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**TABLE SHOWING EFFECT OF PARLIAMENTARY LEGISLATION OF 1980**

**PART I.—CENTRAL ACTS AMENDED, REPEALED ON OTHERWISE  
AFFECTED**

Year of Act	No. of Act	Short title of Act	How affected	No. and section of 1980 Act by which affected
1	2	3	4	5
1898	6	Indian Post Office, Act, 1898	First Schedule amended	44, s. 51.
1944	1	Central Excises and Salt Act, 1944	S. 2 and First Schedule amended (w.e.f. 24-11-1979) S. 2 and First Schedule amended S. 2 amended (w.e.f. date to be notified) S. 35, 35A and 36 substituted S. (w.e.f. date to be notified)	6, ss. 2 and 3. 44, s. 46 and Third Schedule. <i>Ibid.</i> , s. 50 and Fifth Schedule. <i>Ibid.</i> , s. 50 and Fifth Schedule.
1946	22	Mica Mines Labour Welfare Fund Act, 1946	S. 6 amended	51, s. 2.
1947	14	Industrial Disputes Act, 1947	S. 2 amended (w.e.f. 15-4-1980)	40, s. 20.
1948	9	Dock Workers (Regulation of Employment) Act, 1948	S. 3 amended S. 8 amended (retrospectively) S. 8 A inserted	49, s. 20. <i>Ibid.</i> , s. 4. <i>Ibid.</i> , s. 5.
1948	56	Territorial Army Act, 1948	S. 14 amended	53, s. 2.
1949	10	Banking Regulation Act, 1949	Ss. 34A, 36AD and 51 amended (w.e.f. 15-4-1980)	40, s. 20.
1949	46	Banking Companies (Legal Practitioners' Clients' Accounts) Act, 1949	S. 2 amended (w.e.f. 15-4-1980)	<i>Ibid.</i> , s. 20.
1950	43	Representation of the People Act, 1950	S. 7 amended (w.e.f. 1-9-1979)	8, s. 2.
1950	49	Contingency Fund of India Act, 1950	S. 2 amended (w.e.f. 22-10-1979)	4, s. 2.
1951	43	Representation of the People Act, 1951	S. 5A amended (w.e.f. 1-9-1979)	8, s. 3.
1952	30	Requisitioning and Acquisition of Immovable Property Act, 1952	Ss. 6 and 8 amended (w.e.f. 7-3-1980) S. 22 amended	35, ss. 2 and 3. <i>Ibid.</i> , s. 4.
1953	29	Tea Act, 1953	Ss. 10, 27 and 46 amended (w.e.f. date to be notified) S. 16E amended (w.e.f. 11-6-1976) S. 16LL inserted (w.e.f. 11-6-1976)	68, ss. 2, 5 and 6. <i>Ibid.</i> , s. 3. <i>Ibid.</i> , s. 4.
1954	28	High Court Judges (Conditions of Service) Act, 1954	Ss. 2 and 9 amended Ss. 14, 15 and First Schedule amended (retrospectively) S. 22D inserted (w.e.f. 1-4-1975)	57, ss. 2 and 3. <i>Ibid.</i> , ss. 4 and 6. <i>Ibid.</i> , s. 5.
1956	33	Inter-State Water Disputes Act, 1956	S. 6A inserted S. 13 amended	45, s. 2. <i>Ibid.</i> , s. 3.

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## Table showing effect of Parliamentary legislation of 1980

1	2	3	4	5
1957	27	Wealth-tax Act, 1957	Ss. 2 and 5 amended (w.e.f. 1-4-1981) Ss. 7, 21 and Schedule I amended (w.e.f. 1-4-1980)	44, ss. 36 and 37. <i>Ibid.</i> , ss. 38, 40 and 41.
			S. 20A inserted (w.e.f. 1-4-1980)	<i>Ibid.</i> , s. 39.
1957	58	Additional Duties of Excise (Goods of Special Importance) Act, 1957	First Schedule amended (w.e.f. 24-11-1979) First Schedule amended	6, s. 4. 44, s. 48 and Fourth Schedule.
1958	18	Gift-tax Act, 1958	Ss. 2 and 4 amended (w.e.f. 1-4-1980)	44, s. 42.
1958	41	Supreme Court Judges (Conditions of Service) Act, 1958	Ss. 2 and 9 amended Ss. 13, 14 and Schedule amended (retrospectively) S. 23D inserted (w.e.f. 1-4-1975)	57, ss. 7 and 8. <i>Ibid.</i> , s. 9. <i>Ibid.</i> , s. 10.
1961	25	Advocates Act, 1961	Ss. 17 and 23 amended	47, ss. 2 and 3.
1961	43	Income-tax Act, 1961	S. 10 amended (w.e.f. 1-4-1980)	13, s. 3.
			Ss. 2, 80RR, 143, 164 and 171 amended (w.e.f. 1-4-1980)	44, ss. 3, 20, 25, 27 and 28.
			S. 10 amended (retrospectively)	<i>Ibid.</i> , s. 4.
			Ss. 16, 32, 34, 35B, 36, 37, 38, 41, 80A, 80C, 80HH, 80HHA, 80JJ, 80L, 80P, 80T, 80TT, 80Y, 155, and Fourth Schedule amended (w.e.f. 1-4-1981)	<i>Ibid.</i> , ss. 5, 6, 8, 9, 10, 11, 13, 18, 19, 21, 22, 23, 26, 34 and 35.
			S. 35 amended partly (w.e.f. 1-4-1981 and partly w.e.f. 1-9-1980)	<i>Ibid.</i> , s. 7.
			80G amended (partly w.e.f. 1-4-1981 and partly retrospectively)	<i>Ibid.</i> , s. 15.
			80J amended (w.e.f. 1-4-1972)	<i>Ibid.</i> , s. 17.
			Ss. 139, 208, 209A, 212, 215 and 273 amended (w.e.f. 1-9-1980)	<i>Ibid.</i> , ss. 24, 29, 30, 31, 32 and 33.
			S. 80AA inserted (w.e.f. 1-4-1968)	<i>Ibid.</i> , s. 12.
			Ss. 80AB and 80-I inserted (w.e.f. 1-4-1981)	<i>Ibid.</i> , ss. 12 and 16.
			S. 80FF omitted (w.e.f. 1-4-1981)	<i>Ibid.</i> , s. 14.
1961	47	Deposit Insurance and Credit Guarantee Corporation Act, 1961	S. 2, amended (w.e.f. 15-4-1980)	40, s. 20.
1962	52	Customs Act, 1962	Ss. 2, 3 and 5 amended (w.e.f. date to be notified) Chapter XV substituted (w.e.f. date to be notified)	44, s. 50 and Fifth Schedule. <i>Ibid.</i>
			S. 146A inserted (w.e.f. date to be notified)	<i>Ibid.</i>

Table showing effect of Parliamentary Legislation of 1980

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1	2	3	4	5
1963	20	Government of Union Territories Act, 1963	S. 52 inserted (w.e.f. 25-9-1979)	1, s. 2.
1963	54	Central Board of Revenue Act, 1963	S. 2 amended	54, s. 37.
1965	21	Payment of Bonus Act, 1965	Ss. 2, 6, 7, 12, 16, 21, 23, 27, 30, 31A, 32, First Schedule and Second Schedule amended (w.e.f. 21-8-1980) Ss. 4, 10, 13, 15 and Third Schedule substituted (w.e.f. 21-8-1980) S. 24 inserted S. 26 amended	66, ss. 2, 4, 5, 7, 10, 12, 13, 15, 16, 17, 18, 19 and 20. <i>Ibid.</i> , ss. 3, 6, 8, 9 and 21. <i>Ibid.</i> , s. 14. <i>Ibid.</i> , s. 11.
1966	26	Delhi High Court Act, 1966	S. 5 amended (w.e.f. 1-10-1980); 37, s. 2.	
1968	45	Gold (Control) Act, 1968	Ss. 2, 4, 83 and 114 amended (w.e.f. date to be notified)	44, s. 50 and Fifth Schedule.
			Chapter XIV heading, ss. 80, 81 and 82 substituted (w.e.f. date to be notified) S. 84 omitted (w.e.f. date to be notified) S. 101A inserted (w.e.f. date to be notified)	<i>Ibid.</i> <i>Ibid.</i> <i>Ibid.</i>
1968	60	State Agricultural Credit Corporations Act, 1968	S. 2 amended (w.e.f. 15-4-1980)	40, s. 20.
1969	54	Monopolies and Restrictive Trade Practices Act, 1969	S. 2 amended (w.e.f. 13-10-1980)	60, s. 2.
1971	32	Finance (No. 2) Act, 1971	S. 54 amended (w.e.f. 1-4-1980)	44, s. 52.
1971	40	Public Premises (Eviction of Unauthorised Occupants) Act, 1971	Ss. 2, 3, 4, 5, 6, 7, 9, 13, 14 and 18 amended	61, ss. 2, 3, 4, 5, 7, 8, 9, 10, 11 and 13.
			Ss. 5A and 5B inserted S. 15 substituted.	<i>Ibid.</i> , s. 6. <i>Ibid.</i> , s. 12.
1973	2 of 1974	Code of Criminal Procedure, 1973	Ss. 108, 109, 110, 196, 436, 437 and 446 amended (w.e.f. 23-9-1980) S. 446A inserted (w.e.f. 23-9-1980) S. 478 substituted (w.e.f. 23-9-1980)	63, ss. 2, 3, 4, 5 and 6. <i>Ibid.</i> , s. 7. <i>Ibid.</i> , s. 8.
1974	12	Economic Offences (Inapplicability of Limitation) Act, 1974	Schedule amended	54, s. 37.
1974	38	Compulsory Deposit Scheme (Income-tax Payers) Act, 1974	Ss. 2, 11 and 12 amended (w.e.f. 10-7-1978) S. 7A inserted (w.e.f. 1-4-1975) S. 8 amended (w.e.f. 1-4-1981) S. 10 amended (w.e.f. 1-4-1975) S. 12A inserted (w.e.f. 1-9-1980) S. 13 amended (w.e.f. 1-4-1980)	44, s. 53. <i>Ibid.</i> <i>Ibid.</i> <i>Ibid.</i> <i>Ibid.</i> <i>Ibid.</i>
1974	45	Interest-tax Act, 1974	S. 2 amended partly (w.e.f. 1-9-1980 and partly retrospectively) S. 6 amended (w.e.f. 1-9-1980) Schedule amended	<i>Ibid.</i> , s. 43. <i>Ibid.</i> 54, s. 37.
1975	51	Customs Tariff Act, 1975	First Schedule amended	44, s. 45 and Second Schedule.
1976	13	Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976	Ss. 12 and 26 amended (w.e.f. date to be notified)	55, ss. 2 and 3.

(vi) *Table showing effect of Parliamentary Legislation of 1980*

1	2	3	4	5
1977	43	Payment of Bonus (Amendment) S. 2 amended (w.e.f. 30-8-1979)	5, s. 2.	
		Act, 1977.		
1978	13	Hindustan Tractors Limited (Acquisition and Transfer of Undertakings) Act, 1978	S. 5 and Schedule amended	50, ss. 2 and 3.
			(retrospectively)	
1978	25	Customs, Central Excises and Salt and Central Boards of Revenue (Amendment) Act, 1978	S. 21 amended	44, s. 49.
1978	34	Delhi Police Act, 1978	S. 72 omitted (retrospectively)	63, s. 9.
1980	13	Finance Act, 1980	S. 2 repealed S. 5 amended	44, s. 54. <i>Ibid.</i> , 47.

PART II.—CENTRAL ORDINANCES REPEALED

Year of Ordinance	No. of Ordinance	Short title of Ordinance	No. and section of 1980 Act by which repealed
1	2	3	4
1979	6	Payment of Bonus (Amendment) Ordinance, 1979	5, s. 3.
1979	7	Representation of the People (Amendment) Ordinance, 1979	8, s. 5.
1979	8	Government of Union Territories (Amendment) Ordinance, 1979	1, s. 3.
1979	10	Prevention of Blackmarketing and Maintenance of Supplies of Essential Commodities Ordinance, 1979	7, s. 17.
1979	11	Contingency Fund of India (Amendment) Ordinance, 1979	4, s. 3.
1979	12	Central Excises and Salt and Additional Duties of Excise (Amendment) Ordinance, 1979	6, s. 6.
1980	1	Requisitioning and Acquisition of Immovable Property (Amendment) Ordinance, 1980	35, s. 5.
1980	2	Essential Services Maintenance (Assam) Ordinance, 1980	41, s. 11.
1980	3	Banking Companies (Acquisition and Transfer of Undertakings) Ordinance, 1980	40, s. 21.
1980	4	National Company Limited (Acquisition and Transfer of Undertakings) Ordinance, 1980	42, s. 35.
1980	10	Payment of Bonus (Amendment) Ordinance, 1980	66, s. 22.
1980	11	National Security Ordinance, 1980	65, s. 18.
1980	12	Code of Criminal Procedure (Amendment) Ordinance, 1980	63, s. 11.
1980	13	Maruti Limited (Acquisition and Transfer of Undertakings) Ordinance, 1980	64, s. 33.
1980	14	Monopolies and Restrictive Trade Practices (Amendment) Ordinance, 1980	60, s. 3.
1980	15	Tea (Amendment) Ordinance, 1980	68, s. 8.
1980	16	Hind Cycles Limited and Sen-Raleigh Limited (Nationalisation) Ordinance, 1980	70, s. 33.
1980	17	Forest (Conservation) Ordinance, 1980	69, s. 5.
1980	18	Bird and Company Limited (Acquisition and Transfer of Undertakings and Other Properties) Ordinance, 1980	67, s. 31.
1980	19	Auroville (Emergency Provisions) Ordinance, 1980	59, s. 18.

*Table showing effect of Parliamentary Legislation of 1980* (vii)  
**PART III.—STATE ACT AMENDED**

Year of Act	No. of Act	Short Title	How affected	No. and section of 1980 Act by which affected.
1918	Punjab 6	Punjab Courts Act, 1918 (as in force in the Union territory of Delhi).	S. 25 amended (w.e.f. 1-10-1980)	37, s. 3.

**PART IV.—CONSTITUTION OF INDIA AMENDED**

How affected	No. and section of 1980 Act by which affected
Article 334 amended	Constitution (Forty-fifth Amendment) Act, 1980, s.2.



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

THE GOVERNMENT OF UNION TERRITORIES  
(AMENDMENT) ACT, 1980

No. 1 OF 1980

[8th February, 1980.]

An Act further to amend the Government of Union Territories  
Act, 1963.

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

1. (1) This Act may be called the Government of Union Territories  
(Amendment) Act, 1980.

Short title  
and com-  
mence-  
ment.

(2) It shall be deemed to have come into force on the 25th day of  
September, 1979.

20 of 1983. 2. After section 51 of the Government of Union Territories Act, 1963  
(hereinafter referred to as the principal Act), the following section  
shall be inserted, namely:—

Insertion  
of new  
section 52.

“52. Where the Legislative Assembly of a Union territory is  
dissolved, or its functioning as such Assembly remains suspended,  
on account of an order under section 51, it shall be competent for  
the President to authorise when the House of the People is not in  
session expenditure from the Consolidated Fund of that Union terri-  
tory pending the sanction of such expenditure by Parliament.”

Authorisa-  
tion of  
expendi-  
ture by  
President.

8 of 1979. 3. (1) The Government of Union Territories (Amendment) Ordin-  
nance, 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 ACT, 1980

No. 2 OF 1980

[11th February, 1980.]

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 1979-80.

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

**Short title.**

Issue of Rs. 2144,  
35,75,000  
out of  
the Con-  
solidated  
Fund of  
India for  
the year  
1979-80.

**Approp-  
riation,**

1. This Act may be called the Appropriation Act, 1980.
2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of two thousand one hundred forty-four crores, thirty-five lakhs and seventy-five 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.
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			Total
		Voted by Parliament	Charged on the Consolida- ted Fund	Rs.	
2	Agriculture . . . Revenue Capital	5,52,01,000 252,24,00,000	40,000 24,75,00,000	5,52,41,000 276,99,00,000	
4	Animal Husbandry and Dairy Development . . . Revenue	26,59,36,000	..	26,59,36,000	
6	Department of Food Revenue Capital	37,35,06,000 2,000	..	37,35,06,000 2,000	
7	Department of Rural Development . . . Revenue Capital	180,00,00,000 ..	87,50,000	180,00,00,000 87,50,000	
8	Department of Agricultural Research and Education . . . Revenue Capital	24,03,000 1,97,000	..	24,03,000 1,97,000	
10	Department of Irrigation . . . Revenue	1,000	..	1,000	
11	Ministry of Commerce, Civil Supplies and Co-operation . . . Revenue	7,39,000	..	7,39,000	
12	Foreign Trade and Export Production. Revenue Capital	26,81,85,000 1,000	..	26,81,85,000 1,000	
13	Civil Supplies and Co-operation . . . Revenue	4,45,06,000	..	4,45,06,000	
15	Overseas Communications Service . . . Capital	1,71,00,000	..	1,71,00,000	
16	Posts and Telegraphs — Working Expenses Revenue	11,63,00,000	..	11,63,00,000	
18	Capital Outlay on Posts and Telegraphs Capital	1,000	..	1,000	
20	Defence Services—Army . . . Revenue	60,60,84,000	12,50,000	60,73,34,000	
21	Defence Services—Navy . . . Revenue	2,22,50,000	..	2,22,50,000	
22	Defence Services—Air Force . . . Revenue	160,65,70,000	..	160,65,70,000	
23	Defence Services—Pensions . . . Revenue	15,41,78,000	30,000	15,42,08,000	

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
24	Capital Outlay on Defence Services . Capital	..	70,00,000	70,00,000
26	Education . . Revenue Capital	1,000 5,00,000	..	1,000 5,00,000
27	Department of Social Welfare . . Revenue	7,00,00,000	..	7,00,00,000
29	Power Development . Revenue Capital	1,000 1,000	..	1,000 1,000
30	Coal and Lignite . Revenue	33,41,21,000	..	33,41,21,000
31	Ministry of External Affairs . . Capital	29,30,00,000	..	29,30,00,000
32	Ministry of Finance . Revenue	97,53,000	..	97,53,000
34	Union Excise Duties . Revenue	..	2,07,000	2,07,000
35	Taxes on Income, Estate Duty, Wealth- Tax and Gift Tax . Revenue	73,34,000	..	73,34,000
37	Audit . . Revenue	..	4,52,000	4,52,000
39	Pensions . . Revenue	18,51,30,000	6,82,000	18,58,12,000
41	Transfers to State Governments . Revenue Capital	278,92,00,000 ..	134,10,00,000 598,08,00,000	413,02,00,000 598,08,00,000
<i>CHARGED—Interest Payments</i> . . Revenue				
42	Other Expenditure of the Ministry of Finance . . Revenue	4,000	..	4,000
43	Loans to Government Servants, etc. . Capital	26,78,16,000	..	26,78,16,000
47	Ministry of Home Affairs . . Revenue	53,45,000	1,000	53,46,000
49	Department of Per- sonnel and Adminis- trative Reforms . Revenue	14,66,000	..	14,66,000
50	Police . . Revenue	6,22,40,000	..	6,22,40,000
52	Other Expenditure of the Ministry of Home Affairs . Revenue Capital	3,19,91,000 1,000	..	3,19,91,000 1,000
54	Chandigarh . . Revenue	1,66,02,000	5,82,000	1,71,84,000
58	Ministry of Industry . Revenue	61,50,000	..	61,50,000
59	Industries . . Revenue Capital	14,72,000 4,000	..	14,72,000 4,000
61	Textiles, Handloom and Handicrafts . Revenue Capital	10,44,00,000	7,00,000 ..	7,00,000 10,44,00,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
62	Ministry of Information and Broadcasting . . Revenue	4,95,000	..	4,95,000
63	Information and Publicity . . Revenue Capital	1,000 9,34,000	7,900 ..	8,000 9,34,000
64	Broadcasting . . Capital	..	19,000	19,000
65	Ministry of Labour Revenue	..	53,000	53,000
67	Ministry of Law, Justice and Company Affairs . . Revenue	18,40,32,000	..	18,40,32,000
68	Administration of Justice . . Revenue	7,10,000	8,94,000	16,04,000
70	Petroleum and Petro-Chemicals Industries . . Capital	2,000	..	2,000
71	Chemicals and Fertilizers Industries Revenue Capital	14,35,00,000 38,00,00,000	.. ..	14,35,00,000 38,00,00,000
75	Ministry of Shipping and Transport . . Revenue	8,52,000	..	8,52,000
77	Ports, Lighthouses and Shipping . . Revenue	1,000	..	1,000
78	Road and Inland Water Transport Capital	4,65,20,000	..	4,65,20,000
79	Department of Steel Capital	42,00,03,000	..	42,00,03,000
81	Mines and Minerals Revenue	..	2,36,000	2,36,000
82	Department of Supply . . Revenue	1,87,000	..	1,87,000
83	Supplies and Disposals . . Revenue	..	1,20,000	1,20,000
90	Public Works . . Revenue Capital	16,90,87,000 3,000	28,000 ..	16,91,15,000 3,000
92	Housing and Urban Development . . Capital	1,000	..	1,000
95	Atomic Energy Research, Development and Industrial Projects . . Capital	2,000	..	2,000
97	Department of Culture . . Revenue	1,000	..	1,000
99	Department of Electronics . . Revenue Capital	4,000 2,000	..	4,000 2,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
100	Department of Science and Technology. . . Revenue	1,32,01,000	..	1,32,01,000
103	Department of Space Capital	..	15,94,000	15,94,000
	TOTAL . . .	1340,16,30,000	804,19,45,000	2144,35,75,000

## THE APPROPRIATION (RAILWAYS) ACT, 1980

NO. 3 OF 1980

[11th February, 1980.]

