	Revenue 1,83,97,000	..	1,83,97,000
12	Foreign Trade and Export Production	Revenue 372,72,27,000 Capital 336,02,40,000	..	372,72,27,000 336,02,40,000
13	Civil Supplies and Co-operation	Revenue 21,18,86,000 Capital 10,26,87,00,000	3,49,00,000	21,18,86,000 10,30,36,00,000
14	Ministry of Communications	Revenue 2,47,70,000 Capital 13,18,00,000	..	2,47,70,000 13,18,00,000
15	Overseas Communications Service	Revenue 13,40,62,000 Capital 10,06,82,000	..	13,40,62,000 10,06,82,000

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
16	Posts and Tele- graphs—Working Expenses Revenue	Rs. 700,99,70,000	Rs. 30,000	Rs. 701,00,00,000
17	Posts and Telegraphs— Dividend to Ge- neral Revenues, Appropriations to Reserve Funds and Repayment of Loans from Ge- neral Revenues Revenue	258,57,78,000		258,57,78,000
18	Capital Outlay on Posts and Tele- graphs Capital	403,86,16,000		403,86,16,000
19	Ministry of Defence Revenue Capital	100,78,78,000 63,88,90,000	7,44,000	100,78,78,000 63,96,34,000
20	Defence Services— Army Revenue	1895,70,50,000	15,50,000	1895,86,00,000
21	Defence Services— Navy Revenue	210,36,50,000	7,50,000	210,38,00,000
22	Defence Services— Air Force Revenue	661,79,00,000	2,00,000	661,81,00,000
23	Defence Services— Pensions Revenue	176,99,50,000	50,000	177,00,00,000
24	Capital Outlay on Defence Services Capital	295,45,00,000	30,00,000	295,75,00,000
25	Department of Edu- cation Revenue	1,90,89,000	..	1,90,89,000
26	Education Revenue Capital	221,59,53,000 89,15,000	4,00,00,000	221,59,53,000 4,89,15,000
27	Department of Social Welfare Revenue	53,91,15,000	..	53,91,15,000
28	Ministry of Energy Revenue	86,36,000	..	86,36,000
29	Power Development Revenue Capital	55,49,16,000 381,30,09,000	12,44,00,000	55,49,16,000 393,74,09,000
30	Coal and Lignite Revenue Capital	23,73,41,000 579,36,68,000	..	23,73,41,000 579,36,68,000
31	Ministry of External Affairs Revenue Capital	124,99,75,000 16,65,13,000	25,000	125,00,00,000 16,65,13,000
32	Ministry of Finance Revenue Capital	35,04,29,000 1,35,00,000	40,000	35,04,69,000 1,35,00,000
33	Customs Revenue Capital	38,68,24,000 5,10,00,000	45,000	38,68,69,000 5,10,00,000
34	Union Excise Duties Revenue	49,19,37,000	2,01,000	49,21,38,000
35	Taxes on Income Estate Duty Wealth Tax and Gift Tax Revenue	50,95,22,000	2,23,000	50,97,45,000

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	Stamps . . . Revenue Capital	18,62,33,000 1,12,05,000	18,62,33,000 1,12,05,000
37	Audit . . . Revenue	65,20,00,000	5,12,10,000	66,32,10,000
38	Currency, Coinage and Mint . . . Revenue Capital	40,74,73,000 23,32,28,000	40,74,73,000 23,32,28,000
39	Pensions . . . Revenue	41,50,00,000	50,00,000	42,00,00,000
40	Opium and Alkaloid Factories . . . Revenue Capital	42,07,45,000 99,45,000	1,000 ..	42,07,46,000 99,45,000
41	Transfers to State Governments . . . Revenue Capital	713,23,80,000	2653,04,00,000 1881,89,20,000	3366,27,80,000 1881,89,20,000
42	CHARGED—Interest Payments . . . Revenue	2161,27,27,000	2161,27,27,000
43	Other Expenditure of the Ministry of Finance . . . Revenue Capital	170,09,61,000 356,37,14,000	2,37,000 3,00,00,000	170,11,98,000 359,37,14,000
44	Loans to Government Servants, etc. . . . Capital	75,58,00,000	75,58,00,000
45	CHARGED—Repayment of Debt . . . Capital	23703,88,81,000	23703,88,81,000
46	Ministry of Health and Family Welfare . . . Revenue	1,00,53,000	1,00,53,000
47	Medical and Public Health . . . Revenue Capital	210,54,33,000 71,32,03,000 3,00,000	210,54,33,000 71,32,03,000
48	Family Welfare . . . Revenue Capital	127,53,32,000 1,00,000	127,53,32,000 1,00,000
49	Ministry of Home Affairs . . . Revenue	2,68,67,000	2,68,67,000
50	Cabinet . . . Revenue	1,23,97,000	1,23,97,000
51	Department of Personnel and Administrative Reforms . . . Revenue Capital	8,10,41,000	5,000 1,10,00,000	8,10,46,000 1,10,00,000
52	Police . . . Revenue Capital	231,47,39,000 22,56,86,000	1,05,000 11,51,00,000	231,47,44,000 22,56,86,000
53	Census . . . Revenue	8,13,14,000	8,13,14,000
54	Other Expenditure of the Ministry of Home Affairs . . . Revenue Capital	191,43,94,000 95,05,46,000	87,89,33,000 1,04,09,000	279,33,27,000 96,09,55,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
53	Delhi . . . Revenue Capital	149,05,74,000 96,80,17,000	62,38,000 2,00,00,000	149,68,12,000 98,80,17,000
54	Chandigarh . . . Revenue Capital	23,84,63,000 11,09,89,000	78,32,000 6,00,000	24,62,95,000 11,15,89,000
55	Andaman and Nico- bar Islands . . . Revenue Capital	28,39,96,000 18,31,95,000	8,000	28,40,04,000 18,31,95,000
56	Dadra and Nagar Haveli . . . Revenue Capital	2,65,85,000 2,53,49,000	2,65,85,000 2,53,49,000
57	Lakshadweep . . . Revenue Capital	5,89,87,000 2,47,29,000	5,89,87,000 2,47,29,000
58	Ministry of Industry . . . Revenue	4,09,04,000	4,09,04,000
59	Industries . . . Revenue Capital	21,26,00,000 254,56,80,000	21,26,00,000 254,56,80,000
60	Village and Small Industries . . . Revenue Capital	90,37,09,000 104,33,94,000	5,00,00,000 10,93,52,000	95,37,09,000 115,27,46,000
61	Textiles, Handloom and Handicrafts . . . Revenue Capital	125,58,14,000 55,89,40,000	13,97,50,000	125,58,14,000 69,86,90,000
62	Ministry of Infor- mation and Broad- casting . . . Revenue	85,91,000	85,91,000
63	Information and Publicity . . . Revenue Capital	20,63,73,000 1,97,66,000	20,63,73,000 1,97,66,000
64	Broadcasting . . . Revenue Capital	69,18,83,000 20,95,51,000	.. 5,000	69,18,83,000 20,95,56,000
65	Ministry of Labour . . . Revenue	85,00,000	85,00,000
66	Labour and Employ- ment . . . Revenue Capital	83,95,83,000 36,75,000	25,000	83,95,83,000 36,75,000
67	Ministry of Law, Justice and Com- pany Affairs . . . Revenue Capital	12,78,12,000 1,00,000	12,78,12,000 1,00,000
68	Administration of Justice . . . Revenue	39,27,000	84,77,000	1,24,04,000
69	Ministry of Petro- leum, Chemicals and Fertilizers . . . Revenue	1,13,31,000	1,13,31,000
70	Petroleum and Petro- Chemicals Indus- tries . . . Revenue Capital	141,69,21,000 100,11,37,000	141,69,21,000 100,11,37,000

No. of Vote	Services and purposes	Sums not exceeding			
		Voted by Parliament	Charged on the Consolidated Fund	Total	
		Rs.	Rs.	Rs.	
71	Chemicals and Fertilizers Industries	Revenue Capital	292,93,91,000 338,31,59,000	292,93,91,000 338,31,59,000
72	Ministry of Planning	Revenue	2,41,000	..	2,41,000
73	Statistics	Revenue	15,72,76,000	..	15,72,76,000
74	Planning Commission	Revenue	6,43,69,000	..	6,43,69,000
75	Ministry of Shipping and Transport	Revenue	3,13,32,000	10,000	3,13,42,000
76	Roads	Revenue Capital	118,63,91,000 111,35,64,000	25,000 11,70,00,000	118,64,16,000 123,05,64,000
77	Ports, Lighthouses and Shipping	Revenue Capital	65,55,39,000 229,18,70,000	4,000 6,12,40,000	65,55,43,000 235,31,10,000
78	Road and Inland Water Transport	Revenue Capital	1,40,00,000 16,38,75,000	.. 2,37,70,000	1,40,00,000 18,76,45,000
79	Department of Steel	Revenue Capital	14,97,52,000 348,40,89,000	.. 14,40,50,000	14,97,52,000 362,81,39,000
80	Department of Mines	Revenue	39,00,000	..	39,00,000
81	Mines and Minerals	Revenue Capital	51,72,06,000 67,76,93,000	50,000 60,00,000	51,72,56,000 68,36,93,000
82	Department of Supply	Revenue	22,78,000	..	22,78,000
83	Supplies and Disposals	Revenue	7,48,70,000	..	7,48,70,000
84	Department of Rehabilitation	Revenue Capital	24,80,00,000 12,73,90,000	1,10,000 10,51,10,000	24,81,10,000 23,25,00,000
85	Ministry of Tourism and Civil Aviation	Revenue	54,71,000	..	54,71,000
86	Meteorology	Revenue Capital	20,10,68,000 2,96,48,000	20,10,68,000 2,96,48,000
87	Aviation	Revenue Capital	27,48,75,000 41,25,63,000	50,000 4,00,000	27,49,25,000 41,29,63,000
88	Tourism	Revenue Capital	5,05,12,000 10,46,11,000	5,05,12,000 10,46,11,000
89	Ministry of Works and Housing	Revenue	1,26,59,000	..	1,26,59,000
90	Public Works	Revenue Capital	94,39,09,000 29,02,89,000	10,00,000 15,00,000	94,39,39,000 29,17,89,000
91	Water Supply and Sewerage	Revenue	82,17,00,000	..	82,17,00,000

No. of Vote	Services and purposes	Sums not exceeding			
		Voted by Parliament	Charged on the Consolidated Fund	Total	
		Rs.	Rs.	Rs.	
92	Housing and Urban Development	Revenue Capital	19,75,90,000 54,95,51,000	76,25,000 43,20,93,000	20,52,15,000 98,16,44,000
93	Stationery and Printing	Revenue	41,16,45,000	4,000	41,16,49,000
94	Department of Atomic Energy	Revenue	54,05,000	..	54,05,000
95	Atomic Energy Research, Development and Industrial Projects	Revenue Capital	92,80,91,000 75,64,55,000	..	92,80,91,000 75,64,55,000
96	Nuclear Power Schemes	Revenue Capital	64,05,21,000 56,47,36,000	..	64,05,21,000 56,47,36,000
97	Department of Culture	Revenue	11,91,21,000	..	11,91,21,000
98	Archaeology	Revenue	6,96,48,000	..	6,96,48,000
99	Department of Electronics	Revenue Capital	12,02,90,000 6,64,10,000	..	12,02,90,000 6,64,10,000
100	Department of Science and Technology	Revenue Capital	32,71,72,000 1,10,00,000	..	32,71,72,000 1,10,00,000
101	Survey of India	Revenue	22,05,00,000	..	22,05,00,000
102	Grants to Council of Scientific and Industrial Research	Revenue	51,16,07,000	..	51,16,07,000
103	Department of Space	Revenue Capital	41,45,67,000 32,64,24,000	..	41,45,67,000 32,64,24,000
104	Lok Sabha	Revenue	5,47,22,000	1,18,000	5,48,40,000
105	Rajya Sabha	Revenue	2,11,37,000	85,000	2,12,22,000
106	Department of Parliamentary Affairs	Revenue	25,11,000	..	25,11,000
CHARGED—Staff, Household and Allowances of the President		Revenue	..	71,98,000	71,98,000

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
107	Secretariat of the Vice-President Revenue	Rs. 5,58,000	Rs. ..	Rs. 5,58,000
	CHARGED—Union Public Service Commission Revenue		Rs. 3,08,94,000	Rs. 3,08,94,000
	TOTAL	Rs. 159,86,40,19,000	Rs. 308,18,21,25,000	Rs. 468,04,61,44,000

19 MAY 1979

Rep. by Act.....19...of 1988, S.2 & Sch.I

THE MERCHANT SHIPPING (AMENDMENT) ACT, 1979

No 20 OF 1979

[4th May, 1979.]

An Act further to amend the Merchant Shipping Act, 1958.

Be it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

1. This Act may be called the Merchant Shipping (Amendment) Act, 1979. Short title.
2. In the Merchant Shipping Act, 1958 (hereinafter referred to as the principal Act), after Part VI, the following Part shall be inserted, namely:— Insertion of new Part VIA.

PART VIA

OBLIGATION OF CERTAIN CERTIFICATE HOLDERS TO SERVE GOVERNMENT OR IN INDIAN SHIPS

87A. In this Part, unless the context otherwise requires,— Definitions.

(a) "appointed day" means the date on which the Merchant Shipping (Amendment) Act, 1979, comes into force;

(b) "certificate" means—

(i) a certificate of competency referred to in section 78;

(ii) a certificate of service referred to in section 80; or

(iii) a certificate of competency or service referred to in section 86,

87B. No person shall be liable under section 75 if he holds a certificate issued under section 80 or 86 and does not fulfil the conditions mentioned in section 87A.

REPEALED

76

Merchant Shipping (Amendment)

[ACT 20]

which has been obtained by any person by availing of training facilities in any of the merchant navy training establishments in India or experience of sea service on board any Indian ship or Indian Naval ship;

(c) "Government" includes—

(i) a Board of Trustees constituted under the Major Port Trusts Act, 1963, for any port,

(ii) a corporation established by or under a Central, Provincial or State Act,

(iii) a Government company within the meaning of section 617 of the Companies Act, 1956, and

(iv) a Merchant Navy Training Institution financed wholly or mainly by Government;

(d) "suitable employment", in relation to the holder of any certificate, means employment in a capacity for which the holding of such certificate is an essential qualification.

38 of 1963.

1 of 1956.

Holders of certificates to serve to the Government or in any Indian ships for a certain period.

87B. (1) Every citizen of India who obtains, on or after the appointed day, a certificate shall be liable to serve the Government, or in any Indian ship, for such period not extending beyond four years from the date on which he obtains such certificate or for such shorter period as the Central Government may, by a general or special order published in the Official Gazette, specify.

(2) No citizen of India who has obtained, on or after the appointed day, a certificate shall accept any employment other than an employment under the Government or in any Indian ship, before the expiry of the period during which he is liable to serve the Government or in any Indian ship in accordance with the provisions of sub-section (1) and the orders made thereunder.

(3) Notwithstanding anything contained in sub-section (1) or sub-section (2), a citizen of India who has obtained, on or after the appointed day, two or more certificates shall not be liable to serve under the Government or in any Indian ship for any period or periods exceeding, or, as the case may be, exceeding in the aggregate, seven years or such shorter period as the Central Government may, by a general or special order published in the Official Gazette, specify.

Exemption from section 87B.

87C. (1) When any person referred to in section 87B has failed to secure suitable employment within a reasonable period from the date on which he applied for the same, he may make an application to the Director-General for exempting him from the requirements of sub-sections (1) and (2) of that section and if the Director-General is satisfied that the grounds stated in the application justify the exemption sought for he shall, by order, exempt such person from the requirements of those sub-sections.

(2) The Director-General may either on his own motion or on an application made by any person referred to in section 87B, by

REPEALED

[G.F. 1979] *Merchant Shipping (Amendment)*

to airmail, air sea routes and harbours and coastlines

order in writing, exempt such person from the requirements of sub-sections (1) and (2) of that section, if the Director-General is satisfied—

(a) that it is necessary so to do for compliance with any request made by the Government of any foreign country to make available the services of Indian personnel for meeting shortage of qualified personnel in its ships or shore establishments, or for compliance with any request made by any agency of the United Nations Organisation for making available Indian personnel for providing consultancy services on its behalf in technical co-operation or technical assistance programme in any country; or

(b) that such person is likely to suffer undue hardship if he is not so exempted.

(3) An application for exemption under sub-section (1) or sub-section (2) shall set out clearly all the particulars on the basis of which such exemption is applied for.

(4) Every such application shall be disposed of by the Director-General as expeditiously as possible and where the Director-General refuses to grant the exemption applied for, he shall record his reasons therefor and communicate the same to the applicant.

(5) Where, within a period of forty-five days of the date of receipt of any such application, the Director-General does not refuse to grant the exemption applied for, or does not communicate the refusal to the applicant, the Director-General shall be deemed to have granted the exemption applied for.

(6) Where the Director-General refuses to grant the exemption applied for, the applicant may prefer an appeal against such refusal to the Central Government within thirty days of the receipt of the order of the Director-General refusing the exemption and the Central Government may make such orders as it deems fit:

Provided that the Central Government may admit any appeal after the expiry of the period aforesaid, if it is satisfied that the appellant had sufficient cause for not preferring the appeal in time:

Provided further that no order confirming the order of the Director-General shall be made under this sub-section without giving the appellant an opportunity to represent his case.

87D. Every citizen of India who obtains, on or after the appointed day, a certificate, shall furnish, in such form and at such intervals as may be prescribed, particulars of the certificate or certificates obtained by him and of his employment'.

Particulars of certificate, etc., to be furnished.

3. In section 377 of the principal Act,—

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

"(1A) Any certificate within the meaning of clause (b) of section 87A may be cancelled or suspended for any specified period by the Central Government if the person to whom such

Amend-
ment of
section
377.

certificate has been granted has contravened the provisions of sub-section (1) or sub-section (2) of section 87B;

Provided that no order under this sub-section shall be passed by the Central Government unless the person concerned has been given an opportunity of making a representation against the order proposed.”;

(b) in sub-section (2), for the words, brackets and figure “sub-section (1) or”, wherever they occur, the words, brackets, figures and letter “sub-section (1) or sub-section (1A) or” shall be substituted.

THE FINANCE ACT, 1979

ARRANGEMENT OF SECTIONS

SECTIONS

CHAPTER I

PRELIMINARY

1. Short title and commencement.

CHAPTER II

RATES OF INCOME-TAX

2. Income-tax.

CHAPTER III

DIRECT TAXES

Income-tax

3. Amendment of section 10.
4. Amendment of section 35B.
5. Amendment of section 35CCA.
6. Amendment of section 36.
7. Amendment of section 37.
8. Amendment of section 54E.
9. Amendment of section 64.
10. Amendment of section 80C.
11. Insertion of new section 80GGA.
12. Amendment of section 80J.
13. Insertion of new section 80JJA.
14. Amendment of section 80P.
15. Insertion of new section 80QQA.
16. Amendment of section 208.
17. Amendment of section 209A.
18. Amendment of section 212.
19. Amendment of section 218.
20. Amendment of section 245D.
21. Amendment of section 246.
22. Consequential amendments to certain sections.

SECTIONS

Wealth-tax

23. Amendment of section 4.
24. Amendment of section 22D.
25. Amendment of section 23.
26. Amendment of Schedule I.

Gift-tax

27. Amendment of Act 18 of 1958.

CHAPTER IV

INDIRECT TAXES

28. Amendment of Act 51 of 1975.
29. Amendment of Act 1 of 1944.
30. Amendment of Act 58 of 1957.
31. Auxiliary duties of customs.
32. Special duties of excise.

CHAPTER V
FOREIGN TRAVEL TAX

33. Extent and commencement.
34. Definitions.
35. Foreign travel tax.
- 36A Interest for default in payment of foreign travel tax.*
36. Power to exempt.
37. Passenger not to be permitted to board ship or aircraft without payment of foreign travel tax.
38. Penalties.
- 38A Modes of recovery.*
39. Protection of action taken in good faith.
40. Power to make rules.
41. Rules and notifications to be laid before Parliament.
42. Cesser of operation of Chapter VII of Act 32 of 1971 and saving.

CHAPTER VI

MISCELLANEOUS

43. Amendment of Act 6 of 1898.
44. Amendment of Act 10 of 1963.
45. Amendment of Act 21 of 1973.
46. Amendment of Act 38 of 1974.

THE FIRST SCHEDULE.

THE SECOND SCHEDULE.

THE THIRD SCHEDULE.

THE FOURTH SCHEDULE.

THE FINANCE ACT, 1979

No. 21 OF 1979

[10th May, 1979.]

An Act to give effect to the financial proposals of the Central Government for the financial year 1979-80.

Be it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Finance Act, 1979.
Short title and commencement.
- (2) Save as otherwise provided in this Act, sections 2 to 27 and sections 44, 45 and 46 shall be deemed to have come into force on the 1st day of April, 1979.

CHAPTER II

RATES OF INCOME-TAX

2. (1) Subject to the provisions of sub-sections (2) and (3), for the assessment year commencing on the 1st day of April, 1979, income-tax shall be charged at the rates specified in Part I of the First Schedule and shall be increased,—
Income-tax.

(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, in addition to total income, and the total income exceeds ten 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 the first

eight 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;

Provided that for the purposes of determining the amount of income-tax in accordance with this sub-clause, the provisions of clause (ii) of the proviso below Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A and the provisions relating to surcharge on income-tax in the said Sub-Paragraphs shall not apply;

(ii) the net agricultural income shall be increased by a sum of eight 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:

Provided that for the purposes of determining the amount of income-tax in accordance with this sub-clause, the provisions of clause (i) and clause (ii) of the proviso below Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A and the provisions relating to surcharge on income-tax in the said Sub-Paragraphs shall not apply;

(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):

Provided that where the sum so arrived at exceeds seventy per cent. of the amount by which the total income exceeds ten thousand rupees, the excess shall be disregarded;

(iv) the amount of income-tax determined in accordance with sub-clause (iii) shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen 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 section 164 of the Income-tax Act, 1961 (hereinafter referred to as 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.

(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.

(5) Subject to the provisions of sub-section (6), 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 deducted under sub-section (9) of section 80E of the said Act from any payment referred to in the said sub-section (9) 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:

Provided that in cases to which the provisions of Chapter XII or section 164 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.

(6) 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, in addition to total income, and the total income exceeds ten 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 the first eight 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;

Provided that for the purposes of determining the amount of income-tax or "advance tax" in accordance with this sub-clause, the provisions of clause (ii) of the proviso below Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A and the provisions relating to surcharge on income-tax in the said Sub-Paragraphs shall not apply;

(ii) the net agricultural income shall be increased by a sum of eight 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 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:

Provided that for the purposes of determining the amount of income-tax or "advance tax" in accordance with this sub-clause, the provisions of clause (i) and clause (ii) of the proviso below Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A and the provisions relating to surcharge on income-tax in the said Sub-Paragraphs shall not apply;

(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):

Provided that where the sum so arrived at exceeds sixty per cent. of the amount by which the total income exceeds ten thousand rupees, the excess shall be disregarded;

(iv) the amount of income-tax or "advance tax" determined in accordance with sub-clause (iii) shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty 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.

(7) For the purposes of this section and the First Schedule,—

(a) "company in which the public are substantially interested" means a company which is such a company as is referred to in section 108 of the Income-tax Act;

(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, 1979, 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 that Act;

(c) "industrial company" means a company which is mainly engaged in the business of generation or distribution of electricity or any other form of power or in the construction of ships or in the manufacture or processing of goods or in mining.

Explanation.—For the purposes of this clause, a company shall be deemed to be mainly engaged in the business of generation or distribution of electricity or any other form of power or in the construction of ships or in the manufacture or processing of goods or in mining, if the income attributable to any one or more of the aforesaid activities included in its total income of the previous year (as computed before making any deduction under Chapter VIA of the Income-tax Act) is not less than fifty-one per cent. of such total income;

(d) "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);

(e) "net agricultural income", in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV of the First Schedule;

(f) "tax-free security" means any security of the Central Government issued or declared to be income-tax free, or any security of a State Government issued income-tax free, the income-tax whereon is payable by the State Government;

(g) 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

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

(a) in clause (6), in the *Explanation* to sub-clause (viiia), with effect from the 1st day of June, 1979,—

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

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

"(iii) such other field as the Central Government may, having regard to the availability of Indians having specialised knowledge and experience therein, the needs of the country and other relevant circumstances, by notification in the Official Gazette, specify;"

(b) in clause (15), in sub-clause (ii), the following proviso shall be inserted with effect from the 1st day of April, 1980, namely:—

"Provided that where in the case of an assessee the interest on deposits in a Public Account of the nature referred to in item (3) in the Table below rule 3 of the Post Office Savings

Amend-
ment of
section 10.

Banks Rules, 1965 exceeds two thousand two hundred and fifty rupees, the amount of interest on such deposits that shall not be included in the total income of the assessee under this sub-clause shall be two thousand two hundred and fifty rupees;”;

(c) after clause (23B), the following clauses shall be inserted and shall be deemed always to have been inserted, namely:—

‘(23BB) any income of an authority (whether known as the Khadi and Village Industries Board or by any other name) established in a State by or under a State or Provincial Act for the development of khadi or village industries in the State.

Explanation.—For the purposes of this clause, “khadi” and “village industries” have the meanings respectively assigned to them in the Khadi and Village Industries Commission Act, 1956;

61 of 1956.

(23BBA) any income of any body or authority (whether or not a body corporate or corporation sole) established, constituted or appointed by or under any Central, State or Provincial Act which provides for the administration of any one or more of the following, that is to say, public religious or charitable trusts or endowments (including *maths*, temples, *gurdwaras*, *wakfs*, churches, synagogues, agiaries or other places of public religious worship) or societies for religious or charitable purposes registered as such under the Societies Registration Act, 1860, or any other law for the time being in force:

21 of 1860.

Provided that nothing in this clause shall be construed to exempt from tax the income of any trust, endowment or society referred to therein;’.

Amend-
ment of
section
35B.

4. In section 35B of the Income-tax Act, with effect from the 1st day of April, 1980,—

(a) in sub-section (1), in clause (b), in sub-clause (i), the words, figures and letters “, where such expenditure is incurred before the 1st day of April, 1978” shall be omitted;

(b) sub-section (1A) shall be omitted.

Amend-
ment of
section
35CCA.

5. In section 35CCA of the Income-tax Act, with effect from the 1st day of June, 1979,—

(a) for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) Where an assessee incurs any expenditure by way of payment of any sum—

(a) to an association or institution, which has as its object the undertaking of any programme of rural development, to be used for carrying out any programme of rural development approved by the prescribed authority; or

(b) to an association or institution, which has as its object the training of persons for implementing programmes of rural development,

the assessee shall, subject to the provisions of sub-section (2), be allowed a deduction of the amount of such expenditure incurred during the previous year.”;

(b) in sub-section (2), for the portion beginning with the words “This section applies” and ending with the words “in this behalf by the prescribed authority.”, the following shall be substituted, namely:—

“The deduction under sub-section (1) shall not be allowed with respect to expenditure by way of payment of any sum to any association or institution, unless such association or institution is for the time being approved in this behalf by the prescribed authority.”.

6. In section 36 of the Income-tax Act, in sub-section (1), with effect from the 1st day of April, 1980,—

(a) after clause (i), the following clause shall be inserted, namely:—

“(ia) the amount of any premium paid by a federal milk co-operative society to effect or to keep in force an insurance on the life of the cattle owned by a member of a co-operative society, being a primary society engaged in supplying milk raised by its members to such federal milk co-operative society;”;

(b) after clause (vii), the following clause shall be inserted, namely:—

“(viii) in respect of any provision for bad and doubtful debts made by a scheduled bank in relation to advances made by its rural branches, an amount not exceeding one and a half per cent. of the aggregate average advances made by such branches, computed in the prescribed manner.

Explanation.—For the purposes of this clause,—

(i) “rural branch” means a branch of a scheduled bank situated in a place which has a population of not more than ten thousand according to the last preceding census of which the relevant figures have been published before the first day of the previous year;

(ii) “scheduled bank” has the same meaning as in the *Explanation* at the end of clause (b) of sub-section (2) of section 11, but does not include a co-operative bank;”

(c) in clause (viii),—

(i) for the portion beginning with the words “agricultural development in India” and ending with the words “carried to such reserve account:”, the following shall be substituted, namely:—

“agricultural development in India or by a public company formed and registered in India with the main object of carrying on the business of providing long-term finance for

Amend-
ment of
section 36.

construction or purchase of houses in India for residential purposes, an amount not exceeding forty per cent. of the total income (computed before making any deduction under Chapter VIA) carried to such reserve account:";

(ii) in the first and second provisos, for the word "corporation", the words "corporation or, as the case may be, the company" shall be substituted;

(iii) the following *Explanation* shall be inserted at the end, namely:—

'Explanation.—In this clause, "public company" shall have the meaning assigned to it in section 3 of the Companies Act, 1956.'

1 of 1956.

Amend-
ment of
section 37.

7. In section 37 of the Income-tax Act, in *Explanation 1* below sub-section (3B), for the words "is certified by the prescribed authority as not exceeding", the words "does not exceed" shall be substituted.

Amend-
ment of
section
54E.