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 1979-80 for the purposes of Railways.

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

1. This Act may be called the Appropriation (Railways) Act, 1980.

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 thirty-seven crores, two lakhs and sixteen 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.

Issue of  
Rs. 37,02,  
16,000 out  
of the  
Consoli-  
dated  
Fund of  
India  
for the  
financial  
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.

## 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	Miscellaneous Expenditure (General) . . . . .	1,00,000	..	1,00,000 .
3	General Superintendence and Services . . . . .	3,54,34,000	..	3,54,34,000 .
4	Repairs and Maintenance of Permanent Way and Works . . . . .	5,70,27,000	..	5,70,27,000 .
5	Repairs and Maintenance of Motive Power . . . . .	2,50,98,000	..	2,50,98,000 .
6	Repairs and Maintenance of Carriages and Wagons . . . . .	2,77,96,000	..	2,77,96,000 .
7	Repairs and Maintenance of Plant and Equipment . . . . .	2,28,96,000	..	2,28,96,000 .
8	Operating Expenses—Rolling Stock and Equipment . . . . .	5,03,06,000	..	5,03,06,000 .
9	Operating Expenses—Traffic . . . . .	7,65,72,000	..	7,65,72,000 .
10	Operating Expenses—Fuel . . . . .	12,23,000	..	12,23,000 .
11	Staff Welfare and Amenities . . . . .	1,70,32,000	..	1,70,32,000 .
12	Miscellaneous Working Expenses . . . . .	66,16,000	..	66,16,000 .
13	Provident Fund, Pension and other Retirement Benefits . . . . .	..	14,000	14,000 .
16	Assets—Acquisition, Construction and Replacement . . . . .	5,01,02,000	..	5,01,02,000 .
	<b>TOTAL . . . . .</b>	<b>37,02,02,000</b>	<b>14,000</b>	<b>37,02,16,000</b>

19  
Rep. by Act.....of 19~~88~~, S. 2, & Sch. I

THE CONTINGENCY FUND OF INDIA (AMENDMENT)  
ACT, 1980

No. 4 OF 1980

[12th February, 1980.]

An Act further to amend the Contingency Fund of India Act, 1950.

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

1. (1) This Act may be called the Contingency Fund of India (Amendment) Act, 1980.

(2) It shall be deemed to have come into force on the 22nd day of October, 1979.

Short title and commencement.

2. To section 2 of the Contingency Fund of India Act, 1950 (hereinafter referred to as the principal Act), the following proviso shall be added, namely:—

Amendment of section 2.

Provided that during the period beginning on the 22nd day of October, 1979 and ending on the 31st day of March, 1980, this section shall have effect subject to the modification that for the words "fifty crores of rupees", the words "one hundred and fifty crores of rupees" shall be substituted.

11 of 1979. 3. (1) The Contingency Fund of India (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.

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

## THE PAYMENT OF BONUS (AMENDMENT) ACT, 1980

No. 5 of 1980

[12th February, 1980.]

### An Act further to amend the Payment of Bonus (Amendment) Act, 1977.

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

short title  
and Commence-  
ment

1. (1) This Act may be called the Payment of Bonus (Amendment) Act, 1980.  
(2) It shall be deemed to have come into force on the 30th day of August, 1979.

Amend-  
ment of  
section 2.

2. In section 2 of the Payment of Bonus (Amendment) Act, 1977 (hereinafter referred to as the Amendment Act), for the words and figures "and in respect of the accounting year commencing on any day in the year 1977", the words and figures ", in respect of the accounting year commencing on any day in the year 1977 and in respect of the accounting year commencing on any day in the year 1978" shall be substituted.

Repeal  
and  
saving.

3. (1) The Payment of Bonus (Amendment) Ordinance, 1979, is hereby repealed.  
(2) Notwithstanding such repeal, anything done or any action taken under the Payment of Bonus Act, 1965, by virtue of the provisions of the Amendment Act as amended by the said Ordinance shall be deemed to have been done or taken under the Payment of Bonus Act, 1965, by virtue of the provisions of the Amendment Act as amended by this Act.

# THE CENTRAL EXCISES AND SALT AND ADDITIONAL DUTIES OF EXCISE (AMENDMENT) ACT, 1980

No. 6 of 1980

[12th February, 1980.]

An Act further to amend the Central Excises and Salt Act, 1944, and the Additional Duties of Excise (Goods of Special Importance) Act, 1957.

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

1. (1) This Act may be called the Central Excises and Salt and Additional Duties of Excise (Amendment) Act, 1980.

(2) It shall be deemed to have come into force on the 24th day of November, 1979.

✓ XXX ✓  
1 of 1944.

2. In the Central Excises and Salt Act, 1944 (hereinafter referred to as the Central Excises Act), in section 2, in clause (f), after sub-clause (iv), the following sub-clauses shall be inserted, namely:—

"(v) in relation to goods comprised in Item No. 19 I of the First Schedule, includes bleaching, mercerising, dyeing, printing, waterproofing, rubberising, shrink-proofing, organdie processing or any other process or any one or more of these processes;

(vi) in relation to goods comprised in Item No. 21(1) of the First Schedule, includes milling, raising, blowing, tentering, dyeing or any other process or any one or more of these processes;

(vii) in relation to goods comprised in Item No. 22(1) of the First Schedule, includes bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease resistant processing or any other process or any one or more of these processes."

3. In the Central Excises Act, in the First Schedule,—

(i) in Item No. 19, for sub-item I, the following sub-item shall be substituted, namely:—

"I. Cotton fabrics, other than (i) embroidery in the piece, in strips or in motifs, and (ii) fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials—

(a) cotton fabrics, not subjected to any process

(b) cotton fabrics, subjected to the process of bleaching, mercerising, dyeing, printing, waterproofing, rubberising, shrink-proofing, organdie processing or any other process or any two or more of these processes

Short title and commencement.

Amendment of section 2.

Amendment of First Schedule.

Twenty per cent.  
*ad valorem.*

Twenty per cent.  
*ad valorem.*"

12. *Central Excises and Salt and Additional Duties of Excise (Amendment)* [ACT 6]

(ii) in Item No. 21, for sub-item (1), the following sub-item shall be substituted, namely:—

"(1) Woollen fabrics, other than embroidery in the piece, in strips or in motifs—

(a) woollen fabrics, not subjected to any process                          Twelve per cent.  
*ad valorem.*

(b) woollen fabrics, subjected to the process of milling, raising, blowing, tentering, dyeing or any other process or any two or more of these processes                          Twelve per cent.  
*ad valorem.”;*

(iii) in Item No. 22, for sub-item (1), the following sub-item shall be substituted, namely:—

"(1) Man-made fabrics, other than

(i) embroidery in the piece, in strips or in motifs, and (ii) fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials—

(a) man-made fabrics, not subjected to any process                          Twenty per cent.  
*ad valorem plus rupees five per square metre.*

(b) man-made fabrics, subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease resistant processing or any other process or any two or more of these processes                          Twenty per cent.  
*ad valorem plus rupees five per square metre.”.*

4. In the Additional Duties of Excise (Goods of Special Importance) Act, 1957, in the First Schedule,—

58 of 1957. (i) in Item No. 19, for sub-item I, the following sub-item shall be substituted, namely:—

"I. Cotton fabrics, other than (i) embroidery in the piece, in strips or in motifs, and (ii) fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials—

(a) cotton fabrics, not subjected to any process                          Five per cent.  
*ad valorem.*

(b) cotton fabrics, subjected to the process of bleaching, mercerising, dyeing, printing, waterproofing, rubberising, shrink-proofing, organdie processing or any other process or any two or more of these processes                          Five per cent.  
*ad valorem.”;*

(ii) in Item No. 21, for sub-item (1), the following sub-item shall be substituted, namely:—

(1) Woollen fabrics, other than embroidery in the piece, in strips or in motifs—

Amend-  
ment of  
First  
Schedule.

<p>(a) woollen fabrics, not subjected to any process</p> <p>(b) woollen fabrics, subjected to the process of milling, raising, blowing, tentering, dyeing or any other process or any two or more of these processes</p> <p>(iii) in Item No. 22, for sub-item (1), the following sub-item shall be substituted, namely:—</p> <p>"(1) Man-made fabrics, other than (i) embroidery in the piece, in strips or in motifs, and (ii) fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials</p> <p>(a) man-made fabrics, not subjected to any process</p> <p>(b) man-made fabrics, subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease resistant processing or any other process or any two or more of these processes</p>	<p>Five per cent. <i>ad valorem.</i></p> <p>Five per cent. <i>ad valorem.</i>"</p> <p>Seven and a half per cent. <i>ad valorem.</i></p> <p>Seven and a half per cent. <i>ad valorem plus rupees two per square metre."</i></p>
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5. (1) Every Central Act as in force at any time during the period commencing with the appointed day and ending with the day immediately preceding the date of commencement of this Act, and providing for or relating to the levy of duties of excise on—

- (a) "cloth", "cotton cloth" or, as the case may be, "cotton fabrics",
  - (b) "woollen fabrics".
  - (c) "rayon or artificial silk fabrics" or, as the case may be, "man-made fabrics",
- shall have and shall be deemed to have always had effect during the said period as if—

(i) such "cloth", "cotton cloth" or, as the case may be, "cotton fabrics" comprised for the purposes of the duty leviable under that Act—

- (A) a sub-item covering such "cloth", "cotton cloth" or "cotton fabrics" not subjected to any process mentioned in sub-clause (v) of clause (f) of section 2 of the Central Excises Act, as amended by this Act; and
- (B) a sub-item covering such "cloth", "cotton cloth" or "cotton fabrics" subjected to any such process or any two or more such processes,

and the rate of duty specified in such Act with respect to such "cloth", "cotton cloth" or "cotton fabrics" had been specified separately with respect to each of the aforementioned sub-items thereof;

(ii) such "woollen fabrics" comprised for the purposes of duty leviable under that Act—

Special provisions as to duties of excise on cotton fabrics, woollen fabrics, man-made fabrics, etc., during a certain past period and validation.

(A) a sub-item covering such "woollen fabrics" not subjected to any process mentioned in sub-clause (vi) of clause (f) of section 2 of the Central Excises Act, as amended by this Act; and

(B) a sub-item covering such "woollen fabrics" subjected to any such process or any two or more such processes, and the rate of duty specified in such Act with respect to such "woollen fabrics" had been specified separately with respect to each of the aforementioned sub-items thereof;

(iii) such "rayon or artificial silk fabrics" or "man-made fabrics" comprised for the purposes of duty leviable under that Act—

(A) a sub-item covering such "rayon or artificial silk fabrics" or "man-made fabrics" not subjected to any process mentioned in sub-clause (vii) of clause (f) of section 2 of the Central Excises Act, as amended by this Act; and

(B) a sub-item covering such "rayon or artificial silk fabrics" or "man-made fabrics" subjected to any such process or any two or more such processes,

and the rate of duty specified in such Act with respect to such "rayon or artificial silk fabrics" and "man-made fabrics" had been specified separately with respect to each of the aforementioned sub-items thereof; and

(iv) the amendments to clause (f) of section 2 of the Central Excises Act made by section 2 of this Act had been in force at all relevant times subject to the modifications that the reference therein—

(A) to the "goods comprised in Item No. 19 I of the First Schedule" shall be construed as a reference to such "cloth", "cotton cloth" or, as the case may be, "cotton fabrics";

(B) to the "goods comprised in Item No. 21 (1) of the First Schedule" shall be construed as a reference to "woollen fabrics";

(C) to the "goods comprised in Item No. 22(1) of the First Schedule" shall be construed as a reference to such "rayon or artificial silk fabrics" or, as the case may be, "man-made fabrics"; and subject to such further modifications as the context may require.

(2) Any rule or notification or any action or thing made, issued, taken or done or purporting to have been made, issued, taken or done under a Central Act referred to in sub-section (1) before the date of commencement of this Act, with respect to or in relation to the levy of duties of excise on—

(a) "cloth", "cotton cloth" or, as the case may be, "cotton fabrics";

(b) "woollen fabrics";

(c) "rayon or artificial silk fabrics" or, as the case may be, "man-made fabrics";

shall for all purposes be deemed to be, and to have always been, as validly and effectively made, issued, taken or done as if the provisions of this section had been in force at all material times and, accordingly, notwithstanding any judgment, decree or order of any court, tribunal or other authority—

(a) all duties of excise levied, assessed or collected or purported to have been levied, assessed or collected, before the date of commencement of this Act, on—

(i) "cloth", "cotton cloth" and "cotton fabrics" subjected to any process;

(ii) "woollen fabrics" subjected to any process,

(iii) "rayon or artificial silk fabrics" and "man-made fabrics" subjected to any process,

under any such Central Act shall be deemed to be, and shall be deemed always to have been, as validly levied, assessed or collected as if the provisions of this section had been in force on and from the appointed day;

(b) no suit or other proceedings shall be maintained or continued in any court for the refund of, and no enforcement shall be made by any court of any decree or order directing the refund of, any such duties of excise which have been collected and which would have been validly collected if the provisions of this section had been in force on and from the appointed day;

(c) refunds shall be made of all such duties of excise which have been collected but which would not have been so collected if the provisions of this section had been in force on and from the appointed day; and

(d) recoveries shall be made of all such duties of excise which have not been collected or, as the case may be, which have been refunded but which would have been collected or, as the case may be, would not have been refunded if the provisions of this section had been in force on and from the appointed day.

(3) For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this section had not come into force.

*Explanation.—In this section—*

(a) "appointed day", in relation to—

(i) "cloth", means the 1st day of January, 1949;

(ii) "cotton cloth", means the 28th day of February, 1954;

(iii) "cotton fabrics", means the 1st day of March, 1955;

(iv) "woollen fabrics", means the 1st day of March, 1955;

(v) "rayon or artificial silk fabrics", means the 28th day of February, 1954; and

(vi) "man-made fabrics", means the 18th day of June, 1977;

(b) "Central Act" includes any provision, in a Bill introduced in the House of the People, in respect of which a declaration was made under section 3 of the Provisional Collection of Taxes Act, 1931;

(c) "duties of excise" means duties of excise levied under any Central Act whether as such or as additional duties of excise or auxiliary duties of excise or special duties of excise or by any other name.

6. (1) The Central Excises and Salt and Additional Duties of Excise 12 of 1979. (Amendment) Ordinance, 1979, is hereby repealed.

Repeal  
and  
saving.

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

7. Repealed by Act 19 of 1980, S.2 & Sch. I

THE PREVENTION OF BLACKMARKETING AND MAINTENANCE OF SUPPLIES OF ESSENTIAL COMMODITIES  
ACT, 1980

No. 7 OF 1980

[12th February, 1980.]

An Act to provide for detention in certain cases for the purpose of prevention of blackmarketing and maintenance of supplies of commodities essential to the community and for matters connected therewith.

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

Short title,  
extent  
and  
commencement.

1. (1) This Act may be called the Prevention of Blackmarketing and Maintenance of Supplies of Essential Commodities Act, 1980.  
(2) It extends to the whole of India except the State of Jammu and Kashmir.  
(3) It shall be deemed to have come into force on the 15th day of October, 1979.

Definitions.

2. In this Act, unless the context otherwise requires,—
  - (a) "appropriate Government" means, as respects a detention order made by the Central Government or by an officer of the Central Government or a person detained under such order, the Central Government, and as respects a detention order made by a State Government or by an officer of a State Government or as respects a person detained under such order, the State Government;
  - (b) "detention order" means an order made under section 3;
  - (c) "State Government", in relation to a Union territory, means the administrator thereof.

Power to make orders detaining certain persons.

3. (1) The Central Government or a State Government or any officer of the Central Government, not below the rank of a Joint Secretary to that Government specially empowered for the purposes of this section by that Government, or any officer of a State Government, not below the rank of a Secretary to that Government specially empowered for the purposes of this section by that Government, may, if satisfied, with respect to any person that with a view to preventing him from acting

[ACT 7 OF 1980] Prevention of Blackmarketing and Maintenance  
of Supplies of Essential Commodities

i7

in any manner prejudicial to the maintenance of supplies of commodities essential to the community it is necessary so to do, make an order directing that such person be detained.

**Explanation.**—For the purposes of this sub-section, the expression “acting in any manner prejudicial to the maintenance of supplies of commodities essential to the community” means—

10 of 1955. (a) committing or instigating any person to commit any offence punishable under the Essential Commodities Act, 1955, or under any other law for the time being in force relating to the control of the production, supply or distribution of, or trade and commerce in, any commodity essential to the community; or

(b) dealing in any commodity—

10 of 1955. (i) which is an essential commodity as defined in the Essential Commodities Act, 1955, or

(ii) with respect to which provisions have been made in any such other law as is referred to in clause (a),

with a view to making gain in any manner which may directly or indirectly defeat or tend to defeat the provisions of that Act or other law aforesaid.

(2) Any of the following officers, namely:—

(a) district magistrates;

(b) Commissioners of Police, wherever they have been appointed, may also, if satisfied as provided in sub-section (1), exercise the powers conferred by the said sub-section.

(3) When any order is made under this section by an officer mentioned in sub-section (2), he shall forthwith report the fact to the State Government to which he is subordinate together with the grounds on which the order has been made and such other particulars as in his opinion have a bearing on the matter, and no such order shall remain in force for more than twelve days after the making thereof unless in the meantime it has been approved by the State Government:

Provided that where under section 8 the grounds of detention are communicated by the authority making the order after five days but not later than ten days from the date of detention, this sub-section shall apply subject to the modification that for the words “twelve days”, the words “fifteen days” shall be substituted.

(4) When any order is made or approved by the State Government under this section or when any order is made under this section by an officer of the State Government not below the rank of Secretary to that Government specially empowered under sub-section (1), the State Government shall, within seven days, report the fact to the Central Government together with the grounds on which the order has been made and such other particulars as, in the opinion of the State Government, have a bearing on the necessity for the order.

NOT CORRECTED IN CODE

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Prevention of Blackmarketing and Maintenance  
of Supplies of Essential Commodities

[ACT 7]

Execution  
of deten-  
tion  
orders.

Power to  
regulate  
place and  
conditions  
of deten-  
tion.

Deten-  
tion  
orders  
not to  
be invalid  
or in-  
operative on  
certain  
grounds.

Powers  
in rela-  
tion to  
abscond-  
ing  
persons.

4. A detention order may be executed at any place in India in the 2 of 1974.  
manner provided for the execution of warrants of arrest under the Code  
of Criminal Procedure, 1973.

5. Every person in respect of whom a detention order has been made  
shall be liable—

(a) to be detained in such place and under such conditions, in-  
cluding conditions as to maintenance, discipline and punishment for  
breaches of discipline, as the appropriate Government may, by  
general or special order, specify; and

(b) to be removed from one place of detention to another place  
of detention, whether within the same State or in another State, by  
order of the appropriate Government:

Provided that no order shall be made by a State Government under  
clause (b) for the removal of a person from one State to another State  
except with the consent of the Government of that other State.

6. No detention order shall be invalid or inoperative merely by  
reason—

(a) that the person to be detained thereunder is outside the  
limits of the territorial jurisdiction of the Government or officer  
making the order, or

(b) that the place of detention of such person is outside the said  
limits.

7. (1) If appropriate Government has reason to believe that a person  
in respect of whom a detention order has been made has absconded or  
is concealing himself so that the order cannot be executed, that Gov-  
ernment may— [or officer] 1

(a) make a report in writing of the fact to a Metropolitan Magis-  
trate or a Judicial Magistrate of the first class having jurisdiction  
in the place where the said person ordinarily resides; and thereupon  
the provisions of sections 82, 83, 84 and 85 of the Code of Criminal  
Procedure, 1973, shall apply in respect of the said person and his  
property as if the order directing that he be detained were a warrant  
issued by the Magistrate; /

(b) by order notified in the Official Gazette direct the said per-  
son to appear before such officer, at such place and within such  
period as may be specified in the order; and if the said person fails  
to comply with such direction he shall, unless he proves that it was  
not possible for him to comply therewith and that he had, within  
the period specified in the order, informed the officer mentioned in  
the order of the reason which rendered compliance therewith im-  
possible and of his whereabouts, be punishable with imprisonment  
for a term which may extend to one year or with fine or with both.

(2) Notwithstanding anything contained in the Code of Criminal  
Procedure, 1973, every offence under clause (b) of sub-section (1) shall  
be cognizable.

Subs. and ins. by Act 27 of 1982, S. 2.

2 of 1974.

8. (1) When a person is detained in pursuance of a detention order, the authority making the order shall, as soon as may be, but ordinarily not later than five days and in exceptional circumstances and for reasons to be recorded in writing, not later than ten days from the date of detention, communicate to him the grounds on which the order has been made and shall afford him the earliest opportunity of making a representation against the order to the appropriate Government.

Grounds of order of detention to be disclosed to person affected by the order.

(2) Nothing in sub-section (1) shall require the authority to disclose facts which it considers to be against the public interest to disclose.

9. (1) The Central Government and each State Government shall, whenever necessary, constitute one or more Advisory Boards for the purposes of this Act.

Constitution of Advisory Boards.

(2) The constitution of every such Board shall be in accordance with the recommendations of the Chief Justice of the appropriate High Court.

(3) Every such 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.

*Explanation.—In this section “appropriate High Court” means—*

(a) in the case of the detention of a person in pursuance of an order of detention made by the Central Government or an officer of the Central Government or the administrator of the Union territory of Delhi or an officer subordinate to such administrator, the High Court for the Union territory of Delhi;

(b) in the case of the detention of a person in pursuance of an order of detention made by any State Government (other than the administrator of a Union territory) or an officer of such State Government, the High Court for that State; and

(c) in the case of the detention of a person in pursuance of an order of detention made by the administrator of a Union territory (other than the Union territory of Delhi) or an officer subordinate to such administrator, such High Court as the Central Government may, by order published in the Official Gazette, specify with respect to such Union territory.

10. Save as otherwise expressly provided in this Act, in every case where a detention order has been made under this Act, the appropriate Government shall, within three weeks from the date of detention of a person under the order, place before the Advisory Board constituted by it under section 9, the grounds on which the order has been made and the representation, if any, made by the person affected by the order, and in case where the order has been made by an officer referred to in sub-section (2) of section 3, also the report by such officer under sub-section (3) of that section.

Reference to Advisory Boards.

Subs. by Act 19 of 1981, s. 2.

**Procedure  
of  
Advisory  
Boards.**

**11.** (1) The Advisory Board shall, after considering the materials placed before it and, after calling for such further information as it may deem necessary from the appropriate Government or from any person called for the purpose through the appropriate Government or from the person concerned, and if, in any particular case, it considers it essential so to do or if the person concerned desires to be heard, after hearing him in person, submit its report to the appropriate Government within seven weeks from the date of detention of the person concerned.

(2) The report of the Advisory Board shall specify in a separate part thereof the opinion of the Advisory Board as to whether or not there is sufficient cause for the detention of the person concerned.

(3) When there is a difference of opinion among the members forming the Advisory Board, the opinion of the majority of such members shall be deemed to be the opinion of the Board.

(4) Nothing in this section shall entitle any person against whom a detention order has been made to appear by any legal practitioner in any matter connected with the reference to the Advisory Board, and the proceedings of the Advisory Board, and its report, excepting that part of the report in which the opinion of the Advisory Board is specified, shall be confidential.

**Action  
upon  
the report  
of Advi-  
sory  
Board.**

**12.** (1) In any case where the Advisory Board has reported that there is in its opinion sufficient cause for the detention of a person, the appropriate Government may confirm the detention order and continue the detention of the person concerned for such period as it thinks fit.

(2) In any case where the Advisory Board has reported that there is in its opinion no sufficient cause for the detention of the person concerned, the appropriate Government shall revoke the detention order and cause the person to be released forthwith.

**Maximum  
period of  
deten-  
tion.**

**13.** The maximum period for which any person may be detained in pursuance of any detention order which has been confirmed under section 12, shall be six months from the date of detention:

Provided that nothing contained in this section shall affect the power of the appropriate Government to revoke or modify the detention order at any earlier time.

**Revoca-  
tion of  
deten-  
tion  
orders.**

**14.** (1) Without prejudice to the provisions of section 21 of the General Clauses Act, 1897, a detention order may, at any time, be revoked or modified—

10 of 1897.

(a) notwithstanding that the order has been made by an officer of a State Government, by that State Government or by the Central Government;

(b) notwithstanding that the order has been made by an officer of the Central Government or by a State Government, by the Central Government.

NOT CORRECTED. SEE INDIA CODE

OF 1980] Vol. III, Pt. IV p. 1161 21  
*Prevention of Blackmarketing and Maintenance of Supplies of Essential Commodities*

(2) The revocation or expiry of a detention order shall not bar the making of a fresh detention order under section 3 against the same person in any case where fresh facts have arisen after the date of revocation or expiry on which the Central Government or a State Government or an officer, as the case may be, is satisfied that such an order should be made.

15. (1) The appropriate Government may, at any time, direct that any person detained in pursuance of a detention order may be released for any specified period either without conditions or upon such conditions specified in the direction as that person accepts, and may, at any time, cancel his release.

(2) In directing the release of any person under sub-section (1), the appropriate Government may require him to enter into a bond with or without sureties for the due observance of the conditions specified in the direction.

(3) Any person released under sub-section (1) shall surrender himself at the time and place, and to the authority, specified in the order directing his release or cancelling his release, as the case may be.

(4) If any person fails without sufficient cause to surrender himself in the manner specified in sub-section (3), he shall be punishable with imprisonment for a term which may extend to two years, or with fine, or with both.

(5) If any person released under sub-section (1) fails to fulfil any of the conditions imposed upon him under the said sub-section or in the bond entered into by him, the bond shall be declared to be forfeited and any person bound thereby shall be liable to pay the penalty thereof.

16. No suit or other legal proceeding shall lie against the Central Government or a State Government, and no suit, prosecution or other legal proceeding shall lie against any person, for anything in good faith done or intended to be done in pursuance of this Act.

10 of 1979. 17. (1) The Prevention of Blackmarketing and Maintenance of Supplies of Essential Commodities Ordinance, 1979, is hereby repealed.

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

Temporary release of persons detained.

Protection of action taken in good faith.

Repeal and saving.

Rep. by Act. 19.....of 1980, S. 2 & Sch. I.

THE REPRESENTATION OF THE PEOPLE (AMENDMENT)  
ACT, 1980  
No. 8 OF 1980

[12th February, 1980.]

An Act further to amend the Representation of the People Act, 1950 and the Representation of the People Act, 1951, to provide for the readjustment of assembly constituencies in the State of Sikkim.

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

1. (1) This Act may be called the Representation of the People (Amendment) Act, 1980.

(2) It shall be deemed to have come into force on the 1st day of September, 1979.

2. In section 7 of the Representation of the People Act, 1950,

(a) in sub-section (1), for the words "The total number of seats", the words, brackets, figure and letter "Subject to the provisions of sub-section (1), the total number of seats" shall be substituted;

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

'(1A). Notwithstanding anything contained in sub-section (1), the total number of seats in the Legislative Assembly of the State of Sikkim, to be constituted at any time after the commencement of the Representation of the People (Amendment) Act, 1980, to be filled by persons chosen by direct election from assembly constituencies shall be thirty-two, of which—

(a) twelve seats shall be reserved for Sikkimese of Bhutia-Lepcha origin;

(b) two seats shall be reserved for the Scheduled Castes of that State; and

(c) one seat shall be reserved for the Sanghas referred to in section 25A.

*Explanation.—In this sub-section "Bhutia" includes Chumbipa, Dophatha, Dukpa, Kagatey, Sherpa, Tibetan, Tromopa and Yolmo.;*

~~REPEALED~~

[ACT 8 OF 1980]

*Representation of the People (Amendment)*

23

(c) in sub-section (2), for the words, brackets and figure "in sub-section (1)", the words, brackets, figures and letter "in sub-section (1) or sub-section (1A)" shall be substituted;

(d) in sub-section (3),—

(i) for the words, brackets, figures and letter "Subject to the provisions of sub-section (3) of section 7A, the extent of each assembly constituency in all the States and Union territories except the assembly constituencies", the words "The extent of each assembly constituency in all the States and Union territories except the assembly constituencies in the State of Sikkim and" shall be substituted;

76 of 1972.

(ii) after the words and figures "the Delimitation Act, 1972", the following shall be inserted, namely:—

"the extent of each assembly constituency in the State of Sikkim shall be as provided for in the Delimitation of Parliamentary and Assembly Constituencies Order, 1976, as amended by section 4 of the Representation of the People (Amendment) Act, 1980".

3. In the Representation of the People Act, 1951, section 5A shall be re-numbered as sub-section (1) thereof, and after sub-section (1) as so re-numbered, the following sub-section shall be inserted, namely:—

(2) Notwithstanding anything contained in section 3, a person shall not be qualified to be chosen to fill a seat in the Legislative Assembly of the State of Sikkim, to be constituted at any time after the commencement of the Representation of the People (Amendment) Act, 1980, unless—

(a) in the case of a seat reserved for Sikkimese of Bhutia-Lepcha origin, he is a person either of Bhutia or Lepcha origin and is an elector for any assembly constituency in the State other than the constituency reserved for the Sanghas;

(b) in the case of a seat reserved for the Scheduled Castes, he is a member of any of those castes in the State of Sikkim and is an elector for any assembly constituency in the State;

(c) in the case of a seat reserved for Sanghas, he is an elector of the Sangha constituency; and

(d) in the case of any other seat, he is an elector for any assembly constituency in the State.

*Explanation.—In this sub-section "Bhutia" includes Chumbipa, Dophapa, Dukpa, Kagatey, Sherpa, Tibetan, Tromopa and Yolmo.*

4. The Delimitation of Parliamentary and Assembly Constituencies Order, 1976, shall stand amended as directed in the Schedule.

Amend-  
ment of  
section  
5A of  
Act 43 of  
1951.

Amend-  
ment of  
Delimita-  
tion of  
Parlia-  
mentary  
and As-  
sembly  
Constitu-  
encies  
Order,  
1976.

~~REPEALED~~

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Representation of the People (Amendment)

[ACT 8]

THE SCHEDULE

(See section 4)

AMENDMENTS TO THE DELIMITATION OF PARLIAMENTARY AND ASSEMBLY CONSTITUENCIES ORDER, 1976.

In the Delimitation of Parliamentary and Assembly Constituencies Order, 1976—

(i) in paragraph 5—

(a) for the words “and where such name”, the words “where such name” shall be substituted;

(b) after the words “Scheduled Tribes”, the words, brackets and letters ‘; and where such name is distinguished by the brackets and letters “(BL)”, the seat in that constituency is reserved for the Sikkimese of Bhutia-Lepcha origin’ shall be inserted;

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

*Explanation.—In this paragraph, “Bhutia” includes Chumbipa, Dophtha, Dukpa, Kagatey, Sherpa, Tibetan, Tromopa and Yolmo.’;*

(ii) in Schedule II,—

(a) for entry 18, the following entry shall be substituted, namely:—

“18. Sikkim .. . . . . 32\* 2 12

(Reserved for  
Sikkimese of  
Bhutia+Lepcha  
origin);

(b) in the Note at the end, for the words and figure “\*Includes 1 seat reserved for Sangha constituency”, the following shall be substituted, namely:—

“\*Includes 1 seat reserved for Sangha constituency.”

†Includes Chumbipa, Dophtha, Dukpa, Kagatey, Sherpa, Tibetan, Tromopa and Yolmo.”;

(iii) after Schedule XIX, the following Schedule shall be inserted, namely:—

SCHEDULE XIX-A  
SIKKIM

ASSEMBLY CONSTITUENCIES

Serial no., name and extent of constituency

1. **Yoksam.**—Yoksam, Lawing, Dubdi, Gerethang, Ketchopheri, Chojo, Thingling I and Thingling II blocks in Ketchopheri elakha; Chumbung, Nako, Singeng, Singdarang, Darap, Nambo, Topong and Singrapong blocks in Pemoyongtsa elakha; and Tingbrom, Singlitalam, Melli and Melli-Aching blocks in Melli elakha of West district.

## Serial no., name and extent of constituency

- 2. Tashiding (BL).**—Dhupidara, Narkhola, Mangnam, Labdang, Kongri, Gangep, Chungrang, Arithang, Lasso, Tashiding, Yangtsey, Onglep and Bhaluthang blocks in Tashiding elakha of West district.
- 3. Geyzing.**—Omchung, Geyzing, Kyongsa, Lungjik and Pemoyongtse blocks in Pemoyongtse elakha; Tikjek, Sardong and Lingchom blocks in Sangacholing elakha; and Yangthang block in Yangthang elakha of West district; and Lekship block in Wak-Sosing elakha of South district.
- 4. Dentam.**—Liching, Begha, Srinagi, Gyaten, Karmatar, Sopakha, Maneybong, Mangmoo, Dentam, Sapung, Bongten Radhukundu and Sankhu blocks in Yangthang elakha of West district.
- 5. Barmiok.**—Hee, Martam, Barmiok, Barthang, Hee Patal and Pacharek blocks in Yangthang elakha; and Miyong, Megyong, Chinthang and Barfok blocks in Rinchenpong elakha of West district.
- 6. Rinchenpong (BL).**—Sangdorji, Hathidunga, Jeel, Boom, Reshi (A), Reshi (B), Rinchenpong, Tadong, Samdong, Sribadam (A) and Sribadam (B) blocks in Rinchenpong elakha; and Takuthang, Chuchen, Dethang and Parengaon blocks in Chakung elakha of West district; and Sangnath block in Wak-Sosing elakha of South district.
- 7. Chakung.**—Tinjerbong, Suldong, Kamling, Singyeng, Mabong, Suntoley, Khani Srbong, Arubotey, Samsing, Gelling, Chakung, Mendogaon, Samdong and Chumbung blocks in Chakung elakha of West district.
- 8. Soreong.**—Soreong, Soreong Bazar, Singling, Timberbong, Burikhop, Kartok, Malbasey and Tarpu blocks in Chakung elakha of West district.
- 9. Daramdin.**—Rumbuk, Burikhop, Lower Daramdin, Lower Thambung, Upper Thambung, Sallyng Dang, Lungchok, Siktam, Tikpur, Okhrey, Ribdi and Bhareng blocks in Daramdin elakha of West district.
- 10. Jorethang-Nayabazar.**—Joom block in Chakung elakha of West district; Salghari, Dorop, Dhargaon, Chisopani, Tinek, Poklok-Denchung, Asangthang, Sambung, Kopche and Mik-Khola blocks in Namchi elakha; and Shyampani, Sorok, Manpur, Kitam and Gom blocks in Kitam elakha of South district.
- 11. Ralang (BL).**—Sada, Famtam, Brang and Polot blocks in Brang elakha; Namlung, Lingding, Ralang, Jorang-Biring, Barfong and Dethang blocks in Ralang elakha; and Bakhim, Kewzing, Dalep and Lingzo blocks in Wak-Sosing elakha of South district.
- 12. Wak.**—Hingdam, Lamaten, Tingmo, Tinkitam, Omchu, Chumlok, Wak, Rayong and Mangbrue blocks in Wak-Sosing elakha; Ben, Namphrik, Rabang and Sangmo blocks in Ben-Namphrik elakha; and Deo block in Temi-Tarku elakha of South district.
- 13. Damthang.**—Damthang, Jaubari, Chemchey, Pabong, Boomtar, Sallybung, Maniram, Phallidara, Tigrithang, Mamley, Gumba, Pajer, Tinjir, Kamrang and Singithang blocks in Namchi elakha; and Singtam, Bul, Palum and Rong blocks in Turuk-Sumbuk elakha of South district.

Serial no., name and extent of constituency

- 14. Melli.**—Melli Bazar, Melli Dara, Kerabari, Suntoley, Sukhbari, Turuk, Rambung, Panchgharey, Lungchok, Kamarey, Sumbuk, Kartikey, Suntoley (Sumbuk), Paiyong, Rabitar and Sadam blocks in Turuk-Sumbuk elakha of South district.
- 15. Rateypani-West Pendam (SC).**—Rabikhola, Tangji, Bigmat, Rateypani and Passi blocks in Rateypani elakha; Kating-Bokran, Pamphok, Nalam Kolbung, Nagi, Palitam, Maneydara, Kabrey, Kanamtek, Turung, Dónok and Mamring blocks in Namthang elakha of South district; and West Pendam block in Namthang elakha of East district.
- 16. Temi-Tarku.**—Tanak, Tarku, Temi and Aifaltar blocks in Temi-Tarku elakha; Pabong, Daring, Todey, Reshep, Tokel, Namphing, Barmiok, Thangsing, Chalamthang, Nizarmeng, Rameng and Burul blocks in Barmiok elakha; and Parbing, Fong, Chhuba and Karek blocks in Namthang elakha of South district.
- 17. Central Pendam-East Pendam.**—Singtam Bazar, Sumin, Lingjey and Mangthang blocks in Sumin elakha; and Central Pendam, East Pendam, Rangpo Bazar, Kamerey-Bhasmey, Pachak and Sajong blocks in Pendam elakha of East district.
- 18. Rhenock.**—Rhenock, Tarpin, Rhenock Bazar, Mulukey, Sudanglakha and Kyongsa blocks in Rhenock elakha; Biring, Tarethang and Taja blocks in Amba-Tarethang elakha; and Linkey block in Pathing elakha of East district.
- 19. Regu.**—Aritar, Dalapchand and Khamdong blocks in Rhenock elakha; and Chuzachen, Change Lakha, North Regu, South Regu, Rongli Bazar, Singanebas, Premlakhā and Subhaney Dara blocks in Chuzachen-Regu elakha of East district.
- 20. Pathing (BL).**—Changay Senti and Pachey-Samsing blocks in Changay-Senti elakha; Amba and Thekabung blocks in Amba-Tarethang elakha; Parkha, Riba, Machong, Latuk and Chuchenphery blocks in Chota and Bara Pathing elakha; and Rolep Lamaten, Lingtäm, Phadamchen and Gnathang blocks in Chuzachen-Regu elakha of East district.
- 21. Loosing Pachekhani.**—Chota Singtam and Aho-Yangtam blocks in Aho-Pahm-Yangtam elakha; and Namchebung, Kartok, Dikling, Chalamthang, Loosing, Pachekhāni, Dikling Pachekhani, Bengthang and Pakyong Bazar blocks in Pakyong elakha of East district.
- 22. Khamdong (SC).**—Manzing, Tokdey, Nehbrom, Kolthang, Pepthang and Lingmo blocks in Lingmo-Nehbrom elakha; Rangang, Yangang, Gagyong, Satam, Namphok and Sripatam blocks in Yangang elakha of South district; and Singbel, Dungdung, Khamdong, Beng, Thangsing-Bodang and Thasa blocks in Khamdong elakha of East district.
- 23. Djongu (BL).**—Upper Djongu and Lower Djongu blocks in Djongu elakha of North district; and Sokpey, Lingi, Upper Paiyong, Lower Paiyong and Kahu blocks in Lingi-Paiyong elakha of South district.

## Serial no., name and extent of constituency

- 24. Lachen Mangshila (BL).**—Lachen block in Lachen elakha; Lachung block in Lachung elakha; Chungthang block in Chungthang elakha; Naganamgor, Singchit, Tung, Miyong, Sentam, Pakshep, Kajor, Singchik Ringem, Jimchung, Nampatam and Mangan Bazar blocks in Malling elakha; and Sayem, Tanyek, Ramthang, Upper Mangshila, Lower Mangshila, Namok and Thingchen blocks in Phodong elakha of North district.
- 25. Kabi Tingda (BL).**—Rongong, Tumlung and Phodong blocks in Phodong elakha; Phensang, Labi, Phamtam, Chawang, Men Rongong, Kabi-Tingda and Phaney blocks in Phensang-Kabi-Tingda elakha of North district; and Sotak, Nabey and Penlong blocks in Penlong elakha; and Lingdok and Nampung blocks in Rakdong-Tintek elakha of East district.
- 26. Rakdong-Tintek (BL).**—Rakdong and Tintek blocks in Rakdong-Tintek elakha; Samdong-Kambol and Raley-Khase blocks in Samdong elakha; Tumin, Simik and Chandey blocks in Tumin-Chandey elakha; and Patuk, Simik, Aritir and Lingjey blocks in Khamdong elakha of East district.
- 27. Martam (BL).**—Sirwani, Sakyong, Chisopani, Rabdang, Chalamthang, Byang, Nagethang, Martam, Phegyong, Nazitam and Trikutam blocks in Song-Martam elakha; and Chhuba, Nemli, Marchak, Samlik, Namin and Tumlabung blocks in Rumtek-Marchak elakha of East district.
- 28. Rumtek (BL).**—Mendu, Tempyek, Sajong, Chenjey, Rawte Rumtek, Reybrok and Lingdum blocks in Ranka-Lingdum elakha; and Tadong, Samdur, Deorali, Deorali Bazar and Tadong Bazar blocks in Tadong elakha of East district.
- 29. Assam-Lingjey (BL).**—Pahm, Bhusuk, Namok, Naitam, Nandok, Lingjey and Assam blocks in Aho-Lingjey-Pahm-Singtam elakha; and Tathangchen, Rongnek and Syari blocks in Tathangchen elakha of East district.
- 30. Ranka (BL).**—Parbing, Ranka, Barbing, Songtong, Bortuk, Luwing, Suchakgang and Chandmari blocks in Ranka elakha of East district.
- 31. Gangtok.**—Gangtok block [including (a) Gangtok Town, (b) Gangtok Bazar and (c) Development Area] of East district.