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

(1) in sub-section (1),—

(a) for the words "full value of the consideration or any part thereof received or accruing as a result of such transfer", the words "whole or any part of the net consideration" shall be substituted;

(b) in clause (a), for the words "full value of the consideration received or accruing", the words "net consideration" shall be substituted;

(c) in clause (b),—

(i) for the words "full value of the consideration received or accruing", the words "net consideration" shall be substituted;

(ii) for the words "full value of such consideration", the words "net consideration" shall be substituted;

(d) in *Explanation 1*,—

(i) for the words, brackets and figure 'For the purposes of this sub-section and sub-section (3), "specified asset" means any of the following assets, namely:—', the following shall be substituted, namely:—

"For the purposes of this sub-section, "specified asset" means—

(a) in a case where the original asset is transferred before the 1st day of March, 1979, any of the following assets, namely:—";

(ii) after clause (vi), the following clause shall be inserted, namely:—

"(b) in a case where the original asset is transferred after the 28th day of February, 1979, such National Rural Development Bonds as the Central Government may notify in this behalf in the Official Gazette.";

(e) in *Explanation 3*, for the words, brackets, figure and letter "the full value of the consideration or any part thereof in any equity shares referred to in clause (va)", the words, brackets, figure and letters "the whole or any part of the net consideration in any equity shares referred to in sub-clause (va) of clause (a)" shall be substituted;

(f) in *Explanation 4*, for the word, brackets and figures "clause (vi)", the words, brackets, figures and letter "sub-clause (vi) of clause (a)" shall be substituted;

(g) after *Explanation 4*, the following *Explanation* shall be inserted, namely:—

'Explanation 5.—"net consideration", in relation to the transfer of a capital asset, means the full value of the consideration received or accruing as a result of the transfer of the capital asset as reduced by any expenditure incurred wholly and exclusively in connection with such transfer.';

(2) in sub-section (1A),—

(a) for the words "full value of the consideration or any part thereof received or accruing as a result of the transfer", the words "whole or any part of the net consideration in respect" shall be substituted;

(b) for the words, brackets and figures "referred to in clause (vi)", the words, brackets, figures and letter "referred to in sub-clause (vi) of clause (a)" shall be substituted;

(c) in clause (a), for the words, brackets and figures "said clause (vi)", the words, brackets and figures "said sub-clause (vi)" shall be substituted;

(3) in sub-section (2), in the *Explanation*,—

(a) for the words "full value of the consideration or any part thereof received or accruing as a result of the transfer", the words "whole or any part of the net consideration in respect" shall be substituted;

(b) for the word, brackets and figures "clause (vi)", the words, brackets, figures and letter "sub-clause (vi) of clause (a)" shall be substituted;

(4) in sub-section (3), in the *Explanation*,—

(a) in clause (iii), for the word, brackets and figures "clause (vi)", the words, brackets, figures and letter "sub-clause (vi) of clause (a)" shall be substituted;

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

(iiiia) "specified asset" means—

(a) in relation to any additional compensation or additional consideration received before the 1st day of

March, 1979, any of the assets referred to in clause (a) of *Explanation 1* below sub-section (1);

(b) in relation to any additional compensation or additional consideration received after the 28th day of February, 1979, the National Rural Development Bonds referred to in clause (b) of *Explanation 1* below sub-section (1);

(5) in sub-section (4), in the *Explanation*, for the word, brackets and figures "clause (vi)", the words, brackets, figures and letter "sub-clause (vi) of clause (a)" shall be substituted;

(6) in sub-section (5), for the word, brackets and figures "clause (vi)", the words, brackets, figures and letter "sub-clause (vi) of clause (a)" shall be substituted;

(7) in sub-section (6), for the word, brackets, figure and letter "clause (va)", the words, brackets, figure and letters "sub-clause (va) of clause (a)" shall be substituted.

Amend-
ment of
section 64.

9. In section 64 of the Income-tax Act, with effect from the 1st day of April, 1980,—

(a) in sub-section (1),—

(i) in *Explanation 1*, for the words, brackets and figure "For the purposes of clause (i)", the words, brackets and figures "For the purposes of clause (i) and clause (ii)" shall be substituted;

(ii) after *Explanation 1*, the following *Explanation* shall be inserted, namely:—

"Explanation 1A.—For the purposes of clause (i), where the spouse of an individual is a beneficiary under a trust, the income arising to the trustee from the membership of the trustee in a firm carrying on a business in which such individual is a partner shall, to the extent such income is for the immediate or deferred benefit of the spouse of such individual, be deemed to be income arising indirectly to the spouse of such individual from the membership of the spouse in a firm carrying on a business in which such individual is a partner."

(iii) after *Explanation 2*, the following *Explanation* shall be inserted, namely:—

"Explanation 2A.—For the purposes of clause (iii), where the minor child of an individual is a beneficiary under a trust, the income arising to the trustee from the membership of the trustee in a firm shall, to the extent such income is for the benefit of the minor child, be deemed to be income arising indirectly to the minor child from the admission of the minor to the benefits of partnership in a firm".

(b) in sub-section (2),—

(i) for the words and brackets "into the common stock of the family (such property being hereinafter referred to as the converted property)", the words and brackets "into the common stock of the family or been transferred by the individual, directly or indirectly, to the family otherwise than for adequate consideration (the property so converted or transferred being hereinafter referred to as the converted property)" shall be substituted;

(ii) the *Explanation* shall be numbered as *Explanation 1* and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely:—

'Explanation 2.—For the purposes of this section, "income" includes loss.'

10. In section 80C of the Income-tax Act, for sub-section (1), the following sub-section shall be substituted with effect from the 1st day of April, 1980, namely:—

Amend-
ment of
section
80C.

"(1) In computing the total income of an assessee, there shall be deducted, in accordance with and subject to the provisions of this section, an amount calculated, with reference to the aggregate of the sums specified in sub-section (2), at the following rates, namely:—

(a) where such aggregate does not exceed Rs. 5,000	The whole of such aggregate;
(b) where such aggregate exceeds Rs. 5,000 but does not exceed Rs. 10,000	Rs. 5,000 plus 35 per cent. of the amount by which such aggregate exceeds Rs. 5,000;
(c) where such aggregate exceeds Rs. 10,000	Rs. 6,750 plus 20 per cent. of the amount by which such aggregate exceeds Rs. 10,000."

11. In Chapter VIA of the Income-tax Act, under the heading "B.—Deductions in respect of certain payments", after section 80GG, the following section shall be inserted with effect from the 1st day of April, 1980, namely:—

Insertion
of new
section
80GGA.

80GGA. (1) In computing the total income of an assessee, there shall be deducted, in accordance with and subject to the provisions of this section, the sums specified in sub-section (2).

Dedu-
ction in
respect of
certain
donations
for sci-
entific
research
or rural
develop-
ment.

(2) The sums referred to in sub-section (1) shall be the following, namely:—

(a) any sum paid by the assessee in the previous year to a scientific research association which has as its object the undertaking of scientific research or to a University, college or other institution to be used for scientific research:

Provided that such association, University, college or institution is for the time being approved for the purposes of clause (ii) of sub-section (1) of section 35;

(b) any sum paid by the assessee in the previous year—

(i) to an association or institution, which has as its object the undertaking of any programme of rural development, to be used for carrying out any programme of rural development approved for the purposes of section 35CCA; or

(ii) to an association or institution which has as its object the training of persons for implementing programmes of rural development:

Provided that the association or institution is for the time being approved for the purposes of sub-section (2) of section 35CCA.

(3) Notwithstanding anything contained in sub-section (1), no deduction under this section shall be allowed in the case of an assessee whose gross total income includes income which is chargeable under the head "Profits and gains of business or profession".

(4) Where a deduction under this section is claimed and allowed for any assessment year in respect of any payments of the nature specified in sub-section (2), deduction shall not be allowed in respect of such payments under any other provision of this Act for the same or any other assessment year.'

12. In section 80J of the Income-tax Act, in sub-section (4), after the second proviso and before *Explanation 1*, the following proviso shall be inserted, namely:—

'Provided also that in the case of an industrial undertaking which manufactures or produces any article specified in the list in the Eleventh Schedule, the provisions of clause (iii) shall have effect as if for the words "thirty-three years", the words "thirty-one years" had been substituted.'

13. In the Income-tax Act, after section 80JJ, the following section shall be inserted with effect from the 1st day of April, 1980, namely:—

"**80JJA.** Where the gross total income of an assessee includes any profits and gains derived from a business of growing mushrooms, not being profits and gains that are in the nature of agricultural income, there shall be allowed, in computing the total income of the assessee, a deduction from such profits and gains of an amount equal to one-third of such profits and gains or ten thousand rupees, whichever is less."

14. In section 80P of the Income-tax Act, in sub-section (2), in clause (c), for the words "so much of its profits and gains attributable to such activities as does not exceed twenty thousand rupees;", the following shall be substituted with effect from the 1st day of April, 1980, namely:—

"so much of its profits and gains attributable to such activities as does not exceed,"

Amend-
ment of
section
80J.

Insertion
of new
section
80JJA.

Deduction
in respect
of profits
and gains
from busi-
ness of
growing
mush-
rooms.

Amend-
ment of
section
80P.

- (i) where such co-operative society is a consumers' co-operative society, forty thousand rupees; and
(ii) in any other case, twenty thousand rupees.

Explanation.—In this clause, “consumers’ co-operative society” means a society for the benefit of the consumers;

15. In the Income-tax Act, after section 80QQ, the following section shall be inserted with effect from the 1st day of April, 1980, namely:—

‘80QQA. (1) Where, in the case of an individual resident in India, being an author, the gross total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1980, or to any one of the four assessment years next following that assessment year, includes any income derived by him in the exercise of his profession on account of any lump sum consideration for the assignment or grant of any of his interests in the copyright of any book, or of royalties or copyright fees (whether receivable in lump sum or otherwise) in respect of such book, there shall, in accordance with and subject to the provisions of this section, be allowed, in computing the total income of the assessee, a deduction from such income of an amount equal to twenty-five per cent. thereof.

Insertion of new section 80QQA.

Deduction in respect of professional income of authors of text books in Indian languages.

(2) No deduction under sub-section (1) shall be allowed unless—

(a) the book is either in the nature of a dictionary, thesaurus or encyclopaedia or is one that has been prescribed or recommended as a text book, or included in the curriculum, by any University, for a degree or post-graduate course of that University; and

(b) the book is written in any language specified in the Eighth Schedule to the Constitution or in any such other language as the Central Government may, by notification in the Official Gazette, specify in this behalf having regard to the need for promotion of publication of books of the nature referred to in clause (a) in that language and other relevant factors.

Explanation.—For the purposes of this section,—

(i) “author” includes a joint author;

(ii) “lump sum”, in regard to royalties or copyright fees, includes an advance payment on account of such royalties or copyright fees which is not returnable;

(iii) “University” shall have the same meaning as in the *Explanation* to clause (ix) of section 47.’

16. In section 208 of the Income-tax Act, in sub-section (2), in clause (b), for the letters and figures “Rs. 30,000”, the letters and figures “Rs. 20,000” shall be substituted.

Amend-
ment of
section
208.

17. In section 209A of the Income-tax Act,—

(a) in sub-section (1),—

(i) in the opening portion, for the words “before the date”, at both the places where they occur, the words “on or before the date” shall be substituted;

Amend-
ment of
section
209A.

(ii) for the portion beginning with the words "and shall pay such amount" and ending with the words and figures "under section 211.", the following shall be substituted, namely:—

"and shall pay such amount of advance tax,—

(I) in a case falling under clause (a), as accords with the statement in equal instalments on the dates applicable in his case under section 211; and

(II) in a case falling under clause (b), as accords with the estimate in equal instalments on such of the dates applicable in his case as have not expired, or in one sum if only the last of such dates has not expired.";

(b) in sub-section (2), for the words "at any time before the date", the words "on or before the date" shall be substituted;

(c) in sub-section (3), for the words "at any time before the last instalment", the words "on or before the date on which the last instalment" shall be substituted;

(d) in sub-section (4),—

(i) for the words "at any time before the date", the words "on or before the date" shall be substituted;

(ii) in the proviso, for the words "before the date on which the last instalment", the words "on or before the date on which the last instalment" shall be substituted, and for the words "before such date", the words "on or before such date" shall be substituted;

(e) in sub-section (5), for the words "before any one of the dates", the words "on or before any one of the dates" shall be substituted.

18. In section 212 of the Income-tax Act,—

(a) in sub-section (1), in the opening portion, for the words "at any time before the last instalment", the words "on or before the date on which the last instalment" shall be substituted;

(b) in sub-section (2), for the words "before any one of the dates", the words "on or before any one of the dates" shall be substituted;

(c) in sub-section (3A),—

(i) for the words "at any time before the date", the words "on or before the date" shall be substituted;

(ii) in the proviso, for the words "before the date on which the last instalment", the words "on or before the date on which the last instalment" shall be substituted.

19. In section 218 of the Income-tax Act, in sub-section (2), for the words "before the date", the words "on or before the date" shall be substituted.

Amend-
ment of
section
212.

Amend-
ment of
section
218.

20. In section 245D of the Income-tax Act,—

Amend-
ment of
section
245D.

(a) in sub-section (1), the second proviso shall be omitted;

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

“(1A) Notwithstanding anything contained in sub-section (1), an application shall not be proceeded with under that sub-section if the Commissioner objects to the application being proceeded with on the ground that concealment of particulars of income on the part of the applicant or perpetration of fraud by him for evading any tax or other sum chargeable or imposable under the Indian Income-tax Act, 1922, or under this Act, has been established or is likely to be established by any income-tax authority, in relation to the case:

Provided that where the Settlement Commission is not satisfied with the correctness of the objection raised by the Commissioner, the Settlement Commission may, after giving the Commissioner an opportunity of being heard, by order, allow the application to be proceeded with under sub-section (1) and send a copy of its order to the Commissioner.”.

21. In section 246 of the Income-tax Act, with effect from the 1st day of June, 1979,—

Amend-
ment of
section
246.

(a) in sub-section (2),—

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

“(a) an order specified in clauses (b) to (h) (both inclusive) and clauses (l) to (o) (both inclusive) of sub-section (1) or an order under section 104, made against the assessee, being a company;”;

(ii) clauses (d) and (e) shall be omitted;

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

“(4) Every appeal against an order specified in clauses (b) to (h) (both inclusive) and clauses (l) to (o) (both inclusive) of sub-section (1) made against the assessee, being a company, which is pending immediately before the 1st day of June, 1979 before an Appellate Assistant Commissioner and any matter arising out of or connected with such appeal and which is so pending shall stand transferred on that day to the Commissioner (Appeals) and the Commissioner (Appeals) may proceed with such appeal or matter from the stage at which it was on that day:

Provided that the appellant may demand that before proceeding further with the appeal or matter, the previous proceeding or any part thereof be re-opened or that he be re-heard.

(5) Notwithstanding anything contained in sub-section (1), the Board may, by order in writing, transfer any appeal which is pending before an Appellate Assistant Commissioner and any

matter arising out of or connected with such appeal and which is so pending to the Commissioner (Appeals) if the Board is satisfied that it is necessary or expedient so to do having regard to the nature of the case, the complexities involved and other relevant considerations and the Commissioner (Appeals) may proceed with such appeal or matter from the stage at which it was before it was so transferred:

Provided that the appellant may demand that before proceeding further with the appeal or matter, the previous proceeding or any part thereof be re-opened or that he be re-heard;"

(c) in the *Explanation*, clause (b) shall be omitted.

Conse-
quential
amend-
ments to
certain
sections

22. (1) The following amendment (being an amendment of a consequential nature) shall be made in the Income-tax Act, namely:—

In the Eleventh Schedule, for the brackets, words, figures and letter "(See section 32A)", the brackets, words, figures and letters "[See section 32A and section 80J(4)]" shall be substituted.

(2) The following amendments (being amendments of a consequential nature) shall be made in the Income-tax Act with effect from the 1st day of April, 1980, namely:—

(a) in sub-section (1) of section 20, in clause (i), for the words, brackets and figures "clauses (iii), (vi) and (vii)", the words, brackets, figures and letter "clauses (iii), (vi), (vii) and (viii)" shall be substituted;

(b) in sub-section (3) of section 80A,—

(i) after the word, figures and letter "section 80G", the words, figures and letters "or section 80GGA" shall be inserted;

(ii) after the word, figures and letters "section 80JJ", the words, figures and letters "or section 80JJA" shall be inserted;

(c) in sub-section (3) of section 80P,—

(i) after the words, figures and letters "or section 80JJ", the words, figures and letters "or section 80JJA" shall be inserted;

(ii) for the words, figures and letters "section 80J and section 80JJ", the words, figures and letters "section 80J, section 80JJ and section 80JJA" shall be substituted.

Wealth-tax

Amend-
ment of
section
4.

23. In the Wealth-tax Act, 1957 (hereinafter referred to as the Wealth-tax Act), in section 4, with effect from the 1st day of April, 1980:—

27 of 1957

(a) in sub-section (1A), for the words and brackets "into the common stock of the family (such property being hereinafter referred to as the converted property)", the words and brackets "into the common stock of the family or been transferred by the individual, directly or indirectly, to the family otherwise than for adequate consideration (the property so converted or transferred being hereinafter referred to as the converted property)" shall be substituted;

and to **3(b)** in sub-section (3), after the words "brackets, letter" and figure "clause (a) of sub-section (1)", the words, brackets, figure and letter "or sub-section (1A)" shall be inserted.

24. In section 22D of the Wealth-tax Act,—

- (a) in sub-section (1), the second proviso shall be omitted;
 (b) after sub-section (1), the following sub-section shall be inserted, namely:—

"(1A) Notwithstanding anything contained in sub-section (1), an application shall not be proceeded with under that sub-section if the Commissioner objects to the application being proceeded with on the ground that concealment of particulars of the net wealth on the part of the applicant or perpetration of fraud by him for evading any tax or other sum chargeable or imposable under this Act has been established or is likely to be established by any Wealth-tax authority, in relation to the case:

Provided that where the Settlement Commission is not satisfied with the correctness of the objection raised by the Commissioner, the Settlement Commission may, after giving the Commissioner an opportunity of being heard, by order, allow the application to be proceeded with under sub-section (1) and send a copy of its order to the Commissioner."

25. In section 23 of the Wealth-tax Act, after sub-section (1B), the following sub-section shall be inserted with effect from the 1st day of June, 1979, namely:—

"(1C) Notwithstanding anything contained in sub-section (1), the Board may, by order in writing, transfer any appeal which is pending before an Appellate Assistant Commissioner and any matter arising out of or connected with such appeal and which is so pending to the Commissioner (Appeals) if the Board is satisfied that it is necessary or expedient so to do having regard to the nature of the case, the complexities involved and other relevant considerations and the Commissioner (Appeals) may proceed with such appeal or matter from the stage at which it was before it was so transferred:

Provided that the appellant may demand that before proceeding further with the appeal or matter, the previous proceeding or any part thereof be re-opened or that he be re-heard."

26. In the Wealth-tax Act, for Part I of Schedule I, the following Part shall be substituted with effect from the 1st day of April, 1980, namely:—

"PART I

- (1) In the case of every individual or Hindu undivided family, not being a Hindu undivided family to which item (2) of this Part applies,**
- Rate of tax**
- (a) where the net wealth does not exceed Rs. 2,50,000;**

Amend-
ment of
section
22D.

Amend-
ment
of section
23.

Amend-
ment of
Schedule I

Base date
to 31st March
1979
Date of
Amendment

- (b) where the net wealth exceeds Rs. 1,250 plus 1 per cent. of the amount by which the net wealth exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000;—
 (c) where the net wealth exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000;—
 (d) where the net wealth exceeds Rs. 10,00,000 but does not exceed Rs. 15,00,000;—
 (e) where the net wealth exceeds Rs. 15,00,000;—
 Rs. 13,750 plus 3 per cent. of the amount by which the net wealth exceeds Rs. 5,00,000;
 Rs. 28,750 plus 5 per cent. of the amount by which the net wealth exceeds Rs. 10,00,000;

Provided that for the purposes of this item,—

- (i) no wealth-tax shall be payable where the net wealth does not exceed Rs. 1,00,000;
 (ii) the wealth-tax payable shall, in no case, exceed 5 per cent. of the amount by which the net wealth exceeds Rs. 1,00,000.

(2) In the case of every Hindu undivided family which has at least one member whose net wealth assessable for the assessment year exceeds Rs. 1,00,000,—

Rate of tax

- (a) where the net wealth does not exceed Rs. 2,50,000;—
 1½ per cent. of the net wealth;
 (b) where the net wealth exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000;—
 Rs. 3,750 plus 2 per cent. of the amount by which the net wealth exceeds Rs. 2,50,000;
 (c) where the net wealth exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000;—
 Rs. 8,750 plus 3 percent. of the amount by which the net wealth exceeds Rs. 5,00,000;
 (d) where the net wealth exceeds Rs. 10,00,000;—
 Rs. 23,750 plus 5 per cent. of the amount by which the net wealth exceeds Rs. 10,00,000;

Provided that for the purposes of this item,—

- (i) no wealth-tax shall be payable where the net wealth does not exceed Rs. 1,00,000;
 (ii) the wealth-tax payable shall, in no case, exceed 5 per cent. of the amount by which the net wealth exceeds Rs. 1,00,000.”

Gift-tax

27. In section 22 of the Gift-tax Act, 1958, after sub-section (1B), the following sub-section shall be inserted with effect from the 1st day of June, 1979, namely:—

“(1C) Notwithstanding anything contained in sub-section (1), the Board may, by order in writing, transfer any appeal which is pending before an Appellate Assistant Commissioner and any matter arising out of or connected with such appeal and which is

suspending, to the Commissioner (Appeals) if the Board is satisfied that it is necessary or expedient so to do having regard to the nature of the case, the complexities involved and other relevant considerations and the Commissioner (Appeals) may proceed with such appeal or matter from the stage at which it was before it was so transferred:

Provided that the appellant may demand that before proceeding further with the appeal or matter, the previous proceeding or any part thereof be re-opened or that he be re-heard."

CHAPTER IV

INDIRECT TAXES

28. The Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), shall be amended in the manner specified in the Second Schedule.

29. (1) The Central Excises and Salt Act, 1944 (hereinafter referred to as the Central Excises Act), shall be amended in the manner specified in the Third Schedule.

(2) The First Schedule to the Central Excises Act shall have and shall be deemed to have had effect as if—
 (a) the following Items (hereafter in this section referred to as "the said Items") had been inserted therein at the places indicated by their respective numbers, with effect on and from the 1st day of March, 1979, namely:—

<i>Item No.</i>	<i>Description of goods</i>	<i>Rate of duty</i>
(1)	(2)	(3)
"47. LOCKS, ALL SORTS, AND KEYS THEREFOR.		Twenty per cent <i>ad valorem.</i>
	<i>Explanation.</i> —“Lock” means a locking device operated by a key or controlled by a combination of letters or figures.	
59. TOOTH BRUSHES.		Twenty-five per cent. <i>ad valorem.</i> ”;

(b) the said Items had been omitted on the appointed day,

10 of 1897. and the provisions of section 6 of the General Clauses Act, 1897, shall, in relation to the omission of the said Items effected by clause (b), apply as they apply in relation to the repeal by a Central Act of an enactment.

16 of 1931. (3) Notwithstanding anything contained in the Provisional Collection of Taxes Act, 1931, anything done or purported to have been done, or any action taken or purported to have been taken, before the appointed day under the Central Excises Act by virtue of clause (v) or clause (vi) of Part II of the Third Schedule to the Finance Bill, 1979 read with the Provisional Collection of Taxes Act, 1931, shall be deemed to have been done or taken, for all purposes, under the First Schedule to the Central Excises Act as amended by sub-section (2).

Explanation.—For the purposes of sub-sections (2) and (3), “appointed day” means the day of the coming into force of this section.

Amend-
ment of
Act 58 of
1957.

Auxiliary
duties of
customs.

30. The Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the Additional Duties of Excise Act), shall be amended in the manner specified in the Fourth Schedule.

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

52 of 1962.

(2) Sub-section (1) shall cease to have effect after the 31st day of March, 1980, except as respects things done or omitted to be done before such cesser; and section 6 of the General Clauses Act, 1897, shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act.

10 of 1897.

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

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

Special
duties
of excise.

32. (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, there shall be levied and collected a special duty of excise equal to five per cent. of the amount so chargeable on such goods.

10 of 1897.

(2) Sub-section (1) shall cease to have effect after the 31st day of March, 1980, except as respects things done or omitted to be done before such cesser; and section 6 of the General Clauses Act, 1897, shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act.

(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

FOREIGN TRAVEL TAX

Extent
and
commen-
cement.

33. (1) This Chapter extends to the whole of India.

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

→ 15.6.1979: Vida Noti. No. G.S.R. 354 (E), dt. 8.6.1979.

22 of 1934.

52 of 1962.

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

(a) "aircraft" means an aircraft as defined in section 2 of the Aircraft Act, 1934, which is used (whether exclusively or not) for the carriage of passengers;

(b) "carrier" means the person or authority undertaking the carriage of a passenger on an international journey and includes any agent, representative or other person acting on behalf of such person or authority;

(c) "customs port" and "customs airport" mean, respectively, a port or an airport appointed as such under clause (a) of section 7 of the Customs Act, 1962;

(d) "international journey", in relation to a passenger, means his journey from any customs port or customs airport on board any ship or aircraft to a place outside India;

(e) "passenger" means any person boarding, at any customs port or customs airport, a ship or an aircraft for performing an international journey, but does not include—

(a) a person who has arrived at such customs port or customs airport from a place outside India and is in transit through India;

Provided that he continues his journey to a place outside India—

(i) on board the same ship and as part of the same voyage of the ship; or

(ii) by the same aircraft and the flight having the same number by which he arrived; or

(b) a person employed or engaged in any capacity on board the ship or aircraft on the business thereof;

(f) "ship" means a ship used (whether exclusively or not) for the carriage of passengers.

35. (1) With effect from the date of commencement of this Chapter, there shall be levied on all passengers embarking on international journeys a tax (hereafter in this Chapter referred to as the foreign travel tax)—

(i) at the rate of ~~one hundred rupees~~ for every such journey to any place outside India other than a place in a neighbouring country;(ii) at the rate of ~~fifty rupees~~ for every such journey, where such journey is to any place in a neighbouring country. [one hundred and fifty rupees]*Explanation.—* For the purposes of this sub-section, "neighbouring country" means any country which the Central Government may, having regard to the classes of persons who generally perform journeys to such country, the distance between India and such country, the means of communications available for reaching such country and any other relevant circumstances, specify in this behalf by notification in the Official Gazette.

(2) In accordance with the rules made under this Chapter, the foreign travel tax shall be collected by the officers of customs appointed under the Customs Act, 1962, or such officers of the Central Government or the State Government or the International Airports Authority of India constituted under the International Airports Authority Act, 1971, or such carriers, as may be authorised in this behalf by the Central Government by notification in the Official Gazette and paid to the credit of the Central Government.

36. Notwithstanding anything contained in this Chapter, the Central Government may, by notification in the Official Gazette, and subject to such conditions and limitations as may be specified therein, exempt,

Definitions.

[three hundred rupees]

Foreign travel tax.

one hundred and fifty rupees

Power to exempt.

Subs. by Act 13 of 1989, S. 51 (w.e.f. -----).

wholly or to such extent as may be specified in the notification, any class or classes of passengers or any category or categories of passengers under any such class from the payment of foreign travel tax if that Government is satisfied that it is necessary or expedient so to do, having regard to the place of destination, purposes of the journey and any other special circumstances.

Passenger
not to be
permitted
to board
ship or
aircraft
without
payment
of foreign
travel tax.

Penalties.

37. No carrier or other person in charge of a ship or an aircraft shall allow any passenger to board the ship or aircraft unless such passenger has paid the tax payable by him under this Chapter.

38. (1) Every passenger who embarks or attempts to embark on an international journey without paying the tax payable by him under this Chapter shall, in addition to his liability to pay the tax, be liable to a penalty not exceeding two hundred rupees.

(2) Every carrier or other person in charge of a ship or an aircraft, who, in contravention of the provisions of section 37, allows any passenger or passengers to board the ship or aircraft, shall be liable to a penalty not exceeding three times the amount or the aggregate amount of the tax payable by the passenger or passengers so allowed to board the ship or aircraft.

(3) Any penalty under this section may be adjudged, collected and paid to the credit of the Central Government by such authority and in such manner as may be specified in the rules made under this Chapter.

Protec-
tion of
action
taken in
good
faith.

39. No suit or other legal proceeding shall lie against the Central Government and no suit, prosecution or other legal proceeding shall lie against any officer of the Central Government or the State Government or the International Airports Authority of India referred to in sub-section (2) of section 35 for anything in good faith done or intended to be done in pursuance of this Chapter or the rules made thereunder.

Power to
make
rules.

40. (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Chapter.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the collection of the foreign travel tax including the charges for collection payable to any State Government or the International Airports Authority of India referred to in sub-section (2) of section 35 or any carrier, the authorities by whom adjudication of penalties or other functions under this Chapter shall be discharged, the manner in which such tax, penalties or other sums due under this Chapter shall be payable, the manner in which such tax, penalties or other sums shall be collected and paid to the credit of the Central Government and the procedure for claiming refund of any amount paid under this Chapter;

(b) the powers of officers authorised under sub-section (2) of section 35 to enter, inspect and search any ship or aircraft for the purpose of carrying on any duty imposed on such officer by or under this Chapter:

Provided that the provisions of the Code of Criminal Procedure, 1973, relating to searches, shall, so far as they are applicable, apply

Subs and ins by Act 32 of 1994, s. 97 C w.e.f. 1.9.1994

in relation to searches under rules made under this Chapter;

(c) the procedure for adjudication of penalties;

(d) appeals against orders made under this Chapter, the manner in which and the time within which such appeals may be preferred and the fees payable therefor;

(e) the returns and other particulars and information which may be required to be furnished for the purposes of this Chapter, the persons or authorities by or to whom or which, and the intervals at which, such returns, particulars and information shall be furnished;

(f) any other matter which is to be, or may be, provided for by rules under this Chapter.

41. Every rule made under this Chapter and every notification issued under the *Explanation* to sub-section (1) of section 35 or section 36 shall be laid as soon as may be after it is made or issued 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 notification or both Houses agree that the rule should not be made or the notification should not be issued, the rule or notification 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 notification.

Rules and notifications to be laid before Parliament.

42. Chapter VII of the Finance (No. 2) Act, 1971 (relating to foreign travel tax) shall cease to have effect except as respects things done or omitted to be done before such cessar; and section 6 of the General Clauses Act, 1897 shall apply upon such cessar as if the said Chapter had then been repealed by a Central Act.

Cesser of operation of Chapter VII of Act 32 of 1971 and saving.

10 of 1897.

CHAPTER VI

MISCELLANEOUS

43. In the First Schedule to the Indian Post Office Act, 1898, for the sub-headings "Letters" and "Letter-cards" and the entries under those sub-headings, the following shall be substituted, namely:—

"Letters"

For a weight not exceeding ten grams 30 paise.

For every ten grams or fraction thereof, exceeding ten grams 15 paise.

Letter-cards

exceeding ten grams 25 paise."

Amend-
ment of
Act 6 of
1898.