Note:—Any reference in this Table to a district, elakha, block or other territorial division shall be taken to mean the area comprised within that district, elakha, block or other territorial division on the 26th day of April, 1975.”.

5. (1) The Representation of the People (Amendment) Ordinance, 1979, is hereby repealed.

Repeal  
and  
saving.

~~REPEALED~~

28 *Representation of the People (Amendment)* [ACT 8 OF 1980]

43 of 1950  
43 of 1951

(2) Notwithstanding such repeal, anything done or any action taken under the Representation of the People Act, 1950, the Representation of the People Act, 1951 or the Delimitation of Parliamentary and Assembly Constituencies Order, 1976, as amended by the said Ordinance, shall be deemed to have been done or taken under the Representation of the People Act, 1950, the Representation of the People Act, 1951 or the Delimitation of Parliamentary and Assembly Constituencies Order, 1976, as amended by this Act.

# THE APPROPRIATION (RAILWAYS) VOTE ON ACCOUNT

ACT, 1980

No. 9 OF 1980

[22nd March, 1980.]

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 1980-81 for the purposes of Railways.

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

1. This Act may be called the Appropriation (Railways) Vote on Account Act, 1980.

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 one thousand four hundred fourteen crores, ninety-one lakhs and fourteen thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1980-81, in respect of the services relating to railways specified in column 2 of the Schedule.

Short title.

With-  
drawal  
of Rs.  
1414,91,  
14,000  
from  
and out  
of the  
Censo-  
lided  
Fund of  
India for  
the finan-  
cial year  
1980-81.

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

**THE SCHEDULE**  
(See sections 2 and 3)

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
1	Railway Board	96,22,000	..	96,22,000
2	Miscellaneous Expenditure (General)	5,61,27,000	1,00,000	5,62,27,000
3	General Superintendence and Services	43,82,97,000	1,18,000	43,84,15,000
4	Repairs and Maintenance of Per- manent Way and Works	74,54,96,000	1,51,000	74,56,47,000
5	Repairs and Maintenance of Mo- tive Power	66,41,74,000	53,000	66,42,27,000
6	Repairs and Maintenance of Carriages and Wagons	82,88,39,000	67,000	82,89,06,000
7	Repairs and Maintenance of Plant and Equipment	39,57,68,000	48,000	39,58,16,000
8	Operating Expenses—Rolling Stock and Equipment	82,68,24,000	1,73,000	82,69,97,000
9	Operating Expenses—Traffic	88,02,46,000	9,56,000	88,12,02,000
10	Operating Expenses—Fuel	140,11,15,000	37,000	140,11,52,000
11	Staff Welfare and Amenities	29,07,30,000	41,000	29,07,71,000
12	Miscellaneous Working Expenses	40,79,76,000	1,09,62,000	41,89,38,000
13	Provident Fund, Pension and Other Retirement Benefits	35,06,92,000	33,000	35,07,25,000
14	Appropriation to Funds	105,18,15,000	..	105,18,15,000
15	Dividend to General Revenues, Repayment of loan taken from General Revenues and Amorti- zation of Over-capitalization	5,89,45,000	..	5,89,45,000
16	Assets—Acquisition, Construction and Replacement Revenue	3,99,90,000	17,000	4,00,07,000
	Other Expenditure	568,78,85,000	18,17,000	568,97,02,000
	<b>TOTAL</b>	<b>1413,45,41,000</b>	<b>1,45,73,000</b>	<b>1414,91,14,000</b>

## THE APPROPRIATION (RAILWAYS) NO. 2 ACT, 1980

NO. 10 OF 1980

[22nd March, 1980.]

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 1979-80 for the purposes of Railways.

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

1. This Act may be called the Appropriation (Railways) No. 2 Act, Short title. 1980.
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 one hundred eleven crores, ninety-two lakhs and eighty-nine 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.  
Issue of  
Rs. 111,92,  
89,000  
out of the  
Consolidated  
Fund of  
India  
for the  
financial  
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.  
Appropria-  
tion  
of the  
Consolidated  
Fund of  
India  
for the  
financial  
year  
1979-80.

## 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.	Rs.	Rs.
1	Railway Board . . .	5,00,000	..	5,00,000
2	Miscellaneous Expenditure (General) . . .	9,14,000	1,12,000	10,26,000
3	General Superintendence and Services . . .	3,24,33,000	1,78,000	3,26,11,000
4	Repairs and Maintenance of Permanent Way and Works . . .	9,28,24,000	..	9,28,24,000
5	Repairs and Maintenance of Motive Power . . .	..	24,000	24,000
6	Repairs and Maintenance of Carriages and Wagons . . .	..	86,000	86,000
7	Repairs and Maintenance of Plant and Equipment . . .	4,04,93,000	..	4,04,93,000
8	Operating Expenses—Rolling Stock and Equipment . . .	..	1,54,000	1,54,000
9	Operating Expenses—Traffic . . .	6,26,87,000	36,57,000	6,57,44,000
11	Staff Welfare and Amenities . . .	2,02,96,000	1,22,000	2,04,18,000
12	Miscellaneous Working Expenses . . .	3,15,90,000	8,67,000	3,24,57,000
13	Provident Fund, Pension and Other Retirement Benefits . . .	16,79,70,000	..	16,79,70,000
16	Assets—Acquisition, Construction and Replacement . . .	63,35,62,000	14,20,000	66,49,82,000
	<b>TOTAL</b> . . .	<b>111,32,69,000</b>	<b>60,26,000</b>	<b>111,92,89,000</b>

# THE APPROPRIATION (VOTE ON ACCOUNT) ACT, 1980

No. 11 OF 1980

[22nd March, 1980.]

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 1980-81.

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

1. This Act may be called the Appropriation (Vote on Account) Act, 1980.

Short title.

2. From and out of the Consolidated Fund of India there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of eighteen thousand and ten crores, ninety-six lakhs and nine thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1980-81.

With-  
drawal of  
Rs. 18010,  
96,09,000  
from and  
out of  
the Con-  
solidated  
Fund of  
India for  
the finan-  
cial year  
1980-81.

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

Appro-  
priation.

4. References to Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before the 1st March, 1980 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 Sche-  
dule.

## THE SCHEDULE

(See sections 2, 3 and 4)

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
1	Department of Agriculture and Co-operation . . . Revenue	Rs. 1,17,53,000	Rs. 3,000	Rs. 1,17,56,000
2	Agriculture . . . Revenue	24,82,92,000	..	24,82,92,000
	Capital	299,80,23,000	53,88,46,000	353,68,69,000
3	Fisheries . . . Revenue	6,55,35,000	..	6,55,35,000
	Capital	6,16,65,000	..	6,16,65,000
4	Animal Husbandry and Dairy Development . . . Revenue	40,05,15,060	7,000	40,05,22,000
	Capital	6,18,97,000	2,33,000	6,21,30,000
5	Forest . . . Revenue	4,58,18,000	..	4,58,18,000
	Capital	24,50,000	1,11,90,000	1,36,40,000
6	Co-operation . . . Revenue	8,72,16,000	..	8,72,16,000
	Capital	17,25,69,000	1,86,57,000	19,12,26,000
7	Department of Food . . . Revenue	205,36,60,000	3,53,000	205,40,13,000
	Capital	15,67,69,000	17,00,000	15,84,69,000
8	Department of Agricultural Research and Education . . . Revenue	6,60,000	..	6,60,000
9	Payments to Indian Council of Agricultural Research . . . Revenue	30,20,30,000	..	30,20,30,000
10	Department of Irrigation . . . Revenue	11,35,93,000	..	11,35,93,000
	Capital	1,93,61,060	8,50,67,000	10,44,28,000
11	Ministry of Commerce and Civil Supplies . . . Revenue	72,81,000	..	72,81,000
12	Foreign Trade and Export Protection . . . Revenue	136,52,12,000	..	136,52,12,000
	Capital	21,73,66,000	..	21,73,66,000
13	Civil Supplies . . . Revenue	2,94,20,000	..	2,94,20,000
	Capital	1,79,08,000	99,93,000	2,79,01,000
14	Ministry of Communications . . . Revenue	83,25,000	..	83,25,000
	Capital	3,32,00,000	..	3,32,00,000
15	Overseas Communications Service . . . Revenue	5,52,70,000	..	5,52,70,000
	Capital	10,30,44,000	..	10,30,44,000

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
16	Posts and Telegraphs—Working Expenses . . . Revenue	264,49,51,000	16,000	264,49,67,000
17	Posts and Telegraphs—Dividend to General Revenues, Appropriations to Reserve Funds and Repayment of Loans from General Revenues . . . Revenue	79,81,94,000	..	79,81,94,000
18	Capital Outlay on Posts and Telegraphs . . . Capital	148,52,91,000	33,000	148,53,24,000
19	Ministry of Defence . . . Revenue	40,02,15,000	..	40,02,15,000
	Capital	31,30,93,000	60,38,000	31,91,31,000
20	Defence Services—Army . . . Revenue	748,70,54,000	8,41,000	748,78,95,000
21	Defence Services—Navy . . . Revenue	76,88,15,000	50,000	76,88,65,000
22	Defence Services—Air Force . . . Revenue	287,57,66,000	71,000	287,58,37,000
23	Defence Services—Pensions . . . Revenue	67,08,33,000	17,000	67,08,50,000
24	Capital Outlay on Defence Services . . . Capital	87,84,02,000	20,00,000	88,04,02,000
25	Department of Education . . . Revenue	81,23,000	..	81,23,000
26	Education . . . Revenue	75,32,00,000	..	75,32,00,000
	Capital	1,78,47,000	1,33,66,000	3,12,13,000
27	Department of Culture . . . Revenue	3,93,45,000	..	3,93,45,000
28	Archaeology . . . Revenue	2,29,33,000	..	2,29,33,000
29	Ministry of Energy . . . Revenue	21,88,71,000	..	21,88,71,000
	Capital	169,52,68,000	3,61,50,000	173,14,18,000
30	Ministry of External Affairs . . . Revenue	45,88,82,000	8,000	45,88,90,000
	Capital	6,45,72,000	..	6,45,72,000
31	Ministry of Finance . . . Revenue	15,17,83,000	13,000	15,17,96,000
	Capital	47,13,000	..	47,13,000
32	Customs . . . Revenue	16,36,89,000	15,000	16,37,04,000
	Capital	2,08,33,000	..	2,08,33,000
33	Union Excise Duties . . . Revenue	20,53,33,000	1,18,000	20,54,51,000
34	Taxes on Income, Estate Duty, Wealth Tax and Gift Tax . . . Revenue	21,79,60,000	80,000	21,80,40,000
35	Stamps . . . Revenue	6,93,40,000	..	6,93,40,000
	Capital	31,14,000	..	31,14,000

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
36	Audit . . . Revenue	27,36,46,000	49,76,000	27,86,22,000
37	Currency, Coinage and Mint . . . Revenue	15,76,32,000	..	15,76,32,000
		Capital	8,11,91,000	8,11,91,000
38	Pensions . . . Revenue	21,51,39,000	19,65,000	21,71,04,000
39	Opium and Alkaloid Factories . . . Revenue	23,63,54,000	1,000	23,63,55,000
		Capital	29,03,000	29,03,000
40	Transfers to State Governments . . . Revenue	448,21,05,000	1042,11,33,000	1490,32,38,000
		Capital	..	1074,90,00,000
	CHARGED—Interest Payments	Revenue	865,87,84,000	865,87,84,000
41	Other Expenditure of the Ministry of Finance . . . Revenue	421,84,55,000	79,000	421,85,34,000
		Capital	323,66,93,000	323,66,93,000
42	Loans to Government Servants, etc. . . Capital	31,33,60,000	..	31,33,60,000
	CHARGED—Repayment of Debt	Capital	8317,59,32,000	8317,59,32,000
43	Ministry of Health and Family Welfare . . . Revenue	40,62,000	..	40,62,000
44	Medical and Public Health	Revenue	57,82,45,000	57,82,45,000
		Capital	24,37,86,000	24,40,86,000
45	Family Welfare . . . Revenue	51,87,22,000	..	51,87,22,000
46	Ministry of Home Affairs	Revenue	1,06,37,000	1,06,37,000
47	Cabinet . . . Revenue	41,71,000	..	41,71,000
48	Department of Personnel and Administrative Reforms . . . Revenue	3,37,68,000	2,000	3,37,70,000
		Capital	..	36,66,000
49	Police . . . Revenue	87,18,87,000	35,000	87,19,22,000
		Capital	3,29,67,000	33,000
50	Census . . . Revenue	6,47,40,000	..	6,47,40,000
51	Other Expenditure of the Ministry of Home Affairs	Revenue	76,63,60,000	29,55,61,000
		Capital	37,83,54,000	54,37,000
52	Delhi . . . Revenue	56,61,64,000	25,97,000	56,87,61,000
		Capital	32,94,83,000	56,67,000
53	Chandigarh . . . Revenue	9,41,77,000	27,85,000	9,69,62,000
		Capital	5,25,68,000	11,67,000
				5,37,35,000

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
54	Andaman and Nicobar Islands . . . Revenue	10,20,68,000	3,000	10,20,71,000
	Capital	6,39,25,000	..	6,39,25,000
55	Dadra and Nagar Haveli . . . Revenue	1,01,22,000	..	1,01,22,000
	Capital	1,20,91,000	..	1,20,91,000
56	Lakshadweep . . . Revenue	2,18,47,000	..	2,18,47,000
	Capital	59,78,000	..	59,78,000
57	Ministry of Industry . . . Revenue	1,27,91,000	..	1,27,91,000
58	Industries . . . Revenue	14,43,48,000	..	14,43,48,000
	Capital	89,31,64,000	..	89,31,64,000
59	Village and Small Industries . . . Revenue	9,84,39,000	5,00,00,000	14,84,39,000
	Capital	71,33,000	1,33,33,000	2,04,66,000
60	Textiles, Handloom and Handicrafts . . . Revenue	37,05,20,000	..	37,05,20,000
	Capital	20,59,47,000	3,51,66,000	24,11,13,000
61	Ministry of Information and Broadcasting . . . Revenue	35,10,000	..	35,10,000
62	Information and Publicity . . . Revenue	8,09,87,000	..	8,09,87,000
	Capital	36,82,000	..	36,82,000
63	Broadcasting . . . Revenue	26,03,29,000	..	26,03,29,000
	Capital	5,46,79,000	..	5,46,79,000
64	Ministry of Labour . . . Revenue	33,63,000	..	33,63,000
65	Labour and Employment . . . Revenue	21,04,26,000	8,000	21,04,34,000
	Capital	5,25,000	..	5,25,000
66	Ministry of Law, Justice and Company Affairs . . . Revenue	9,20,22,000	..	9,20,22,000
	Capital	33,000	..	33,000
67	Administration of Justice . . . Revenue	16,07,000	34,65,000	50,72,000
68	Ministry of Petroleum, Chemicals and Fertilizers . . . Revenue	41,29,000	..	41,29,000
69	Petroleum and Petrochemicals Industries . . . Revenue	44,46,04,000	..	44,46,04,000
	Capital	32,04,57,000	..	32,04,57,000
70	Chemicals and Fertilizers Industries . . . Revenue	122,78,30,000	..	122,78,30,000
	Capital	110,28,03,000	..	110,28,03,000
71	Ministry of Planning . . . Revenue	1,30,000	..	1,30,000
72	Statistics . . . Revenue	5,49,59,000	..	5,49,59,000
73	Planning Commission . . . Revenue	1,61,44,000	..	1,61,44,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund <small>(Total amount)</small>	Total
		Rs.	Rs.	Rs.
74	Ministry of Rural Reconstruction . . . . .			
	Revenue	140,00,00,000	2,000	140,00,02,000
	Capital	28,32,23,000	..	28,32,23,000
75	Ministry of Shipping and Transport . . . . .			
	Revenue	1,35,54,000	4,000	1,35,58,000
76	Roads . . . . .			
	Revenue	38,39,49,000	8,000	38,39,57,000
	Capital	34,97,53,000	3,21,00,000	38,18,53,000
77	Ports, Lighthouses and Shipping . . . . .			
	Revenue	27,97,63,000	1,000	27,97,64,000
	Capital	69,45,51,000	67,77,000	70,12,68,000
78	Road and Inland Water Transport . . . . .			
	Revenue	50,43,000	..	50,43,000
	Capital	13,58,48,000	25,93,000	13,84,41,000
79	Ministry of Social Welfare . . . . .			
	Revenue	18,62,40,000	..	18,62,40,000
	Capital	31,00,000	..	31,00,000
80	Department of Steel . . . . .			
	Revenue	5,45,93,000	..	5,45,93,000
	Capital	130,76,00,000	1,46,00,000	132,22,00,000
81	Department of Mines . . . . .			
	Revenue	21,51,71,000	1,06,000	21,52,77,000
	Capital	26,81,00,000	13,30,000	26,94,30,000
82	Department of Coal . . . . .			
	Revenue	37,46,58,000	..	37,46,58,000
	Capital	178,52,63,000	..	178,52,63,000
83	Department of Supply . . . . .			
	Revenue	9,90,000	..	9,90,000
84	Supplies and Disposals . . . . .			
	Revenue	3,11,48,000	..	3,11,48,000
85	Department of Rehabilitation . . . . .			
	Revenue	8,47,41,000	42,000	8,47,83,000
	Capital	3,46,37,000	3,64,60,000	7,10,97,000
86	Ministry of Tourism and Civil Aviation . . . . .			
	Revenue	20,55,000	..	20,55,000
87	Meteorology . . . . .			
	Revenue	5,86,46,000	..	5,86,46,000
	Capital	2,76,24,000	..	2,76,24,000
88	Aviation . . . . .			
	Revenue	10,10,95,000	7,000	10,11,02,000
	Capital	14,71,17,000	7,33,000	14,72,50,000
89	Tourism . . . . .			
	Revenue	1,69,09,000	..	1,69,09,000
	Capital	2,51,58,000	..	2,51,58,000
90	Ministry of Works and Housing . . . . .			
	Revenue	51,44,000	..	51,44,000
91	Public Works . . . . .			
	Revenue	38,08,46,000	2,000	38,08,48,000
	Capital	59,70,95,000	5,00,000	9,75,95,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
92	Water Supply and Sewerage Revenue	22,16,30,000	..	22,16,30,000
93	Housing and Urban Development . . . Revenue	7,46,96,000	29,01,000	7,75,97,000
	Capital	17,97,42,000	7,78,63,000	25,76,05,000
94	Stationery and Printing . . . Revenue	15,86,94,000	3,000	15,86,97,000
95	Department of Atomic Energy . . . Revenue	20,84,000	..	20,84,000
96	Atomic Energy Research, Development and Industrial Projects . . . Revenue	32,00,45,000	..	32,00,45,000
	Capital	22,44,66,000	..	22,44,66,000
97	Nuclear Power Schemes . . . Revenue	19,64,86,000	..	19,64,86,000
	Capital	19,62,72,000	..	19,62,72,000
98	Department of Electronics . . . Revenue	3,78,00,000	..	3,78,00,000
	Capital	2,16,00,000	..	2,16,00,000
99	Department of Science and Technology . . . Revenue	11,82,02,000	..	11,82,02,000
	Capital	35,00,000	..	35,00,000
100	Survey of India . . . Revenue	9,55,75,000	28,000	9,56,03,000
101	Grants to Council of Scientific and Industrial Research . . . Revenue	19,16,69,000	..	19,16,69,000
102	Department of Space . . . Revenue	14,66,84,000	..	14,66,84,000
	Capital	12,23,49,000	..	12,23,49,000
103	Lok Sabha . . . Revenue	2,15,17,000	42,000	2,15,59,000
104	Rajya Sabha . . . Revenue	73,05,000	28,000	73,33,000
105	Department of Parliamentary Affairs . . . Revenue	8,18,000	..	8,18,000
<b>CHARGED—Staff, Household and Allowances of the President</b> Revenue		..	27,94,000	27,94,000
106	Secretariat of the Vice-President . . . Revenue	2,10,000	..	2,10,000
<b>CHARGED—Union Public Service Commission</b> Revenue		..	1,10,14,000	1,10,14,000
<b>TOTAL</b> . . .		6575,43,71,000	11435,52,38,000	18010,96,09,000

## THE APPROPRIATION (No. 2) ACT, 1980

No. 12 OF 1980

[22nd March, 1980.]

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 1979-80.

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

Short title.

1. This Act may be called the Appropriation (No. 2) Act, 1980.

Issue of  
Rs. 106,38,  
39,000 out  
of the  
Consoli-  
dated  
Fund of  
India for  
the year  
1979-80.

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 one hundred and six crores, thirty-eight lakhs and thirty-nine 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.

Appro-  
priation.

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

**THE SCHEDULE**  
**(See sections 2 and 3)**

1 No. of Vote	2 Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
14	Ministry of Communications Revenue	1,000	..	1,000
15	Overseas Communications Service Revenue	1,000	..	1,000
16	Posts and Telegraphs—Working Expenses Revenue	13,53,75,000	..	13,53,75,000
18	Capital Outlay on Posts and Telegraphs Capital	1,000	..	1,000
19	Ministry of Defence Revenue	7,31,25,000	..	7,31,25,000
20	Defence Services—Army Revenue	13,00,00,000	..	13,00,00,000
22	Defence Services—Air Force Revenue	10,00,00,000	..	10,00,00,000
41	Transfers to State Governments Revenue	..	5,40,00,000	5,40,00,000
42	Other Expenditure of the Ministry of Finance Revenue	35,00,00,000	..	35,00,00,000
53	Delhi Revenue	8,34,31,000	14,51,000	8,48,82,000
	Capital	..	1,52,41,000	1,52,41,000
54	Chandigarh Capital	..	25,00,000	25,00,000
56	Dadra and Nagar Haveli Capital	32,00,000	..	32,00,000
58	Ministry of Industry Revenue	..	2,12,000	2,12,000
59	Industries Capital	1,000	..	1,000
67	Ministry of Law, Justice and Company Affairs Revenue	11,53,00,000	..	11,53,00,000
	TOTAL . . .	99,04,35,000	7,34,04,000	106,38,39,000

# THE FINANCE ACT, 1980

No. 13 OF 1980

[25th March, 1980.]

An Act to continue for the financial year 1980-81 the existing rates of income-tax with certain modifications, to provide for certain exemptions from income-tax and to provide for the continuance of the provisions relating to auxiliary duties of customs and special duties of excise for the said year.

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

Short title  
and com-  
mence-  
ment.

1. (1) This Act may be called the Finance Act, 1980.

(2) Save as otherwise provided in this Act, sections 2 and 3 shall come into force on the 1st day of April, 1980.

Income  
tax.

2. The provisions of section 2 of, and the First Schedule to, the Finance Act, 1979, shall apply in relation to income-tax for the assessment year or, as the case may be, the financial year commencing on the 1st day of April, 1980, as they apply in relation to income-tax for the assessment year or, as the case may be, the financial year commencing on the 1st day of April, 1979, with the following modifications, namely:—

(a) in section 2,—

(i) for the figures "1979", wherever they occur, the figures "1980" shall be substituted;

(ii) in sub-section (2), in clause (b),—

(1) in sub-clause (iii), in the proviso, for the words "seventy per cent.", the words "sixty per cent." shall be substituted;

(2) in sub-clause (iv), for the words "fifteen per cent.", the words "twenty per cent." shall be substituted;

42  
↑ Repented by Act 44 of 1980, S. 54 (retrospectively)

(b) in the First Schedule,—

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

## 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 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 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 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 from 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                                | 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      50 per cent.;

(ii) on the balance, if any, of the total income      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 seven and a half per cent. of such income-tax.;

(ii) in Part III, in Sub-Paragraph II of Paragraph A, for the figures "1980", the figures "1981" shall be substituted;

(iii) in Part IV, in rule 9,—

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

'(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1980, 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 (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 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.

*Explanation.*—In this sub-rule and sub-rule (2), the expression “section 2 of this Act” means section 2 of the Finance Act, 1979 as applied for the purposes of this Act.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1981 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 or the 1st day of April, 1980, 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 or the 1st day of April, 1980,

(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 or the 1st day of April, 1980,

(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 or the 1st day of April, 1980,

(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 or the 1st day of April, 1980,

(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 or the 1st day of April, 1980,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1979, 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, 1980, and

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1980,

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, 1981, or the period aforesaid.;

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

"(5) Notwithstanding anything contained in this rule, no loss which has not been determined by the 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, or of the First Schedule to the Finance Act, 1979, 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.  
21 of 1979.

Amend-  
ment of  
section 10  
of Act 43  
of 1961.

3. In section 10 of the Income-tax Act, 1961,—

(a) in clause (17A), for the words "awards for literary, scientific and artistic work or attainment", the words "awards for literary, scientific or artistic work or attainment or for service for alleviating the distress of the poor, the weak and the ailing" shall be substituted;

(b) in clause (26A), for the figures, letters and words "1st day of April, 1980", the figures, letters and words "1st day of April, 1983" shall be substituted;

(c) after clause (26A), the following clause shall be inserted, and shall be deemed to have been inserted, with effect from the 1st day of April, 1972, namely:—

'(26B) any income of a corporation established by a Central, State or Provincial Act or of any other body, institution or association (being a body, institution or association wholly finan-

ced by Government) where such corporation or other body or institution or association has been established or formed for promoting the interests of the members of either the Scheduled Castes or the Scheduled Tribes or of both.

*Explanation.*—For the purposes of this clause, “Scheduled Castes” and “Scheduled Tribes” shall have the meanings respectively assigned to them in clauses (24) and (25) of article 366 of the Constitution;’.

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

(2) Sub-section (1) shall cease to have effect after the 31st day of March, 1981, 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 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.

5. (1) In the case of goods chargeable with a duty of excise under the Central Excises and Salt Act, 1944, as amended from time to time (hereinafter referred to as the Central Excises Act), 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.~~ [Four per cent.]

(2) Sub-section (1) shall cease to have effect after the 31st day of March, 1981, 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.

Auxiliary  
duties of  
customs.

Special  
duties  
of  
excise.

→ Subs. by Act 44 of 1980, s. 47.

# THE UNION DUTIES OF EXCISE (ELECTRICITY) DISTRIBUTION ACT, 1980

No. 14 OF 1980

[25th March, 1980.]

An Act to provide for the payment out of the Consolidated Fund of India of sums equivalent to the net proceeds of Union duties of excise on electricity 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 recommendations of the Finance Commission, in its report dated the 28th day of October, 1978.

[*Interim report dated the 14th day of November, 1983.*]

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

Short title  
and com-  
mence-  
ment.

1. (1) This Act may be called the Union Duties of Excise (Electricity) Distribution Act, 1980.
- (2) It shall be deemed to have come into force on the 1st day of April, 1979.

Defini-  
tion.

2. In this Act, the expression "distributable Union duties of excise on electricity" means the net proceeds of Union duties of excise on electricity levied and collected, other than in Union territories, 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.

1 of 1944.

*Explanation.*—The expression "net proceeds" has the same meaning as in clause (1) of article 279 of the Constitution.

Payment  
to States  
of sums  
equiva-  
lent to  
the net  
proceeds  
of Union  
duties of  
excise on  
electricity  
and dis-  
tribution  
of the  
sums  
among  
them.

3. During the financial year commencing on the 1st day of April, 1979 and each of the four succeeding financial years there shall be paid, out of the Consolidated Fund of India, to the States sums equivalent to the distributable Union duties of excise on electricity 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) for the respective year:—

Subs. by Act 28 of 1984, s. 2 (w.e.f. 1.4.1984).  
& Subs. by S. 3, ibid. (w.e.f. 1.4.1984).  
<sup>(52)</sup>

TABLE

State	Percentage				
	1979-80	1980-81	1981-82	1982-83	1983-84
Andhra Pradesh	7.82	8.71	9.15	8.92	8.58
Assam	0.72	0.92	1.37	1.49	1.41
Bihar	6.88	6.66	6.80	6.55	6.64
Gujarat	7.67	7.50	7.77	7.49	7.33
Haryana	3.21	3.20	2.89	2.91	2.99
Himachal Pradesh	0.79	0.73	0.72	0.72	0.71
Jammu and Kashmir	0.90	0.79	0.78	0.86	1.00
Karnataka	7.05	7.24	7.10	6.70	6.46
Kerala	4.20	3.77	3.53	3.58	3.62
Madhya Pradesh	5.47	5.86	6.13	6.09	5.98
Maharashtra	13.26	13.34	13.69	14.24	14.48
Manipur	0.01	0.05	0.07	0.08	0.09
Meghalaya	0.29	0.26	0.23	0.22	0.22
Nagaland	0.07	0.08	0.08	0.09	0.09
Orissa	3.70	3.54	3.76	4.01	3.89
Punjab	5.90	5.55	5.10	5.00	5.06
Rajasthan	3.97	3.62	3.55	3.40	3.46
Tamil Nadu	7.25	7.28	6.93	6.65	6.38
Tripura	0.04	0.05	0.05	0.05	0.06
Uttar Pradesh	12.28	12.40	11.40	11.51	11.87
West Bengal	8.52	8.45	8.90	9.44	9.68

4. The expenditure on the payments in pursuance of section 3 shall be charged on the Consolidated Fund of India.

Payment  
to be  
charged  
on the  
Consolid-  
ated  
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.

Power  
to make  
rules.

(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.

THE ASSAM APPROPRIATION (VOTE ON ACCOUNT)  
ACT, 1980

NO. 15 OF 1980

[27th March, 1980.]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Assam for the services of a part of the financial year 1980-81.

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

1. This Act may be called the Assam Appropriation (Vote on Account) Act, 1980.

Short title.

2. From and out of the Consolidated Fund of the State of Assam, there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one hundred and sixty-nine crores, fifty-four lakhs and twenty-six thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1980-81.

With-  
drawal of  
Rs. 1,69,54,  
26,000 from  
and out of  
the Conso-  
lidated  
Fund of  
the State  
of Assam  
for the  
financial  
year  
1980-81.

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

Appro-  
priation.

## THE SCHEDULE

(See sections 2 and 3)

1 No. of Vote/ App- ropri- ation	2 Services and purposes	3 Sums not exceeding		
		Voted by Parlia- ment	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
1	State Legislature . . Revenue	20,93,000	49,000	21,42,000
2	Head of State . . Revenue	..	3,10,000	3,10,000
3	Council of Ministers . . Revenue	7,26,000	..	7,26,000
4	Discretionary Grants . . Revenue	20,000	..	20,000
5	Administration of Justice . . Revenue	63,32,000	20,42,000	83,74,000
6	Elections . . . Revenue	16,70,000	..	16,70,000
7	Taxes on Income and Ex- penditure . . . Revenue	2,80,000	..	2,80,000
8	Land Revenue and Land Ceiling . . . Revenue	2,58,70,000	5,000	2,58,75,000
9	Stamps . . . Revenue	3,20,000	..	3,20,000
10	Registration . . . Revenue	9,60,000	..	9,60,000
11	State Excise . . . Revenue	25,04,000	..	25,04,000
12	Sales Tax and Other Taxes . Revenue	37,08,000	..	37,08,000
13	Transport Services . . Revenue Capital	1,22,60,000 10,40,000	..	1,22,60,000 10,40,000
14	Electrical Inspectorate . . Revenue	2,74,000	..	2,74,000
15	Small Savings . . . Revenue	99,000	..	99,000
16	Financial Inspection . . Revenue	83,000	..	83,000
17	Servicing of Debt . . . Revenue	..	5,00,00,000	5,00,00,000
18	Public Service Commission . Revenue	..	4,57,000	4,57,000
19	Civil Secretariat and attached Offices . . Revenue	1,13,18,000	..	1,13,18,000
20	District Administration . . Revenue	1,01,81,000	..	1,01,81,000
21	Treasury and Accounts Administration . . Revenue	36,55,000	..	36,55,000
22	Police . . . . Revenue	11,74,77,000	4,000	11,74,81,000

No. of Vote/ App- ropri- ation	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
23	Jails . . . . Revenue	66,19,000	..	66,19,000
24	State Prisoners and Detainees . . . . Revenue	12,000	..	12,000
25	Stationery and Printing . . . Revenue	48,91,000	..	48,91,000
26	Administrative and Functional Buildings . . . Revenue Capital	2,48,16,000 2,64,34,000	20,000 ..	2,48,36,000 2,64,34,000
27	Fire Services . . . Revenue	36,24,000	..	36,24,000
28	Vigilance and Special Commissions . . . Revenue	3,32,000	..	3,32,000
29	Civil Defence and Home-guards . . . Revenue	48,88,000	..	48,88,000
30	Pooled Transport . . . Revenue	1,04,000	..	1,04,000
31	Guest Houses, Government Hostels, etc. . . . Revenue	10,09,000	..	10,09,000
32	Administrative Training . . . Revenue	2,21,000	..	2,21,000
33	Vital Statistics, etc. . . . Revenue	5,32,000	..	5,32,000
34	Pensions and other Retirement Benefits . . . Revenue	1,23,72,000	53,000	1,24,25,000
35	Aid Materials . . . . Revenue	61,28,000	..	61,28,000
36	State Lotteries . . . . Revenue	13,41,000	..	13,41,000
37	Education . . . . Revenue Capital	33,30,25,000 1,20,000	..	33,30,25,000 1,20,000
38	Art and Culture . . . . Revenue	28,92,000	..	28,92,000
39	State Archives . . . . Revenue	83,000	..	83,000
40	Medical and Public Health . . . Revenue Capital	14,47,33,000 57,00,000	..	14,47,33,000 57,00,000
41	Sanitation and Sewerage . . . Revenue	3,14,000	..	3,14,000
42	Housing Schemes . . . . Revenue Capital	51,66,000 12,40,000	..	51,66,000 12,40,000
43	Residential Buildings . . . . Revenue Capital	93,26,000 1,33,56,000	..	93,26,000 1,33,56,000
44	Urban Development . . . . Revenue Capital	49,63,000 2,40,000	..	49,63,000 2,40,000
45	Information and Publicity . . . Revenue	20,90,000	..	20,90,000
46	Labour and Employment . . . Revenue	86,22,000	..	86,22,000

No. of Vote/ Ap- pro- pri- ation	Services and purposes	Sums not exceeding			Total
		Voted by Parliament	Charged on the Consolidated Fund	Rs.	
47	Civil Supplies . . . Revenue	45,99,000	16,000	46,15,000	
48	Relief and Rehabilitation . . . Revenue Capital	46,000 2,00,000	..	46,000 2,00,000	
49	Welfare of Scheduled Castes/ Scheduled Tribes and others . . . Revenue	1,59,89,000	..	1,59,89,000	
50	Social Welfare . . . Revenue	1,00,21,000	..	1,00,21,000	
51	Prohibition . . . Revenue	16,68,000	..	16,68,000	
52	Pensions to Freedom Figh- ters, Rajya Sainik Board, etc. . . . Revenue	15,69,000	..	15,69,000	
53	Natural Calamities . . . Revenue	2,00,00,000	..	2,00,00,000	
54	Social and Community Services . . . Revenue	83,000	..	83,000	
55	Planning Board . . . Revenue	11,91,000	..	11,91,000	
56	Co-operation . . . Revenue Capital	2,29,88,000 1,39,86,000	..	2,29,88,000 1,39,86,000	
57	North Eastern Council Schemes . . . Revenue Capital	22,40,000 93,65,000	..	22,40,000 93,65,000	
58	Statistics . . . Revenue	39,12,000	..	39,12,000	
59	Weights and Measures . . . Revenue	11,88,000	..	11,88,000	
60	Trade Adviser . . . Revenue	1,96,000	..	1,96,000	
61	Agriculture . . . Revenue Capital	7,39,14,000 1,20,000	..	7,39,14,000 1,20,000	
62	Irrigation . . . Revenue Capital	1,58,55,000 8,43,64,000	..	1,58,55,000 8,43,64,000	
63	Soil and Water Conserva- tion . . . Revenue Capital	1,33,42,000 24,29,000	..	1,33,42,000 24,29,000	
64	Animal Husbandry and Veterinary . . . Revenue	2,79,44,000	..	2,79,44,000	
65	Dairy Development . . . Revenue	47,58,000	..	47,58,000	
66	Fisheries . . . Revenue Capital	63,93,000 80,000	..	63,93,000 80,000	
67	Forests . . . Revenue	5,58,44,000	..	5,58,44,000	
68	Community Development . . . Revenue	3,13,73,000	1,000	3,13,74,000	
69	Industries . . . Revenue Capital	10,54,000 76,40,000	..	10,54,000 76,40,000	
70	Seriiculture and Weaving . . . Revenue Capital	1,46,68,000 3,77,000	..	1,46,68,000 3,77,000	

I No. of Vote/ Appri- pri- ation	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolida- ted Fund	Total
71	Cottage Industries . . . Revenue Capital	89,07,000 36,04,000	.. ..	89,07,000 36,04,000
72	Mines and Minerals . . . Revenue Capital	28,59,000 8,00,00,000	.. ..	28,59,000 8,00,00,000
73	Flood Control . . . Revenue Capital	1,99,28,000 3,45,60,000	.. ..	1,99,28,000 3,45,60,000
74	Roads and Bridges . . . Revenue Capital	8,33,74,000 5,40,86,000	.. ..	8,33,74,000 5,40,86,000
75	Tourism . . . Revenue	10,99,000	.. ..	10,99,000
76	Payment of Compensation and Assignment to Local Bodies and Pan- chayati Raj Institution . . . Revenue	1,54,00,000	.. ..	1,54,00,000
77	Assam Capital Construction Capital	13,00,000	.. ..	13,00,000
78	Internal Debt . . . Capital	.. ..	2,24,21,000	2,24,21,000
79	Repayment of Central Loan Capital	.. ..	2,02,36,000	2,02,36,000
80	Loans and Advances to Government Servants . . . Capital	1,92,16,000	.. ..	1,92,16,000
81	Inter-State Settlement . . . Capital	.. ..	40,000	40,000
82	Food for Work Programme . . . Revenue	80,000	.. ..	80,000
<b>TOTAL EXPENDITURE FROM THE CONSOLIDATED FUND . . .</b>		<b>1,59,97,72,000</b>	<b>9,56,54,000</b>	<b>1,69,54,26,000</b>

# THE ASSAM APPROPRIATION ACT, 1980

No. 16 OF 1980

[27th March, 1980]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Assam for the services of the financial year 1979-80.

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

**Short title.**

Issue of  
Rs. 37,85,  
86,000  
out of the  
Consoli-  
dated  
Fund of  
the State  
of Assam  
for the  
financial  
year  
1979-80.

**Appro-  
priation.**

1. This Act may be called the Assam Appropriation Act, 1980.
2. From and out of the Consolidated Fund of the State of Assam there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of thirty-seven crores, eighty-six lakhs and eighty-six 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.
3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Assam by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

## THE SCHEDULE

(See sections 2 and 3)

1 No. of Vote	2 Services and purposes (Major Heads)	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consol- dated Fund	Total
4	214—Administration of Justice . . . Revenue	9,10,000	..	9,10,000
11	235—Collection of other Taxes on Property and Capital Transaction 240—Sales Tax 245—Other Taxes and Duties and Commodities and Services (I) . . . Revenue	9,00,000	92,000	9,92,000
14	247—Other Fiscal Services—Promotion of Small Savings . . . Revenue	80,000	..	80,000
17	249—Interest Payment . . . Revenue	..	5,54,63,000	5,54,63,000
18	253—District Administration . . . Revenue	11,23,000	..	11,23,000
19	254—Treasury and Accounts Administration Revenue	3,71,000	..	3,71,000
22	255—Police . . . Revenue	5,08,01,000	..	5,08,01,000
23	258—Stationery and Printing . . . Revenue	12,35,000	..	12,35,000
	259—Public Works (I) 277—Education (III) P.W.D. 280—Medical (II) P.W.D. 282—Public Health, Sanitation and Water Supply—A—Public Health and Sanitation (II) P.W.D. . . . Revenue	32,97,000	4,000	33,01,000
	459—Capital Outlay on Public Works 477—Capital Outlay on Education, Art and Culture 480—Capital Outlay on Medical . . . 481—Capital Outlay on Family Welfare . . .			