44. In the Agricultural Refinance and Development Corporation Act, 1963, after section 42, the following section shall be inserted, namely:—

"42A. Notwithstanding anything contained in the Income-tax Act, 1961 or the Companies (Profits) Surtax Act, 1964, the Corporation shall not be liable to pay any tax under either of the said Acts on its income, profits or gains for the previous year relevant to the assessment year commencing on the 1st day of April, 1979 and for the four previous years next following that previous year."

43 of 1961.
7 of 1964.

Amend-
ment of
Act 10 of
1963.

Corporation to be exempt from income-tax and surtax for a certain period

Amend-
ment of
Act 21 of
1973.

Amend-
ment of
Act 38 of
1974.

45. In section 23 of the Finance Act, 1973, for the words "six previous years", the words "seven previous years" shall be substituted.

46. In the Compulsory Deposit Scheme (Income-tax Payers) Act, 1974,—

(a) in section 3, in sub-section (1), for the figures, letters and words "1st day of April, 1980", the figures, letters and words "1st day of April, 1982" shall be substituted;

(b) in section 4, in sub-section (1), in clause (iii), for the words, figures and letters "on the 1st day of April, 1979", the words, figures, letters and brackets "on the 1st day of April, 1979 and every subsequent assessment year (not being an assessment year commencing on or after the 1st day of April, 1982)" shall be substituted.

THE FIRST SCHEDULE

(See section 2)

PART I

INCOME-TAX AND SURCHARGE ON 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 Nil;
does not exceed Rs. 8,000

(2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000 15 per cent. of the amount by which the total income exceeds Rs. 8,000;

(3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000 Rs. 1,050 plus 18 per cent. of the amount by which the total income exceeds Rs. 15,000;

(4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000 Rs. 1,950 plus 25 per cent. of the amount by which the total income exceeds Rs. 20,000;

(5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000 Rs. 3,200 plus 30 per cent. of the amount by which the total income exceeds Rs. 25,000;

(6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000 Rs. 4,700 plus 40 per cent. of the amount by which the total income exceeds Rs. 30,000;

(7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000 Rs. 12,700 plus 50 per cent. of the amount by which the total income exceeds Rs. 50,000;

(8) where the total income exceeds Rs. 70,000 but does not exceed Rs. 1,00,000 Rs. 22,700 plus 55 per cent. of the amount by which the total income exceeds Rs. 70,000;

(9) where the total income exceeds Rs. 1,00,000 Rs. 39,200 plus 60 per cent. of the amount by which the total income exceeds Rs. 1,00,000:

Provided that for the purposes of this Sub-Paragraph,—

- (i) no income-tax shall be payable on a total income not exceeding Rs. 10,000;
- (ii) where the total income exceeds Rs. 10,000 but does not exceed Rs. 10,540, the income-tax payable thereon shall not exceed seventy per cent. of the amount by which the total income exceeds Rs. 10,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent. of such income-tax.

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, 1979 exceeds Rs. 10,000,—

Rates of income-tax

(1) where the total income does not exceed Rs. 8,000	Nil;
(2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000	18 per cent. of the amount by which the total income exceeds Rs. 8,000;
(3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000	Rs. 1,260 plus 25 per cent. of the amount by which the total income exceeds Rs. 15,000;
(4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000	Rs. 2,510 plus 30 per cent. of the amount by which the total income exceeds Rs. 20,000;
(5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000	Rs. 4,010 plus 40 per cent. of the amount by which the total income exceeds Rs. 25,000;
(6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000	Rs. 6,010 plus 50 per cent. of the amount by which the total income exceeds Rs. 30,000;
(7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000	Rs. 16,010 plus 55 per cent. of the amount by which the total income exceeds Rs. 50,000;
(8) where the total income exceeds Rs. 70,000	Rs. 27,010 plus 60 per cent. of the amount by which the total income exceeds Rs. 70,000;

Provided that for the purposes of this Sub-Paragraph,—

- (i) no income-tax shall be payable on a total income not exceeding Rs. 10,000;
- (ii) where the total income exceeds Rs. 10,000 but does not exceed Rs. 10,690, the income-tax payable thereon shall not exceed seventy per cent. of the amount by which the total income exceeds Rs. 10,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent. of such income-tax.

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 | 15 per cent. of the total income; |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1,500 plus 25 per cent. of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 20,000 | Rs. 4,000 plus 40 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 be increased by a surcharge for purposes of the Union calculated at the rate of fifteen 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. 10,000 | Nil; |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000 | 5 per cent. of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000 | Rs. 750 plus 7 per cent. of the amount by which the total income exceeds Rs. 25,000; |
| (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 | Rs. 2,500 plus 15 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. 10,000 plus 24 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 be increased by a surcharge for purposes of the Union calculated at the rate of fifteen 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. 10,000	Nil;
(2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000	4 per cent. of the amount by which the total income exceeds Rs. 10,000;
(3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000	Rs. 600 plus 7 per cent. of the amount by which the total income exceeds Rs. 25,000;
(4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000	Rs. 2,350 plus 13 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. 8,850 plus 22 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 be increased by a surcharge for purposes of the Union calculated at the rate of fifteen 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 be increased by a surcharge for purposes of the Union calculated at the rate of fifteen 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,—

(i) in a case where the total income does not exceed Rs. 1,00,000 45 per cent. of the total income:

(ii) in a case where the total income exceeds Rs. 1,00,000 55 per cent. of the total income;

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

(i) in the case of an industrial company,—

(a) where the total income does not exceed Rs. 2,00,000 55 per cent. of the total income;

(b) where the total income exceeds Rs. 2,00,000 60 per cent. of the total income;

(ii) in any other case 65 per cent. of the total income:

Provided that—

(i) the income-tax payable by a domestic company, being a company in which the public are substantially interested, the total income of which exceeds Rs. 1,00,000, shall not exceed the aggregate of—

(a) the income-tax which would have been payable by the company if its total income had been Rs. 1,00,000 (the income of Rs. 1,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(b) eighty per cent. of the amount by which its total income exceeds Rs. 1,00,000;

(ii) the income-tax payable by a domestic company, not being a company in which the public are substantially interested, which is an industrial company and the total income of which exceeds Rs. 2,00,000, shall not exceed the aggregate of—

(a) the income-tax which would have been payable by the company if its total income had been Rs. 2,00,000 (the income of Rs. 2,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(b) eighty per cent. of the amount by which its total income exceeds Rs. 2,00,000.

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 an Indian concern in pursuance of an agreement made by it with 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 an Indian concern in pursuance of an agreement made by it with the Indian concern

after the 29th day of February, 1964 but before the 1st day of April, 1976,

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

(ii) on the balance, if any, of the total income

50 per cent.;

70 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge calculated at the rate of five 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:—

	Income-tax	
	Rate of income-tax	Rate of surcharge
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.	<i>Nil</i> ;
(ii) on income by way of winnings from lotteries and crossword puzzles	30 per cent.	6 per cent.;
(iii) on income by way of winnings from horse races	30 per cent.	6 per cent.;
(iv) on income by way of insurance commission	10 per cent.	<i>Nil</i> ;
(v) on income by way of interest payable on—	10 per cent.	<i>Nil</i> ;
(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 in a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956, and any rules made thereunder		

Income-tax	Rate of income-tax	Rate of surcharge
(vi) on any other income (excluding interest payable on a tax-free security)	20 per cent.	4 per cent.;
(b) where the person is not resident in India— (i) on the whole income (excluding interest payable on a tax-free security)	income-tax at 30 per cent. and surcharge at 6 per cent. of the amount of the income, or income-tax and surcharge on in- come-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,	
(ii) on income by way of interest payable on a tax-free security	whichever is higher; 15 per cent. 3 per cent.;	
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.	1.5 per cent.;
(ii) on any other income (excluding interest payable on a tax-free security)	22.5 per cent.	1.5 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.	<i>Nil</i> ;
(ii) on income by way of royalty payable by an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1976, where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern	40 per cent.	<i>Nil</i> ;
(iii) on income by way of royalty [not being royalty of		

Income-tax	Rate of income-tax	Rate of surcharge
the nature referred to in sub-item (b) (ii)] payable by an Indian concern in pursuance of an agreement made by it with the Indian concern and which has been approved by the Central Government,—		
(A) where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976	50 per cent.	3.75 per cent.;
(B) where the agreement is made after the 31st day of March, 1976—		
(1) on so much of the amount of such income as consists of lump sum consideration for the transfer outside India of, or the imparting of information outside India in respect of, any data, documentation, drawing or specification relating to any patent, invention, model, design, secret formula or process, or trade mark or similar property	20 per cent.	Nil;
(2) on the balance, if any, of such income	40 per cent.	Nil;
(iv) on income by way of fees for technical services payable by an Indian concern in pursuance of an agreement made by it with the Indian concern and which has been approved by the Central Government—		
(A) where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976	50 per cent.	3.75 per cent.;
(B) where the agreement is made after the 31st day of March, 1976	40 per cent.	Nil;
(v) on income by way of interest payable on a tax-free security	44 per cent.	3.3 per cent.;
(vi) on any other income	70 per cent.	5.25 per cent.

PART III

Rates for calculating or charging income-tax in certain cases, deducting income-tax from income chargeable under the head "Salaries" or any payment referred to in sub-section (9) of section 80E 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 deducted under sub-section (9) of section 80E of the said Act from any payment referred to in the said sub-section (9) 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 section 164 of the Income-tax Act at the rates as specified in that Chapter or section), shall be so calculated, charged, deducted or computed at the following rate or rates:—

*Paragraph A**Sub-Paragraph I*

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

Rates of income-tax

(1) where the total income does not exceed Rs. 8,000	Nil;
(2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000	15 per cent. of the amount by which the total income exceeds Rs. 8,000;
(3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000	Rs. 1,050 plus 18 per cent. of the amount by which the total income exceeds Rs. 15,000;
(4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000	Rs. 1,950 plus 25 per cent. of the amount by which the total income exceeds Rs. 20,000;
(5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000	Rs. 3,200 plus 30 per cent. of the amount by which the total income exceeds Rs. 25,000;
(6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000	Rs. 4,700 plus 40 per cent. of the amount by which the total income exceeds Rs. 30,000;
(7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000	Rs. 12,700 plus 50 per cent. of the amount by which the total income exceeds Rs. 50,000;
(8) where the total income exceeds Rs. 70,000 but does not exceed Rs. 1,00,000	Rs. 22,700 plus 55 per cent. of the amount by which the total income exceeds Rs. 70,000;
(9) where the total income exceeds Rs. 1,00,000	Rs. 39,200 plus 60 per cent. of the amount by which the total income exceeds Rs. 1,00,000:

Provided that for the purposes of this Sub-Paragraph,—

- (i) no income-tax shall be payable on a total income not exceeding Rs. 10,000;
- (ii) where the total income exceeds Rs. 10,000 but does not exceed Rs. 12,000, the income-tax payable thereon shall not exceed thirty per cent. of the amount by which the total income exceeds Rs. 10,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty per cent. of such income-tax.

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, 1980 exceeds Rs. 10,000,—

Rates of income-tax

(1) where the total income does not exceed Rs. 8,000	Nil;
(2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000	18 per cent. of the amount by which the total income exceeds Rs. 8,000;
(3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000	Rs. 1,260 plus 25 per cent. of the amount by which the total income exceeds Rs. 15,000;
(4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000	Rs. 2,510 plus 30 per cent. of the amount by which the total income exceeds Rs. 20,000;
(5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000	Rs. 4,010 plus 40 per cent. of the amount by which the total income exceeds Rs. 25,000;
(6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000	Rs. 6,010 plus 50 per cent. of the amount by which the total income exceeds Rs. 30,000;
(7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000	Rs. 16,010 plus 55 per cent. of the amount by which the total income exceeds Rs. 50,000;
(8) where the total income exceeds Rs. 70,000	Rs. 27,010 plus 60 per cent. of the amount by which the total income exceeds Rs. 70,000;

Provided that for the purposes of this Sub-Paragraph,—

- (i) no income-tax shall be payable on a total income not exceeding Rs. 10,000;
- (ii) where the total income exceeds Rs. 10,000 but does not exceed Rs. 13,000, the income-tax payable thereon shall not exceed

thirty per cent. of the amount by which the total income exceeds Rs. 10,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty per cent. of such income-tax.

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 | 15 per cent. of the amount by which the total income exceeds Rs. 10,000; |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1,500 plus 25 per cent. of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 20,000 | Rs. 4,000 plus 40 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 be increased by a surcharge for purposes of the Union calculated at the rate of twenty 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. 10,000 | Nil; |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000 | 5 per cent. of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000 | Rs. 750 plus 7 per cent. of the amount by which the total income exceeds Rs. 25,000; |
| (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 | Rs. 2,500 plus 15 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. 10,000 plus 24 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 be increased by a surcharge for purposes of the Union calculated at the rate of twenty 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. 10,000 | Nil; |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000 | 4 per cent. of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000 | Rs. 600 plus 7 per cent. of the amount by which the total income exceeds Rs. 25,000; |
| (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 | Rs. 2,350 plus 13 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. 8,850 plus 22 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 be increased by a surcharge for purposes of the Union calculated at the rate of twenty 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 be increased by a surcharge for purposes of the Union calculated at the rate of twenty 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,—

- | | |
|---|-----------------------------------|
| (i) in a case where the total income does not exceed Rs. 1,00,000 | 45 per cent. of the total income; |
|---|-----------------------------------|

(ii) in a case where the total income exceeds Rs. 1,00,000,—

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

(i) in the case of an industrial company,—

(a) where the total income does not exceed Rs. 2,00,000

(b) where the total income exceeds Rs. 2,00,000

(ii) in any other case

55 per cent. of the total income;

60 per cent. of the total income;

65 per cent. of the total income:

Provided that—

(i) the income-tax payable by a domestic company, being a company in which the public are substantially interested, the total income of which exceeds Rs. 1,00,000, shall not exceed the aggregate of—

(a) the income-tax which would have been payable by the company if its total income had been Rs. 1,00,000 (the income of Rs. 1,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(b) eighty per cent. of the amount by which its total income exceeds Rs. 1,00,000;

(ii) the income-tax payable by a domestic company, not being a company in which the public are substantially interested, which is an industrial company and the total income of which exceeds Rs. 2,00,000, shall not exceed the aggregate of—

(a) the income-tax which would have been payable by the company if its total income had been Rs. 2,00,000 (the income of Rs. 2,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(b) eighty per cent. of the amount by which its total income exceeds Rs. 2,00,000.

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 an Indian concern in pursuance of an agreement made by it with 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 an Indian concern in

pursuance of an agreement made by it with 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, 70 per cent. of the total income.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge calculated at the rate of seven and a half per cent. of such income-tax.

PART IV

[See section 2(7) (e)]

RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

Rule 1.—Agricultural income of the nature referred to in sub-clause (a) of clause (1) 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 (1) 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, 34, 36, 37, 38; 40; 40A [other than sub-sections (3) and (4) thereof], 41, 43, and 43A 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 (1) 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:

Provided that sub-section (2) of the said section 23 shall apply subject to the modifications that the references to "total income" therein shall be construed as references to net agricultural income and that the

words, figures and letter "and before making any deduction under Chapter VIA" shall be omitted.

Rule 4.—Notwithstanding anything contained in any other provisions of these rules, in a case where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty per cent. of such income shall be regarded as the agricultural income of the assessee.

Rule 5.—Where the assessee is a partner of a registered firm or an unregistered firm assessed as a registered firm under clause (b) of section 183 of the Income-tax Act, which in the previous year has any agricultural income, or is a partner of an unregistered firm which has not been assessed as a registered firm under clause (b) of the said section 183 and which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an unregistered firm but has any agricultural income, then, the agricultural income or loss of the firm shall be computed in accordance with these rules and his share in the agricultural income or loss of the firm shall be computed in the manner laid down in sub-section (1), sub-section (2) and sub-section (3) of section 67 of the Income-tax Act and the share so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 6.—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income, then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 7.—Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income:

Provided that where the assessee is a partner of an unregistered firm which has not been assessed as a registered firm under clause (b) of section 183 of the Income-tax Act or is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the firm, association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

Rule 8.—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 9.—(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1979, 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, 1974 or the 1st day of April, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977 or the 1st day of April, 1978, 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, 1974, 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, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977, or the 1st day of April, 1978,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1975, 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, 1976 or the 1st day of April, 1977, or the 1st day of April, 1978.

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1976, 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, 1977, or the 1st day of April, 1978,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1977, 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, 1978, and

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1978,

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, 1979.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1980 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, 1974 or the 1st day of April, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979, is a loss, then, for the purposes of sub-section (6) 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, 1974, 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, 1975 or the 1st day of April, 1976

or the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1975, 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, 1976 or the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1976, 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, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1977, 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, 1978 or the 1st day of April, 1979,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1978, 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, 1979, and

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1979,

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, 1980 or the period aforesaid.

(3) Where a change has occurred in the constitution of a firm, nothing in sub-rule (1) or sub-rule (2) shall entitle the firm to set off so much of the loss proportionate to the share of a retired or deceased partner computed in the manner laid down in sub-section (1), sub-section (2) and sub-section (3) of section 67 of the Income-tax Act as exceeds his share of profits, if any, of the previous year in the firm, or entitle any partner to the benefit of any portion of the said loss (computed in the manner aforesaid) which is not apportionable to him.

(4) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule (2).

(5) Notwithstanding anything contained in this rule, no loss which has not been determined by the Income-tax Officer under the provisions of these rules, or the rules contained in Part IV of the First Schedule to the Finance Act, 1974, or of the First Schedule to the Finance Act, 1975, or of the First Schedule to the Finance Act, 1976, or of the First Schedule to the Finance (No. 2) Act, 1977, or of the Schedule to the Finance Act, 1978, shall be set off under sub-rule (1) or, as the case may be, sub-rule (2).

20 of 1974.
25 of 1975.
66 of 1976.
29 of 1977.
19 of 1978.

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 Income-tax 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 28)

PART I

In the First Schedule to the Customs Tariff Act, the existing entry "Camphor" occurring in column (2) against sub-heading No. (10) of Heading No. 29.01/45 shall be omitted.

PART II

Heading No. and description of article	Sub-heading No. (2)	Rate of duty Standard Preferential Areas	Duration when rates of duty are protective	
(1)	(2)	(3)	(4)	(5)

In the First Schedule to the Customs Tariff Act, in Heading No. 29.01/45, after sub-heading No. (20), the following sub-heading shall be inserted, namely:

"(21)	Camphor	100%
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THE THIRD SCHEDULE

(See section 29)

PART I

In the First Schedule to the Central Excises Act,

(ii) in Item No. 1B, for the entry in the third column, the entry against sub-items (1), (2), (3) and (4), the entry "Twenty per cent. ad valorem." shall be substituted;

(iii) in Item No. 1C, for the entry in the third column, the entry "Fifteen per cent. ad valorem." shall be substituted;

(iv) in Item No. 1C, for the entry in the third column, the entry "Fifteen per cent. ad valorem." shall be substituted;

(iv) in Item No. 1D, for the entry in the third column against sub-item (2), the entry "Sixty per cent. *ad valorem*," shall be substituted; and of between and India abroad from and after the said date

(v) in Item No. 1E, for the entry in the third column, if the entry "Fifteen per cent. *ad valorem*," shall be substituted; not exceeding

(vi) in Item No. 2, in the entry in the third column against sub-item (2), for the words "Twenty per cent. *ad valorem*," the words "Twenty-five per cent. *ad valorem*," shall be substituted;

(vii) in Item No. 4, under "II. Manufactured tobacco—", for the entries in the third column against sub-items (2), (3) (i), (3) (ii), (4), (5) and (6), the entries "Three hundred per cent. *ad valorem*. plus twenty rupees per thousand.", "Six rupees per thousand.", "Three rupees per thousand.", "Three hundred per cent. *ad valorem*.", "Thirty per cent. *ad valorem*." and "Six rupees per kilogram." shall, respectively, be substituted;

(viii) in Item No. 5, for the entry in the third column, the entry "Nil" shall be substituted;

(ix) in Item No. 6, for the entry in the third column, the entry "Two thousand seven hundred and fifty rupees per kilolitre at fifteen degrees of Centigrade thermometer." shall be substituted;

(x) in Item No. 7, for the entry in the third column, the entry "Five hundred rupees per kilolitre at fifteen degrees of Centigrade thermometer." shall be substituted;

(xi) in Item No. 11A, for the entry in the third column, against sub-item (2), the entry "Four hundred rupees per metric tonne." shall be substituted;

(xii) in Item No. 14, for each of the entries in the third column against sub-items I(2) (ii), I(2) (iv), III (i) and III (ii), the entry "Twenty per cent. *ad valorem*," shall be substituted;

(xiii) in Item No. 14AA, for the entry in the third column against sub-item (1), the entry "Fifteen per cent. *ad valorem*," shall be substituted;

(xiv) in Item No. 14DD, for the entry in the third column, the entry "Thirty per cent. *ad valorem*," shall be substituted;

(xv) in Item No. 14E, for the entry in the third column, the entry "One hundred per cent. *ad valorem*," shall be substituted;

(xvi) in Item No. 14FF, for the entry in the third column, the entry "Twenty-five per cent. *ad valorem*," shall be substituted;

(xvii) in Item No. 14H,

(a) for each of the entries in the third column against sub-items (i), (ii) and (iii), the entry "Fifteen per cent. *ad valorem*," shall be substituted;

(b) for the entry in the third column against sub-item (iv), the entry "Rupee one per kilogram," shall be substituted;

(c) for the entry in the third column against sub-item (v), the entry "Thirty per cent. *ad valorem*," shall be substituted;

(xvii) for the entry in the third column against sub-item (vi), the entry "Fifteen per cent. *ad valorem*," shall be substituted;

(xviii) in Item No. 15, for the entry in the third column against sub-item (1), the entry "Twenty per cent. *ad valorem*," shall be substituted;

(xix) in Item No. 15A—

(a) for each of the entries in the third column against sub-items (3), and (4), the entry "Seventy-five per cent. *ad valorem*," shall be substituted;

(b) the *Explanation* shall be numbered as *Explanation I*, and after that *Explanation* as so numbered, the following *Explanation* shall be inserted, namely:—

"*Explanation II.*—This Item does not include electrical insulators or electrical insulating fittings or parts of such insulators or insulating fittings.";

(xx) in Item No. 15AA, for the entry in the third column, the entry "Twenty per cent. *ad valorem*," shall be substituted;

(xxi) in Item No. 15D, for the entry in the third column, the entry "Fifteen per cent. *ad valorem*," shall be substituted;

(xxii) in Item No. 16A, for the entries in the third column against sub-items (1), (2), (3) and (4), the entries "Fifty-five per cent. *ad valorem*," "Thirty-five per cent. *ad valorem*," "Twenty-five per cent. *ad valorem*," and "Twenty-five per cent. *ad valorem*," shall, respectively, be substituted;

(xxiii) in Item No. 16B, for the entry in the third column against sub-item (ii), the entry "Thirty per cent. *ad valorem*," shall be substituted;

(xxiv) in Item No. 18, for the entry in the third column against sub-item III(i), the entry "Six paise per count per kilogram," shall be substituted;

(xxv) in Item No. 18A, for the entry in the third column against sub-item (i), the entry "Six paise per count per kilogram," shall be substituted;

(xxvi) in Item No. 19, after *Explanation II*, the following *Explanation* shall be inserted, namely:—

"*Explanation III.*—This Item does not include floor coverings, falling under Item No. 22G.";

(b) in Item No. 21, for the entry in the third column against sub-item (1), the entry "Twelve per cent. *ad valorem*," shall be substituted;

(xxvii) in Item No. 21, for the entry in the third column against sub-item (2), the entry "Ten per cent. *ad valorem*," shall be substituted;

(a) for the entry in the third column against sub-item (1), the entry "Twelve per cent. *ad valorem*," shall be substituted;

(b) after *Explanation II*, the following *Explanation* shall be inserted, namely:—

"*Explanation IV.*—This Item does not include floor coverings, falling under Item No. 22G.;"

multi-due (xxxviii) in Item No. 22, after *Explanation III*, the following *Explanation* shall be inserted, namely:—

"Explanation IV.—This Item does not include floor coverings, falling under Item No. 22G."

ed Rule (~~now~~) in Item No. 22C, for the entry in the third column, the entry "Thirty per cent. ad valorem." shall be substituted;

(xxx) in Item No. 22E, for the entry in the third column, the entry "Twenty per cent. ad valorem." shall be substituted;

(xxxi) in Item No. 22F;

(a) the *Explanation* shall be numbered as *Explanation I*, and for clause (iv) of the *Explanation* as so numbered, the following clause shall be substituted, namely:—

"(iv) manufactures in which mineral fibres or yarn or both predominate or predominates in weight.";

(b) after *Explanation I* as so numbered, the following *Explanation* shall be inserted, namely:—

"Explanation II.—This item does not include asbestos cement products.";

(xxxii) in Item No. 23A.

(a) for sub-item (1), the following sub-item shall be substituted, namely:—

(1) Flat glass Thirty-five per cent
ad valorem;

Explanation.—“Flat glass” includes sheet glass, wired glass and rolled glass whether in the form of plate glass, figured glass or in any other form.

(b) for sub-item (4), the following sub-item shall be substituted, namely:-

"(4) Other glass and glass-ware including tableware

(c) the following Explanation shall be inserted at the end, namely:—

"Explanation.—This Item does not include electrical insulators or electrical insulating fittings or parts of such insulation."

insulators or insulating fittings.;

(a) for the entry in the third column against sub-item (4), the entry "Thirty per cent *ad valorem*" shall be substituted:

(b) the Explanation shall be numbered as *Explanation I*, and after that *Explanation* as so numbered, the following *Explanation* shall be inserted, namely.—

"Explanation II.—This Item does not include electrical insulators or electrical insulating fittings or parts of such insulators or insulating fittings."

(xxxiv) in Item No. 28A, for the entry in the third column, the entry "Twenty per cent. *ad valorem*." shall be substituted;

(xxxv) in Item No. 29A, for the entries in the third column against sub-items (1) and (2), the entries "Eighty per cent. *ad valorem*." and "One hundred and ten per cent. *ad valorem*." shall, respectively, be substituted;

(xxxvi) in Item No. 30, under "A. Motors which operate on alternating current", for the entry in the third column against sub-item (2)(i), the entry "Twenty per cent. *ad valorem*." shall be substituted;

(xxxvii) in Item No. 30B, for the entry in the third column, the entry "Fifteen per cent. *ad valorem*." shall be substituted;

(xxxviii) in Item No. 32, for the entry in the third column against sub-item (1), the entry "Thirty per cent. *ad valorem*." shall be substituted;

(xxxix) in Item No. 33A,

(a) for the entry in the third column against sub-item (1), the entry "Thirty per cent. *ad valorem*." shall be substituted;

(b) for each of the entries in the third column against sub-items (2), (3) and (4), the entry "Forty per cent. *ad valorem*." shall be substituted;

(xl) in Item No. 33B, for the entry in the third column against sub-item (i), the entry "Twenty per cent. *ad valorem*." shall be substituted;

(xli) in Item No. 33C, for the entry in the third column, the entry "Thirty per cent. *ad valorem*." shall be substituted;

(xlii) in Item No. 33D, for the entry in the third column, the entry "Twenty per cent. *ad valorem*." shall be substituted;

(xliii) in Item No. 33DD, for the entry in the third column, the entry "Twenty-five per cent. *ad valorem*." shall be substituted;

(xliv) in Item No. 33E, for each of the entries in the third column against sub-items (1) and (2), the entry "Forty per cent. *ad valorem*." shall be substituted;

(xlv) in Item No. 34,

(a) under "I. Motor vehicles", for the entries in the third column against sub-items (1), 2(i), 2(ii) and (3), the entries "Twenty per cent. *ad valorem*.", "Twenty-five per cent. *ad valorem*.", "Thirty per cent. *ad valorem*." and "Twenty-five per cent. *ad valorem*." shall, respectively, be substituted;

(b) under "III. Trailers", for the entry in the third column, the entry "Ten per cent. *ad valorem*." shall be substituted;

(xlvi) in Item No. 34B, for the entry in the third column, the entry "Fifteen per cent. *ad valorem*." shall be substituted;

(xlvii) Item No. 35 shall be omitted;

(xlviii) in Item No. 37A, for the entry in the third column against sub-item (i), the entry "Twenty-five per cent. *ad valorem*." shall be substituted;

(xlix) in Item No. 37AA, for the entry in the third column, the entry "Forty per cent. *ad valorem*." shall be substituted;

(l) in Item No. 37B, for the entries in the third column against sub-items (1) and (2), the entries "Twenty-five per cent. *ad valorem*." and "Thirty-five per cent. *ad valorem*." shall, respectively, be substituted;

(li) in Item No. 38, for the entry in the third column, the entry "One rupee and thirty paise for every 1,000 matches or fraction thereof." shall be substituted;

(lii) in Item No. 40, for the entry in the third column, the entry "Twenty-five per cent. *ad valorem*." shall be substituted;

(liii) in Item No. 43, for the entry in the second column, the following entry shall be substituted, namely:—

"WOOL TOPS AND CARDED GILLED SLIVERS CONTAINING, IN EITHER CASE, MORE THAN FIFTY PER CENT. BY WEIGHT OF WOOL CALCULATED ON THE TOTAL FIBRE CONTENT";

(liv) in Item No. 45, for the entry in the third column, the entry "Fifteen per cent. *ad valorem*." shall be substituted;

(lv) in Item No. 48, for the entry in the third column, the entry "Thirty-five per cent. *ad valorem*." shall be substituted;

(lvi) in Item No. 51A, for the entry in the third column, the entry "Fifteen per cent. *ad valorem*." shall be substituted;

(lvii) in Item No. 52, for the entry in the third column, the entry "Fifteen per cent. *ad valorem*." shall be substituted;

(lviii) in Item No. 53, for the entries in the third column against sub-items (1) and (2), the entries "Twenty-five per cent. *ad valorem*." and "Thirty per cent. *ad valorem*." shall, respectively, be substituted;

(lix) in Item No. 56, for the entry in the third column, the entry "Thirty per cent. *ad valorem*." shall be substituted;

(lx) in Item No. 57, for the entry in the third column, the entry "Fifteen per cent. *ad valorem*." shall be substituted;

(lxii) in Item No. 60, for the entry in the third column, the entry "Fifteen per cent. *ad valorem*." shall be substituted;

(lxiii) in Item No. 61, for the entry in the third column, the entry "Twenty per cent. *ad valorem*." shall be substituted;

(lxiv) in Item No. 63, for the entry in the third column, the entry "Fifteen per cent. *ad valorem*." shall be substituted;

(lxv) in Item No. 64, for the entry in the third column, the entry "Fifteen per cent. *ad valorem*." shall be substituted;

(xvi) in Item No. 65, for the entry in the third column, the entry "Fifteen per cent. ad valorem." shall be substituted.