1 No. of Vote	2 Services and purposes (Major Heads)	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
	482—Capital Outlay on Public Health, Sanitation and Water Supply			
	484—Capital Outlay on Social Security and Welfare—E—Other Social Security and Welfare Programme			
	495—Capital Outlay on Other Social and Community Services	Capital	44,05,000	..
	510—Capital Outlay on Animal Husbandry			
	514—Capital Outlay on Community Development			
	538—Capital Outlay on Road and Water Transport Services (I)			
	544—Capital Outlay on Other Transport and Communication Services			
24	260—Fire Protection and Control . . .	Revenue	9,99,000	..
28	265—Other Administrative Services—V—Guest Houses . . .	Revenue	1,86,000	27,000
30	265—Other Administrative Services—VII—Other Expenditure . . .	Revenue	40,000	..
32	267—Aid Materials and Equipments . . .	Revenue	1,37,62,000	..
33	265—Other Administrative Services (VIII) State Lotteries			
	268—Miscellaneous General Services (I)	Revenue	9,69,000	..
	288—Social Security and Welfare—E—Other Social Security and Welfare Programme (VII)			
34	268—Miscellaneous General Services (II) Education Department . . .	Revenue	5,62,05,000	..
	277—Education-J . . .			
	477—Capital Outlay on Education, Art and Culture . . .	Capital	8,00,000	..
	677—Loans for Education, Art and Culture			

1 No. of Vote	2 Services and purposes (Major Heads)	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
35	278—Art and Culture (I) Education Department . . . . Revenue	4,98,000	..	4,98,000
37	280—Medical (I) Health Department 281—Family Welfare			
	282—Public Health, Sanitation and Water Supply (I)—A—Public Health and Sanitation			
	282—Public Health, Sanitation and Water Supply—B—Sewerage and Water Supply (I) Health Department	Revenue	1,67,41,000	1,67,41,000
	277—Education—F—Technical Education-II—Health and Family Welfare Department			
	682—Loans for Public Health, Sanitation and Water Supply (I)—Health and Family Welfare Department . . . . Capital		..	..
39	283—Housing (I)—A—General . . . . Revenue	1,50,000	..	1,50,000
	683—Loans for Housing . . . . Capital	40,00,000	..	40,00,000
40	283—Housing—C—Government Residential Building (III) P.W.D. . . . . Revenue	..	..	..
	483—Capital Outlay on Housing—A—Government Residential Buildings (I) P.W.D. . . . . Capital	4,50,000	21,000	4,71,000
	498—Capital Outlay on Co-operation (II) P.W.D. . . . .			
46	287—Labour and Employment (I) . . . . Revenue	5,01,000	..	5,01,000
49	288—Social Security and Welfare—C—Welfare of Scheduled Castes/Scheduled Tribes and other Backward Classes (III) . . . . Revenue	39,57,000	..	39,57,000
50	288—Social Security and Welfare—D—Social Welfare(P&D/T.A. & W.B.C.) (IV) . . . . Revenue	42,69,000	36,000	43,03,000

1 No. of Vote	2 Services and purposes (Major Heads)	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
52	288—Social Security and Welfare-E-Other Social Security Programme (VI) . . . Revenue	26,28,000	..	26,28,000
	688—Loans for Social Security and Welfare-S-E-Other Social Security Programme (VI) . . . Capital	1,38,28,000	..	1,38,28,000
53	289—Relief on Account of Natural Calamities . . . Revenue	1,50,00,000	..	1,50,00,000
	695—Loans for other Social and Community Services . . . Capital	..	..	..
56	298—Co-operation . . . Revenue	6,98,000	..	6,98,000
	498—Capital Outlay on Co-operation (I) Co-operation Department . . . Capital	30,000	..	30,000
	698—Loans to Co-operative Societies . . .	..	..	..
57	299—Special and Backward Areas-C-North-Eastern Areas . . . Revenue	80,000	..	80,000
58	499—Capital Outlay on Special and Backward Areas-C-North-Eastern Areas . . . Capital	..	..	..
	699—Loans for Special and Backward Areas-C-North-Eastern Areas . . .	..	..	..
59	304—Other General Economic Services (II) Weights and Measures . . . Revenue	1,55,000	..	1,55,000
60	304—Other General Economic Services (IV)—Other expenditure . . . Revenue	45,000	..	45,000
61	305—Agriculture . . .	..	..	..
	308—Area Development (I) Agriculture Department . . . Revenue	..	18,000	18,000
	505—Capital Outlay on Agriculture . . .	..	..	..
	705—Loans for Agriculture . . . Capital	..	..	..

No. of Vote	Services and purposes (Major Heads)		Sums not exceeding		
			Voted by Parliament	Charged on the Consoli- dated Fund	Total
			Rs.	Rs.	Rs.
62	306—Minor Irrigation				
	308—Area Development (II) Irrigation Depart- ment	Revenue		..	..
	333—Irrigation, Navigation, Drainage and Flood Control Projects—B— Irrigation Projects(Non- Commercial)				
	506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development (I) Irri- gation Department	Capital		1,35,000	1,35,000
	533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects-B- Irrigation Projects. (Non-Commercial)				
63	307—Soil Conservation	Revenue	40,50,000	..	40,50,000
	506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Develop- ment (II) Forest De- partment	Capital		..	..
64	310—Animal Husbandry	Revenue	50,16,000	..	50,16,000
	710—Loans for Animal Husbandry	Capital	..	..	..
67	313—Forests	Revenue	39,90,000	..	39,90,000
68	314—Community De- velopment	Revenue	18,00,000	..	18,00,000
69	320—Industries—A— General	Revenue	75,00,000	..	75,00,000
	520—Capital Outlay on Industrial Research and Development				
	523—Capital Outlay on Petroleum, Chemical and Fertilizer Industries				
	526—Capital Outlay on Consumer Industries				
	530—Investment in Indus- trial Financial Insti- tutions	Capital	..	..	..
	720—Loans for Industrial Research and Develop- ment				

No. of Vote	Services and purposes (Major Heads)	Sums not exceeding		
		Voted by Parliament	Charged on the Conso- lidated Fund	Total
		Rs.	Rs.	Rs.
	722—Loans for Machinery Engineering Industries			
	723—Loans for Petroleum, Chemical and Fertil- izer Industries			
	725—Loans for Tele- communications and Electronic Industries			
	726—Loans for Consumer Industries			
70	321—Village and Small Industries (I)—Seri- culture and Weaving	Revenue	15,43,000	15,43,000
	521—Capital Outlay on Village and Small Industries (I)—Seri- culture and Weaving Department	Capital	..	..
	721—Loans for village and Small Industries (I)— Sericulture and Weaving Department			
71	321—Village and Small Industries (II)—Cot- tage Industries	Revenue	35,00,000	43,000
	521—Capital Outlay on Village and Small Industries (II) Indus- tries Department	Capital	..	..
	721—Loans for Village and Small Industries (II) Industries Department			
72	328—Mines and Minerals —B—Regulation and Development of Mines	Revenue	..	..
	528—Capital Outlay on Mining and Metal- lurgical Industries	Capital	8,34,10,000	8,34,10,000
	734—Loans for Power Projects			
73	333—Irrigation, Navigation, Drainage and Flood Control Project —G—Flood Control and Anti-Sea Erosion Projects	Revenue	45,00,000	33,000
				45,33,000

OF 1980]

## Assam Appropriation

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1 No. of Vote	2 Services and purposes (Major Heads)	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
	533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Project—G—Flood Control and Anti-Sea Erosion Project . . .	Capital	45,00,000	3,02,000 48,01,000
74	337—Roads and Bridges . . .	Revenue	..	..
	537—Capital Outlay on Roads and Bridges . . .	Capital	35,00,000	.. 35,00,000
75	339—Tourism . . .	Revenue	92,000	.. 92,000
<b>TOTAL EXPENDITURE FROM THE CONSOLIDATED FUND</b>		<b>32,25,14,000</b>	<b>5,61,72,000</b>	<b>37,86,86,000</b>

## THE MADHYA PRADESH APPROPRIATION (VOTE ON ACCOUNT) ACT, 1980

No. 17 OF 1980

[27th March, 1980.]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Madhya Pradesh for the services of a part of the financial year 1980-81.

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

**Short title.**

1. This Act may be called the Madhya Pradesh Appropriation (Vote on Account) Act, 1980.

With-  
drawal of  
Rs. 540,03,  
91,000  
from and  
out of the  
Consoli-  
dated  
Fund of the  
State of  
Madhya  
Pradesh  
for the  
financial  
year

2. From and out of the Consolidated Fund of the State of Madhya Pradesh there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of five hundred and forty crores, three lakhs and ninety-one thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1980-81.

**Appro-  
priation,  
1980-81.**

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

THE SCHEDULE

(See sections 2 and 3)

1 No. of Vote/ App- ro- pri- ation	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	General Administration Revenue	1,47,59,000	10,81,000	1,58,40,000
2	Other expenditure pertaining to General Administration Department Revenue	12,56,000	5,000	12,61,000
3	Police . . . Revenue	20,07,38,000	43,000	20,07,81,000
	Capital	1,88,000	..	1,88,000
4	Other expenditure pertaining to Home Department Revenue	93,49,000	2,000	93,51,000
	Capital	1,16,85,000	..	1,16,85,000
5	Jails . . . Revenue	1,57,56,000	..	1,57,56,000
6	Expenditure pertaining to Finance Department Revenue	5,78,72,000	1,58,000	5,80,30,000
	Capital	3,82,40,000	..	3,82,40,000
	*Interest Payments and Servicing of Debt Revenue	..	24,76,42,000	24,76,42,000
	* Public Debt Capital	..	49,87,50,000	49,87,50,000
7	Expenditure pertaining to Separate Revenue and Registration Departments Revenue	3,53,10,000	1,70,000	3,54,80,000
	Capital	33,000	..	33,000
8	Land Revenue and District Administration Revenue	9,15,76,000	1,04,000	9,16,80,000
	Capital	70,83,000	..	70,83,000
9	Other expenditure pertaining to Revenue and Land Reforms Departments Revenue	1,99,36,000	5,000	1,99,41,000
10	Forest . . . Revenue	28,05,66,000	1,01,000	28,06,67,000
	Capital	44,45,000	..	44,45,000
11	Expenditure pertaining to Commerce and Industry Department Revenue	2,58,24,000	4,000	2,58,28,000
	Capital	1,58,02,000	3,33,000	1,61,35,000

\*Charged Appropriation

No. of Vote/ Ap- pro- pri- ation	Services and purposes	Sums not exceeding			Total
		Voted by Parliament	Charged on the Consoli- dated Fund	Rs.	
12	Electricity . . . . .	Revenue	9,44,61,000	..	9,44,61,000
		Capital	40,97,66,000	..	40,97,66,000
13	Agriculture . . . . .	Revenue	11,24,41,000	1,000	11,24,41,000
		Capital	5,85,54,000	1,000	5,85,54,000
14	Animal Husbandry . . . . .	Revenue	3,88,79,000	3,000	3,88,82,000
15	Dairy Development . . . . .	Revenue	2,27,57,000	..	2,27,57,000
16	Fisheries . . . . .	Revenue	43,49,000	3,000	43,49,000
		Capital	5,40,000	..	5,40,000
17	Co-operation . . . . .	Revenue	1,84,16,000	1,000	1,84,17,000
		Capital	2,68,00,000	..	2,68,00,000
18	Labour and Employment . . . . .	Revenue	1,90,39,000	1,000	1,90,40,000
19	Medical, Public Health and Family Welfare . . . . .	Revenue	21,68,54,000	16,000	21,68,70,000
		Capital	33,000	..	33,000
20	Public Health Engineering . . . . .	Revenue	14,51,86,000	8,000	14,51,94,000
		Capital	1,02,47,000	..	1,02,47,000
21	Expenditure pertaining to Housing and Environment Department . . . . .	Revenue	59,47,000	..	59,47,000
		Capital	1,18,67,000	33,000	1,19,00,000
22	Expenditure pertaining to Local Government Department . . . . .	Revenue	1,12,20,000	11,64,05,000	12,76,25,000
		Capital	5,00,000	..	5,00,000
23	Irrigation Works . . . . .	Revenue	15,66,75,000	10,000	15,66,85,000
		Capital	42,52,13,000	16,000	42,52,29,000
24	Public Works . . . . .	Revenue	28,77,91,000	1,33,000	28,79,24,000
		Capital	6,85,72,000	1,00,000	6,86,72,000
25	Expenditure Pertaining to Mineral Resources Department . . . . .	Revenue	34,65,000	..	34,65,000
26	Languages . . . . .	Revenue	5,20,000	..	5,20,000
27	Education . . . . .	Revenue	52,15,92,000	50,000	52,16,42,000
		Capital	13,16,000	..	13,16,000
28	State Legislature and Elections . . . . .	Revenue	1,55,17,000	21,000	1,55,38,000
29	Administration of Justice . . . . .	Revenue	1,74,63,000	25,24,000	1,99,87,000

of 1980] *Madhya Pradesh Appropriation (Vote on Account)* 71

No. of Vote/ App- ro- pri- ation	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
30	Expenditure pertaining to Panchayat and Rural Development Department			
	Revenue	16,89,74,000	16,69,000	17,06,43,000
	Capital	66,000	..	66,000
31	Expenditure pertaining to Planning, Economics and Statistics Departments			
	Revenue	71,72,000	..	71,72,000
	Capital	18,08,000	..	18,08,000
32	Information and Publicity			
	Revenue	50,72,000	..	50,72,000
	Capital	4,000	..	4,000
33	Tribal and Harijan Welfare			
	Revenue	12,83,82,000	1,000	12,83,83,000
	Capital	41,83,000	..	41,83,000
34	Social Welfare			
	Revenue	3,14,07,000	..	3,14,07,000
35	Rehabilitation			
	Revenue	43,95,000	..	43,95,000
	Capital	10,69,000	..	10,69,000
36	Civil Supplies			
	Revenue	6,47,000	..	6,47,000
37	Tourism			
	Revenue	7,49,000	..	7,49,000
	Capital	16,95,000	..	16,95,000
38	Archaeology			
	Revenue	17,21,000	..	17,21,000
39	Expenditure pertaining to Food Department			
	Revenue	34,92,000	3,000	34,95,000
	Capital	7,00,000	..	7,00,000
40	Irrigation Command Areas Development			
	Revenue	2,20,95,000	..	2,20,95,000
	Capital	3,15,77,000	..	3,15,77,000
41	Tribal Areas Sub-Plan			
	Revenue	20,84,31,000	..	20,84,31,000
	Capital	11,63,56,000	..	11,63,56,000
42	Public Works relating to Tribal Areas Sub-Plan			
	Revenue	6,26,000	..	6,26,000
	Capital	3,14,80,000	..	3,14,80,000
43	Additional expenditure in scarcity affected areas			
	Revenue	13,20,00,000	..	13,20,00,000
	Capital	9,05,00,000	..	9,05,00,000
TOTAL		453,09,94,000	86,93,97,000	540,03,91,000

## THE MADHYA PRADESH APPROPRIATION ACT, 1980

No. 18 OF 1980

[27th March, 1980]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Madhya Pradesh for the services of the financial year 1979-80.

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

Short title.

1. This Act may be called the Madhya Pradesh Appropriation Act, 1980.

Issue of  
Rs. 57,00,  
02,000 out  
of the  
Consolidated Fund  
of the  
State of  
Madhya  
Pradesh  
for the  
financial  
year  
1979-80.

2. From and out of the Consolidated Fund of the State of Madhya Pradesh 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 fifty-seven crores and two 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.

Appropria-  
tion.

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

**THE SCHEDULE**  
*(See sections 2 and 3)*

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
1	General Administration Revenue	17,49,000	3,81,000	21,30,000
2	Other Expenditure pertaining to General Administration Department Revenue	5,63,000	..	5,63,000
3	Police . . . . . Revenue	2,92,77,000	46,000	2,93,23,000
4	Other Expenditure pertaining to Home Department . . . . . Revenue Capital	2,20,60,000 35,00,000	11,000 ..	2,20,71,000 35,00,000
6	Expenditure pertaining to Finance Department . . . . . Revenue	68,27,000	..	68,27,000
7	Expenditure pertaining to Separate Revenue and Registration Departments . . . . . Revenue	21,000	..	21,000
8	Land Revenue and District Administration . . . . . Revenue Capital	41,53,000 44,40,000	55,000 ..	42,08,000 44,40,000
9	Other Expenditure pertaining to Revenue and Land Reforms Departments . . . . . Revenue	13,18,000	..	13,18,000
10	Forest . . . . . Revenue Capital	8,30,19,000 38,84,000	..	8,30,19,000 38,84,000
11	Expenditure pertaining to Commerce and Industry Department . . . . . Revenue Capital	7,86,000 88,50,000	..	7,86,000 88,50,000
13	Agriculture . . . . . Revenue Capital	71,000 4,17,00,000	..	71,000 4,17,00,000
16	Fisheries . . . . . Revenue	..	10,000	10,000
17	Co-operation . . . . . Revenue Capital	7,20,000 59,50,000	..	7,20,000 59,50,000
18	Labour and Employment . . . . . Revenue	3,85,000	..	3,85,000
19	Medical, Public Health and Family Welfare . . . . . Revenue	25,44,000	14,000	25,58,000
20	Public Health Engineering . . . . . Revenue	3,63,85,000	..	3,63,85,000
21	Expenditure pertaining to Housing and Environment Department . . . . . Capital	1,000	..	1,000

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
22	Expenditure pertaining to Local Government Department	Revenue Capital	11,78,000 12,00,000	.. ..
	Irrigation Works	Revenue Capital	52,000 11,000	2,84,000 7,10,000
	Public Works	Revenue Capital	21,000 ..	.. 6,59,000
27	Education	Revenue Capital	2,000 3,00,000	1,00,000 ..
28	State Legislature and Elections	Revenue	65,68,000	38,000
29	Administration of Justice	Revenue	21,10,000	1,90,000
30	Expenditure pertaining to Panchayat and Rural Development Department	Revenue Capital	3,06,98,000 54,84,000	12,12,000 ..
32	Information and Publicity	Revenue	5,00,000	..
33	Tribal and Harijan Welfare	Revenue Capital	3,000 42,00,000	.. ..
34	Social Welfare	Revenue Capital	4,000 15,30,000	.. ..
35	Rehabilitation	Capital	30,90,000	..
40	Irrigation Command Areas Development	Revenue	1,000	..
41	Tribal Areas Sub-Plan	Revenue	4,35,000	..
43	Additional Expenditure in Scarcity affected Areas	Revenue	25,07,02,000	..
	<b>TOTAL</b>		<b>56,62,92,000</b>	<b>37,10,000</b>
				<b>57,00,02,000</b>

THE ORISSA APPROPRIATION (VOTE ON ACCOUNT)  
ACT, 1980

No. 19 OF 1980

[27th March, 1980]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Orissa for the services of a part of the financial year 1980-81.

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

1. This Act may be called the Orissa Appropriation (Vote on Account) Act, 1980.

Short title.

2. From and out of the Consolidated Fund of the State of Orissa there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of two hundred and eighty-six crores, fifty-three lakhs and ninety-nine thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1980-81.

With-  
drawal  
of Rs. 286,  
53,99,000  
from  
and out  
of the  
Consoli-  
dated  
Fund of  
the State  
of Orissa  
for the  
financial  
year  
1980-81.

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

Appro-  
priation.

## THE SCHEDULE

(See sections 2 and 3)

No. of Vote/ Ap- pro- priation	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
1	Home Department	Revenue	13,16,00,000	12,64,000
		Capital	20,83,000	20,83,000
2	Political and Services De- partment	Revenue	66,06,000	7,06,000
		Capital	1,03,000	1,03,000
3	Revenue Department	Revenue	9,57,51,000	2,90,66,000
		Capital	16,33,000	16,33,000
3-A	Excise Department	Revenue	37,63,000	..
		Capital	33,000	33,000
4	Law Department	Revenue	65,25,000	..
		Capital	1,10,000	1,10,000
5	Finance Department	Revenue	4,14,99,000	43,000
		Capital	1,16,92,000	..
6	Commerce Department	Revenue	1,31,04,000	..
		Capital	36,90,000	36,90,000
7	Works Department	Revenue	12,26,98,000	3,95,000
		Capital	6,22,39,000	1,33,000
8	Orissa Legislative Assembly Secretariat	Revenue	19,81,000	38,000
		Capital	5,000	..
9	Food and Civil Supplies Department	Revenue	67,56,000	..
		Capital	7,18,02,000	2,33,000
10	Education and Youth Ser- vices Department	Revenue	33,35,20,000	1,67,000
		Capital	26,67,000	..
11	Tribal and Rural Welfare Department	Revenue	5,13,03,000	..
		Capital	31,01,000	31,01,000

1 No. of Vote/ Ap- pro- priation	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
12	Health and Family Welfare Department	Revenue	13,72,92,000	67,000 13,73,59,000
		Capital	1,77,000	.. 1,77,000
13	Urban Development Department	Revenue	5,72,28,000	1,00,000 5,73,28,000
		Capital	1,12,90,000	67,000 1,13,57,000
14	Labour, Employment and Housing Department	Revenue	78,35,000	.. 78,35,000
		Capital	26,38,000	.. 26,38,000
15	Department of Tourism and Cultural Affairs	Revenue	44,97,000	.. 44,97,000
		Capital	1,03,000	.. 1,03,000
16	Planning and Co-ordination Department	Revenue	72,06,000	.. 72,06,000
		Capital	16,25,000	.. 16,25,000
17	Rural Development Department	Revenue	4,46,83,000	67,000 4,47,50,000
		Capital	3,66,66,000	8,33,000 3,74,99,000
18	Community Development and Social Welfare Department	Revenue	12,75,64,000	5,000 12,75,69,000
		Capital	3,60,000	.. 3,60,000
18-A	Community Development and Social Welfare (Gram Panchayat) Department	Revenue	56,57,000	.. 56,57,000
		Capital	1,10,000	.. 1,10,000
19	Industries Department	Revenue	3,18,67,000	1,67,000 3,20,34,000
		Capital	1,40,48,000	.. 1,40,48,000
20	Irrigation and Power Department	Revenue	8,29,99,000	67,000 8,30,66,000
		Capital	37,28,26,000	3,33,000 37,31,59,000
21	Transport Department	Revenue	33,29,000	.. 33,29,000
		Capital	32,000	.. 32,000
22	Forest, Fisheries and Animal Husbandry Department	Revenue	8,19,83,000	1,67,000 8,21,50,000
		Capital	6,23,52,000	.. 6,23,52,000
23	Agriculture and Co-operation Department	Revenue	13,97,78,000	67,000 13,98,45,000
		Capital	4,26,34,000	.. 4,26,34,000

## 78 Orissa Appropriation (Vote on Account)

[ACT 19 of 1980]

1 No. of Vote/ Ap- pro- pri- ation	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
24	Mining and Geology Department . . . . . Revenue	57,34,000		57,34,000
		Capital	45,000	45,000
25	Information and Public Relations Department . . . . . Revenue	29,63,000		29,63,000
		Capital	38,000	38,000
	Appropriation for Reduction or Avoidance of Debt Revenue		2,41,000	2,41,000
	Interest Payments . . . . . Revenue		18,49,00,000	18,49,00,000
	Internal Debt of State Government . . . . . Capital		29,09,83,000	29,09,83,000
	Loans and Advances from the Central Government . . . . . Capital		9,54,67,000	9,54,67,000
	<b>TOTAL</b> . . . . . REVENUE	<b>155,57,21,000</b>	<b>21,75,27,000</b>	<b>177,32,48,000</b>
	<b>CAPITAL</b>	<b>70,41,02,000</b>	<b>38,80,49,000</b>	<b>109,21,51,000</b>
	<b>GRAND TOTAL (REVENUE + CAPITAL)</b>	<b>225,98,23,000</b>	<b>60,55,76,000</b>	<b>286,53,99,000</b>

# THE ORISSA APPROPRIATION ACT, 1980

No. 20 OF 1980

[27th March, 1980.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Orissa for the services of the financial year 1979-80.