(3)

PART II (3)

(3)

Item No.	Description of goods	Rate of duty (3) (a)
(1)	(2)	(3)
In the First Schedule to the Central Excises Act,—		
(i) in Item No. 4, under "II. Manufactured tobacco—", after sub-item (6), the following sub-item shall be inserted, namely:—		
	"(7) Hookah tobacco	Fifteen per cent. "ad valorem.";
(ii) for Item No. 14C, the following Item shall be substituted, namely:—		
14C. GLYCERINE—		
(1) Crude glycerine		Fifteen per cent. "ad valorem.";
(2) Glycerine, other than crude glycerine		Fifteen per cent. "ad valorem.";
(iii) after Item No. 22F, the following Item shall be inserted, namely:—		
22G. FLOOR COVERINGS, NAMELY:—		Thirty per cent. "ad valorem.";
CARPETS, CARPETING, AND RUGS, (MADE UP OR NOT)		
<i>Explanation I.</i> —This Item does not include <i>Dari</i> , <i>Sataranji</i> , <i>Namdahs</i> , <i>Jute carpets</i> and <i>Coir carpets</i> .		
<i>Explanation II.</i> —This Item shall include carpets, carpeting and rugs, having the characteristics of floor coverings but intended for use for any other purpose whatsoever.		
(iv) for Item No. 34A, the following Item shall be substituted, namely:—		
34A. PARTS AND ACCESSORIES OF MOTOR VEHICLES AND TRACTORS, INCLUDING TRAILERS, THE FOLLOWING, NAMELY:—		Twenty per cent. "ad valorem.";
(i) Brake linings;		
(ii) Clutch facings;		
(iii) Engine valves;		
(iv) Gaskets;		
(v) Nozzles and nozzle holders;		
(vi) Pistons;		
(vii) Piston rings;		

Part II (a)

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)
	(viii) Gudgeon pins;	Two rupees per thousand.
	(ix) Circlips;	Two rupees per thousand.
	(x) Shock absorbers;	Two rupees per thousand.
	(xi) Sparking plugs;	Two rupees per thousand.
	(xii) Thin-walled bearings;	Two rupees per thousand.
	(xiii) Tie rod ends;	Two rupees per thousand.
	(xiv) Electric horns;	Two rupees per thousand.
	(xv) Filter elements, inserts and cartridges.	Two rupees per thousand.

Explanation I.—The expression "Motor vehicles" has the meaning assigned to it in Item No. 34.

Explanation II.—The expression "Tractors" shall include agricultural tractors.

(v) for Item No. 68, the following Item shall be substituted, namely:—

68. ALL OTHER GOODS, NOT ELSEWHERE SPECIFIED, BUT EXCLUDING—

(a) alcohol, all sorts, including alcoholic liquors for human consumption;

(b) opium, Indian hemp and other narcotic drugs and narcotics; and

(c) dutiable goods as defined in section 2(c) of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).

Eight per cent.
ad valorem."

THE FOURTH SCHEDULE

(See section 30)

In the First Schedule to the Additional Duties of Excise Act, in Item No. 4, under "II. Manufactured tobacco",

(i) for the entries in the third column against sub-items (2), (3)(i) and (3)(ii) the entries "One hundred per cent ad valorem plus ten rupees per thousand.", "Two rupees per thousand." and "One rupee per thousand" shall, respectively, be substituted;

(ii) after sub-item (4), the following sub-items shall be inserted, namely:—

"(5) Chewing tobacco

Ten per cent.
ad valorem."

(6) Snuff

Two rupees per kilogram.

(7) Hookah tobacco

Five per cent.
ad valorem."

mentioning to get additional incidents or not evidence of their acts. The majority of the investigating bodies recommended that it was better to discontinue the enquiry or terminate the same to conclude the enquiry.

Consequently, the Government discontinued the enquiry, and directed

Repealed by Act 39 of 1982, s. 2

THE SPECIAL COURTS ACT, 1979

WHEREAS investigations conducted by the Government through its agencies have disclosed serious and grave offences committed by persons who held high public or political offices in the country and others connected with the commission of such offences during the operation of the Proclamation of Emergency, dated the 25th June, 1975, issued under clause (1) of article 352 of the Constitution;

BE IT ENACTED by the Lok Sabha and the Rajya Sabha in this behalf as follows:

[16th May, 1979.]

An Act to provide for the speedy trial of a certain class of offences

WHEREAS Commissions of Inquiry appointed under the Commissions of Inquiry Act, 1952 have rendered reports disclosing the existence of *prima facie* evidence of offences committed by persons who held high public or political offices in the country and others connected with the commission of such offences during the operation of the Proclamation of Emergency, dated the 25th June, 1975, issued under clause (1) of article 352 of the Constitution;

AND WHEREAS investigations conducted by the Government through its agencies have also disclosed similar offences committed during the period aforesaid;

AND WHEREAS the offences referred to in the recitals aforesaid were committed during the operation of the said Proclamation of Emergency, during which a grave emergency was clamped on the whole country, civil liberties were curtailed to a great extent, important fundamental rights of the people were suspended, strict censorship was imposed on the press, judicial powers were severely crippled and the parliamentary democratic system was emasculated;

AND WHEREAS all powers being a trust, and holders of high public or political offices are accountable for the exercise of their powers in all cases where Commissions of Inquiry appointed under the Commissions of Inquiry Act, 1952 or investigations conducted by Government through its agencies disclose offences committed by such holders;

AND WHEREAS it is the constitutional, legal and moral obligation of the State to prosecute persons involved in the said offences;

AND WHEREAS the ordinary criminal courts due to congestion of work and other reasons cannot reasonably be expected to bring those prosecutions to a speedy termination;

AND WHEREAS it is imperative for the efficient functioning of parliamentary democracy and the institutions created by or under the Constitution of India that the commission of offences referred to in the recitals aforesaid should be judicially determined with the utmost dispatch;

AND WHEREAS it is necessary for the said purpose to establish additional courts presided over by sitting Judges of High Courts;

AND WHEREAS it is expedient to make some procedural changes whereby avoidable delay in the final determination of the innocence or guilt of the persons to be tried is eliminated without interfering with the right to a fair trial;

Be it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

1960-1961 - 1961-1962

**Short
title and
extent.**

1. (1) This Act may be called the Special Courts Act, 1979.

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

Definitions.

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

2 of 1974.

(c) "Special Court" means a Special Court established under section 3;

(d) words and expressions used but not defined in this Act but defined in the Code shall have the same meanings as in the Code.

Establishment of Special Courts

3. (1) The Central Government shall, by notification in the Official Gazette, establish an adequate number of courts to be called Special Courts.

(2) A Special Court shall consist of a sitting Judge of a High Court

(2) A Special Court shall consist of a sitting Judge of a 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.

Explanation.—Any reference to a High Court or to the Chief Justice or Judge of a High Court shall, in relation to a Union territory having a Court of the Judicial Commissioner, be construed as a reference to the said Court of the Judicial Commissioner or to the Judicial Commissioner or any Additional Judicial Commissioner, as the case may be.

Cognizance of cases by Special Courts

4. A Special Court shall take cognizance of or try such cases as are instituted before it or transferred to it as hereinafter provided.

5. (1) If the Central Government is of opinion that there is *prima facie* evidence of the commission of an offence alleged to have been committed by a person who held high public or political office in India and that in accordance with the guidelines contained in the preamble hereto the said offence ought to be dealt with under this Act, the Central Government shall make a declaration to that effect in every case in which it is of the aforesaid opinion.

(2) Such declaration shall not be called in question in any court.

6. On such declaration being made in respect of any offence notwithstanding anything in the Code, any prosecution in respect of such offence shall be instituted only in a Special Court designated by the Central Government and any prosecution in respect of such offence pending in any court shall stand transferred to a Special Court designated by the Central Government.

7. If at the date of the declaration in respect of any offence an appeal or revision against any judgment or order in a prosecution in respect of such offence, whether pending or disposed of, is itself pending in any court of appeal or revision, the same shall stand transferred for disposal to the Supreme Court.

8. A Special Court shall have jurisdiction to try any person concerned in the offence in respect of which a declaration has been made, either as 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) A 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) A Special Court may, with a view to obtaining evidence of any person suspected to have been directly or indirectly concerned, in or privy to an offence, tender a pardon to such person on condition of his making full and true disclosure of the whole circumstances within his knowledge relating to the offence and to every other person concerned whether as principal, conspirator or abettor in the commission thereof and any pardon so tendered shall for the purposes of section 308 of the Code be deemed to have been tendered under section 307 thereof.

(3) 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 a Special Court and for the purposes of the said provisions of the Code a 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 a Special Court shall be deemed to be a Public Prosecutor.

(4) A 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.

Repealed

132

Special Courts

[ACT 22 OF 1979]

Power of
Supreme
Court to
transfer
cases.

10. (1) Whenever it is made to appear to the Supreme Court that an order under this section is expedient for the ends of justice, it may direct that any particular case be transferred from one Special Court to another Special Court.

(2) The Supreme Court may act under this section only on the application of the Attorney-General of India or of a party interested, and every such application shall be made by motion, which shall, except when the applicant is the Attorney-General of India or the Advocate-General of a State, be supported by affidavit or affirmation.

(3) Where any application for the exercise of the powers conferred by this section is dismissed, the Supreme Court may, if it is of opinion that the application was frivolous or vexatious, order the applicant to pay by way of compensation to any person who has opposed the application a sum not exceeding one thousand rupees as it may consider appropriate in the circumstances of the case.

Appeal.

11. (1) Notwithstanding anything in the Code, an appeal shall lie as of right from any judgment, sentence or order, not being interlocutory or final, of a 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 a 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 a 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.

Power to
make
rules.

12. The Supreme Court may, by notification in the Official Gazette, make such rules, if any, as it may deem necessary for carrying out the purposes of this Act.

Notifications
under
section 3
and de-
clarations
under sec-
tion 5 to be
laid before
Parliament.

13. Every notification made under sub-section (1) of section 3 and every declaration made under sub-section (1) of section 5 shall be laid, as soon as may be after it is made, before each House of Parliament.

Es wird nunmehr versucht die Arbeit der Zelle zu verstehen.

6 mention on Report by Act of 19 of 1888, S. 2 & Sch. 1
-filed as abiding law in India, see 1888 of Calcutta
12 minutes of 17 Jan 1889, see p. 10, Government record of India.

THE ADDITIONAL DUTIES OF EXCISE (GOODS OF SPECIAL IMPORTANCE) AMENDMENT ACT, 1979

ANSWER

[20th May, 1979.]

An Act further to amend the Additional Duties of Excise (Goods of Special Importance) Act, 1957.

Be it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Additional Duties of Excise (Goods of Special Importance) Amendment Act, 1979.

(2) It shall be deemed to have come into force on the 1st day of April, 1979.

2. In the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the principal Act), in the long title, for the figures "1973", the figures "1978" shall be substituted.

3. In the principal Act, for the Second Schedule, the following Schedule shall be substituted, namely:—

"THE SECOND SCHEDULE

(See section 4)

Distribution of additional duties

1. During each of the financial years commencing on and after Sugar,
the 1st day of April, 1979, there shall be paid to each of the States
specified in column 1 of the Table below such percentage of the
net proceeds of additional duties levied and collected during that

REPEALED

134

Additional Duties of Excise (Goods of Special Importance)
Amendment

[ACT 23]

financial year in respect of sugar, after deducting therefrom a sum equal to 3.271 per cent. of the said proceeds as being attributable to Union territories, as is set out against it in column 2:

Provided that if during that financial year there is levied and collected in any State a tax on the sale or purchase of sugar by or under any law of that State, no sums shall be payable to that State under this paragraph in respect of that financial year, unless the Central Government by special order otherwise directs.

TABLE

State	Percentage
1	2
Andhra Pradesh	5.245
Assam	2.408
Bihar	5.933
Gujarat	8.742
Haryana	2.666
Himachal Pradesh	0.860
Jammu and Kashmir	0.831
Karnataka	4.901
Kerala	3.783 (L)
Madhya Pradesh	6.019
Maharashtra	17.082
Manipur	0.143
Meghalaya	0.029
Nagaland	0.115
Orissa	2.178
Punjab	6.220
Rajasthan	4.729
Sikkim	0.057
Tamil Nadu	6.449
Tripura	0.172
Uttar Pradesh	13.184
West Bengal	8.254

Tobacco.

2. During each of the financial years commencing on and after the 1st day of April, 1979, there shall be paid to each of the States specified in column 1 of the Table below such percentage of the net proceeds of additional duties levied and collected during a financial year in respect of tobacco, after deducting therefrom a

~~REPEALED~~

sum equal to 2.192 per cent. of the said proceeds as being attributable to Union territories, as is set out against it in column 2:

Provided that if during that financial year there is levied and collected in any State a tax on the sale or purchase of tobacco by or under any law of that State, no sums shall be payable to that State under this paragraph in respect of that financial year, unless the Central Government by special order otherwise directs.

TABLE

State	Percentage
1	2
Andhra Pradesh	8.018
Assam	2.297
Bihar	7.219
Gujarat	6.013
Haryana	2.789
Himachal Pradesh	0.734
Jammu and Kashmir	0.744
Karnataka	6.081
Kerala	4.019
Madhya Pradesh	6.419
Maharashtra	13.506
Manipur	0.185
Meghalaya	0.171
Nagaland	0.084
Orissa	3.456
Punjab	4.268
Rajasthan	4.365
Sikkim	0.034
Tamil Nadu	7.707
Tripura	0.256
Uttar Pradesh	12.544
West Bengal	9.091

3. During each of the financial years commencing on and after the 1st day of April, 1979, there shall be paid to each of the States specified in column 1 of the Table below such percentage of the net proceeds of additional duties levied and collected during that financial year in respect of cotton fabrics, woollen fabrics and man-made fabrics, after deducting therefrom a sum equal to 2.192 per cent. of the said proceeds as being attributable to Union territories, as is set out against it in column 2:

Fabrics.

Provided that if during that financial year there is levied and collected in any State a tax on the sale or purchase of cotton

REPEALED

fabrics, woollen fabrics or man-made fabrics or one or more of them by or under any law of that State, no sums shall be payable to that State under this paragraph, in respect of, that financial year, unless the Central Government by special order otherwise directs.

TABLE 20. IN REGIONS A, B, AND C

State	Percentage
1	2
Andhra Pradesh	8.020
Assam	2.298
Bihar	7.221
Gujarat	6.015
Haryana	2.790
Himachal Pradesh	0.734
Jammu and Kashmir	0.744
Karnataka	6.083
Kerala	4.020
Madhya Pradesh	6.422
Maharashtra	13.510
Manipur	0.185
Meghalaya	0.171
Nagaland	0.084
Orissa	3.457
Punjab	4.270
Rajasthan	4.366
Tamil Nadu	7.710
Tripura	0.257
Uttar Pradesh	12.549
West Bengal	9.094

THE UNION DUTIES OF EXCISE (DISTRIBUTION) ACT, 1979

No. 24 OF 1979

[20th May, 1979.]

An Act to provide for the payment out of the Consolidated Fund of India of sums equivalent to a part of the net proceeds of certain Union duties of excise to the States to which the law imposing the duty extends and for the distribution of those sums among those States in accordance with the principles recommended by the Finance Commission in its report dated the 28th day of October, 1978.

Be it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Union Duties of Excise (Distribution) Act, 1979.

(2) It shall be deemed to have come into force on the 1st day of April, 1979.

2. In this Act, the expression "distributable Union duties of excise" means forty per cent. of the net proceeds of Union duties of excise, other than on electricity, levied and collected under the Central Excises and Salt Act, 1944 and any other law for the levy and collection of such duty, unless the law earmarks the proceeds of the duty for any special purpose.

Explanation.—The expression "net proceeds" has the same meaning as in clause (1) of article 279 of the Constitution.

3. During each of the financial years commencing on and after the 1st day of April, 1979 there shall be paid, out of the Consolidated Fund of India, to the States sums equivalent to the distributable Union duties of excise levied and collected in that year and those sums shall be distributed to each of the States specified in column (1) of the Table below in such percentage as is set out against it in column (2):—

Short title and commencement.

Definition.

Payment to States of sums equivalent to a part of the net proceeds of Union duties of excise and distribution of the sums among them.

1 of 1944.

NOTE

TABLE

State	Percentage
(1)	(2)
Andhra Pradesh	7.698
Assam	2.793
Bihar	13.025
Gujarat	4.103
Haryana	1.177
Himachal Pradesh	0.521
Jammu and Kashmir	0.839
Karnataka	4.877
Kerala	4.036
Madhya Pradesh	8.727
Maharashtra	6.688
Manipur	0.218
Meghalaya	0.200
Nagaland	0.097
Odisha	4.682
Punjab	1.226
Rajasthan	4.813
Tamil Nadu	7.641
Tripura	0.373
Uttar Pradesh	18.293
West Bengal	8.028

Payment
to be
charged
on the
Consoli-
dated
Fund of
India.

Power
to make
rules.

4. The expenditure on the payments in pursuance of section 3 shall be charged on the Consolidated Fund of India.

5. (1) The Central Government may, by notification in the Official Gazette, make rules providing for the time at which and the manner in which, any payments under this Act are to be made, for the making of adjustments between one financial year and another and for any other incidental or ancillary matters.

(2) Every rule 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 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.

6. The Union Duties of Excise (Distribution) Act, 1962, shall, as from the 1st day of April, 1979 stand repealed. 3 of 1962.

1 Jns. by Act 29 of 1985, S.4 (w.e.f. 1.4.1985).

2 Jns. by Notification No. G.S.R. 113(E), dt. 20.2.1987.

3 Jns. by Notification No. G.S.R. 114(E) dt. 20.2.1987.

Explanatory

THE GOA, DAMAN AND DIU APPROPRIATION (SECOND VOTE ON ACCOUNT) ACT, 1979

No. 25 OF 1979

[25th May, 1979.]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the Union territory of Goa, Daman and Diu for the services of a part of the financial year 1979-80.

Be it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

1. This Act may be called the Goa, Daman and Diu Appropriation (Second Vote on Account) Act, 1979.

Short title.

2. From and out of the Consolidated Fund of the Union territory of Goa, Daman and Diu there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 5 of the Schedule to the Goa, Daman and Diu Appropriation (Vote on Account) Act, 1979], to the sum of forty-four crores, fifty-eight lakhs and, twelve thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1979-80.

With-
drawal of
Rs. 44,
58,12,000
out of the
Consoli-
dated
Fund
of the
Union
territory
of Goa,
Daman
and Diu
for the
financial
year
1979-80.

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

Appro-
priation.

600,000/-	for the services of the State Government	Amounts to be withdrawn from the Consolidated Fund of the Union territory of Goa, Daman and Diu
600,000/-	for the services of the State Government	Amounts to be withdrawn from the Consolidated Fund of the Union territory of Goa, Daman and Diu

THE SCHEDULE OF EXPENSES
(See sections 2 and 3)

No. of Vote/ Appropri- ation	Services and purposes	Sums not exceeding		
		Voted	Charged on the Consoli- dated Fund	Total
1	Union Territory Legisla- ture and Elections . . . Revenue	Rs. 5,75,000	Rs. 23,000	Rs. 5,98,000
2	Miscellaneous General Services . . . Revenue	62,50,000	2,79,000	65,29,000
3	Administration of Justice . . . Revenue	11,91,000	3,02,000	14,93,000
4	Land Revenue, Stamps and Registration . . . Revenue	12,45,000	..	12,45,000
5	State Excise, Sales Tax and other Taxes and Duties . . . Revenue	16,64,000	..	16,64,000
6	Taxes on Vehicles . . . Revenue	3,09,000	..	3,09,000
7	Police and Fire Services . . . Revenue	94,41,000	..	94,41,000
8	Jails Revenue	6,83,000	..	6,83,000
9	Stationery and Printing . . . Revenue	15,75,000	..	15,75,000
10	Other General Services . . . Revenue	6,60,000	..	6,60,000
11	Pension Revenue	44,83,000	..	44,83,000
12	Public Works, Housing and Urban Develop- ment Revenue Capital	1,70,77,000 2,24,67,000	32,000 ..	1,71,09,000 2,24,67,000
13	Roads and Bridges . . . Revenue Capital	79,39,000 1,27,10,000	..	79,39,000 1,27,10,000
14	Education, Art and Culture Revenue Capital	6,17,58,000 10,12,000	..	6,17,58,000 10,12,000
15	Medical, Family Welfare and Public Health, Sanitation and Water Supply Revenue Capital	3,87,26,000 1,61,00,000	..	3,87,26,000 1,61,00,000
16	Information and Publicity . . . Revenue	8,93,000	..	8,93,000
17	Labour and Employment . . . Revenue	34,02,000	..	34,02,000

No. of Vote/ Appropriation	Services and purposes	Sums not exceeding			
		Voted	Charged on the Consoli- dated Fund	Total	
		Rs.	Rs.	Rs.	
18	Social Security and Welfare, Relief on account of Natural Calamities and Food	Revenue Capital	41,24,000 5,25,85,000	..	41,24,000 5,25,85,000
19	Cooperation and Community Development	Revenue Capital	47,99,000 34,33,000	..	47,99,000 34,33,000
20	Other Economic Services and Mines and Minerals	Revenue	19,76,000	..	19,76,000
21	Agriculture and Allied Services	Revenue Capital	2,11,63,000 2,24,24,000	..	2,11,63,000 2,24,24,000
22	Irrigation and Power Projects	Revenue Capital	4,08,33,000 5,57,93,000	..	4,08,33,000 5,57,93,000
23	Industries	Revenue Capital	33,34,000 73,21,000	..	33,34,000 73,21,000
24	Road and Water Transport Services (including Ports)	Revenue Capital	32,68,000 7,19,000	..	32,68,000 7,19,000
25	Tourism	Revenue Capital	18,08,000 78,75,000	..	18,08,000 78,75,000
26	Loans and advances by Union Territory Government	Capital	36,11,000	..	36,11,000
TOTAL		44,51,76,000	6,36,000	44,58,12,000	

Beg. by Act.....

19... of 1888, S.2 & Sch.-5

THE ESTATE DUTY (DISTRIBUTION) AMENDMENT
ACT, 1979

No. 26 OF 1979

[25th May, 1979.]

An Act further to amend the Estate Duty (Distribution) Act, 1962.

BE it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Estate Duty (Distribution) Amendment Act, 1979.

(2) It shall be deemed to have come into force on the 1st day of April, 1979.

Amendment of long title of Act 9 of 1962.

2. In the long title of the Estate Duty (Distribution) Act, 1962 (hereinafter referred to as the principal Act), for the figures "1973", the figures "1978" shall be substituted.

Substitution of new section for section 3.

3. For section 3 of the principal Act, the following section shall be substituted, namely:—

Distribution of net proceeds of estate duty assigned to the States.

3. (1) During each of the financial years commencing on and after the 1st day of April, 1979, the net proceeds of estate duty levied and collected during that financial year shall, after deducting therefrom the net proceeds attributable to Union territories, be distributed among the States in proportion to the gross value of all property situated in the respective States and brought into assessment in that financial year.

(2) For the purposes of this section,—

(a) "gross value", in relation to property, means the total value of all property passing on the death of any person as determined by the Controller under the Estate Duty Act, 1953;

(b) "net proceeds" includes the estate duty the payment whereof has been accepted in accordance with the provisions of section 52 of the Estate Duty Act, 1953;

(c) "net proceeds attributable to Union territories" means the portion of net proceeds which bears to the total net proceeds in any financial year the same proportion which the gross value of all property situated in all the Union territories and brought into assessment in that financial year bears to the total gross value of all property brought into assessment in that year;

(d) "property" does not include agricultural land;

(e) any property situated outside India shall be deemed to be situated in the State or, as the case may be, the Union territory wherein the value of such property has been brought into assessment.

...written sign to assuring act add. (S)

Rep. by Act.....19.....of 1979, S.2 & Sch. I
Bills of Parliament relating to Members of Parliament under section (2)
as may be directed to direct or general purpose by the Legislature
of India or the Council of States or both referred to in section 10
of the Constitution of India.

THE SALARY, ALLOWANCES AND PENSION OF MEMBERS OF PARLIAMENT (AMENDMENT) ACT, 1979

...written sign to assuring act add. (S)

This Act was passed on the 27th of May, 1979.
NO. 27 OF 1979
Gives a new facility to blind and physically incapacitated members of the
House of the People and the Council of States to require the
facility of an attendant along with him during his journey by air
to and from Parliament House, New Delhi, and from the State Legislative
Assembly Hall or of any other place where he is attending the
session of the House of the People or the Council of States. [25th May, 1979.]

An Act further to amend the Salary, Allowances and Pension of Members of Parliament Act, 1954.

BE it enacted by Parliament in the Thirtieth Year of the Republic
of India as follows:—

Short title.

1. This Act may be called the Salary, Allowances and Pension of
Members of Parliament (Amendment) Act, 1979.

Insertion of new section 6D.

2. In the Salary, Allowances and Pension of Members of Parliament
Act, 1954, after section 6C, the following section shall be inserted, 30 of 1954,
namely:—

Special facility to blind and physically incapaci- tated members.

“6D. A member who is blind or who is, in the opinion of the Chair-
man of the Council of States or, as the case may be, the Speaker of
the House of the People, so incapacitated physically as to require the
facility of an attendant shall, with respect to each such journey by
air as is referred to in clause (b) of sub-section (1) of section 4 or
clause (b) of sub-section (1) of section 5 or section 6C which he per-
forms along with an attendant, be entitled (in addition to the allo-
wances which he is entitled under section 4 or section 5 or, as the
case may be, section 6C) to an amount equal to one fare by air for
such journey.”.

THE KOSANGAS COMPANY (ACQUISITION OF
UNDERTAKING) ACT, 1979

No. 28 OF 1979

[26th May, 1979.]

An Act to provide for the acquisition, in the public interest, of the undertaking of the Kosangas company and thereby to secure that the ownership and control of the means and resources for bottling, transporting, marketing and distribution of liquefied petroleum gas are so distributed as best to subserve the common good and for matters connected therewith or incidental thereto.

WHEREAS the undertakings in India of Esso Eastern Inc., a foreign company, have vested in the Hindustan Petroleum Corporation Limited (a Government company within the meaning of the Companies Act, 1956) under the Esso (Acquisition of Undertakings in India) Act, 1974;

1 of 1956.
4 of 1974.

AND WHEREAS the agreement entered into by the Esso Standard Eastern Inc., on the 5th day of September, 1967, with the Kosangas company then a partnership concern (whereby the former appointed the latter as distributors in certain areas for sale of its liquefied petroleum gas, packed in cylinders, to domestic, commercial and industrial customers), as continued by sub-section (1) of section 13 of the Esso (Acquisition of Undertakings in India) Act, 1974, and modified under sub-section (2) of that section, expired on the 4th day of September, 1977;

4 of 1974

AND WHEREAS it is expedient in the public interest to acquire the undertaking of the said Kosangas company;

AND WHEREAS such acquisition is for giving effect to the policy of the State towards securing the principle specified in clause (b) of article 39 of the Constitution as the ownership and control of the material resources of the community, to wit, the means and resources aforesaid,

would by reason of such acquisition become vested in the State and thereby so distributed and utilized as best to subserve the common good;

Be it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

Short title and commencement.

Definitions.

1. (1) This Act may be called the Kosangas Company (Acquisition of Undertaking) Act, 1979.

(2) It shall come into force at once.

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

(a) "appointed day" means the date on which this Act comes into force;

(b) "Government company" has the meaning assigned to it by section 617 of the Companies Act, 1956;

(c) "Kosangas company" means the partnership firm registered under the Indian Partnership Act, 1932, with head office at 53/57, Lakshmi Insurance Building, Sir Phirozshah Mehta Road, Bombay-1, as it existed immediately before its dissolution on the 5th September, 1977;

(d) "liquefied petroleum gas" has the same meaning as in sub-item (2) of Item No. 11A of the First Schedule to the Central Excises and Salt Act, 1944;

(e) "the undertaking" means the undertaking in India of the Kosangas company the right, title and interest in which have, on the dissolution of that firm, vested in Gocul Gas Private Limited as sole proprietor thereof.

1 of 1956.

9 of 1932.

1 of 1944.

Transfer and vesting in the Central Government of the undertaking.

CHAPTER II

ACQUISITION OF THE UNDERTAKING OF KOSANGAS COMPANY

3. (1) On the appointed day, the right, title and interest of Gocul Gas Private Limited, in relation to the undertaking, shall stand transferred to, and vest in, the Central Government free from all encumbrances.

(2) The undertaking referred to in sub-section (1) shall be deemed to include all assets, rights, leaseholds, powers, authorities and privileges and all property, movable and immovable, including lands, buildings, works, workshops, accommodation, shops and godowns, projects, stores, gas cylinders, quota rights, facilities for bottling and filling liquefied petroleum gas and transporting, marketing and distribution thereof in bulk and in cylinders, regulators, valves, machinery, locomotives, automobiles, tank lorries, tank wagons, and other vehicles, liquefied petroleum gas in process or in stock or in transit, bank balances, cash balances, reserve funds, investments, book debts and all other rights and interests in or arising out of such property as were, immediately before the appointed day, in the ownership, possession, power or control of Gocul Gas Private Limited in its own name or in the name of Kosangas company in relation to or concerning the undertaking in India, and all books of accounts, registers, records, correspondence files, instruments (including

agreements with dealers, sub-dealers and customers¹, assurances, maps, plans, sections, drawings, records of survey and all other documents of whatever nature relating thereto and shall also be deemed to include the liabilities specified in sub-section (2) of section 4 but shall not be deemed to include—

- (a) the trade marks of Kosangas company or designs registered in India in the name of Kosangas company;
- (b) any business carried on by Kosangas company or Gocul Gas Private Limited (including the assets and stock in trade forming part of that business) other than that relating to the bottling, filling, transporting, marketing and distribution of liquefied petroleum gas.
- (3) All property included as aforesaid in the undertaking which has vested in the Central Government under sub-section (1) shall, by virtue of such vesting, be freed and discharged from any trusts, obligations, mortgages, charges, liens and other encumbrances affecting it, and any attachment, injunction or any decree or order of any court restricting the use of such property in any manner shall be deemed to have been withdrawn.