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

1. This Act may be called the Orissa Appropriation Act, 1980.
2. From and out of the Consolidated Fund of the State of Orissa 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 seventy-one crores, thirty-seven lakhs and forty-nine 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.
3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Orissa by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

Short tit]

Issue of  
Rs. 71,37,  
49,000  
out of the  
Consolidated  
Fund of  
the  
State of  
Orissa  
for the  
financial  
year.  
1979-80.

Approp-  
riation.

## THE SCHEDULE

(See sections 2 and 3)

No. of Vote/ Ap- pro- pri- ation	Services and purposes	Sums not exceeding			Total
		Voted by Parliament	Charged on the Consoli- dated Fund		
1	Home Department . . . Revenue Capital	34,11,000 34,37,000	2,47,000 ..	36,58,000 34,37,000	
2	Political and Services Department . . . Revenue	5,15,000	98,000	6,13,000	
3	Revenue Department . . . Revenue Capital	6,10,83,000 2,00,000	.. ..	6,10,83,000 2,00,000	
3-A	Excise Department . . . Revenue	9,75,000	..	9,75,000	
4	Law Department . . . Revenue	6,13,000	..	6,13,000	
5	Finance Department . . . Revenue Capital	2,000 37,76,000	..	2,000 37,76,000	
6	Commerce Department . . . Revenue Capital	20,46,000 19,50,000	.. 2,000	20,46,000 19,52,000	
7	Works Department . . . Revenue Capital	35,07,000 2,50,66,000	64,000 43,000	35,71,000 2,51,09,000	
9	Food and Civil Supplies Department . . . Capital	..	1,000	1,000	
10	Education and Youth Services Department . . . Revenue	10,23,000	..	10,23,000	
11	Tribal and Rural Welfare Department . . . Revenue Capital	1,52,42,000 1,26,76,000	.. ..	1,52,42,000 1,26,76,000	
12	Health and Family Welfare Department . . . Revenue	3,90,07,000	1,000	3,90,08,000	
13	Urban Development Department . . . Revenue Capital	3,29,71,000 1,15,87,000	20,000 ..	3,29,91,000 1,15,87,000	
14	Labour, Employment and Housing Department . . . Revenue Capital	1,34,000 1,000	..	1,34,000 1,000	
15	Tourism and Cultural Affairs Department . . . Revenue Capital	70,000 20,75,000	..	70,000 20,75,000	
16	Planning and Co-ordination Department . . . Revenue	1,000	..	1,000	
17	Rural Development Department . . . Revenue Capital	64,77,000 1,30,00,000	.. ..	64,77,000 1,30,00,000	

No. of Vote/ Ap- pro- pri- ation	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
18	Community Development and Social Welfare Department . . . Revenue	5,18,09,000	..	5,18,09,000
18-A	Community Development and Social Welfare (Gram Panchayat) Department . . . Revenue	3,22,000	..	3,22,000
19	Industries Department . . . Revenue Capital	95,59,000 1,62,36,000	13,000	95,59,000 1,62,49,000
20	Irrigation and Power Department . . . Revenue Capital	8,77,61,000 9,31,75,000	4,87,000	8,77,61,000 9,38,62,000
21	Transport Department . . . Revenue Capital	5,05,000 75,00,000	..	5,05,000 75,00,000
22	Forest, Fisheries and Animal Husbandry Department . . . Revenue Capital	2,43,73,000 10,74,000	..	2,43,73,000 10,74,000
23	Agriculture and Co-operation Department . . . Revenue Capital	9,06,81,000 2,47,34,000	1,000	9,06,82,000 2,47,34,000
24	Mining and Geology Department . . . Revenue	1,000	..	1,000
25	Information and Public Relations Department . . . Revenue Capital	19,13,000 15,000	..	19,13,000 15,000
26	Appropriation for Reduction or Avoidance of Debt . . . Revenue	..	7,24,000	7,24,000
27	Interest Payments . . . Revenue	..	3,81,78,000	3,81,78,000
28	Loans and Advances from the Central Government . . . Capital	..	2,36,67,000	2,36,67,000
<b>TOTAL</b> . . .		<b>65,05,03,000</b>	<b>6,32,46,000</b>	<b>71,37,49,000</b>

**THE BIHAR APPROPRIATION (VOTE ON ACCOUNT)  
ACT, 1980**

No. 21 OF 1980

[28th March, 1980]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Bihar for the services of a part of the financial year 1980-81.

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

1. This Act may be called the Bihar Appropriation (Vote on Account) Act, 1980.

2. From and out of the Consolidated Fund of the State of Bihar there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of four hundred and four crores, twenty-four lakhs, eighty-seven thousand, six hundred and sixty-two rupees towards defraying the several charges which will come in course of payment during the financial year 1980-81.

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

Short title.  
Withdrawal of  
Rs. 4,04,24,  
87,662  
from and  
out of  
the  
Consoli-  
dated  
Fund of  
the  
State of  
Bihar  
for the  
financial  
year  
1980-81.

Appro-  
priation.

## THE SCHEDULE

(See sections 2 and 3)

1 Grant/ Approp- riation No.	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
1	State Legislature . . .	68,37,500	53,300	68,90,800
2	Governor and Public Service Commission . . .	..	14,14,733	14,14,733
3	Council of Ministers Election, Secretariat and District Administration . . .	8,51,12,966	..	8,51,12,966
4	Administration of Justice and other Social and Community Services . . .	2,01,49,266	35,42,400	2,36,91,666
5	Land Revenue and Relief on account of Natural Calamities . . .	12,81,03,000	..	12,81,03,000
6	Tax Treasury, Pension and Printing . . .	7,98,87,966	32,000	7,99,19,966
	State Excise Duty . . .	63,00,000	..	63,00,000
8	Taxes on Vehicles and Road and Water Transport Services . . .	83,83,333	..	83,83,333
9	Public Debt and Payment of Interest . . .	..	74,29,85,026	74,29,85,026
10	Police, Fire Protection and Control and Other Administrative Services . . .	20,78,42,100	..	20,78,42,100
11	Jails . . . .	2,47,00,000	..	2,47,00,000
12	Public Works, Housing and Civil Aviation . . .	16,96,61,833	83,333	16,97,45,166
13	Education and Art and Culture . . . .	63,29,80,066	..	63,29,80,066
14	Health and Family Welfare . . . .	17,93,65,966	..	17,93,65,966
15	Public Health, Sanitation and Water Supply and Urban Development . . . .	14,84,82,040	..	14,84,82,040
16	Information and Publicity and Tourism . . . .	48,91,666	..	48,91,666

1 Grant/ Appro- priation No.	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
17	Labour and Employment . . .	1,54,14,333	..	1,54,14,333
18	Social Security and Welfare . . .	8,43,12,233	..	8,43,12,233
19	Co-operation . . .	6,38,00,173	..	6,38,00,173
20	Agriculture and Animal Husbandry . . .	24,48,46,700	..	24,48,46,700
21	Minor Irrigation . . .	7,26,80,666	..	7,26,80,666
22	Dairy Development . . .	36,93,633	..	36,93,633
23	Fisheries . . .	55,97,666	..	55,97,666
24	Forest . . .	3,71,37,333	..	3,71,37,333
25	Community Development . . .	17,29,35,933	..	17,29,35,933
26	Industries . . .	5,68,23,166	..	5,68,23,166
27	Mines and Minerals . . .	46,51,666	..	46,51,666
28	Irrigation and Electricity . . .	82,97,85,666	..	82,97,85,666
	TOTAL	3,29,43,76,870	74,81,10,792	4,04,24,87,662

## THE BIHAR APPROPRIATION ACT, 1980

No. 22 OF 1980

[28th March, 1980.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Bihar for the services of the financial year 1979-80.

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

1. This Act may be called the Bihar Appropriation Act, 1980.

2. From and out of the Consolidated Fund of the State of Bihar 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 sixty crores, five lakhs and forty-six thousand, five hundred and ninety-five 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.

Short title:  
Issue of  
Rs. 60,05,  
46,595  
out of  
the  
Consolidated Fund  
of the  
State of  
Bihar  
for the  
financial  
year  
1979-80.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Bihar 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 Grant/ Appropria- tion No.	2 Services and purposes to which Grant/Appropriation relates	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
1	State Legislature . . . . .	13,27,500	..	13,27,500
2	Governor and Public Service Commission . . . . .	..	2,91,800	2,91,800
3	Council of Ministers, Election, Secretariat and District Administration . . . . .	52,17,000	..	52,17,000
4	Administration of Justice and other Social and Community Services . . . . .	26,40,000	..	26,40,000
5	Land Revenue and relief on account of natural calamities . . . . .	1,61,26,000	..	1,61,26,000
6	Taxes, Treasury, Pension and Printing . . . . .	29,49,000	..	29,49,000
9	Public Debt and Payment of Interest . . . . .	..	7,25,29,905	7,25,29,905
10	Police, Protection from Fire and Other Administrative Services . . . . .	6,17,93,760	..	6,17,93,760
11	Jails . . . . .	5	..	5
12	Public Works, Housing and Civil Aviation . . . . .	15	..	15
13	Education and Art and Culture . . . . .	1,79,145	..	1,79,145
14	Health and Family Welfare . . . . .	55,79,210	..	55,79,210
15	Public Health, Sanitation, Water Supply and Urban Development . . . . .	6,79,68,035	..	6,79,68,035
16	Information, Publicity and Tourism . . . . .	5,34,655	..	5,34,655
17	Labour and Employment . . . . .	20	..	20
18	Social Security and Welfare . . . . .	1,68,04,505	..	1,68,04,505
19	Co-operation . . . . .	2,74,72,800	..	2,74,72,800
20	Agriculture and Animal Husbandry . . . . .	5,43,36,695	..	5,43,36,695

OF 1980]

*Bihar Appropriation*

1 Grant/ Appropri- priation No.	2 Services and purposes to which Grant/Appropriation relates	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
21	Minor Irrigation . . .	Rs. 1,25,00,005	Rs. ..	Rs. 1,25,00,005
22	Dairy Development . . .	Rs. 54,00,000	Rs. ..	Rs. 54,00,000
23	Fisheries . . .	Rs. 15,00,000	Rs. ..	Rs. 15,00,000
24	Forest . . .	Rs. 67,00,005	Rs. ..	Rs. 67,00,005
25	Community Development . . .	Rs. 9,16,50,005	Rs. ..	Rs. 9,16,50,005
26	Industries . . .	Rs. 2,47,92,530	Rs. ..	Rs. 2,47,92,530
28	Irrigation and Electricity . . .	Rs. 12,22,54,000	Rs. ..	Rs. 12,22,54,000
	TOTAL . . .	Rs. 52,77,24,890	Rs. 7,28,21,705	Rs. 60,05,46,595

THE GUJARAT APPROPRIATION (VOTE ON ACCOUNT)  
ACT, 1980

No. 23 OF 1980

[28th March, 1980.]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Gujarat for the services of a part of the financial year 1980-81.

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

Short title.

With-  
drawal of  
Rs. 4,16,39,  
49,000  
from and  
out of the  
Consolidated  
Fund of the  
State of  
Gujarat  
for the  
financial  
year 1980-  
81.

Appropria-  
tion.

1. This Act may be called the Gujarat Appropriation (Vote on Account) Act, 1980.
2. From and out of the Consolidated Fund of the State of Gujarat there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of four hundred and sixteen crores, thirty-nine lakhs and forty-nine thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1980-81.
3. The sums authorised to be withdrawn from and out of the Consolidated Fund of the State of Gujarat 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/ App- pro- pri- ation	Services and purposes	Sums not exceeding		Total
		Voted by Parliament	Charged on the Consolidated Fund	
1	Governor . . . . . Revenue	Rs.	Rs.	Rs.
2	Council of Ministers . . . . . Revenue	6,11,000	..	6,11,000
3	Elections . . . . . Revenue	1,81,62,000	..	1,81,62,000
4	Public Service Commission . . . . . Revenue	..	4,60,000	4,60,000
5	General Administration Department . . . . . Revenue	37,31,000	..	37,31,000
6	Economic Advice and Statistics . . . . . Revenue	26,56,000	..	26,56,000
7	Other Expenditure pertaining to General Administration Department . . . . . Revenue Capital	34,91,000 18,64,000	12,000	95,03,000 18,64,000
8	Finance Department . . . . . Revenue	14,46,000	..	14,46,000
9	Tax Collection Charges (Finance Department) . . . . . Revenue	7,19,12,000	3,64,30,000	10,83,42,000
10	Treasury and Accounts Administration . . . . . Revenue	85,87,000	..	85,87,000
11	Pensions and Other Retirement Benefits . . . . . Revenue	5,09,37,000	26,97,000	5,36,34,000
12	Other Expenditure pertaining to Finance Department . . . . . Revenue Capital	4,76,21,000 33,76,000	17,000	4,76,21,000 33,93,000
13	Repayment of Debt pertaining to Finance Department and its servicing . . . . . Revenue Capital	..	27,94,88,000 28,34,01,000	27,94,88,000 28,34,01,000
14	Legal Department . . . . . Revenue	8,15,000	..	8,15,000
15	Administration of Justice . . . . . Revenue	1,68,66,000	17,54,000	1,86,20,000
16	Other Expenditure pertaining to Legal Department . . . . . Revenue Capital	9,38,000 24,80,000	..	9,38,000 24,80,000
17	Food and Civil Supplies Department . . . . . Revenue	2,88,000	..	2,88,000

1 No. of Vote/ App- ropri- ation	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
18	Civil Supplies . . . Revenue	9,20,000	..	9,20,000
	Capital	33,33,000	..	33,33,000
19	Food . . . Revenue	53,11,000	..	53,11,000
	Capital	10,09,50,000	3,000	10,09,53,000
20	Other Expenditure pertaining to Food and Civil Supplies Department . Capital	9,58,000	..	9,58,000
21	Repayment of Debt pertaining to Food and Civil Supplies Department and its servicing . Revenue	..	33,000	33,000
	Capital	..	33,33,000	33,33,000
22	State Legislature . . . Revenue	17,34,000	14,000	17,48,000
23	Loans and Advances to Government servants in Gujarat Legislature Secretariat . . . Capital	2,03,000	..	2,03,000
24	Agriculture, Forests and Co-operation Department . Revenue	14,95,000	..	14,95,000
25	Co-operation . . . Revenue	1,54,36,000	..	1,54,36,000
	Capital	79,26,000	..	79,26,000
26	Agriculture . . . Revenue	7,49,37,000	..	7,49,37,000
	Capital	55,39,000	..	55,39,000
27	Minor Irrigation, Soil Conservation and Area Development . . . Revenue	2,96,89,000	..	2,96,89,000
	Capital	49,16,000	..	49,16,000
28	Animal Husbandry and Dairy Development . . . Revenue	2,35,34,000	..	2,35,34,000
	Capital	3,33,000	..	3,33,000
29	Fisheries . . . Revenue	69,93,000	..	69,93,000
	Capital	..	..	..
30	Forests . . . Revenue	1,22,40,000	..	1,22,40,000
	Capital	8,95,000	..	8,95,000
31	Other Expenditure pertaining to Agriculture, Forests and Co-operation Department . Capital	79,22,000	..	79,22,000
32	Education Department . . . Revenue	5,91,000	..	5,91,000
33	Education . . . Revenue	55,61,75,000	1,99,62,000	57,61,37,000
	Capital	15,66,000	..	15,66,000

No. of Vote/ Appro- priation	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
34	Other Expenditure per- taining to Education De- partment . . . . Revenue	35,94,000	..	35,94,000
	Capital	3,85,54,000	..	3,85,54,000
35	Home Department . . . . Revenue	9,09,000	..	9,09,000
36	Tax Collection Charges (Home Department) . . . . Revenue	10,53,79,000	..	10,53,79,000
37	Police . . . . Revenue	14,75,48,000	12,000	14,75,60,000
38	Jails . . . . Revenue	49,18,000	..	49,18,000
39	Information, Publicity and Tourism . . . . Revenue	39,94,000	..	39,94,000
	Capital	8,33,000	..	8,33,000
40	Other Expenditure per- taining to Home Depart- ment . . . . Revenue	56,96,000	..	56,96,000
	Capital	1,85,12,000	..	1,85,12,000
41	Health and Family Wel- fare Department . . . . Revenue	6,92,000	..	6,92,000
42	Medical . . . . Revenue	10,41,47,000	..	10,41,47,000
43	Family Welfare . . . . Revenue	3,01,27,000	..	3,01,27,000
44	Public Health . . . . Revenue	6,99,47,000	..	6,99,47,000
	Capital	2,91,09,000	..	2,91,09,000
45	Other Expenditure per- taining to Health and Family Welfare Depart- ment . . . . Revenue	5,15,92,000	..	5,15,92,000
	Capital	57,16,000	..	57,16,000
46	Industries, Mines and Power Department . . . . Revenue	8,07,000	..	8,07,000
47	Tax Collection Charges (Industries, Mines and Power Department) . . . . Revenue	9,86,000	..	9,86,000
48	Stationery and Printing . . . . Revenue	1,76,96,000	..	1,76,96,000
49	Industries . . . . Revenue	2,79,03,000	..	2,79,03,000
	Capital	56,63,000	..	56,63,000
50	Mines and Minerals . . . . Revenue	43,78,000	..	43,78,000
	Capital	..	..	..
51	Power Projects . . . . Revenue	..	..	..
	Capital	..	..	..

No. of Vote/ Ap- pro- pri- ation	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
52	Other Expenditure pertaining to Industries, Mines and Power Department . . . . .	Revenue Capital	13,15,000 32,70,000	13,15,000 32,70,000
53	Labour, Social Welfare and Tribal Development Department . . . . .	Revenue	8,22,000	8,22,000
54	State Excise . . . . .	Revenue	17,61,000	17,61,000
55	Labour and Employment . . . . .	Revenue	2,22,86,000	2,22,86,000
56	Social Security and Welfare . . . . .	Revenue Capital	8,23,08,000 40,82,000	8,23,08,000 40,82,000
57	Other Expenditure pertaining to Labour, Social Welfare and Tribal Development Department . . . . .	Revenue Capital	1,28,000 29,27,000	1,28,000 29,27,000
58	Tribal Area Sub-Plan . . . . .	Revenue Capital	10,30,05,000 4,19,09,000	10,30,05,000 4,19,09,000
59	Panchayats, Housing and Urban Development Department . . . . .	Revenue	9,43,000	9,43,000
60	Community Development . . . . .	Revenue	6,20,83,000	6,20,83,000
61	Housing . . . . .	Revenue Capital	1,12,56,000 70,37,000	1,61,11,000 70,37,000
62	Urban Development . . . . .	Revenue Capital	1,12,00,000 35,33,000	1,12,00,000 35,33,000
63	Panchayati Raj . . . . .	Revenue	1,44,56,000	1,44,56,000
64	Other Expenditure pertaining to Panchayats, Housing and Urban Development Department . . . . .	Revenue Capital	53,61,000 3,46,90,000	53,61,000 3,46,90,000
65	Irrigation Department . . . . .	Revenue	12,12,000	12,12,000
66	Irrigation and Soil Conservation . . . . .	Revenue Capital	27,94,49,000 46,16,44,000	27,94,49,000 46,16,44,000
67	Other Expenditure pertaining to Irrigation Department . . . . .	Revenue Capital	8,33,000 68,99,000	8,33,000 68,99,000
68	Buildings and Communication Department . . . . .	Revenue	12,45,000	12,45,000
69	Non-Residential Buildings . . . . .	Revenue Capital	5,51,79,000 1,91,92,000	5,51,79,000 1,91,92,000
70	Residential Buildings . . . . .	Revenue Capital	1,94,82,000 86,79,000	1,94,82,000 86,79,000

No. of Vote/ Ap- pro- pri- ation	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
71	Ports . . . Revenue Capital	2,15,25,000 3,78,98,000	.. ..	2,15,25,000 3,78,98,000
72	Roads and Bridges . . Revenue Capital	12,30,36,000 2,71,71,000	.. ..	12,30,36,000 2,71,71,000
73	Gujarat Capital Construction Scheme . . Capital	1,74,49,000	.. ..	1,74,49,000
74	Other Expenditure pertaining to Buildings and Communication Department . Revenue Capital	22,27,000 48,96,000	.. ..	22,27,000 48,96,000
75	Revenue Department . Revenue	20,44,000	.. ..	20,44,000
76	Tax Collection Charges (Revenue Department) . Revenue	1,40,38,000	33,38,000	1,73,76,000
77	District Administration . Revenue	1,84,76,000	6,000	1,84,76,000
78	Relief on Account of Natural Calamities . Revenue Capital	17,23,83,000 3,33,000	.. ..	17,23,83,000 3,33,000
79	Dangs District . Revenue Capital	1,18,79,000 2,00,000	.. ..	1,18,79,000 2,00,000
80	Compensations and Assignments . Revenue Capital	30,97,000 13,66,000	7,87,000 16,66,000	38,84,000 30,32,000
81	Other Expenditure pertaining to Revenue Department . Revenue Capital	36,04,000 64,72,000	2,000	36,04,000 64,72,000
	<b>TOTAL . . .</b>	<b>3,51,38,49,000</b>	<b>65,01,60,020</b>	<b>4,16,39,49,000</b>

## THE GUJARAT APPROPRIATION ACT, 1980

No. 24 OF 1980

[28th March, 1980]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Gujarat for the services of the financial year 1979-80.