(4) If, on the appointed day, any suit, appeal or other proceeding of whatever nature (which, under the provisions of this Act, could be instituted by or against the Central Government) in relation to the undertaking which has been transferred to, and vested in, the Central Government, is pending, by or against Gocul Gas Private Limited or Kosangas company, the same shall not abate, be discontinued or be, in any way, prejudicially affected by reason of the transfer of the undertaking or of anything contained in this Act, but the suit, appeal or other proceeding may be continued, prosecuted and enforced by or against the Central Government.

4. (1) All liabilities, other than the liabilities specified in sub-section (2), of Gocul Gas Private Limited or of Kosangas company or its partners in or in relation to the undertaking in respect of any period prior to the appointed day shall be the liabilities of Gocul Gas Private Limited or of Kosangas company or its partners, as the case may be, and shall be enforceable against it or them and not against the Central Government.

- (2) Any liability of the undertaking arising in respect of—
 - (i) deposits collected from consumers for use of gas cylinders and pressure regulators, and from agents, and
 - (ii) provision for gratuity to officers and employees employed in or in connection with the undertaking,

and current liabilities relating to sundry creditors and accrued expenses of the undertaking shall, on and from the appointed day, be the liabilities of the Central Government and shall be discharged by the Central Government.

- (3) For the removal of doubts, it is hereby declared that,—
 - (a) save as otherwise expressly provided in this section or in any other section of this Act, no liabilities other than the liabilities

Gocul Gas
Private
Limited
and
Kosangas
company
to be
liable for
certain
prior lia-
bilities.

specified in sub-section (2), in relation to the undertaking in respect of any period prior to the appointed day, shall be enforceable against the Central Government;

(b) no award, decree or order of any court, tribunal or other authority or any settlement in relation to the undertaking passed after the appointed day in respect of any matter, claim or dispute, in relation to any matter not referred to in sub-section (2), which arose before that day, shall be enforceable against the Central Government;

(c) no liability of the undertaking or of Gocul Gas Private Limited and Kosangas company or its partners for the contravention, before the appointed day, of any provision of law for the time being in force, shall be enforceable against the Central Government;

(d) no liability of Gocul Gas Private Limited or Kosangas company to the Directors of Gocul Gas Private Limited or to the partners of Kosangas company, and no liability for income-tax of Gocul Gas Private Limited, or of Kosangas company or the partners of Kosangas company, whether or not any such liability relates to the undertaking, shall be enforceable against the Central Government.

Special provisions as to certain rights and interests held before the appointed day.

5. (1) Every right or interest in respect of any property (including a right under any lease or under any right of tenancy or any right under any arrangement by agreement or otherwise to secure any premises or cylinders, regulators, valves or other goods for any purpose) held by Gocul Gas Private Limited immediately before the appointed day, shall, notwithstanding anything contained in any other law or any agreement or instrument relating to such right or interest, vest in, and be held by, the Central Government on and after the appointed day on the same terms and conditions on which Gocul Gas Private Limited would have held it if no negotiations had taken place for acquisition of the undertaking by the Central Government or, as the case may be, if this Act had not been passed.

(2) If at any time after the 2nd day of September, 1977 (being the date on which the Central Government's policy for acquiring the undertaking was made known) and before the appointed day, Kosangas company or Gocul Gas Private Limited surrendered or otherwise relinquished or created any right or interest in respect of any property (including a right under any lease or under any right of tenancy or a right under any arrangement by agreement or otherwise to secure any premises or any cylinders, regulators, valves or other goods for any purpose), then, for the purposes of this Act, notwithstanding anything contained in any other law or any agreement or instrument relating to such right or interest, the Central Government shall, on and after the appointed day, be entitled to such right or interest on the same terms and conditions on which Kosangas company or Gocul Gas Private Limited would have been entitled to such right or interest if it had not surrendered or otherwise relinquished or created such right or interest and this Act had not been passed:

Provided that nothing in this sub-section shall apply to any right or interest surrendered or otherwise relinquished or created by Kosangas company or Gocul Gas Private Limited before the appointed day for sufficient monetary consideration.

(3) On the expiry of the term of any lease, tenancy or arrangement referred to in sub-section (1) or sub-section (2), such lease or tenancy or arrangement shall, if so desired by the Central Government, be renewed or continued so far as may be on the same terms and conditions on which the lease or tenancy or arrangement was originally granted or entered into.

6. (1) For the removal of doubts, it is hereby declared that the provisions of sections 3, 4 and 5 shall apply to the extent to which any property appertains to the undertaking, and to the rights and powers acquired, and to debts, liabilities and obligations incurred, and to contracts, agreements and other instruments made by Kosangas company or Gocul Gas Private Limited for the purpose of the undertaking and to legal proceedings relating to those matters pending in any court or tribunal.

(2) If any question arises as to whether any property appertained, immediately before the appointed day, to the undertaking or whether any rights, powers, debts, liabilities or obligations were acquired or incurred or any contract, agreement or other instrument was made by Kosangas company or Gocul Gas Private Limited for the purposes of the undertaking or whether any documents relate to those purposes, or whether the provisions of section 5 apply in relation to any property, the question shall be referred to the Central Government which shall, after giving a reasonable opportunity of being heard to the persons interested in the matter, decide it in such manner as it may think fit.

7. (1) Notwithstanding anything contained in sections 3, 4, 5 and 6, the Central Government may, if it is satisfied that a Government company is willing to comply, or has complied, with such terms and conditions as that Government may think fit to impose, direct, by notification in the Official Gazette, that the right, title and interest and the liabilities specified in sub-section (2) of section 4 in relation to the undertaking shall, instead of continuing to vest in the Central Government, vest in the Government company either on the date of the notification or on such earlier or later date (not being a date earlier than the appointed day) as may be specified in the notification.

(2) When the right, title and interest and the liabilities in relation to the undertaking vest in a Government company under sub-section (1), all the rights and liabilities of the Central Government in relation to the undertaking shall, on and from the date of such vesting, be deemed to have become the rights and liabilities, respectively, of the Government company.

(3) The provisions of sections 3, 4, 5 and sub-section (1) of section 6 shall, so far as may be, apply in relation to such Government company as they apply in relation to the Central Government and for this purpose references therein to the "Central Government" shall be construed as references to such Government company.

Power of
Central
Govern-
ment to
direct
vesting of
under-
taking in
a Govern-
ment
company.

CHAPTER III

PAYMENT OF AMOUNT

8. For the transfer to, and vesting in, the Central Government, under section 3, of the undertaking, the Central Government shall pay to Gocul Gas Private Limited an amount of rupees ten thousand.

Pay-
ment of
amount.

CHAPTER IV

PROVISIONS RELATING TO EMPLOYEES

Transfer
of services
of existing
employees.

9. (1) Every whole-time officer or other employee who was, immediately before the appointed day, employed in or in connection with the undertaking shall, on the appointed day, become an officer or employee, as the case may be, of the Central Government or the Government company referred to in section 7 (hereinafter referred to as the successor Government company) and shall hold his office by the same tenure, at the same remuneration and upon the same terms and conditions and with the same rights and privileges as to gratuity and other matters as would have been admissible to him, if this Act had not been passed and if there had been no vesting of the undertaking; and shall continue to do so unless and until his employment under the Central Government or successor Government company is duly terminated or until his remuneration, terms and conditions of service are duly altered by the Central Government or the successor Government company, as the case may be.

(2) If any question arises as to whether any person was a whole-time officer or other employee in or in connection with the undertaking immediately before the appointed day, the question shall be referred, within a period of one year from the appointed day, to the Central Government which shall, after giving a reasonable opportunity of being heard to the person concerned in the matter, decide it in such manner as it thinks fit and such decision shall be final.

(3) Notwithstanding anything contained in the Industrial Disputes Act, 1947 or any other law for the time being in force, the transfer of the services of any officer or other employee, employed in or in connection with the undertaking, to the Central Government shall not entitle any such officer or other employee to any compensation under that Act or any other law and no such claim shall be entertained by any court, tribunal or other authority.

14 of 1947.

Prov-
ident
and
other
funds.

10. (1) Where Gocul Gas Private Limited or Kosangas company has established a provident fund, superannuation, welfare or other fund for the benefit of the persons employed in the undertaking, the monies relatable to the officers or other employees, whose services have been transferred by or under this Act to the Central Government or the successor Government company shall, out of the monies standing, on the appointed day, to the credit of such provident fund, superannuation, welfare or other fund, stand transferred to, and vest in, the Central Government or the successor Government company, as the case may be.

(2) The monies which stand transferred under sub-section (1) to the Central Government or the successor Government company, as the case may be, shall be dealt with by that Government or successor Government company in accordance with such scheme as the Central Government may make in this behalf.

Con-
tracts

11. (1) Every contract entered into before the appointed day between Gocul Gas Private Limited or Kosangas company in relation to the

undertaking for any service, sale or supply and in force immediately before the appointed day, shall, unless terminated under sub-section (2) within a period of two years from the appointed day, continue to be of full force and effect against or in favour of the Central Government or, as the case may be, the successor Government company.

to con-
tinue
unless
termi-
nated by
Central
Govern-
ment.

(2) The Central Government may, if it is satisfied that any contract referred to in sub-section (1) has been entered into in bad faith or is detrimental to the interests of the Central Government or the successor Government company, it may make an order terminating or modifying (either unconditionally or subject to such conditions as it may think fit to impose for the purpose) the contract and thereafter the contract shall have effect accordingly:

Provided that no contract shall be terminated or modified by the Central Government except after giving to the parties to the contract a reasonable opportunity of being heard and except after recording in writing its reasons for such termination or modification.

CHAPTER V

MISCELLANEOUS

12. The provisions of this Act and any notification, order or rule made thereunder 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.

Effect
of Act
on other
laws.

13. (1) Where any property appertaining to the undertaking has been transferred to, and vested in, the Central Government or the successor Government company under this Act,—

Duty to
deliver pos-
session of
proper-
ties, etc.

(a) every person in whose possession, custody or control any such property may be, shall, on a demand by the Central Government or the successor Government company, as the case may be, deliver the property to the Central Government or the successor Government company, as the case may be, forthwith;

(b) any person who, immediately before such vesting, has, in his possession, custody or control, any books, documents or other papers relating to the undertaking, shall be liable to account for the said books, documents and papers to the Central Government or the successor Government company, as the case may be, and shall deliver them up to the Central Government or that company or to such person as the Central Government or that company may authorise in this behalf.

(2) Without prejudice to the other provisions contained in this section, it shall be lawful for the Central Government or the successor Government company to take all necessary steps for taking possession of all properties, which have been transferred to and vested in it under this Act.

14. Any person who,—

Penal-
ties.

(a) having in his possession, custody or control any property forming part of the undertaking wrongfully withholds such property from the Central Government or the successor Government company;
or

- (b) wrongfully obtains possession of, or retains, any property forming part of the undertaking; or
- (c) wilfully withholds or fails to furnish to the Central Government or the successor Government company or any person authorised in this behalf by the Central Government or that company, any books, documents or other papers relating to the undertaking which may be in his possession, custody or control; or
- (d) fails to deliver to the Central Government or the successor Government company, any assets, books of account, registers or other documents in his possession, custody or control relating to the undertaking; or
- (e) wrongfully removes or destroys any property forming part of the undertaking; or
- (f) wrongfully uses any property forming part of the undertaking,

shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to ten thousand rupees, or with both.

**Offences
by companies.**

15. (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 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.

**Protec-
tion of
action
taken in
good
faith.**

16. No suit, prosecution or other legal proceeding shall lie against the Central Government or the successor Government company or any of the officers or other employees of that Government or company for anything which is in good faith done or intended to be done under this Act.

**Cogni-
zance of
offences.**

17. Notwithstanding anything contained in the Code of Criminal Procedure, 1973, no court shall take cognizance of any offence against this Act except on a complaint, in writing, made by the Central Government or any officer authorised in this behalf by that Government.

18. Every officer of the Central Government and every officer or other employee of the successor Government company shall be indemnified by the Central Government or the successor Government company, as the case may be, against all losses and expenses incurred by him in, or in relation to, the discharge of his duties under this Act, except such as have been caused by his own wilful act or default.

Indemnity.

19. If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, not inconsistent with the provisions of this Act, remove the difficulty:

Power to remove difficulties.

Provided that no such order shall be made after the expiry of a period of two years from the appointed day.

20. (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) 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.

(3) Notwithstanding anything contained in clause (2) of this section, if either House of Parliament passes a resolution that the rule should not be made, the rule shall not be made.

Section 20(2) of the Indian Constitution states that "An Act passed by the Parliament of India during the session of the year 1949 relating to the acquisition of the assets of the Central Government by the State Government of Bihar shall be deemed to be an amendment of the Constitution of India, and shall be called the Bihar Acquisition of Assets by the State Government of Bihar Act, 1949." This section was inserted into the Constitution by the Bihar Acquisition of Assets by the State Government of Bihar Act, 1949.

The Bihar Acquisition of Assets by the State Government of Bihar Act, 1949, was passed by the Bihar Legislative Assembly on 10th January 1949, and received the assent of the Governor of Bihar on 11th January 1949. It came into force on 1st April 1949. The Act provides for the acquisition of the assets of the Central Government by the State Government of Bihar.

The Bihar Acquisition of Assets by the State Government of Bihar Act, 1949, was passed by the Bihar Legislative Assembly on 10th January 1949, and received the assent of the Governor of Bihar on 11th January 1949. It came into force on 1st April 1949. The Act provides for the acquisition of the assets of the Central Government by the State Government of Bihar.

The Bihar Acquisition of Assets by the State Government of Bihar Act, 1949, was passed by the Bihar Legislative Assembly on 10th January 1949, and received the assent of the Governor of Bihar on 11th January 1949. It came into force on 1st April 1949. The Act provides for the acquisition of the assets of the Central Government by the State Government of Bihar.

THE PAREL INVESTMENTS AND TRADING PRIVATE
LIMITED AND DOMESTIC GAS PRIVATE LIMITED
(TAKING OVER OF MANAGEMENT) ACT, 1979

No. 29 OF 1979

[26th May, 1979.]

An Act to provide for the taking over, in the public interest, of the management of the undertakings of the Parel Investments and Trading Private Limited and the Domestic Gas Private Limited, pending acquisition of those undertakings, with a view to maintaining a service essential to the life of the community, namely, the bottling, transporting, marketing and distribution of liquefied petroleum gas, and for matters connected therewith or incidental thereto.

WHEREAS the undertakings in India of Caltex (India) Limited, a foreign company, had vested in Caltex Oil Refining (India) Limited, a Government company within the meaning of the Companies Act, 1956,^{1 of 1956.} under the Caltex [Acquisition of Shares of Caltex Oil Refining (India) Limited and of the Undertakings in India of Caltex (India) Limited] Act, 1977;

17 of 1977.

AND WHEREAS the agreement dated the 23rd November, 1970, entered into by Caltex (India) Limited with the East Coast Gas Company, a partnership firm which has since been taken over by Parel Investments and Trading Private Limited, under which Caltex (India) Limited appointed the East Coast Gas Company as distributors for sale of its liquefied petroleum gas packed in cylinders, to domestic, commercial and industrial customers, in certain areas, has terminated on the 31st December, 1978;

AND WHEREAS the agreement dated the 23rd November, 1970, entered into by Caltex (India) Limited with Domestic Gas Private Limited, under which the former appointed the latter as distributors for sale of its liquefied petroleum gas packed in cylinders, to domestic, commercial and industrial customers, in certain areas, has terminated on the 31st December, 1978;

AND WHEREAS by an order issued by the Company Law Board on the 9th May, 1978, the aforementioned Caltex Oil Refining (India) Limited has been amalgamated with Hindustan Petroleum Corporation Limited;

AND WHEREAS for giving effect to the policy of the State towards securing the principle specified in clause (b) of article 39 of the Constitution, it is proposed to acquire the undertakings of Parel Investments and Trading Private Limited and Domestic Gas Private Limited so that the means and resources as to bottling, transporting, marketing and distribution of liquefied petroleum gas of the said undertakings become vested in the State and thereby are so distributed as best to subserve the common good;

AND WHEREAS pending the acquisition of the undertakings of Parel Investments and Trading Private Limited and Domestic Gas Private Limited with a view to the nationalisation of the business of bottling, transporting, marketing and distribution of liquefied petroleum gas hitherto carried on by them, it is expedient in the public interest to take over the management of the said undertakings;

BE it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Parel Investments and Trading Private Limited and Domestic Gas Private Limited (Taking Over of Management) Act, 1979.

Short title and commencement.

(2) It shall come into force at once.

Definitions.

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

(a) "appointed day" means the date on which this Act comes into force;

(b) "Custodian" means the Government company appointed under section 4 to take over the management of the undertaking of each of the two companies;

(c) "Government company" has the meaning assigned to it by section 617 of the Companies Act, 1956;

(d) "liquefied petroleum gas" has the same meaning as in sub-item (2) of item No. 11A of the First Schedule to the Central Excises and Salt Act, 1944;

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

(f) "the two companies" means—

(i) Parel Investments and Trading Private Limited, a company within the meaning of the Companies Act, 1956, having its registered office at 53/57, Lakshmi Insurance Buildings, Sir Phirozshah Mehta Road, Bombay-1;

(ii) Domestic Gas Private Limited, a company within the meaning of the Companies Act, 1956, having its registered office at 3464, Rashtrapathi Road, Secunderabad,

1 of 1956.

1 of 1944.

1 of 1956.

1 of 1956

Management of the undertakings of the two companies to vest in Central Government.

Hindustan Oil Gas Areas Development Board

India
and
areas
development
board

Appointment of Custodian to take over management of the undertakings of the two companies

CHAPTER II

TAKING OVER OF MANAGEMENT OF THE UNDERTAKINGS OF THE TWO COMPANIES

3. (1) On and from the appointed day, the management of the undertaking of each of the two companies shall vest in the Central Government.

(2) The undertaking of each of the two companies shall be deemed to include all assets, rights, leaseholds, powers, authorities and privileges and all property, movable and immovable, including lands, buildings, works, workshops, accommodation, shops and godowns, projects, stores, gas cylinders, facilities for bottling and filling liquefied petroleum gas and transporting, marketing and distribution thereof in bulk and in cylinders, regulators, valves, machinery, locomotives, automobiles, tank lorries, tank wagons, and other vehicles, liquefied petroleum gas in process or in stock or in transit, bank balances, cash balances, reserve funds, investments, book debts and all other rights and interests in or arising out of such property as were, immediately before the appointed day, in the ownership, possession, power or control of the concerned company in relation to or concerning the undertaking in India, and all books of accounts, registers, records, correspondence files, instruments (including agreements with dealers, sub-dealers and customers), assurances, maps, plans, sections, drawings, records of survey and all other documents of whatever nature relating thereto.

(3) Any contract, whether express or implied, or other arrangement in so far as it relates to the management of the business and affairs of each of the two companies in relation to its undertaking and in force immediately before the appointed day, shall be deemed to have terminated on the appointed day.

(4) All persons in charge of the management including persons holding offices as directors, managers or any other managerial personnel of each of the two companies immediately before the appointed day shall be deemed to have vacated their offices as such on the appointed day.

(5) Notwithstanding anything contained in any other law for the time being in force, no person in respect of whom any contract of management or other arrangement is terminated by reason of the provisions contained in sub-section (3) or who ceases to hold any office by reason of the provisions contained in sub-section (4), shall be entitled to claim any compensation for the premature termination of the contract of management or other arrangement or for the loss of office, as the case may be.

4. (1) The Central Government shall, as from the appointed day, appoint Hindustan Petroleum Corporation Limited, a Government company, as the Custodian of the undertaking of each of the two companies for the purpose of taking over the management thereof, and the Custodian shall carry on the management of the undertaking of each of the two companies for and on behalf of the Central Government.

(2) The Central Government may issue such directions (including directions as to initiating, defending or continuing any legal proceedings before any court, tribunal or other authority) to the Custodian as to its powers and duties as the Central Government deems desirable and the Custodian may apply to the Central Government at any time for instructions as to the manner in which the Custodian shall conduct the

1 of 1956.

management of the undertaking of each of the two companies or in relation to any matter arising in the course of such management.

(3) Subject to the provisions of this Act and to the control of the Central Government, the Custodian shall be entitled, notwithstanding anything contained in the Companies Act, 1956, to exercise all the powers of the Board of Directors of the two companies (including the power to dispose of any properties or assets of the two companies) whether such powers are derived from the Companies Act, 1956, or from the memorandum and articles of association of either of the two companies or from any other source.

(4) Any person having possession, custody or control of any property forming part of the undertaking of either of the two companies, shall, on demand, deliver forthwith such property to the Custodian or to any such person as may be authorised by the Custodian or the Central Government in this behalf.

(5) If any person fails or refuses to comply with any demand made under sub-section (4) for the delivery of any property, the Custodian or any person authorised under the said sub-section may take possession of that property and may, for that purpose, use such reasonable force as may be necessary.

(6) Any person who, on the appointed day, has in his possession or under his control any books, papers or other documents relating to the undertaking of either of the two companies, including the minutes books containing the resolutions of the persons in charge of the management thereof before the appointed day, the current cheque books relating to the undertaking of such company, any letters, memoranda, notes or other communications between him and such company, shall, notwithstanding anything contained in any other law for the time being in force, be liable to account for the books, papers and other documents (including such minutes books, cheque books, letters, memoranda or other communications) to the Custodian and shall deliver them up to the Custodian or to any such person as may be authorised by the Custodian or the Central Government in this behalf.

(7) Every person in charge of the management of the undertaking of either of the two companies immediately before the appointed day, shall, within ten days from the appointed day or within such further period as the Central Government may allow in this behalf, furnish to the Custodian a complete inventory of all the properties and assets (including particulars of book debts and investments and belongings) forming part of such undertaking immediately before the appointed day and of all the liabilities and obligations of such company in relation to its undertaking subsisting immediately before that day and any other information relating to the undertaking of such company which the Custodian may require in this behalf and also of all agreements entered into by such company in relation to its undertaking and in force immediately before that day.

(8) The Custodian shall receive from the funds of the undertaking of each of the said companies such remuneration as the Central Government may fix.

Pay-
ment of
amount.

5. (1) Each of the two companies shall be given by the Central Government an amount, in cash, for vesting in it, under section 3, of the management of the undertaking thereof.

(2) For every month during which the management so vests in the Central Government, the amount referred to in sub-section (1) shall be a sum of rupees seven hundred and fifty in the case of the Parel Investments and Trading Private Limited and rupees two hundred and fifty in the case of the Domestic Gas Private Limited.

CHAPTER III

MISCELLANEOUS

Application
of
Act 1 of
1956.

6. (1) Notwithstanding anything contained in the Companies Act, 1956, or in the memorandum or articles of association of either of the two companies, so long as the management of the undertakings of the two companies remains vested in the Central Government,—

(a) it shall not be lawful for the shareholders of either of the two companies or any other person to nominate or appoint any person to be a director of such company;

(b) no resolution passed at any meeting of the shareholders of either of the two companies on or after the appointed day shall be given effect to unless approved by the Central Government;

(c) no proceeding for the winding up of either of the two companies or for the appointment of a liquidator or receiver in respect thereof shall lie in any court except with the consent of the Central Government.

(2) Subject to the provisions contained in sub-section (1), and to the other provisions contained in this Act and subject to such other exceptions, restrictions and limitations, if any, as the Central Government may, by notification, specify in this behalf, the Companies Act, 1956, shall continue to apply to the two companies in the same manner as it applied thereto before the appointed day.

1 of 1956.

Penalties.

7. (1) Any person, who—

(a) having in his possession, custody or control any property forming part of the undertaking of any of the two companies, wrongfully withholds such property from the Custodian or any person authorised under this Act for the purpose, or

(b) wrongfully obtains possession of any such property, or

(c) wilfully and without lawful excuse, retains any property of the undertaking of any of the two companies or removes or destroys it, or

(d) wilfully withholds or fails to deliver any books, papers or other documents which may be in his possession or under his control to the Custodian or any person authorised under this Act for the purpose, or

(e) fails, without reasonable cause, to furnish information or particulars as provided in sub-section (7) of section 4, shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to ten thousand rupees, or with both.

(2) No court shall take cognizance of an offence punishable under this section except with the previous sanction of the Central Government or of an officer authorised by the Central Government in this behalf.

8. (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 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.

9. In computing the period of limitation prescribed by law for the time being in force for any suit or application against any person by either of the two companies in respect of any matter arising out of any transaction in relation to the undertaking of such company, the time during which this Act is in force shall be excluded.

Offences
by com-
panies.

Exclusion
of period
of opera-
tion of
Act.

10. The provisions of this Act or any notification, order or rule made thereunder shall have effect notwithstanding anything inconsistent therewith contained in any law other than this Act or in any instrument having effect by virtue of any law other than this Act or in any decree or order of any court.

Act to
have
over-
riding
effect.

11. (1) No suit, prosecution or other legal proceeding shall lie against any officer or other employee of the Central Government, the Custodian or any chairman, director, officer or other employee of the Custodian for anything which is in good faith done or intended to be done under this Act.

Protec-
tion of
action
taken in
good
faith.

160 Parel Investments and Trading Private Limited and Domestic Gas Private Limited (Taking Over of Management) [ACT 29]

(2) No suit or other legal proceeding shall lie against the Central Government or any of its officers or other employees or the Custodian or any chairman, director, officer or other employee of the Custodian 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.

Contracts
in bad
faith,
etc., to be
ter-
mi-
nated or
modified.

12. If the Central Government is satisfied, after such inquiry as it may think fit, that any contract or agreement entered into at any time within twenty-four months immediately preceding the appointed day, between either of the two companies and any other person, in so far as such contract or agreement relates to the undertaking of either of the two companies, has been entered into in bad faith or is detrimental to the interests of the undertaking of the concerned company, it may make an order terminating or modifying (either unconditionally or subject to such conditions as it may think fit to impose) and thereafter the contract or agreement shall have effect accordingly:

Provided that no contract or agreement shall be terminated or modified by the Central Government except after giving to the parties to the contract or agreement a reasonable opportunity of being heard and except after recording in writing its reasons for such termination or modification.

Avoid-
ance
of
transfer or
surrender
after 29th
December,
1977.

13. Any transfer of property, movable or immovable, or any delivery of goods (other than a delivery made in the ordinary course of business) or relinquishment or surrender of any right or interest in respect of any property under any arrangement secured by agreement or otherwise by either of the two companies or East Coast Gas Company (before its take over by Parel Investments and Trading Private Limited) made at any time after the 29th December, 1977 (being the date on which the notice terminating the dealership agreements with the relevant companies was made known) and before the appointed day shall be void against the Central Government or the Custodian, as the case may be, and notwithstanding anything contained in any other law or agreement or instrument relating to any such property, right or interest, the Central Government or the Custodian, as the case may be, shall, on and after the appointed day, be entitled to such property, right or interest on the same terms and conditions on which either of the two companies or East Coast Gas Company would have been entitled to such property, right or interest if it had not transferred, delivered, relinquished or surrendered the same and this Act had not been passed:

Provided that nothing in this section shall apply to any property, goods, right or interest, transferred, delivered, relinquished or surrendered in good faith and for sufficient monetary consideration.

Power to
terminate
contract of
employ-
ment.

14. If the Custodian is of the opinion that any contract of employment entered into by either of the two companies in relation to the undertaking of such company, at any time before the appointed day, is unduly onerous, it may, by giving to the employee one month's notice in writing or the salary or wages for one month in lieu thereof, terminate such contract of employment.

Power to
remove
difficul-
ties.

15. If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, not inconsistent with the provisions of this Act, remove the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the appointed day.

16. (1) The Central Government may, by notification, make rules to carry 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.

Not Corrected See India Code Vol. IV, Pt. VII, p. 585

THE INTER-STATE MIGRANT WORKMEN (REGULATION
OF EMPLOYMENT AND CONDITIONS OF SERVICE)
ACT, 1979

ARRANGEMENT OF SECTIONS

SECTIONS

CHAPTER I

PRELIMINARY

1. Short title, extent, commencement and application.
2. Definitions.

CHAPTER II

REGISTRATION OF ESTABLISHMENTS EMPLOYING INTER-STATE MIGRANT
WORKMEN

3. Appointment of registering officers.
4. Registration of certain establishments.
5. Revocation of registration in certain cases.
6. Prohibition against employment of inter-State migrant workmen without registration.

CHAPTER III

LICENSING OF CONTRACTORS

7. Appointment of licensing officers.
8. Licensing of contractors.
9. Grant of licences.
10. Revocation, suspension and amendment of licences.
11. Appeal.

CHAPTER IV

DUTIES AND OBLIGATIONS OF CONTRACTORS

12. Duties of contractors.

CHAPTER V

WAGES, WELFARE AND OTHER FACILITIES TO BE PROVIDED TO INTER-STATE
MIGRANT WORKMEN

13. Wage rates and other conditions of service of inter-State migrant workmen.
14. Displacement allowance.
15. Journey allowance, etc.

SECTIONS

16. Other facilities.
17. Responsibility for payment of wages.
18. Liability of principal employer in certain cases.
19. Past liabilities.

Not Corrected
See India Code Vol. II
Act 30 of 1979

CHAPTER VI**INSPECTING STAFF**

20. Inspectors.

CHAPTER VII**MISCELLANEOUS**

21. Inter-State migrant workmen to be deemed to be in employment from date of recruitment for the purposes of certain enactments.
22. Provisions regarding industrial disputes in relation to inter-State migrant workmen.
23. Registers and other records to be maintained.
24. Obstructions.
25. Contravention of provisions regarding employment of inter-State migrant workmen.
26. Other offences.
27. Offences by companies.
28. Cognizance of offences.
29. Limitation of prosecutions.
30. Effect of laws and agreements inconsistent with the Act.
31. Power to exempt in special cases.
32. Protection of action taken under the Act.
33. Power to give directions.
34. Power to remove difficulties.
35. Power to make rules.
36. Repeals and saving.

THE SCHEDULE

THE INTER-STATE MIGRANT WORKMEN (REGULATION
OF EMPLOYMENT AND CONDITIONS OF SERVICE)
ACT, 1979

No. 30 OF 1979

[11th June, 1979.]

An Act to regulate the employment of inter-State migrant workmen and to provide for their conditions of service and for matters connected therewith.

Be it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) Act, 1979.

(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.

Provided that if the Central Government considers it necessary, or expedient so to do in the public interest, it may postpone or relax, to such extent as may be specified in such notification, the operation of all or any of the provisions of this Act in any State or States for such period not extending beyond one year from the date on which this Act comes into force.

(4) It applies—

(a) to every establishment in which five or more inter-State migrant workmen (whether or not in addition to other workmen) are employed or who were employed on any day of the preceding twelve months;

(b) to every contractor who employs or who employed five or more inter-State migrant workmen (whether or not in addition to other workmen) on any day of the preceding twelve months.

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

(a) "appropriate Government" means,—

(i) in relation to—

(1) any establishment pertaining to any industry carried on by or under the authority of the Central Government or pertaining to any such controlled industry as may be specified in this behalf by the Central Government; or

(2) any establishment of any railway, Cantonment Board, major port, mine or oil-field; or

(3) any establishment of a banking or insurance company;

the Central Government;

(ii) in relation to any other establishment, the Government of the State in which that other establishment is situated;

(b) "contractor", in relation to an establishment, means a person who undertakes (whether as an independent contractor, agent, employee or otherwise) to produce a given result for the establishment, other than a mere supply of goods or articles of manufacture to such establishment, by the employment of workmen or to supply workmen to the establishment, and includes a sub-contractor, *Khatadar*, *Sardar*, agent or any other person, by whatever name called, who recruits or employs workmen;

(c) "controlled industry" means any industry the control of which by the Union has been declared by any Central Act to be expedient in the public interest;

(d) "establishment" means—

(i) any office or department of the Government or a local authority; or

(ii) any place where any industry, trade, business, manufacture or occupation is carried on;

(e) "inter-State migrant workman" means any person who is recruited by or through a contractor in one State under an agreement or other arrangement for employment in an establishment in another State, whether with or without the knowledge of the principal employer in relation to such establishment;

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

(g) "principal employer" means,—

(i) in relation to any office or department of the Government or a local authority, the head of that office, department or authority or such other officer as the Government or the local authority, as the case may be, may specify in this behalf;

(ii) in relation to a factory, the owner or occupier of the factory and where a person has been named as the manager of the factory under the Factories Act, 1948, the person so named;

Not Corrected Sec India Code

(iii) in relation to a mine, the owner or agent of the mine and where a person has been named as the manager of the mine, the person so named;

(iv) in relation to any other establishment, any person responsible for the supervision and control of the establishment.

Explanation.—For the purposes of sub-clause (iii) of this clause, the expressions "mine", "owner" and "agent" shall have the meanings respectively assigned to them in clause (j), clause (l) and clause (c) of sub-section (1) of section 2 of the Mines Act, 1952;

35 of 1952.

(h) "recruitment" includes entering into any agreement or other arrangement for recruitment and all its grammatical variations and cognate expressions shall be construed accordingly;

(i) "wages" shall have the meaning assigned to it in clause (vi) of section 2 of the Payment of Wages Act, 1936;

4 of 1936.

(j) "workman" means any person employed in or in connection with the work of any establishment to do any skilled, semi-skilled or unskilled, manual, supervisory, technical or clerical work for hire or reward, whether the terms of employment be express or implied, but does not include any such person—

(i) who is employed mainly in a managerial or administrative capacity; or

(ii) who, being employed in a supervisory capacity, draws wages exceeding five hundred rupees per mensem, or exercises, either by the nature of the duties attached to the office or by reason of the powers vested in him, functions mainly of a managerial nature.

(2) Any reference in this Act to any law which is not in force in any area shall, in relation to that area, be construed as a reference to the corresponding law, if any, in force in that area.

CHAPTER II

REGISTRATION OF ESTABLISHMENTS EMPLOYING INTER-STATE MIGRANT WORKMEN

Appoint-
ment of
registering
officers.

3. The appropriate Government may, by order notified in the Official Gazette,—

(a) appoint such persons, being officers of Government, as it thinks fit to be registering officers for the purposes of this Chapter; and

(b) define the limits, within which a registering officer shall exercise the powers conferred on him by or under this Act.

Registration
of
certain es-
tablish-
ments.

4. (1) Every principal employer of an establishment to which this Act applies shall, within such period as the appropriate Government may, by notification in the Official Gazette, fix in this behalf with respect to establishments generally or with respect to any class of them, make an application to the registering officer, in such form and manner and on payment of such fees as may be prescribed, for the registration of the establishment:

of 1979]

Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service)

Not Corrected See India Code

Provided that the registering officer may entertain any such application for registration after the expiry of the period fixed in that behalf, if the registering officer is satisfied that the applicant was prevented by sufficient cause from making the application in time.

(2) Within one month after the receipt of an application for registration under sub-section (1), the registering officer shall,—

(a) if the application is complete in all respects, register the establishment and issue to the principal employer of the establishment a certificate of registration in the prescribed form; and

(b) if the application is not so complete, return the application to the principal employer of the establishment.

(3) Where within a period of one month after the receipt of an application for registration of an establishment under sub-section (1), the registering officer does not grant under clause (a) of sub-section (2) the certificate of registration applied for and does not return the application under clause (b) of that sub-section, the registering officer shall, within fifteen days of the receipt of an application in this behalf, from the principal employer, register the establishment and issue to the principal employer a certificate of registration in the prescribed form.

5. If the registering officer is satisfied, either on a reference made to him in this behalf or otherwise, that the registration of any establishment has been obtained by misrepresentation or suppression of any material fact or that for any other reason, the registration has become useless or ineffective and, therefore, requires to be revoked, the registering officer may, after giving an opportunity to the principal employer of the establishment to be heard and with the previous approval of the appropriate Government, revoke by order in writing the registration and communicate the order to the principal employer:

Provided that where the registering officer considers it necessary so to do for any special reasons, he may, pending such revocation, by order suspend the operation of the certificate of registration for such period as may be specified in the order and serve, by registered post, such order along with a statement of the reasons on the principal employer and such order shall take effect on the date on which such service is effected.

6. No principal employer of an establishment to which this Act applies shall employ inter-State migrant workmen in the establishment unless a certificate of registration in respect of such establishment issued under this Act is in force:

Provided that nothing in this section shall apply to any establishment in respect of which an application for registration made within the period fixed, whether originally or on extension under sub-section (1) of section 4 is pending before a registering officer and for the purposes of this proviso, an application to which the provisions of sub-section (3) of section 4 apply shall be deemed to be pending before the registering officer concerned till the certificate of registration is issued in accordance with the provisions of that sub-section.

Revocation of registration in certain cases.

Prohibition against employment of inter-State migrant workmen without registration.

CHAPTER III

LICENSING OF CONTRACTORS

Appoint-
ment of
licensing
Officers.

7. The appropriate Government may, by order notified in the Official Gazette,—

- (a) appoint such persons, being officers of Government, as it thinks fit to be licensing officers for the purposes of this Chapter; and
- (b) define the limits, within which a licensing officer shall exercise the jurisdiction and powers conferred on licensing officers by or under this Act.

Licensing
of con-
tractors.

8. (1) With effect from such date as the appropriate Government may, by notification in the Official Gazette, appoint, no contractor to whom this Act applies shall,—

(a) recruit any person in a State for the purpose of employing him in any establishment situated in another State, except under and in accordance with a licence issued in that behalf,—

(i) if such establishment is an establishment referred to in sub-clause (i) of clause (a) of sub-section (1) of section 2, by the licensing officer appointed by the Central Government who has jurisdiction in relation to the area wherein the recruitment is made;

(ii) if such establishment is an establishment referred to in sub-clause (ii) of clause (a) of sub-section (1) of section 2, by the licensing officer appointed by the State Government who has jurisdiction in relation to the area wherein the recruitment is made;

(b) employ as workmen for the execution of any work in any establishment in any State, persons from another State (whether or not in addition to other workmen) except under and in accordance with a licence issued in that behalf,—

(i) if such establishment is an establishment referred to in sub-clause (i) of clause (a) of sub-section (1) of section 2, by the licensing officer appointed by the Central Government who has jurisdiction in relation to the area wherein the establishment is situated;

(ii) if such establishment is an establishment referred to in sub-clause (ii) of clause (a) of sub-section (1) of section 2, by the licensing officer appointed by the State Government who has jurisdiction in relation to the area wherein the establishment is situated.

(2) Subject to the provisions of this Act, a licence under sub-section (1) may contain such conditions including, in particular, the terms and conditions of the agreement or other arrangement under which the workmen will be recruited, the remuneration payable, hours of work, fixation of wages and other essential amenities in respect of the inter-State migrant workmen, as the appropriate Government may deem fit to impose in accordance with the rules, if any, made under section 35 and shall be issued on payment of such fees as may be prescribed;

1. 6. 1987: vide Notif. No. S.O. 630 (E), dt. 25. 6. 1987.

or 1979]

Not Corrected Section 16(2) of the Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) Code

Provided that if for any special reasons, the licensing officer is satisfied that it is necessary to require any person who has applied for, or who has been issued, a licence to furnish any security for the due performance of the conditions of the licence, he may, after communicating such reasons to such person and giving him an opportunity to represent his case, determine in accordance with the rules made in this behalf the security which shall be furnished by such person for obtaining or, as the case may be, for continuing to hold the licence.

(3) The security which may be required to be furnished under the proviso to sub-section (2) shall be reasonable and the rules for the purposes of the said proviso shall, on the basis of the number of workmen employed, the wages payable to them, the facilities which shall be afforded to them and other relevant factors provide for the norms with reference to which such security may be determined.

9. (1) Every application for the grant of a licence under sub-section (1) of section 8 shall be made in the prescribed form and shall contain the particulars regarding the location of the establishment, the nature of process, operation or work for which inter-State migrant workmen are to be employed and such other particulars as may be prescribed.

(2) The licensing officer may make such investigation in respect of the application received under sub-section (1) and in making any such investigation, the licensing officer shall follow such procedure as may be prescribed.

(3) A licence granted under section 8, shall be valid for the period specified therein and may be renewed from time to time for such period and on payment of such fees and on such conditions as may be prescribed.

10. (1) If the licensing officer is satisfied, either on a reference made to him in this behalf or otherwise, that—

(a) a licence granted under section 8 has been obtained by misrepresentation or suppression of any material fact, or

(b) the holder of a licence has, without reasonable cause, failed to comply with the conditions subject to which the licence has been granted or has contravened any of the provisions of this Act or the rules made thereunder,

then, without prejudice to any other penalty to which the holder of the licence may be liable under this Act, the licensing officer may, after giving the holder of the licence an opportunity to be heard, by order in writing, revoke the licence or forfeit the security furnished by him under the proviso to sub-section (2) of section 8 or any part thereof and communicate the order to the holder of the licence:

Provided that where the licensing officer considers it necessary so to do for any special reasons, he may, pending such revocation or forfeiture, by order, suspend the operation of the licence for such period as may be specified in the order and serve, by registered post, such order along with a statement of the reasons on the holder of the licence and such order shall take effect on the date on which such service is effected.

(2) Subject to any rules that may be made in this behalf, the licensing officer may vary or amend a licence granted under section 8.

Grant of licences.

Revocation, suspension and amendment of licences.

Appeal

11. (1) Any person aggrieved by an order made under section 4, section 5, section 8 or section 10 may, within thirty days from the date on which the order is communicated to him, prefer an appeal to an appellate officer who shall be a person nominated in this behalf by the appropriate Government:

Provided that the appellate officer may entertain the appeal after the expiry of the said period of thirty days, if he is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

(2) On receipt of an appeal under sub-section (1), the appellate officer shall, after giving the appellant an opportunity of being heard, dispose of the appeal as expeditiously as possible.

CHAPTER IV

DUTIES AND OBLIGATIONS OF CONTRACTORS

Duties of contractors

12. (1) It shall be the duty of every contractor—

(a) to furnish such particulars and in such form as may be prescribed, to the specified authority in the State from which an inter-State migrant workman is recruited and in the State in which such workman is employed, within fifteen days from the date of recruitment, or, as the case may be, the date of employment, and where any change occurs in any of the particulars so furnished, such change shall be notified to the specified authorities of both the States;

(b) to issue to every inter-State migrant workman, a pass book affixed with a passport size photograph of the workman and indicating in Hindi and English languages, and where the language of the workman is not Hindi or English, also in the language of the workman,—

(i) the name and place of the establishment wherein the workman is employed;

(ii) the period of employment;

(iii) the proposed rates and modes of payment of wages;

(iv) the displacement allowance payable;

(v) the return fare payable to the workman on the expiry of the period of his employment and in such contingencies as may be prescribed and in such other contingencies as may be specified in the contract of employment;

(vi) deductions made; and

(vii) such other particulars as may be prescribed;

(c) to furnish in respect of every inter-State migrant workman who ceases to be employed, a return in such form and in such manner as may be prescribed, to the specified authority in the State from which he is recruited and in the State in which he is employed, which shall include a declaration that all the wages and other dues payable to the workman and the fare for the return journey back to his State have been paid.

(2) The contractor shall maintain the pass book referred to in sub-section (1) up-to-date and cause it to be retained with the inter-State migrant workman concerned.

Not Corrected See India Code

Explanation.—For the purposes of this section and section 16 “specified authority” means such authority as may be specified by the appropriate Government in this behalf.

CHAPTER V

WAGES, WELFARE AND OTHER FACILITIES TO BE PROVIDED TO INTER-STATE MIGRANT WORKMEN

13. (1) The wage rates, holidays, hours of work and other conditions of service of an inter-State migrant workman shall,—

(a) in a case where such workman performs in any establishment, the same or similar kind of work as is being performed by any other workman in that establishment, be the same as those applicable to such other workman; and

(b) in any other case, be such as may be prescribed by the appropriate Government:

Wage rates and other conditions of service of inter-State migrant workmen.

11 of 1948.

Provided that an inter-State migrant workman shall in no case be paid less than the wages fixed under the Minimum Wages Act, 1948.

(2) Notwithstanding anything contained in any other law for the time being in force, wages payable to an inter-State migrant workman under this section shall be paid in cash.

14. (1) There shall be paid by the contractor to every inter-State migrant workman at the time of recruitment, a displacement allowance equal to fifty per cent. of the monthly wages payable to him or seventy-five rupees, whichever is higher.

Displacement allowance.

(2) The amount paid to a workman as displacement allowance under sub-section (1) shall not be refundable and shall be in addition to the wages or other amounts payable to him.

15. A journey allowance of a sum not less than the fare from the place of residence of the inter-State migrant workman in his State to the place of work in the other State shall be payable by the contractor to the workman both for the outward and return journeys and such workman shall be entitled to payment of wages during the period of such journeys as if he were on duty.

Journey allowance, etc.

16. It shall be the duty of every contractor employing inter-State migrant workmen in connection with the work of an establishment to which this Act applies,—

Other facilities.

- (a) to ensure regular payment of wages to such workmen;
- (b) to ensure equal pay for equal work irrespective of sex;
- (c) to ensure suitable conditions of work to such workmen having regard to the fact that they are required to work in a State different from their own State;
- (d) to provide and maintain suitable residential accommodation to such workmen during the period of their employment;
- (e) to provide the prescribed medical facilities to the workmen, free of charge;
- (f) to provide such protective clothing to the workmen as may be prescribed; and.

Not Corrected See India Code

Responsibility for payment of wages.

(g) in case of fatal accident or serious bodily injury to any such workman, to report to the specified authorities of both the States and also the next of kin of the workman.

17. (1) A contractor shall be responsible for payment of wages to each inter-State migrant workman employed by him and such wages shall be paid before the expiry of such period as may be prescribed.

(2) Every principal employer shall nominate a representative duly authorised by him to be present at the time of disbursement of wages by the contractor and it shall be the duty of such representative to certify the amounts paid as wages in such manner as may be prescribed.

(3) It shall be the duty of the contractor to ensure the disbursement of wages in the presence of the authorised representative of the principal employer.

(4) In case the contractor fails to make payment of wages within the prescribed period or makes short payment, then the principal employer shall be liable to make payment of the wages in full or the unpaid balance due, as the case may be, to the inter-State migrant workman employed by the contractor and recover the amount so paid from the contractor either by deduction from any amount payable to the contractor under any contract or as a debt payable by the contractor.

Liability of principal employer in certain cases.

18. (1) If any allowance required to be paid under section 14 or section 15 to an inter-State migrant workman employed in an establishment to which this Act applies is not paid by the contractor or if any facility specified in section 16 is not provided for the benefit of such workman, such allowance shall be paid, or, as the case may be, the facility shall be provided, by the principal employer within such time as may be prescribed.

(2) All the allowances paid by the principal employer or all the expenses incurred by him in providing the facility referred to in sub-section (1) may be recovered by him from the contractor either by deduction from any amount payable to the contractor under any contract or as a debt payable by the contractor.

Past liabilities.

19. It shall be the duty of every contractor and every principal employer to ensure that any loan given by such contractor or principal employer to any inter-State migrant workman does not remain outstanding after the completion of the period of employment of such workman under the said contractor or, as the case may be, in the establishment of such principal employer and accordingly every obligation of an inter-State migrant workman to re-pay any debt obtained by him during the period of his employment from the contractor or the principal employer and remaining unsatisfied before the completion of such period shall, on such completion, be deemed to have been extinguished and no suit or other proceeding shall lie in any court or before any authority for the recovery of such debt or any part thereof.

CHAPTER VI

INSPECTING STAFF

Inspectors.

20. (1) The appropriate Government may, by notification in the Official Gazette, appoint such persons as it thinks fit to be inspectors for the purposes of this Act, and define the local limits within which they shall exercise their powers under this Act.

(2) Subject to any rules made in this behalf, within the local limits for which he is appointed, an inspector may—

(a) if he has reason to believe that any inter-State migrant workmen are employed in any premises or place, enter, at all reasonable hours, with such assistants (if any), being persons in the service of the Government or any local or other public authority as he thinks fit, such premises or place for the purpose of—

(i) satisfying himself whether the provisions of this Act in relation to the payment of wages, conditions of service, or facilities to be provided to such workmen are being complied with;

(ii) examining any register or record or notices required to be kept or exhibited by the provisions of this Act or the rules made thereunder, and requiring the production thereof for inspection;

(b) examine any person found in any such premises or place for the purpose of determining whether such person is an inter-State migrant workman;

(c) require any person giving out work to any workman, to give any information, which is in his power to give, with respect to the names and addresses of the persons to, for and from whom the work is given out or received, and with respect to the payments to be made for the work;

(d) seize or take copies of such register, record of wages, or notices or portions thereof as he may consider relevant in respect of an offence under this Act which he has reason to believe has been committed by a principal employer or contractor; and

(e) exercise such other powers as may be prescribed.

(3) Notwithstanding anything contained in sub-sections (1) and (2), if a State Government considers it necessary for the purpose of satisfying itself that the provisions of this Act are being complied with in respect of any workmen belonging to that State and employed in an establishment situated in another State, it may, by order in writing, appoint such persons, being persons in the service of that Government, for the exercise of such of the powers mentioned in sub-section (2), as may be specified in that order:

Provided that no such order shall be issued without the concurrence of the Government of the State in which such workmen are employed or where the establishment is an establishment referred to in sub-clause (i) of clause (a) of sub-section (1) of section 2, without the concurrence of the Central Government.

(4) Any person required to produce any document or thing, or to give any information required, by an inspector under sub-section (2), or by a person appointed under sub-section (3), shall be deemed to be legally bound to do so within the meaning of section 175 and section 176 of the Indian Penal Code.

45 of 1860.

^{2 of 1974.} (5) The provisions of the Code of Criminal Procedure, 1973, shall, so far as may be, apply to any search or seizure under this section as they apply to any search or seizure made under the authority of a warrant issued under section 94 of the said Code.

Not Corrected
See India Code

Inter-
State
migrant
workmen
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ment
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date of
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the pur-
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certain
enact-
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Provi-
sions re-
garding
industrial
disputes
in rela-
tion to
inter-
State
migrant
workmen.

14 of 1947.

CHAPTER VII

MISCELLANEOUS

21. For the purposes of the enactments specified in the Schedule, an inter-State migrant workman shall, on and from the date of his recruitment, be deemed to be employed and actually worked in the establishment or, as the case may be, the first establishment in connection with the work of which he is employed.

22. (1) Notwithstanding anything contained in the Industrial Disputes Act, 1947, any dispute or difference in connection with the employment or non-employment or the terms of employment or the conditions of labour, of an inter-State migrant workman (hereafter in this section referred to as the industrial dispute), may,—

(a) if the industrial dispute is relatable to an establishment referred to in sub-clause (i) of clause (a) of sub-section (1) of section 2, be referred under the provisions of the said Act, by the Central Government to any of the authorities referred to in Chapter II of that Act (hereafter in this section referred to as the said authorities),—

(i) in the State wherein the establishment is situated;

(ii) in the State wherein the recruitment of such workman was made if he makes an application in that behalf to that Government on the ground that he has returned to that State after the completion of his employment;

(b) if the industrial dispute is relatable to an establishment referred to in sub-clause (ii) of clause (a) of sub-section (1) of section 2,—

(i) be referred under the provisions of the said Act, by the Government of the State wherein the establishment is situated, to any of the said authorities in that State; or

(ii) be referred under the provisions of the said Act, by the Government of the State wherein the recruitment of such workman was made to any of the said authorities in that State, if he makes an application in that behalf to that Government on the ground that he has returned to that State after the completion of his employment:

Provided that—

(a) no application referred to in sub-clause (ii) of clause (a) or sub-clause (ii) of clause (b) shall be entertained after the expiry

of 1979]

Not Corrected See India Code
Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service)

of a period of six months from the date of his return to the State wherein the recruitment was made after the completion of his employment, unless the Government concerned is satisfied that the applicant was prevented by sufficient cause from making the application within that period;

(b) no reference under the said sub-clause (ii) of clause (b) shall be made except after obtaining the concurrence of the Government of the State wherein the establishment concerned is situated.

(2) Without prejudice to the provisions of section 33B of the Industrial Disputes Act, 1947, where during the pendency of any proceeding in respect of an industrial dispute under that Act before any of the said authorities in the State wherein the establishment is situated, an application is made to that authority by an inter-State migrant workman for the transfer of such proceeding to a corresponding authority in the State wherein his recruitment was made on the ground that he has returned to that State after the completion of his employment, that authority shall forward the application to the Central Government, or, as the case may be, to the Government of the State wherein such recruitment was made and transfer such proceeding in the prescribed manner to such authority as may be specified in this behalf by that Government:

Provided that in a case where no authority has been specified by the Government concerned within the prescribed period, the authority before which the proceeding is pending shall, on a request being made by the inter-State migrant workman and after obtaining the previous approval of the Government which referred the dispute to that authority, forward such proceeding to the Government concerned for reference of such dispute to an authority in the State wherein such recruitment was made.

(3) Without prejudice to the provisions of sub-section (2), if the Central Government is satisfied that it is expedient in the interests of justice so to do, it may, by order in writing and for reasons to be stated therein, withdraw any proceeding in respect of any industrial dispute relating to an inter-State migrant workman pending before an authority in the State in which the establishment concerned is situated and transfer the same to such authority in the State wherein the recruitment of such workman was made as may be specified in the order.

(4) The authority to which any proceeding is transferred under this section may proceed either *de novo* or from the stage at which it was so transferred.

23. (1) Every principal employer and every contractor shall maintain such registers and records giving such particulars of the inter-State migrant workmen employed, the nature of work performed by such workmen, the rates of wages paid to the workmen and such other particulars in such form as may be prescribed.

Registers
and
other
records
to be
main-
tained.

(2) Every principal employer and every contractor shall keep exhibited in such manner as may be prescribed within the premises of the establishment where the inter-State migrant workmen are employed, notices in the prescribed form containing particulars about the hours of work, nature of duty and such other information as may be prescribed.

Obstruc-
tions.

24. (1) Whoever obstructs an inspector or a person appointed under sub-section (3) of section 20 (hereinafter referred to as the authorised person) in the discharge of his duties under this Act or refuses or wilfully neglects to afford the inspector or authorised person any reasonable facility for making any inspection, examination, inquiry or investigation authorised by or under this Act in relation to an establishment to which, or a contractor to whom, this Act applies, shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to two thousand rupees, or with both.

(2) Whoever wilfully refuses to produce on the demand of any inspector or authorised person any register or other document kept in pursuance of this Act or prevents or attempts to prevent or does anything which he has reason to believe is likely to prevent any person from appearing before or being examined by any inspector or authorised person acting in pursuance of his duties under this Act, shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to two thousand rupees, or with both.

Contra-
vention of
provi-
sions
regarding
employ-
ment of
inter-
State
migrant
workmen.

25. Whoever contravenes any provisions of this Act or of any rules made thereunder regulating the employment of inter-State migrant workmen, or contravenes any condition of a licence granted under this Act, shall be punishable with imprisonment for a term which may extend to one year, or with fine which may extend to one thousand rupees, or with both, and in the case of a continuing contravention, with an additional fine which may extend to one hundred rupees for every day during which such contravention continues after conviction for the first such contravention.

Other
offences.

26. If any person contravenes any of the provisions of this Act or of any rules made thereunder for which no other penalty is elsewhere provided, he shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to two thousand rupees, or with both.

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, 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 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.

28. No court shall take cognizance of any offence under this Act except on a complaint made by, or with the previous sanction in writing of, an inspector or authorised person and 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.

29. No court shall take cognizance of an offence punishable under this Act unless the complaint thereof is made within three months from the date on which the alleged commission of the offence came to the knowledge of the inspector or authorised person concerned:

Provided that where the offence consists of disobeying a written order made by an inspector or authorised person, complaint thereof may be made within six months of the date on which the offence is alleged to have been committed.

30. (1) The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law or in the terms of any agreement or contract of service, or in any standing orders applicable to the establishment whether made before or after the commencement of this Act:

Provided that whereunder any such law, agreement, contract of service or standing orders, the inter-State migrant workmen employed in the establishment are entitled to benefits in respect of any matter which are more favourable to them than those to which they would be entitled under this Act, the inter-State migrant workmen shall continue to be entitled to the more favourable benefits in respect of that matter, notwithstanding that they receive benefits in respect of other matters under this Act.

(2) Nothing contained in this Act shall be construed as precluding any inter-State migrant workmen from entering into an agreement with the principal employer or the contractor, as the case may be, for granting them rights or privileges in respect of any matter which are more favourable to them than those to which they would be entitled under this Act.

31. The appropriate Government may, by notification in the Official Gazette and subject to such conditions and restrictions, if any, and for such period or periods as may be specified in the notification, direct that all or any of the provisions of this Act or the rules made thereunder shall not apply to or in relation to any establishment or class of establishments or any contractor or class of contractors or any inter-State migrant workmen in such establishment or class of such workmen, if that Government is satisfied that it is just and proper so to do having regard to the methods of recruitment and the conditions of employment in such establishment or class of establishments and all other relevant circumstances.

32. (1) No suit, prosecution or other legal proceedings shall lie against any registering officer, licensing officer or any other employee of the Government for anything which is in good faith done or intended to be done in pursuance of this Act or any rule or order made thereunder.

Cogni-
zance of
offences.

Limita-
tion of
prose-
cutions.

Effect of
laws and
agree-
ments
inconsis-
tent with
the Act.

Power to
exempt
in special
cases.

Protec-
tion of
action
taken
under
the Act.

Not Corrected See India Code

(2) No suit or other legal proceedings shall lie against the Government for any damage caused or likely to be caused by anything which is in good faith done or intended to be done in pursuance of this Act or any rule or notification or order made or issued thereunder.

Power to give directions

33. The Central Government may give directions to the Government of any State as to the carrying into execution in the State of the provisions contained in this Act.

Power to remove difficulties

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 provisions of this Act, as appears to it to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made after the expiry of two years from the date on which this Act comes into force.

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

Power to make rules

35. (1) The appropriate Government may, subject to the condition of previous publication, 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 form and manner in which an application for the registration of an establishment may be made under section 4, the fees payable thereon and the form of a certificate of registration issued under that section;

(b) the form in which an application for the grant or renewal of a licence may be made under section 9 and the particulars it may contain;

(c) the manner in which an investigation is to be made in respect of an application for the grant of a licence and the matters to be taken into account in granting or refusing a licence;

(d) the form of a licence which may be granted or renewed under this Act, the conditions subject to which the licence may be granted or renewed, the fees payable for the grant or renewal of a licence and the security, if any, required to be furnished for the due performance of the conditions of the licence;

(e) the circumstances under which licences may be varied or amended under section 10;

(f) the form and the manner in which appeals may be filed under section 11 and the procedure to be followed by appellate officers in disposing of the appeals;

(g) the wage rates, holidays, hours of work and other conditions of service which an inter-State migrant workman is entitled under section 13;

(h) the period within which wages payable to inter-State migrant workmen should be paid by the contractor under sub-section (1) of section 17 and the manner of certification of such payment under sub-section (2) thereof;

- (i) the time within which allowances or facilities required by this Act to be provided and maintained may be so provided by the contractor and in case of default on the part of the contractor, by the principal employer under section 18;
- (j) the powers that may be exercised by inspectors under section 20;
- (k) the form of registers and records to be maintained, and the particulars and information to be contained in notices to be exhibited, by the principal employers and contractors under section 23;
- (l) the manner of submission of returns, and the forms in which, and the authorities to which, such returns may be submitted;
- (m) legal aid to inter-State migrant workmen;
- (n) any other matter which is required to be, or may be, prescribed under this Act.

(3) 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.

Orissa
Act 42
of 1975.

Repeals
and sav-
ing.

36. (1) The Orissa Dadan Labour (Control and Regulation) Act, 1975 and any law corresponding to this Act, in force in any State, shall stand repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the Act or law so repealed shall, in so far as such thing or action is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the provisions of this Act as if the said provisions were in force when such thing was done or such action was taken and shall continue to be in force accordingly until superseded by anything done or any action taken under this Act.

THE SCHEDULE

(See section 21)

- | | |
|-------------|---|
| 8 of 1923. | 1. The Workmen's Compensation Act, 1923. |
| 4 of 1936. | 2. The Payment of Wages Act, 1936. |
| 14 of 1947. | 3. The Industrial Disputes Act, 1947. |
| 34 of 1948. | 4. The Employees' State Insurance Act, 1948. |
| 19 of 1952. | 5. The Employees' Provident Funds and Miscellaneous Provisions Act, 1952. |
| 53 of 1961. | 6. The Maternity Benefit Act, 1961. |

en la noche del 15 de junio de 1940, en el Hotel "El Dorado" de la ciudad de Bogotá.

**THE HARYANA AND UTTAR PRADESH (ALTERATION OF
BOUNDARIES) ACT, 1979**

ARRANGEMENT OF SECTIONS

SECTIONS

PART I

1. Short title.
 2. Definitions.

PART II

ALTERATION OF BOUNDARIES

- 3. Replacement of fluctuating boundaries by fixed boundaries.**

4. Transfer of territories.

5. Amendment of First Schedule to the Constitution.

REPRESENTATION IN THE LEGISLATURES

- #### **7. Provision as to sitting members**

PART IV

HIGH COURTS

- 8. Extension of jurisdiction of, and transfer of proceedings to, High Court of Punjab and Haryana.**

9. Extension of jurisdiction of, and transfer of proceedings to, High Court at Allahabad.

10. Right to appear in any proceedings transferred under section 8 or section 9.
 11. Interpretation

PART V

AUTHORISATION OF EXPENDITURE

12. Appropriation of moneys for expenditure in transferred territories under existing appropriation Acts.
 13. Reports relating to accounts of Haryana and Uttar Pradesh.

SECTIONS

PART VI

APPORTIONMENT OF ASSETS AND LIABILITIES

14. Land and goods.
15. Arrears of taxes.
16. Right to recover loans and advances.
17. Refund of taxes collected in excess.
18. Deposits.
19. Contracts.
20. Liability in respect of actionable wrong.
21. Liability as guarantor of co-operative societies.
22. Items in suspense.
23. Apportionment of assets or liabilities by agreements.
24. Power of Central Government to order allocation or adjustment in certain cases.
25. Expenditure to be charged on the Consolidated Fund.

PART VII

LEGAL AND MISCELLANEOUS PROVISIONS

26. State Financial Corporations and State Electricity Boards.
27. Territorial extent of laws.
28. Power to adapt laws.
29. Power to construe laws.
30. Legal proceedings.
31. Transfer of pending proceedings.
32. Construction of boundary pillars, etc.
33. Validity of demarcation done before commencement of Act.
34. Effect of provisions inconsistent with other laws.
35. Power to remove difficulties.
36. Power to make rules.

THE SCHEDULE

(to be inserted at the end of the Schedule)

It is hereby enacted that the Schedule, annexed hereto, shall be deemed to be part of this Act and to have effect as if it were an act in itself, and to be called the "Schedule".

(to be inserted after the heading "Table of contents")

(to be inserted before the heading "Pending business")

[REDACTED]

IV PART

HARYANA AND UTTAR PRADESH TO THE GOVERNOR

**THE HARYANA AND UTTAR PRADESH (ALTERATION OF
BOUNDARIES) ACT, 1979**

No. 31 OF 1979

[11th June, 1980.]

An Act to provide for the alteration of boundaries of the States of Haryana and Uttar Pradesh and for matters connected therewith.

Be it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:

PART I

PRELIMINARY

Short title.

1. This Act may be called the Haryana and Uttar Pradesh (Alteration of Boundaries) Act, 1979.

Definitions.

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

(a) "appointed day" means the day which the Central Government may, by notification in the Official Gazette, appoint;

(b) "assembly constituency", "council constituency" and "parliamentary constituency" have the same meanings as in the Representation of the People Act, 1950;

(c) "fixed boundaries" means the boundaries demarcated under the provisions of section 3;

(d) "law" includes any enactment, Ordinance, regulation, order, bye-law, rule, scheme, notification or other instrument having the force of law in the whole or in any part of the State of Haryana or Uttar Pradesh;

(e) "notified order" means an order published in the Official Gazette;

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

43 of 1950.

(g) "present deep stream line" means the deep stream line of the river Yamuna as verified and determined by the Survey of India during the months of November, 1974, December, 1974, January, 1975 and February, 1975;

(h) "sitting member", in relation to either House of Parliament or of the Legislature of a State, means a person who immediately before the appointed day is a member of that House;

(i) "transferred territories" means,—

(a) in relation to the State of Haryana, the territories transferred by this Act from that State to the State of Uttar Pradesh, and

(b) in relation to the State of Uttar Pradesh, the territories transferred by this Act from that State to the State of Haryana;

(j) any reference to a district of a State shall be construed as a reference to the area physically comprised within that district immediately before the appointed day.

PART II

ALTERATION OF BOUNDARIES

3. (1) As from the appointed day, the boundary between the Karnal and Sonepat districts of the State of Haryana and the Saharanpur, Muzaffarnagar and Meerut districts of the State of Uttar Pradesh and the boundary between the Gurgaon district of the State of Haryana and the Bulandshahr and Aligarh districts of the State of Uttar Pradesh which at present is the deep stream of the river Yamuna, shall be altered to and replaced by fixed boundaries.

Replacement of fluctuating boundaries by fixed boundaries.

(2) The said fixed boundaries shall be demarcated by an authority appointed in this behalf by the Central Government so as to be generally in conformity with the fixed boundaries described in the Schedule.

(3) For the purposes of such demarcation,—

(a) the decision of the said authority on any matter relating to the interpretation of any part of the description of the fixed boundary given in the Schedule shall be final;

(b) the said authority shall have power to determine the location of the points at which the boundary pillars shall be constructed and to specify the State Government which shall be responsible for the construction and maintenance of the boundary pillars at such points according to such specifications as that authority may indicate (the pillars of the same specifications being apportioned, as far as practicable, equally between the two State Governments), the decision of the said authority in regard to these matters being final;

(c) except as otherwise set forth in paragraph 2 of

(c) it shall be lawful for the said authority and for any person specified by such authority to enter upon and survey any area in the vicinity of any of the fixed boundaries described in the Schedule and to do all other acts as may be necessary.

(4) The authority referred to in sub-section (2) shall also prepare maps of the areas on both sides of the fixed boundaries and in the vicinity thereof showing—

- (a) the present deep stream line and the fixed boundary in relation to it; and
 - (b) the names and boundaries of the villages on both sides of the fixed boundary as indicated by the State Government concerned with reference to the revenue records of that Government,
- and send authenticated copies thereof to the Central Government and to the State Governments of Haryana and Uttar Pradesh.

4. (1) As from the appointed day,—

(a) there shall be added to the State of Haryana all the territories of the State of Uttar Pradesh which lie on the Haryana side of the fixed boundaries, and the said territories shall thereupon cease to form part of the State of Uttar Pradesh; and

(b) there shall be added to the State of Uttar Pradesh all the territories of the State of Haryana which lie on the Uttar Pradesh side of the fixed boundaries, and the said territories shall thereupon cease to form part of the State of Haryana.

(2) Each of the State Governments of Haryana and Uttar Pradesh shall, by order in the Official Gazette of the State, provide for the administration, as from the appointed day, of the territories transferred to that State under sub-section (1) by including them or any part of them in such district, subdivision, police station or other administrative unit as may be specified in the order.

5. As from the appointed day, in the First Schedule to the Constitution, under the heading "I. THE STATES"—

(a) for the entry against "18. Uttar Pradesh", the following shall be substituted, namely:—

"The territories which immediately before the commencement of this Constitution were either comprised in the Province known as the United Provinces or were being administered as if they formed part of that Province, the territories specified in clause (b) of sub-section (1) of section 3 of the Bihar and Uttar Pradesh (Alteration of Boundaries) Act, 1968 and the territories specified in clause (b) of sub-section (1) of section 4 of the Haryana and Uttar Pradesh (Alteration of Boundaries) Act, 1979, but excluding the territories specified in clause (a) of sub-

section (1) of section 3 of the Bihar and Uttar Pradesh (Alteration of Boundaries) Act, 1968, and the territories specified in clause (a) of sub-section (1) of section 4 of the Haryana and Uttar Pradesh (Alteration of Boundaries) Act, 1979.”;

(b) for the entry against “17. Haryana”, the following shall be substituted, namely:—

“The territories specified in sub-section (1) of section 3 of the Punjab Reorganisation Act, 1966 and the territories specified in clause (a) of sub-section (1) of section 4 of the Haryana and Uttar Pradesh (Alteration of Boundaries) Act, 1979, but excluding the territories specified in clause (b) of sub-section (1) of section 4 of that Act.”.

PART III

REPRESENTATION IN THE LEGISLATURES

6. As from the appointed day, any reference in any order relating to delimitation of parliamentary constituencies, assembly constituencies or council constituencies—

Construction of delimitation orders.

(a) (i) to the State of Haryana, shall be construed as including the territories transferred to that State from the State of Uttar Pradesh under clause (a) of sub-section (1) of section 4, but excluding the territories transferred from the State of Haryana to the State of Uttar Pradesh under clause (b) of that sub-section;

(ii) to any district, sub-division, police-station or other administrative unit in the State of Haryana, shall be construed as including that part of the territories, if any, transferred to that State, which is included in that district, sub-division, police-station or other administrative unit by order made under sub-section (2) of section 4;

(b) (i) to the State of Uttar Pradesh, shall be construed as including the territories transferred to that State from the State of Haryana under clause (b) of sub-section (1) of section 4, but excluding the territories transferred from the State of Uttar Pradesh to the State of Haryana under clause (a) of that sub-section;

(ii) to any district, sub-division, police-station or other administrative unit in the State of Uttar Pradesh, shall be construed as including that part of the territories, if any, transferred to that State, which is included in that district, sub-division, police-station or other administrative unit by order made under sub-section (2) of section 4.

7. (1) Every sitting member of the House of the People representing any parliamentary constituency the extent of which has been altered by virtue of the provisions of this Act shall, notwithstanding such alteration, be deemed, as from the appointed day, to have been elected to that House by that constituency as so altered.

Provision as to sitting members.

(2) Every sitting member of the Legislative Assembly of the State of Haryana or Uttar Pradesh representing any assembly constituency the extent of which has been altered by virtue of the provisions of this Act

shall, notwithstanding such alteration, be deemed, as from the appointed day, to have been elected to the said Legislative Assembly by that constituency as so altered.

(3) Every sitting member of the Legislative Council of the State of Uttar Pradesh representing any council constituency the extent of which has been altered by virtue of the provisions of this Act shall, notwithstanding such alteration, be deemed, as from the appointed day, to have been elected to the said Legislative Council by that constituency as so altered.

PART IV HIGH COURTS

8. (1) Except as hereinafter provided—

(a) the jurisdiction of the High Court of Punjab and Haryana shall, as from the appointed day, extend to the territories transferred by this Act from the State of Uttar Pradesh to the State of Haryana; and

(b) the High Court of Judicature at Allahabad shall, as from that day, have no jurisdiction in respect of the said territories.

(2) Such proceedings pending in the High Court of Judicature at Allahabad immediately before the appointed day as are certified by the Chief Justice of that High Court, having regard to the place of accrual of the cause of action and other circumstances, to be proceedings which ought to be heard and decided by the High Court of Punjab and Haryana shall, as soon as may be after such certification, be transferred to the High Court of Punjab and Haryana.

(3) Notwithstanding anything contained in sub-sections (1) and (2), but save as hereinafter provided, the High Court of Judicature at Allahabad shall have, and the High Court of Punjab and Haryana shall not have, jurisdiction to entertain, hear or dispose of appeals, applications for leave to appeal to the Supreme Court, applications for review and other proceedings, where any such proceedings seek any relief in respect of any order passed by the High Court of Judicature at Allahabad before the appointed day:

Provided that if, after such proceedings have been entertained by the High Court of Judicature at Allahabad, it appears to the Chief Justice of that High Court that they ought to be transferred to the High Court of Punjab and Haryana, he shall order that they shall be so transferred and such proceedings shall thereupon be transferred accordingly.

(4) Any order made by the High Court of Judicature at Allahabad—

(a) before the appointed day in any proceedings transferred to the High Court of Punjab and Haryana by virtue of sub-section (2), or

(b) in any proceedings with respect to which the High Court of Judicature at Allahabad retains jurisdiction by virtue of sub-section (3),

Extension of jurisdiction of, and transfer of proceedings to, the High Court of Punjab and Haryana.

shall, for all purposes, have effect not only as an order of the High Court of Judicature at Allahabad, but also as an order made by the High Court of Punjab and Haryana.

(5) Subject to any rule made or direction given by the High Court of Punjab and Haryana, any such person who immediately before the appointed day is an advocate entitled to practise in the High Court of Judicature at Allahabad as may be specified in this behalf by the Chief Justice of the High Court of Punjab and Haryana having regard to the transfer of territories from the State of Uttar Pradesh to the State of Haryana, shall be recognised as an advocate entitled to practise in the High Court of Punjab and Haryana.

9. (1) Except as hereinafter provided—

(a) the jurisdiction of the High Court of Judicature at Allahabad shall, as from the appointed day, extend to the territories transferred by this Act from the State of Haryana to the State of Uttar Pradesh; and

(b) the High Court of Punjab and Haryana shall, as from that day, have no jurisdiction in respect of the said territories.

**Extension
of juris-
diction of
and trans-
fer of pro-
ceedings
to, High
Court at
Allahabad.**

(2) Such proceedings pending in the High Court of Punjab and Haryana immediately before the appointed day as are certified by the Chief Justice of that High Court, having regard to the place of accrual of the cause of action and other circumstances, to be proceedings which ought to be heard and decided by the High Court of Judicature at Allahabad shall, as soon as may be after such certification, be transferred to the High Court of Judicature at Allahabad.

(3) Notwithstanding anything contained in sub-sections (1) and (2), but save as hereinafter provided, the High Court of Punjab and Haryana shall have, and the High Court of Judicature at Allahabad shall not have, jurisdiction to entertain, hear or dispose of appeals, applications for leave to appeal to the Supreme Court, applications for review and other proceedings, where any such proceedings seek any relief in respect of any order passed by the High Court of Punjab and Haryana before the appointed day:

Provided that if, after such proceedings have been entertained by the High Court of Punjab and Haryana, it appears to the Chief Justice of that High Court that they ought to be transferred to the High Court of Judicature at Allahabad, he shall order that they shall be so transferred and such proceedings shall thereupon be transferred accordingly.

(4) Any order made by the High Court of Punjab and Haryana—

(a) before the appointed day in any proceedings transferred to the High Court of Judicature at Allahabad by virtue of sub-section (2); or

(b) in any proceedings with respect to which the High Court of Punjab and Haryana retains jurisdiction by virtue of sub-section (3), shall, for all purposes, have effect not only as an order of the High Court of Punjab and Haryana, but also as an order made by the High Court of Judicature at Allahabad.

(5) Subject to any rule made or direction given by the High Court of Judicature at Allahabad, any such person who immediately before the appointed day is an advocate entitled to practise in the High Court of Punjab and Haryana as may be specified in this behalf by the Chief Justice of the High Court of Judicature at Allahabad having regard to the transfer of territories from the State of Haryana to the State of Uttar Pradesh shall be recognised as an advocate entitled to practise in the High Court of Judicature at Allahabad.

Right to appear in any proceedings transferred under section 8 or section 9.

Interpretation

10. Any person who immediately before the appointed day is an advocate entitled to practise in the High Court of Punjab and Haryana or the High Court of Judicature at Allahabad and was authorised to appear in any proceedings transferred under section 8 or section 9 shall have the right to appear in the High Court to which the proceedings have been transferred in relation to those proceedings.

11. For the purposes of sections 8 and 9,—

(a) proceedings shall be deemed to be pending in the High Court of Punjab and Haryana or the High Court of Judicature at Allahabad until that Court has disposed of all issues between the parties, including any issue with respect to the taxation of the costs of the proceedings and shall include appeals, applications for leave to appeal to the Supreme Court, applications for review, petitions for revision and petitions for writs;

(b) references to the High Court of Punjab and Haryana or the High Court of Judicature at Allahabad shall be construed as including references to a Judge or division court thereof, and references to an order made by a court or a Judge shall be construed as including references to a sentence, judgment or decree passed or made by that court or Judge.

PART V

AUTHORISATION OF EXPENDITURE

Appropriation of moneys for expenditure in transferred territories under existing appropriation Acts.

12. (1) As from the appointed day, any Act passed by the Legislature of the State of Haryana or Uttar Pradesh before that day for the appropriation of any moneys out of the Consolidated Fund of the State to meet any expenditure in respect of any part of the financial year in which the appointed day falls shall have effect also in relation to the territories transferred to that State by the provisions of Part II and it shall be lawful for the State Government to spend any amount on any service in those territories out of the amount authorised by such Act to be expended for that service during the financial year in that State.

(2) The Governor of Haryana or of Uttar Pradesh may, after the appointed day, authorise such expenditure from the Consolidated Fund of the State as he deems necessary for any purpose or service in the territories transferred to that State for a period of not more than six months beginning with the appointed day pending the sanction of such expenditure by the Legislature of the State:

Provided that no such authorisation shall be made so as to have effect for any period after the end of the financial year in which the appointed day falls.

13. The reports of the Comptroller and Auditor-General of India referred to in clause (2) of article 151 of the Constitution relating to the accounts of the State of Haryana or Uttar Pradesh in respect of any financial year ending before the appointed day shall be submitted to the Governor of each of the States of Haryana and Uttar Pradesh who shall cause them to be laid before the Legislature of the State.

Reports relating to accounts of Haryana and Uttar Pradesh.

PART VI

APPORTIONMENT OF ASSETS AND LIABILITIES

14. (1) Subject to the other provisions of this Part, all land and all stores, articles and other goods belonging to the State of Haryana or Uttar Pradesh in the transferred territories shall, as from the appointed day, pass to the State to which the territories are transferred.

Land and goods.

(2) In this section, the expression "land" includes immovable property of every kind and any rights in or over such property.

15. The right of the State of Haryana or Uttar Pradesh to recover arrears of any tax or duty on property situate in the transferred territories, including land revenue, or to recover arrears of any other tax or duty in any case where the place of assessment of that tax or duty is in the transferred territories shall belong to the State to which the territories are transferred.

Arrears of taxes.

16. The right to recover any loans or advances made before the appointed day by the State of Haryana or Uttar Pradesh to any local body, society, agriculturist, or other person in the transferred territories shall belong to the State to which the territories are transferred.

Right to recover loans and advances.

17. The liability of the State of Haryana or Uttar Pradesh to refund any tax or duty on property situate in the transferred territories including land revenue, collected in excess shall be the liability of the State to which the territories are transferred, and the liability of the State of Haryana or Uttar Pradesh to refund any other tax or duty collected in excess in any case where the place of assessment of the tax or duty is in the transferred territories shall also be the liability of the State to which the territories are transferred.

Refund of taxes collected in excess.

18. The liability of the State of Haryana or Uttar Pradesh in respect of any civil deposit or local fund deposit made in the transferred territories shall, as from the appointed day, be the liability of the State to which the territories are transferred.

Deposits.

19. (1) Where, before the appointed day, the State of Haryana or Uttar Pradesh has made any contract in the exercise of its executive power for any purposes of the State, that contract shall be deemed to have been made in the exercise of the executive power—

Contracts.

(a) if such purposes are, as from that day, purposes relatable exclusively to the transferred territories, of the State to which the territories are transferred; and

(b) in any other case, of the State which made the contract,

and all rights and liabilities which have accrued, or may accrue, under any such contract shall, to the extent to which they are rights or liabilities of the State which made the contract, be the rights or liabilities of the State specified in clause (a) or clause (b) above.

(2) For the purposes of this section, there shall be deemed to be included in the liabilities which have accrued or may accrue under any contract—

(a) any liability to satisfy an order or award made by any court or other tribunal in proceedings relating to the contract; and

(b) any liability in respect of expenses incurred in or in connection with any such proceedings.

(3) This section shall have effect subject to the other provisions of this Part relating to the apportionment of liabilities in respect of loans, guarantees and other financial obligations.

Liability in respect of actionable wrong.

20. Where, immediately before the appointed day, the State of Haryana or Uttar Pradesh is subject to any liability in respect of an actionable wrong, other than breach of contract, that liability shall,—

(a) if the cause of action arose wholly within the transferred territories, be a liability of the State to which the territories are transferred; and

(b) in any other case, continue to be a liability of the State which, immediately before that day, was subject to such liability.

Liability as guarantor of co-operative societies.

21. Where, immediately before the appointed day, the State of Haryana or Uttar Pradesh is liable as guarantor in respect of any liability of a registered co-operative society, that liability shall,—

(a) if the area of the society's operations is limited to the transferred territories, be a liability of the State to which the territories are transferred; and

(b) in any other case, continue to be a liability of the State which, immediately before that day, was subject to such liability.

Items in suspense.

22. If any item in suspense is ultimately found to affect an asset or liability of the nature referred to in any of the foregoing provisions of this Part, it shall be dealt with in accordance with that provision.

Apportionment of assets or liabilities by agreement.

23. Where the States of Haryana and Uttar Pradesh agree that the benefit or burden of any particular asset or liability should be apportioned between them in a manner other than that provided for in the foregoing provisions of this Part, then, notwithstanding anything contained therein, the benefit or burden of that asset or liability shall be apportioned in the manner agreed upon.

Power of Central Government to order allocation or adjustment in certain cases.

24. Where, by virtue of any of the provisions of this Part, either of the States of Haryana or Uttar Pradesh becomes entitled to any property or obtains any benefits or becomes subject to any liability, and the Central Government, on a reference made within a period of three years from the appointed day by either of the States, is of opinion that it is just and equitable that that property or those benefits should be transferred to, or shared with, the other State or that a contribution towards that liability should be made by the other State, the said property or benefits

shall be allocated in such manner between the two States, or the other State shall make to the State subject to the liability such contribution in respect thereof, as the Central Government may, after consultation with the two State Governments, by order, determine.

25. All sums payable by either the State of Haryana or Uttar Pradesh to the other State by virtue of the provisions of this Part shall be charged on the Consolidated Fund of the State by which such sums are payable.

Expenditure to be charged on the Consolidated Fund.

PART VII

LEGAL AND MISCELLANEOUS PROVISIONS

26. As from the appointed day,—

63 of 1951.

(a) the Financial Corporations constituted under the State Financial Corporations Act, 1951, for the States of Haryana and Uttar Pradesh; and

54 of 1948.

(b) the State Electricity Boards constituted under the Electricity (Supply) Act, 1948, for the said States,

State Financial Corporations and State Electricity Boards.

shall be deemed to have been constituted for those States with their areas as altered by the provisions of section 4.

Territorial extent of laws.

27. The provisions of section 4 shall not be deemed to have effected any change in the territories to which any law in force immediately before the appointed day extends or applies, and territorial references in any such law to the State of Haryana or Uttar Pradesh shall, until otherwise provided by a competent Legislature or other competent authority, be construed as meaning the territories within that State immediately before the appointed day.

Power to adapt laws.

28. For the purpose of facilitating the application of any law in relation to the State of Haryana or Uttar Pradesh, the appropriate Government may, before the expiration of two years from the appointed day, by order, make such adaptations and modifications of the law, whether by way of repeal or amendment as may be necessary or expedient, and thereupon every such law shall have effect subject to the adaptations or modifications so made until altered, repealed or amended by a competent Legislature or other competent authority.

Explanation.—In this section, the expression “appropriate Government” means as respects any law relating to a matter enumerated in the Union List, the Central Government, and as respects any other law, the State Government.

Power to construe laws.

29. Notwithstanding that no provision or insufficient provision has been made for the adaptation of a law made before the appointed day, any court, tribunal or authority, required or empowered to enforce such law may, for the purpose of facilitating its application in relation to the State of Haryana or Uttar Pradesh, construe the law in such manner, without affecting the substance, as may be necessary or proper in regard to the matter before the court, tribunal or authority.

Legal proceedings.

30. Where, immediately before the appointed day, the State of Haryana or Uttar Pradesh is a party to any legal proceedings with respect to any property, rights or liabilities transferred to the other State under this Act, the other State shall be deemed to be substituted for the State from which such property, rights or liabilities are transferred as a party to those proceedings, or added as a party thereto, as the case may be, and the proceedings may continue accordingly.

Transfer of pending proceedings.

31. (1) Every proceeding pending immediately before the appointed day before a court (other than a High Court), tribunal, authority or officer in any area which on that day falls within the State of Haryana or Uttar Pradesh shall, if it is a proceeding relatable exclusively to any part of the territories which as from that day are the territories of the other State, stand transferred to the corresponding court, tribunal, authority or officer in the other State.

(2) If any question arises as to whether any proceeding should stand transferred under sub-section (1), it shall be referred to the High Court having jurisdiction in respect of the area in which the court, tribunal, authority or officer before which, or before whom, such proceeding is pending on the appointed day, is functioning, and the decision of that High Court shall be final.

(3) In this section,—

(a) "proceeding" includes any suit, case or appeal; and

(b) "corresponding court, tribunal, authority or officer" in a State means—

(i) the court, tribunal, authority or officer in which, or before whom, the proceeding would have lain if the proceeding had been instituted after the appointed day, or

(ii) in case of doubt, such court, tribunal, authority or officer in that State as may be determined after the appointed day by the Government of that State, or before the appointed day by the Government of the other State, to be the corresponding court, tribunal, authority or officer.

Construction of boundary pillars, etc.

32. (1) It shall be lawful for the State Government which is responsible for the construction of any boundary pillar under sub-section (3) of section 3 to cause such pillar to be constructed and maintained and no suit, prosecution or other legal proceeding shall lie against the State Government or any of its officers for anything in good faith done or intended to be done under this section.

(2) The boundary pillars shall be inspected jointly by the officers of the State Governments of Haryana and Uttar Pradesh in accordance with such rules as the Central Government may make in this behalf.

(3) Whoever wilfully removes or injures any boundary pillars shall be punishable with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

2 of 1974.

(4) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, an offence under sub-section (3) may be inquired into and tried by a court in either of the States of Haryana and Uttar Pradesh.

33. All things done and all steps taken before the commencement of this Act in connection with the demarcation of the fixed boundaries shall, in so far as they are in conformity with the provisions of sub-sections (2) and (3) of section 3, be deemed to have been done in accordance with law.

Validity
of demar-
cation
done
before
commencement
of Act.

34. The provisions of this Act shall have effect notwithstanding any law, custom or usage which is inconsistent therewith.

Effect of
provisions
inconsis-
tent with
other
laws.

35. (1) If any difficulty arises in giving effect to the provisions of this Act, the President may, by notified order, do anything, not inconsistent with such provisions which appears to him to be necessary or expedient for the purpose of removing the difficulty.

Power to
remove
difficul-
ties.

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

36. (1) The Central Government may, by notification in the Official Gazette, make rules to give effect to the provisions of this Act.

Power to
make
rules.

(2) Every rule made by the Central Government 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 rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

THE SCHEDULE

[See section 3(2)]

Description of the fixed boundaries

1. The fixed boundary between the Karnal and Sonepat districts of Haryana on the one side and the Saharanpur, Muzaffarnagar and Meerut districts of Uttar Pradesh on the other side shall be the present deep stream line.

2. (1) The fixed boundary between the Gurgaon district of Haryana on the one side and the Bulandshahr and Aligarh districts of Uttar Pradesh on the other side shall commence from the point where the present

beginning from the said point where the present deep stream line crosses the north-west boundary of BASANTPUR and proceed along the said boundary up to the point where it crosses the north bank of the river Yamuna as ascertained at the 1971-72 river survey conducted by the Survey of India.

(2) It shall then proceed along the said north bank up to the point where it meets the boundary between BASANTPUR and SALARPUR; thence along the northern and eastern boundaries of SALARPUR, the eastern boundary of ASALATPUR, the north-eastern boundary of DADSIA, the northern and north-eastern boundaries of KIRAWLI, the northern boundary of LALPUR, the northern and eastern boundaries of MAHABATPUR, the eastern boundary of MUAZZAMABAD, the eastern boundary of BHASKOLA, the eastern and northern boundaries of RAJPUR KALAN including CHAK PHULERA, the northern and eastern boundaries of SHIKARGAH, the northern and eastern boundaries of AMINPUR, the eastern boundary of CHIRSI, the eastern boundary of AKBARPUR, the eastern boundary of MOZAMABAD-MAZRA-SHEIKHPUR, the eastern boundary of SHEIKHPUR, the eastern boundary of MANJHAWLI, the eastern boundary of GARHI BEGAMPUR, the south-eastern boundary of DALELGARH, the eastern boundary of NANGLA-MAZRA-CHANDPUR, the northern and eastern boundaries of SHAHJAHANPUR, the eastern boundary of LATIFPUR, the eastern boundary of PARASRAMPUR alias DULEHPUR, the eastern boundary of MAKANPUR, the north-eastern boundary of WALIPUR, the western, northern and eastern boundaries of SHEIKHPUR, the northern and the north-eastern boundaries of BEHRAMPUR, and the north-western boundary of NANGLIA up to the point where it meets the present deep stream line.

(3) From this point, it shall proceed along the present deep stream line following the boundary on Uttar Pradesh side of NANGLIA, JHUPPA, BAGHPUR KALAN, BAGHPUR KHURD, SOLRAH, BHOLRA, DOSTPUR, GURWARI and CHANDHAT up to the junction of the old main stream of the river Yamuna and the channel or branch of the river commonly known as the Zair Nala, and thence along the present deep stream line up to the southern boundary of MAHOLI.

Explanation.—In this paragraph,—

(a) any reference to the boundary of a village named in sub-paragraphs (1) and (2) shall be construed as a reference to the boundary of that village as ascertained and mapped at the Settlement of Gurgaon district completed in 1943;

(b) the references to the present deep stream line at the end of sub-paragraph (2) and the beginning of sub-paragraph (3) shall be construed as references to the present deep stream line pertaining to the old main stream of the river Yamuna.

THE CONSTITUTION (FORTY-FOURTH AMENDMENT)
ACT, 1978

ARRANGEMENT OF SECTIONS

SECTIONS

1. Short title and commencement.
2. Amendment of article 19.
3. Amendment of article 22.
4. Amendment of article 30.
5. Omission of sub-heading after article 30.
6. Omission of article 31.
7. Amendment of article 31A.
8. Amendment of article 31C.
9. Amendment of article 38.
10. Substitution of new article for article 71.
11. Amendment of article 74.
12. Amendment of article 77.
13. Amendment of article 83.
14. Substitution of new article for article 103.
15. Amendment of article 105.
16. Amendment of article 123.
17. Amendment of article 132.
18. Amendment of article 133.
19. Amendment of article 134.
20. Insertion of new article 134A.
21. Amendment of article 139A.
22. Amendment of article 150.
23. Amendment of article 166.
24. Amendment of article 172.
25. Substitution of new article for article 192.
26. Amendment of article 194.
27. Amendment of article 213.
28. Amendment of article 217.
29. Amendment of article 225.
30. Amendment of article 226.
31. Amendment of article 227.

SECTIONS

32. Amendment of article 239B.
33. Omission of article 257A.
34. Insertion of new Chapter IV in Part XII.
35. Amendment of article 329.
36. Omission of article 329A.
37. Amendment of article 352.
38. Amendment of article 356.
39. Amendment of article 358.
40. Amendment of article 359.
41. Amendment of article 360.
42. Insertion of new article 361A.
43. Amendment of article 371F.
44. Amendment of the Ninth Schedule.
45. Amendment of the Constitution (Forty-second Amendment) Act, 1976.

constitutional') is to be inserted through clause 5 of the said Amendment Bill. The Constitution (Forty-fourth Amendment) Bill was introduced in the Lok Sabha on 27th March, 1978 and was passed by the Lok Sabha on 28th March, 1978.

THE CONSTITUTION (FORTY-FOURTH AMENDMENT) ACT, 1978

(Enacted on the 28th March, 1978, and assented to by the President on the 30th April, 1978)

WHEREAS it is expedient to make further provision for the better regulation of the right to personal liberty and for other purposes;

[30th April, 1979.]

CONSTITUTION OF INDIA, 1949.

An Act further to amend the Constitution of India.

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

1. (1) This Act may be called the Constitution (Forty-fourth Amendment) Act, 1978.

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 and different dates may be appointed for different provisions of this Act.

2. In article 19 of the Constitution,—

Amendment of article 19.

(a) in clause (1),—

(i) in sub-clause (e), the word "and" shall be inserted at the end;

(ii) sub-clause (f) shall be omitted;

(b) in clause (5), for the words, brackets and letters "sub-clauses (d), (e) and (f)", the words, brackets and letters "sub-clauses (g) and (e)" shall be substituted.

Amendment of article 22.

3. In article 22 of the Constitution,—

(a) for clause (4), the following clause shall be substituted, namely:—

'(4) No law providing for preventive detention shall authorise the detention of a person for a longer period than two months unless an Advisory Board constituted in accordance with the recommendations of the Chief Justice of the appropriate High Court has reported before the expiration of the said period of two months that there is in its opinion sufficient cause for such detention:

Provided that an Advisory Board shall consist of a Chairman and not less than two other members, and the Chairman shall be a serving Judge of the appropriate High Court and the other members shall be serving or retired Judges of any High Court:

Provided further that nothing in this clause shall authorise the detention of any person beyond the maximum period prescribed by any law made by Parliament under sub-clause (a) of clause (7).

Explanation.—In this clause, “appropriate High Court” means,—

(i) in the case of the detention of a person in pursuance of an order of detention made by the Government of India or an officer or authority subordinate to that Government, the High Court for the Union territory of Delhi;

(ii) in the case of the detention of a person in pursuance of an order of detention made by the Government of any State (other than a Union territory), the High Court for that State; and

(iii) in the case of the detention of a person in pursuance of an order of detention made by the administrator of a Union territory or an officer or authority subordinate to such administrator, such High Court as may be specified by or under any law made by Parliament in this behalf.’

(b) in clause (7),—

(i) sub-clause (a) shall be omitted;

(ii) sub-clause (b) shall be re-lettered as sub-clause (a); and

(iii) sub-clause (c) shall be re-lettered as sub-clause (b) and in the sub-clause as so re-lettered, for the words, brackets, letter and figure “sub-clause (a) of clause (4)”, the word, brackets and figure “clause (4)” shall be substituted.

Amendment of article 30.

(2) In article 30 of the Constitution, after clause (1), the following clause shall be inserted, namely:—

“(1A) In making any law providing for the compulsory acquisition of any property of an educational institution established and administered by a minority, referred to in clause (1), the State shall ensure that the amount fixed by or determined under such law for the acquisition of such property is such as would not restrict or abrogate the right guaranteed under that clause.”

Omission of sub-heading after article 30. Omission of article 31.

5. The sub-heading “Right to Property” occurring after article 30 of the Constitution shall be omitted.

6. Article 31 of the Constitution shall be omitted.

7. In article 31A of the Constitution, in clause (1), for the words and figures "article 14, article 19 or article 31", the words and figures "article 14 or article 19" shall be substituted.

Amend-
ment of
article
31A.

8. In article 31C of the Constitution, for the words and figures "article 14, article 19 or article 31", the words and figures "article 14 or article 19" shall be substituted.

Amend-
ment of
article
31C.

9. Article 38 of the Constitution shall be renumbered as clause (1) thereof and after the clause as so renumbered, the following clause shall be inserted, namely:

Amend-
ment of
article 38.

"(2) The State shall, in particular, strive to minimise the inequalities in income, and endeavour to eliminate inequalities in status, facilities and opportunities, not only amongst individuals but also amongst groups of people residing in different areas or engaged in different vocations."

10. For article 71 of the Constitution, the following article shall be substituted, namely:—

Substitu-
tion of
new
article
for
article 71.

Matters relating to, or connected with, the election of a President or Vice-President.

Article 71. (1) All doubts and disputes arising out of or in connection with the election of a President or Vice-President shall be inquired into and decided by the Supreme Court whose decision shall be final.

Matters relating to, or connected with, the election of a President or Vice-President.

(2) If the election of a person as President or Vice-President is declared void by the Supreme Court, acts done by him in the exercise and performance of the powers and duties of the office of President or Vice-President, as the case may be, on or before the date of the decision of the Supreme Court shall not be invalidated by reason of that declaration.

Matters relating to, or connected with, the election of a President or Vice-President.

(3) Subject to the provisions of this Constitution, Parliament may by law regulate any matter relating to or connected with the election of a President or Vice-President.

Matters relating to, or connected with, the election of a President or Vice-President.

(4) The election of a person as President or Vice-President shall not be called in question on the ground of the existence of any vacancy for whatever reason among the members of the electoral college electing him".

Matters relating to, or connected with, the election of a President or Vice-President.

11. In article 74 of the Constitution, in clause (1), the following proviso shall be inserted at the end, namely:—

Amend-
ment of
article 74.

"Provided that the President may require the Council of Ministers to reconsider such advice, either generally or otherwise, and the President shall act in accordance with the advice tendered after such reconsideration".

12. In article 77 of the Constitution, clause (4) shall be omitted.

Amend-
ment of
article 77.

Amendment of article 83.

13. (1) In article 83 of the Constitution, in clause (2), for the words "six years" in both the places where they occur, the words "five years" shall be substituted.

(2) The amendments made by sub-section (1) to clause (2) of article 83 shall apply also to the House of the People in existence on the date of coming into force of this section without prejudice to the power of Parliament with respect to the extension of the duration of that House under the proviso to that clause.

Substitution of new article for article 103.

14. For article 103 of the Constitution, the following article shall be substituted, namely:—

"103. (1) If any question arises as to whether a member of either House of Parliament has become subject to any of the disqualifications mentioned in clause (1) of article 102, the question shall be referred for the decision of the President and his decision shall be final.

Decision on questions as to disqualifications of members.

(2) 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."

Amendment of article 105.

15. In article 105 of the Constitution, in clause (3), for the words "shall be those of the House of Commons of the Parliament of the United Kingdom, and of its members and committees, at the commencement of this Constitution", the words, figures and brackets "shall be those of that House and of its members and committees immediately before the coming into force of section 15 of the Constitution (Forty-fourth Amendment) Act, 1978" shall be substituted.

Amendment of article 123.

16. In article 123 of the Constitution, clause (4) shall be omitted.

Amendment of article 132.

17. In article 132 of the Constitution,—

(a) in clause (1), for the words "if the High Court certifies", the words, figures and letter "if the High Court certifies under article 134A" shall be substituted;

(b) clause (2) shall be omitted;

(c) in clause (3), the words "or such leave is granted," and the words "and, with the leave of the Supreme Court, on any other ground" shall be omitted.

Amendment of article 133.

18. In article 133 of the Constitution, in clause (1), for the words "if the High Court certifies—", the words, figures and letter "if the High Court certifies under article 134A—" shall be substituted.

19. In article 134 of the Constitution, in sub-clause (c) of clause (1), for the word "certifies", the words, figures and letter "certifies under article 134A" shall be substituted.

Amend-
ment of
article
134.

20. After article 134 of the Constitution, the following article shall be inserted, namely:—

Insertion
of new
article
134 A.

"134A. Every High Court, passing or making a judgment, decree, final order, or sentence, referred to in clause (1) of article 132 or clause (1) of article 133, or clause (1) of article 134,—

Certificate
for appeal
to the
Supreme
Court.

(a) may, if it deems fit so to do, on its own motion; and

(b) shall, if an oral application is made, by or on behalf of the party aggrieved, immediately after the passing or making of such judgment, decree, final order or sentence,

determine, as soon as may be after such passing or making, the question whether a certificate of the nature referred to in clause (1) of article 132, or clause (1) of article 133 or, as the case may be, sub-clause (c) of clause (1) of article 134, may be given in respect of that case."

21. In article 139A of the Constitution, for clause (1), the following clause shall be substituted, namely:—

Amend-
ment of
article
139A.

"(1) Where cases involving the same or substantially the same questions of law are pending before the Supreme Court and one or more High Courts or before two or more High Courts and the Supreme Court is satisfied on its own motion or on an application made by the Attorney-General of India or by a party to any such case that such questions are substantial questions of general importance, the Supreme Court may withdraw the case or cases pending before the High Court or the High Courts and dispose of all the cases itself:

Provided that the Supreme Court may after determining the said questions of law return any case so withdrawn together with a copy of its judgment on such questions to the High Court from which the case has been withdrawn, and the High Court shall on receipt thereof, proceed to dispose of the case in conformity with such judgment."

22. In article 150 of the Constitution, for the words "after consultation with", the words "on the advice of" shall be substituted.

Amend-
ment of
article
150.

23. In article 166 of the Constitution, clause (4) shall be omitted.

Amend-
ment of
article
166.
Amend-
ment of
article
172.

24. (1) In article 172 of the Constitution, in clause (1), for the words "six years" in both the places where they occur, the words "five years" shall be substituted.

(2) The amendments made by sub-section (1) to clause (1) of article 172—

(a) shall not apply to any existing State Legislative Assembly the period of existence whereof as computed from the date appointed for its first meeting to the date of coming into force of this section (both dates inclusive) is more than four years and eight months; every such Assembly shall, unless sooner dissolved, stand dissolved on the expiry of—

(i) a period of four months from the date appointed for the force of this section; or

(ii) a period of six years from the date appointed for its first meeting,

whichever period expires earlier;

(b) shall apply to every other existing State Legislative Assembly without prejudice to the power of Parliament with respect to the extension of duration of such Assembly under the proviso to the said clause (1).

Explanation I.—In its application to the Legislative Assembly of the State of Sikkim referred to in clause (b) of article 371F of the Constitution, this sub-section shall have effect as if—

(i) the date appointed for the first meeting of that Assembly were the 26th day of April, 1975; and

(ii) the references in clause (a) of this sub-section to “four years and eight months” and “six years” were references to “three years and eight months” and “five years” respectively.

Explanation II.—In this sub-section, “existing State Legislative Assembly” means the Legislative Assembly of a State in existence on the date of coming into force of this section.

25. For article 192 of the Constitution, the following article shall be substituted, namely:—

“192. (1) If any question arises as to whether a member of a House of the Legislature of a State has become subject to any of the disqualifications mentioned in clause (1) of article 191, the question shall be referred for the decision of the Governor and his decision shall be final.

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

26. In article 194 of the Constitution, in clause (3), for the words “shall be those of the House of Commons of the Parliament of the United Kingdom, and of its members and committees, at the commencement of this Constitution”, the words, figures and brackets “shall be those of that House and of its members and committees immediately before the coming into force of section 26 of the Constitution (Forty-fourth Amendment) Act, 1978” shall be substituted.

Substitution of new article for article 192.

Decision on questions as to disqualifications of members.

Amendment of article 194.

27. In article 213 of the Constitution, clause (4) shall be omitted.

Amend-
ment of
article
213.

28. In article 217 of the Constitution, in clause (2),—

Amend-
ment of
article
217.

(a) in sub-clause (b), the word "or" occurring at the end shall be omitted;

(b) sub-clause (c) shall be omitted;

(c) in the *Explanation*, clause (a) shall be re-lettered as clause

(a) and before clause (aa) as so re-lettered, the following clause shall be inserted, namely:—

"(a) in computing the period during which a person has held judicial office in the territory of India, there shall be included any period, after he has held any judicial office, during which the person has been an advocate of a High Court or has held the office of a member of a tribunal or any post, under the Union or a State, requiring special knowledge of law;".

29. In article 225 of the Constitution, the following proviso shall be inserted at the end, namely:—

Amend-
ment of
article
225.

"Provided that any restriction to which the exercise of original jurisdiction by any of the High Courts with respect to any matter concerning the revenue or concerning any act ordered or done in the collection thereof was subject immediately before the commencement of this Constitution shall no longer apply to the exercise of such jurisdiction".

30. In article 226 of the Constitution,—

Amend-
ment of
article
226.

(a) in clause (1), for the portion beginning with the words "writs in the nature of *habeas corpus*, *mandamus*, prohibition, *quo warranto* and *certiorari*, or any of them" and ending with the words "such illegality has resulted in substantial failure of justice." the following shall be substituted, namely:—

"writs in the nature of *habeas corpus*, *mandamus*, prohibition, *quo warranto* and *certiorari*, or any of them, for the enforcement of any of the rights conferred by Part III and for any other purpose.";

(b) for clauses (3), (4), (5) and (6), the following clause shall be substituted, namely:—

"(3) Where any party against whom an interim order, whether by way of injunction or stay or in any other manner, is made on, or in any proceedings relating to, a petition under clause (1), without—

(a) furnishing to such party copies of such petition and all documents in support of the plea for such interim order; and

(b) giving such party an opportunity of being heard,

Constitution (Forty-fourth Amendment)

makes an application to the High Court for the vacation of such order and furnishes a copy of such application to the party in whose favour such order has been made or the counsel of such party, the High Court shall dispose of the application within a period of two weeks from the date on which it is received or from the date on which the copy of such application is so furnished, whichever is later; or where the High Court is closed on the last day of that period, before the expiry of the next day afterwards on which the High Court is open; and if the application is not so disposed of, the interim order shall, on the expiry of that period, or as the case may be, the expiry of the said next day, stand vacated."

(c) clause (7) shall be renumbered as clause (4).

Amend-
ment of
article
227.

31. In article 227 of the Constitution,—

(a) for clause (1), the following clause shall be substituted, namely:—

"(1) Every High Court shall have superintendence over all courts and tribunals throughout the territories in relation to which it exercises jurisdiction."

(b) clause (5) shall be omitted.

Amend-
ment of
article
200B.
Omis-
sion of
article
257A.

32. In article 239B of the Constitution, clause (4) shall be omitted.

33. Article 257A of the Constitution shall be omitted.

Insertion
of new
Chapter
IV in
Part XII.

34. In Part XII of the Constitution, after Chapter III, the following Chapter shall be inserted, namely:—

CHAPTER IV—RIGHT TO PROPERTY

Persons
not to be
deprived
of pro-
perty save
by
authority
of law.

300A. No person shall be deprived of his property save by authority of law".

Amend-
ment of
article
329.

35. In article 329 of the Constitution, in the opening portion, the words, figures and letter "but subject to the provisions of article 329A" shall be omitted.

Omission
of article
329A.

36. Article 329A of the Constitution shall be omitted.

Amend-
ment of
article
352.

37. In article 352 of the Constitution,—

(a) in clause (1),—

(i) for the words "internal disturbance", the words "armed rebellion" shall be substituted;

(ii) the following *Explanation* shall be inserted at the end, namely:—

Explanation.—A Proclamation of Emergency declaring that the security of India or any part of the territory thereof is threatened by war or by external aggression or by armed rebellion may be made before the actual occurrence of war or of any such aggression or rebellion, if the President is satisfied that there is imminent danger thereof; ;

(b) for clauses (2), (2A) and (3), the following clauses shall be substituted, namely:—

"(2) A Proclamation issued under clause (1) may be varied or revoked by a subsequent Proclamation.

(3) The President shall not issue a Proclamation under clause (1) or a Proclamation varying such Proclamation unless the decision of the Union Cabinet (that is to say, the Council consisting of the Prime Minister and other Ministers of Cabinet rank appointed under article 75) that such a Proclamation may be issued has been communicated to him in writing.

(4) Every Proclamation issued under this article shall be laid before each House of Parliament and shall, except where it is a Proclamation revoking a previous Proclamation, cease to operate at the expiration of one month unless before the expiration of that period it has been approved by resolutions of both Houses of Parliament:

Provided that if any such Proclamation (not being a Proclamation revoking a previous Proclamation) is issued at a time when the House of the People has been dissolved, or the dissolution of the House of the People takes place during the period of one month referred to in this clause, and if a resolution approving the Proclamation has been passed by the Council of States, but no resolution with respect to such Proclamation has been passed by the House of the People before the expiration of that period, the Proclamation shall cease to operate at the expiration of thirty days from the date on which the House of the People first sits after its reconstitution, unless before the expiration of the said period of thirty days a resolution approving the Proclamation has been also passed by the House of the People.

(5) A Proclamation so approved shall, unless revoked, cease to operate on the expiration of a period of six months from the date of the passing of the second of the resolutions approving the Proclamation under clause (4):

Provided that if and so often as a resolution approving the continuance in force of such a Proclamation is passed by both Houses of Parliament the Proclamation shall, unless revoked, continue in force for a further period of six months from the date on which it would otherwise have ceased to operate under this clause:

Provided further that if the dissolution of the House of the People takes place during any such period of six months and a resolution approving the continuance in force of such Proclamation has been passed by the Council of States but no resolution with respect to the continuance in force of such Proclamation has been passed by the House of the People during the said period, the Proclamation shall cease to operate at the expiration of thirty days from the date on which the House of the People first sits after its reconstitution unless before the expiration of the said period of thirty days, a resolution approving the continuance in force of the Proclamation has been also passed by the House of the People.

(6) For the purposes of clauses (4) and (5), a resolution may be passed by either House of Parliament only by a majority of the total membership of that House and by a majority of not less than two-thirds of the members of that House present and voting.

(7) Notwithstanding anything contained in the foregoing clauses, the President shall revoke a Proclamation issued under clause (1) or a Proclamation varying such Proclamation if the House of the People passes a resolution disapproving, or, as the case may be, disapproving the continuance in force of, such Proclamation.

(8) Where a notice in writing signed by not less than one-tenth of the total number of members of the House of the People has been given, of their intention to move a resolution for disapproving, or, as the case may be, for disapproving the continuance in force of, a Proclamation issued under clause (1) or a Proclamation varying such Proclamation,

- (a) to the Speaker, if the House is in session; or
- (b) to the President, if the House is not in session,

a special sitting of the House shall be held within fourteen days from the date on which such notice is received by the Speaker, or, as the case may be, by the President, for the purpose of considering such resolution.”;

(c) clause (4) shall be renumbered as clause (9) and in the clause as so renumbered, for the words “internal disturbance” in both the places where they occur, the words “armed rebellion” shall be substituted;

(d) clause (5) shall be omitted.

38. In article 356 of the Constitution,—

(a) in clause (4),—

(i) for the words, brackets and figure “one year from the date of the passing of the second of the resolutions approving the Proclamation under clause (3)”, the words “six months from the date of issue of the Proclamation” shall be substituted;

(ii) in the first proviso, for the words "one year", the words "six months" shall be substituted;

(iii) in the second proviso, for the words "one year", the words "six months" shall be substituted;

(b) for clause (5), the following clause shall be substituted, namely:—

"(5) Notwithstanding anything contained in clause (4), a resolution with respect to the continuance in force of a Proclamation approved under clause (3) for any period beyond the expiration of one year from the date of issue of such Proclamation shall not be passed by either House of Parliament unless—

(a) a Proclamation of Emergency is in operation, in the whole of India or, as the case may be, in the whole or any part of the State, at the time of the passing of such resolution, and

(b) the Election Commission certifies that the continuance in force of the Proclamation approved under clause (3) during the period specified in such resolution is necessary on account of difficulties in holding general elections to the Legislative Assembly of the State concerned."

39. Article 358 of the Constitution shall be renumbered as clause (1) of that article, and—

Amendment of article 358.

(a) in clause (1) as so renumbered,—

(i) in the opening portion, for the words "While a Proclamation of Emergency is in operation", the words "While a Proclamation of Emergency declaring that the security of India or any part of the territory thereof is threatened by war or by external aggression is in operation" shall be substituted;

(ii) in the proviso, for the words "where a Proclamation of Emergency", the words "where such Proclamation of Emergency" shall be substituted;

(b) after clause (1) as so renumbered, the following clause shall be inserted, namely:—

"(2) Nothing in clause (1) shall apply—

(a) to any law which does not contain a recital to the effect that such law is in relation to the Proclamation of Emergency in operation when it is made; or

(b) to any executive action taken otherwise than under a law containing such a recital."

40. In article 359 of the Constitution,—

Amendment of article 359.

(a) in clauses (1) and (1A), for the words and figures "the rights conferred by Part III", the words, figures and brackets "the rights conferred by Part III (except articles 20 and 21)" shall be substituted;

(b) after clause (1A), the following clause shall be inserted, namely:—

"(1B) Nothing in clause (1A) shall apply—

(a) to any law which does not contain a recital to the effect that such law is in relation to the Proclamation of Emergency in operation when it is made; or

(b) to any executive action taken otherwise than under a law containing such a recital."

Amendment of article 360.

41. In article 360 of the Constitution,—

(a) for clause (2), the following clause shall be substituted, namely:—

"(2) A Proclamation issued under clause (1)—

(a) may be revoked or varied by a subsequent Proclamation;

(b) shall be laid before each House of Parliament;

(c) shall cease to operate at the expiration of two months unless before the expiration of that period it has been approved by resolutions of both Houses of Parliament:

Provided that if any such Proclamation is issued at a time when the House of the People has been dissolved or the dissolution of the House of the People takes place during the period of two months referred to in sub-clause (c), and if a resolution approving the Proclamation has been passed by the Council of States, but no resolution with respect to such Proclamation has been passed by the House of the People before the expiration of that period, the Proclamation shall cease to operate at the expiration of thirty days from the date on which the House of the People first sits after its reconstitution unless before the expiration of the said period of thirty days a resolution approving the Proclamation has been also passed by the House of the People.";

(b) clause (5) shall be omitted.

Insertion of new article 361A.

42. After article 361 of the Constitution, the following article shall be inserted, namely:—

'361A. (1) No person shall be liable to any proceedings, civil or criminal, in any court in respect of the publication in a newspaper of a substantially true report of any proceedings of either House of Parliament or the Legislative Assembly, or, as the case may be, either House of the Legislature, of a State, unless the publication is proved to have been made with malice:

Provided that nothing in this clause shall apply to the publication of any report of the proceedings of a secret sitting of either House of Parliament or the Legislative Assembly, or, as the case may be, either House of the Legislature, of a State.

Protection of publication of proceedings of Parliament and State Legislatures.

(2) Clause (1) shall apply in relation to reports or matters broadcast by means of wireless telegraphy as part of any programme or service provided by means of a broadcasting station as it applies in relation to reports or matters published in a newspaper.

Explanation.—In this article, “newspaper” includes a news agency report containing material for publication in a newspaper.

43. In article 371F of the Constitution, in clause (c), for the words “six years”, the words “five years” shall be substituted, and for the words “five years” in both the places where they occur, the words “four years” shall be substituted.

Amend-
ment of
article
371F.

44. In the Ninth Schedule to the Constitution, entries 87, 92 and 130 shall be omitted.

Amend-
ment of
the
Ninth
Schedule.

45. In the Constitution (Forty-second Amendment) Act, 1976, sections 18, 19, 21, 22, 31, 32; 34; 35; 58 and 59 shall be omitted.

Amend-
ment of
the
Constitu-
tion
(Forty-
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Amend-
ment),
Act,
1976.

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INDEX

A

ACQUISITION

	PAGE
Kosangas Company (—of Undertaking) Act	145

ADDITIONAL DUTIES

—of Excise (goods of special Importance) Amendment Act	133
--	-----

APPROPRIATION

—Act	38
—(No. 2) Act	40
—(No. 3) Act	67
—(Railways) Act	44
■—(Railways) No. 2 Act	46
—(Railways) No. 4 Act	1
—(Railways) No. 5 Act	3
Mizoram—Act	54
Mizoram—(Vote on Account) Act	51
Pondicherry—Act	60
Pondicherry—(Vote on Account) Act	57
Goa, Daman and Diu—(second Vote on Account) Act	139

ALTERATION

Haryana and Uttar Prâdcsh (—of Boundaries) Act	180
--	-----

B

BOARD

Coconut Development—Act	15
-------------------------	----

C

CESS

Copra—Act	8
-----------	---

COCONUT

—Development Board Act	15
------------------------	----

COMPANY

Kosangas—(Acquisition of Undertaking) Act	145
---	-----

211

CONDITIONS OF SERVICE

Working Journalists and other Newspaper Employees (—) and Miscellaneous Provisions (Amendment) Act 26

Inter-State Migrant Workmen (Regulation of Employment and—) Act 162

CONSTITUTION

(Forty-fourth Amendment) Act 195

COURTS

Special—Act 129

D

DELHI

Punjab Excise (—Amendment) Act 48

DEVELOPMENT

Industries (—and Regulation) Amendment Act 63

DISTRIBUTION

Union Duties of Excise (—) Act 137

Estate Duty (—) Amendment Act 142

DUTIES

Additional—of Excise (Goods of Special Importance) Amendment Act 133

Union—of Excise (Distribution) Act 137

DUTY

Estate—(Distribution) Amendment Act 142

E

EXCISE

Additional Duties of —(Goods of Special Importance) Amendment Act 133

Punjab—(Delhi Amendment) Act 48

Union Duties of —(Distribution) Act 137

—Duty (Distribution) Amendment Act 142

EMPLOYEES

Working Journalists and other Newspaper—(Conditions of Service) and Miscellaneous Provisions (Amendment) Act 26

F

FINANCE

—Act 7

PAGE

G

GAS	Parel Investments and Trading Private Limited and Domestic—Private Limited (Taking Over of Management) Act	154
-----	--	-----

I

INDUSTRIES

—(Development and Regulation) Amendment Act	63
---	----

INTER-STATE

—Migrant Workmen (Regulation of Employment and Conditions of Service) Act	162
---	-----

INVESTMENTS

Parel—and Trading Private Limited and Domestic Gas Private Limited (Taking Over of Management) Act	154
--	-----

IMPORTANCE

Additional Duties of Excise (Goods of Special—) Amendment Act	33
---	----

J

JOURNALISTS

Working—and Other Newspaper Employees (Conditions of Service) and Miscellaneous Provisions (Amendment) Act	26
--	----

K

KOSANGAS

—Company (Acquisition of Undertaking) Act	145
---	-----

L

LIMITED

Parel Investments and Trading Private—and Domestic Gas Private—(Taking Over of Management) Act	154
--	-----

M

MANAGEMENT

Sugar Undertakings (Taking Over of—) Amendment Act	65
--	----

Parel Investments and Trading Private Limited and Domestic Gas Private Limited (Taking Over of—) Act	154
--	-----

MEMBERS OF PARLIAMENT

Salary, Allowances and Pension of—(Amendment) Act	144
---	-----

MERCHANT

— Shipping (Amendment) Act	75
--------------------------------------	----

MISCELLANEOUS

Working Journalists and other Newspaper Employees (Conditions of Service) and — Provisions (Amendment) Act	26
--	----

PENSION OF MEMBERS

Salary, Allowances and — of Parliament (Amendment) Act	144
--	-----

PONDICHERRY

— Appropriation Act	69
— Appropriation (Vote on Account) Act	57

PUNJAB

— Excise (Delhi Amendment) Act	48
--------------------------------	----

RAILWAYS

— Appropriation (—) Act	44
Appropriation (—) No. 2 Act	46
Appropriation (—) No. 4 Act	1
Appropriation (—) No. 5 Act	3

S

SALARY

—, Allowances and Pension of Members of Parliament (Amendment) Act	144
--	-----

SHIPPING

Merchant—(Amendment) Act	75
--------------------------	----

SPECIAL

— Courts Act	129
Additional Duties of Excise (Goods of —Importance) Amendment Act	133

SERVICE

Working Journalists and other Newspaper Employees (Conditions of —) and Miscellaneous Provisions (Amendment) Act	26
--	----

SHIPPING

Merchant—(Amendment) Act	75
--------------------------	----

SUGAR

— Undertakings (Taking Over of Management) Amendment Act	65
--	----

T

TAKING OVER

Sugar Undertakings (—of Management) Amendment Act	65
Parle Investments and Trading Private Limited and Domestic Gas Private Limited (—of Management) Act	154

TRADING

Parel Investments and ---Private Limited and Domestic Gas Private Limited (Taking Over of Management) Act 154

U

UNDERTAKING(S)

Sugar—(Taking Over of Management) Amendment Act	65
Kosangas Company (Acquisition of ----) Act	145

W

WORKING

—Journalists and other Newspapers Employees (Conditions of Service) and Miscellaneous Provisions (Amendment) Act 26

WORKMEN

Inter-State Migrant—(Regulation of Employment and Conditions of Service) Act	162
--	-----

On 17th July 1863, the author, with his wife, son, and two daughters, left

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