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

Short title.

Issue of Rs.1,78,85,29,000 out of the Consolidated Fund of the State of Gujarat for the financial year 1979-80.

Appropriation.

1. This Act may be called the Gujarat Appropriation Act, 1980.
2. From and out of the Consolidated Fund of the State of Gujarat there may be paid and applied sums not exceeding those specified in column 4 of the Schedule amounting in the aggregate to the sum of one hundred and seventy-eight crores, eighty-five lakhs and twenty-nine 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.
3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Gujarat 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 De- mand or Appro- pri- ation	2 Services and purposes	3 Head of Account	4 Sums not exceeding		
			Voted by Parliament	Charged on the Consoli- dated Fund	
			Rs.	Rs.	
<b>General Administration Department</b>					
1 Governor . . . . .	212—Governor . . . . .	Revenue ..	2,01,000	2,01,000	2,01,000
2 Council of Ministers . . . . .	213—Council of Ministers . . . . .	Revenue 2,67,000	..	2,67,000	2,67,000
3 Elections . . . . .	215—Elections . . . . .	Revenue 91,24,000	..	91,24,000	91,24,000
4 Public Service Commis- sion . . . . .	251—Public Service Com- mission . . . . .	Revenue ..	1,14,000	1,14,000	1,14,000
5 General Administra- tion Department . . . . .	252—Secretariat-General Services . . . . .				
	261—External Affairs . . . . .				
	296—Secretariat Economic Services . . . . .	Revenue 8,89,000	..	8,89,000	8,89,000
6 Economic Advice and Statistics . . . . .	304—Other General Eco- nomic Services . . . . .	Revenue 9,35,000	..	9,35,000	9,35,000
7 Other Expenditure per- taining to General Administration De- partment . . . . .	265—Other Administrative Services . . . . .				
	268—Miscellaneous General Services . . . . .				
	277—Education . . . . .				
	278—Art and Culture . . . . .				
	288—Social Security and Welfare . . . . .				
	295—Other Social and Community Services . . . . .				
	314—Community Develop- ment . . . . .	Revenue ..	..	..	..
	766—Loans to Government Servants . . . . .	Capital 21,34,000	..	21,34,000	21,34,000
<b>TOTAL, GENERAL ADMINIS- TRATION DEPARTMENT</b>			<b>1,33,49,000</b>	<b>3,15,000</b>	<b>1,36,64,000</b>

[ACT 24]

**Gujarat Appropriation**

1 No. of De- mand or Approp- riation	2 Services and purposes	3 Head of Account	4 Sums not exceeding		
			Voted by Parliament	Charged on the Consoli- dated Fund	Total
<b>Finance Department</b>					
9	Tax Collection Charges (Finance Department)	220—Collection of Taxes on Income and Ex- penditure  235—Collection of other Taxes on Property and Capital Transac- tions  240—Sales Tax  245—Other Taxes and Duties on Commodi- ties and Services  277—Education  284—Urban Development  288—Social Security and Welfare	Revenue	2,87,09,000	4,61,34,000
10	Treasury and Accounts Administration	254—Treasury and Ac- counts Adminstration	Revenue	7,91,000	..
11	Pensions and Other Re- tirement Benefits	266—Pensions and Other Retirement Benefits	Revenue	11,49,000	..
12	Other Expenditure per- taining to Finance Department	247—Other Fiscal Services  265—Other Administrative Services  268—Miscellaneous General Services  288—Social Security and Welfare  304—Other General Eco- nomic Services  314—Community Develop- ment	Revenue	1,000	..
		522—Capital Outlay on Machinery and En- gineering Industries  766—Loans to Government Servants  768—Inter-State Settle- ment	Capital	81,51,000	81,51,000
		<b>TOTAL—FINANCE DEPARTMENT</b>		<b>3,88,01,000</b>	<b>4,61,34,000</b>
<b>Legal Department</b>					
14	Legal Department	252, Secretariat-General Services	Revenue	1,51,000	..

No. of Demand or Appropriation	Services and purposes	Head of Account	Voted by Parliament	Sums not exceeding
				Charged on the Consolidated Fund
				Total
15	Administration of Justice	214—Administration of Justice Revenue	Rs. 2,65,000	Rs. 6,71,000 9,36,000
16	Other Expenditure pertaining to Legal Department	265—Other Administrative Services 288—Social Security and Welfare 295—Other Social and Community Services Revenue 766—Loans to Government servants Capital	.. .. 57,000 22,04,000	57,000 .. 22,04,000
		<b>TOTAL, LEGAL DEPARTMENT</b>	<b>26,77,000</b>	<b>6,71,000 33,48,000</b>
	<b>Food and Civil Supplies</b>	<b>Department</b>		
17	Food and Civil Supplies Department	296—Secretariat—Economic Services Revenue	98,000	98,000
18	Civil Supplies	288—Social Security and Welfare Revenue 488—Capital Outlay on Social Security and Welfare Capital	1,95,000 7,00,000	1,95,000 .. 7,00,000
19	Food	309—Food Revenue 509—Capital Outlay on Food Capital	60,35,000 .. 72,000	60,35,000 .. 72,000
20	Other Expenditure pertaining to Food and Civil Supplies Department	766—Loans to Government Servants Capital	14,01,000	14,01,000
		<b>TOTAL—FOOD AND CIVIL SUPPLIES DEPARTMENT</b>	<b>84,29,000</b>	<b>72,000 85,01,000</b>
	<b>Agriculture, Forests and Co-operation Department</b>			
24	Agriculture, Forests and Co-operation Department	296—Secretariat—Economic Services Revenue	1,000	1,000
25	Co-Operation	298—Co-operation 304—Other General Economic Services Revenue 498—Capital Outlay on Co-operation 698—Loans for Co-operation Capital	97,65,000 .. 7,79,64,000	97,65,000 .. 7,79,64,000

1 No. of Demand or Appropriation	2 Services and purposes	3 Head of Account	4 Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
26	Agriculture	305—Agriculture . . Revenue 505—Capital Outlay on Agriculture 705—Loans for Agriculture 722—Loans for Machinery and Engineering Industries	6,000   Capital	..  ..	6,000  50,00,000
27	Minor Irrigation, Soil Conservation and Area Development	288—Social Security and Welfare 306—Minor Irrigation 307—Soil and Water Conservation 308—Area Development Revenue 506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development 706—Loans for Minor Irrigation, Soil Conservation and Area Development	   Revenue Capital	3,000  ..	  3,000  2,00,00,000
28	Animal Husbandry and Dairy Development	310—Animal Husbandry 311—Dairy Development Revenue 510—Capital Outlay on Animal Husbandry 511—Capital Outlay on Dairy Development 710—Loans for Animal Husbandry	   Capital	1,000  ..	  1,000  2,50,00,000
29	Fisheries	312—Fisheries Revenue 712—Loans for Fisheries Capital	  Revenue	..  ..	  ..  25,00,000
30	Forests	295—Other Social and Community Services 313—Forests Revenue 513—Capital Outlay on Forests 713—Loans for Forests Capital	   Capital	..  ..  ..	   ..  20,00,000
31	Other Expenditure pertaining to Agriculture, Forests and Co-operation Department	766—Loans to Government Servants Capital	  Capital	1,32,80,000  ..	  1,32,80,000
TOTAL—AGRICULTURE, FORESTS AND CO-OPERATION DEPARTMENT			15,55,29,000	..	15,55,29,000

1 No. of Demand and or Appropri- ation	2 Services and purposes	3 Head of Account	4 Sums not exceeding		
			Voted by Parliament	Charged on the Consoli- dated Fund	Total
			Rs.	Rs.	Rs.
<b>Education Department</b>					
32	Education Department	276—Secretariat-Social and Community Services, Revenue	1,70,000	..	1,70,000
33	Education	249—Interest Payments 277—Education Revenue 677—Loans for Education, Art and Culture Capital	9,98,10,000 73,21,000	1,80,09,000 ..	11,78,19,000 73,21,000
34	Other Expenditure pertaining to Education Department	278—Art and Culture  279—Scientific Services and Research Revenue 766—Loans to Government Servants  767—Miscellaneous Loans Capital	15,70,000 .. 5,71,00,000	..	15,70,000  5,71,00,000
		<b>TOTAL—EDUCATION DEPARTMENT</b>	<b>16,59,71,000</b>	<b>1,80,09,000</b>	<b>18,39,80,000</b>
<b>Home Department</b>					
35	Home Department	252—Secretariat-General Services			
		253—District Administration, Revenue	3,13,000	..	3,13,000
36	Tax Collection Charges (Home Department)	241—Taxes on Vehicles  245—Other Taxes and Duties on Commodities and Services Revenue	3,55,82,000	..	3,55,82,000
37	Police	255—Police Revenue	5,15,28,000	..	5,15,28,000
38	Jails	256—Jails Revenue	26,04,000	1,000	26,05,000
39	Information, Publicity and Tourism	278—Art and Culture  285—Information and Publicity  339—Tourism Revenue	.. .. 14,99,000	..	.. .. 14,99,000
		544—Capital Outlay on Other Transport and Communication Services Capital	..	..	..
40	Other Expenditure pertaining to Home Department	265—Other Administrative Services  288—Social Security and Welfare  338—Road and Water Transport Services Revenue	.. .. ..	..	..
		538—Capital Outlay on Road and Water Transport Services	..	..	..
		766—Loans to Government Servants Capital	52,51,000	..	52,51,000
		<b>TOTAL, HOME DEPARTMENT</b>	<b>9,67,77,000</b>	<b>1,000</b>	<b>9,67,78,000</b>

No. of Demand or Appropriation	Services and purposes	Head of Account	Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
<b>Health and Family Welfare Department</b>					
41	Health and Family Welfare Department	276—Secretariat-Social and Community Services Revenue	2,87,000	..	2,87,000
42	Medical	280—Medical Revenue	4,45,45,000	1,000	4,45,46,000
43	Family Welfare	281—Family Welfare Revenue	1,000	..	1,000
44	Public Health	282—Public Health, Sanitation and Water Supply Revenue	4,13,55,000	12,000	4,13,67,000
		482—Capital Outlay on Public Health, Sanitation and Water Supply			
		682—Loans or Public Health, Sanitation and Water Supply Capital	1,95,00,000	..	1,95,00,000
45	Other Expenditure pertaining to Health and Family Welfare Department	267—Aid materials and equipments			
		277—Education			
		288—Social Security and Welfare			
		314—Community Development Revenue	15,00,000	..	15,00,000
		766—Loans to Government Servants Capital	1,54,37,000	..	1,54,37,000
		<b>TOTAL, HEALTH AND FAMILY WELFARE DEPARTMENT</b>	<b>12,26,25,000</b>	<b>13,000</b>	<b>12,26,38,000</b>
<b>Industries, Mines and Power Department</b>					
46	Industries, Mines and Power Department	296—Secretariat-Economic Services Revenue	3,37,000	..	3,37,000
47	Tax Collection Charges (Industries, Mines and Power Department)	245—Other Taxes and Duties on Commodities and Services Revenue	2,89,000	..	2,89,000
48	Stationery and Printing	258—Stationery and Printing			
		266—Pensions and Other Retirement Benefits Revenue	2,79,79,000	..	2,79,79,000
49	Industries	297—Foreign Trade and Export Promotion			
		298—Co-operation			
		320—Industries			
		321—Village and Small Industries Revenue	3,69,62,000	7,000	3,69,69,000
		498—Capital Outlay on Co-operation			

1 No. of De-mand or Appropria-tion	2 Services and purposes	3 Head of Account	4 Sums not exceeding		
			Voted by Parliament	Charged on the Consoli-dated Fund	Total
			Rs.	Rs.	Rs.
		521—Capital Outlay on Village and Small Industries			
		523—Capital Outlay on Petroleum, Chemicals and Fertilizers Industries			
		525—Capital Outlay on Telecommunication and Electronics Industries			
		526—Capital Outlay on Consumer Industries			
		530—Investments in Industrial Financial Institutions			
		698—Loans for Co-operation			
		720—Loans for Industrial Research and Development			
		721—Loans for Village and Small Industries			
		723—Loans for Petroleum, Chemicals and Fertilizer Industries			
		725—Loans for Telecommunication and Electronics Industries			
		726—Loans for Consumer Industries			
		730—Loans to Industrial Financial Institutions	Capital	18,65,00,000	18,65,00,000
50	Mines and Minerals	328—Mines and Minerals	Revenue	20,31,000	20,31,000
		728—Loans for Mining and Metallurgical Industries	Capital	..	..
51	Power Projects	334—Power Projects	Revenue	11,19,000	11,19,000
		532—Capital Outlay on Multi-purpose River Projects			
		734—Loans for Power Projects	Capital	..	..
52	Other Expenditure pertaining to Industries, Mines and Power Department	285—Information and Publicity			
		288—Social Security and Welfare			
		304—Other General Economic Services	Revenue	..	..
		766—Loans to Government Servants	Capital	1,06,20,000	1,06,20,000
		TOTAL, INDUSTRIES, MINES AND POWER DEPARTMENT		26,58,37,000	7,000
					26,58,44,000

1 No. of Demand or Appropriation	2 Services and purposes	3 Head of Account	4 Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
<b>Labour, Social Welfare and Tribal Development Department</b>					
55	Labour and Employment	287—Labour and Employment Revenue	..	1,000	1,000
56	Social Security and Welfare	288—Social Security and Welfare 298—Co-operation Revenue 488—Capital Outlay on Social Security and Welfare 688—Loans for Social Security and Welfare 698—Loans for Co-operation Capital	1,10,30,000	..	1,10,30,000
57	Other Expenditure pertaining to Labour, Social Welfare and Tribal Development Department	285—Information and Publicity Revenue 766—Loans to Government Servants Capital	90,81,000	..	90,81,000
58	Tribal Area Sub-Plan	229—Land Revenue 277—Education 278—Art and Culture 280—Medical 282—Public Health, Sanitation and Water Supply 283—Housing 287—Labour and Employment 288—Social Security and Welfare 296—Secretariat-Economic Services 298—Co-operation 299—Special and Backward Areas 304—Other General Economic Services 305—Agriculture 306—Minor Irrigation 307—Soil and Water Conservation	64,82,000	..	64,82,000

1 No. of De- mand or Appro- priation	2 Services and purposes	3 Head of Account	4 Sums not exceeding		
			Voted by Parliament	Charged on the Consoli- dated Fund	Total
			Rs.	Rs.	Rs.
		310—Animal Husbandry			
		312—Fisheries			
		313—Forest			
		314—Community Develop- ment			
		321—Village and Small Industries			
		333—Irrigation, Navigation, Drainage and Flood Control Projects			
		334—Power Projects			
		337—Roads and Bridges      Revenue	8,000	..	8,000
		459—Capital Outlay on Public Works			
		477—Capital Outlay on Education-Art and Culture			
		480—Capital Outlay on Medical			
		482—Capital Outlay on Public Health, Sanita- tion and Water Supply			
		483—Capital Outlay on Housing			
		488—Capital Outlay on Social Security and Welfare			
		495—Capital Outlay on other Social and Community Services			
		498—Capital Outlay on Co-operation			
		499—Capital Outlay on Special and Backward Areas			
		505—Capital Outlay on Agriculture			
		510—Capital Outlay on Animal Husbandry			
		512—Capital Outlay on Fisheries			
		513—Capital Outlay on Forests			

No. of Demand or Appropriation	Services and purposes	Head of Account	Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
		521—Capital Outlay on Village and Small Industries			
		533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects			
		537—Capital Outlay on Roads and Bridges			
		677—Loans for Education, Art and Culture			
		682—Loans for Public Health, Sanitation and Water Supply			
		688—Loans for Social Security and Welfare			
		698—Loans for Co-operation			
		699—Loans for Special and Backward Areas			
		705—Loans for Agriculture			
		706—Loans for Minor Irrigation, Soil Conservation and Area Development			
		710—Loans for Animal Husbandry			
		713—Loans for Forests			
		721—Loans for Village and Small Industries			
		734—Loans for Power Projects Capital	3,000	..	3,000
		<b>TOTAL, LABOUR, SOCIAL WELFARE AND TRIBAL DEVELOPMENT DEPARTMENT</b>	<b>2,66,04,000</b>	<b>1,000</b>	<b>2,66,05,000</b>
<b>Panchayats, Housing and Urban Development Department</b>					
59	Panchayats, Housing and Urban Development Department	276—Secretariat-Social and Community Services Revenue	2,44,000	1,000	2,45,000
60	Community Development	314—Community Development			
		337—Roads and Bridges Revenue	1,07,86,000	10,04,000	1,17,90,000
61	Housing	249—Interest Payments			
		283—Housing			

1 No. of De- mand or Appro- priation	2 Services and purposes	3 Head of Account	4 Sums not exceeding		
			Voted by Parliament	Charged on the Consoli- dated Fund	Total
		288—Social Security and Welfare	Rs.	Rs.	Rs.
		298—Co-operation Revenue	..	1,07,87,000	1,07,87,000
		683—Loans for Housing			
		688—Loans for Social Security and Welfare			
		698—Loans for Co-operation Capital	42,50,000	..	42,50,000
62	Urban Development	284—Urban Development Revenue	96,61,000	..	96,61,000
		684—Loans for Urban Development Capital	85,01,000	..	85,01,000
63	Panchayati Raj	363—Compensations and Assignments to Local Bodies and Panchayati Raj Institutions Revenue	50,08,000	..	50,08,000
64	Other Expenditure pertaining to Panchayats, Housing and Urban Development Department	260—Fire Protection and Control			
		288—Social Security and Welfare Revenue	..	..	..
		766—Loans to Government Servants			
		767—Miscellaneous Loans Capital	1,90,79,000	..	1,90,79,000
		TOTAL, PANCHAYATS, HOUSING AND URBAN DEVELOPMENT DEPARTMENT	5,75,29,000	1,17,92,000	6,93,21,000
		Irrigation Department			
66	Irrigation and Soil Conservation	306—Minor Irrigation			
		307—Soil and Water Conservation			
		331—Water and Power Development Services			
		332—Multi-purpose River Projects			
		333—Irrigation, Navigation, Drainage and Flood Control Projects Revenue	11,09,15,000	..	11,09,15,000
		506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development			
		522—Capital Outlay on Machinery and Engineering Industries			
		532—Capital Outlay on Multi-purpose River Projects			

1 No. of Demand or Appropria- tion	2 Services and purposes	3 Head of Account	4 Sums not exceeding		
			Voted by Parliament	Charged on the Consoli- dated Fund	Total
		533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects		Rs.	Rs.
		688—Loans for Social Security and Welfare			
		706—Loans for Minor Irrigation, Soil Conservation and Area Development			
		722—Loans for Machinery and Engineering Industries			
		731—Loans for Water and Power Development Services	Capital	5,20,25,000	3,12,000
67	Other Expenditure pertaining to Irrigation Department	265—Other Administrative Services			5,23,37,000
		267—Aid Materials and Equipments	Revenue	5,02,000	5,02,000
		766—Loans to Government Servants	Capital	69,91,000	..
		TOTAL, IRRIGATION DEPARTMENT		17,04,33,000	3,12,000
					17,07,45,000
		Buildings and Communication Department			
69	Non-Residential Buildings	259—Public Works			
		277—Education			
		278—Art and Culture			
		280—Medical			
		281—Family Welfare			
		282—Public Health, Sanitation and Water Supply			
		288—Social Security and Welfare			
		295—Other Social and Community Services			
		310—Animal Husbandry			
		312—Fisheries			
		314—Community Development			
		320—Industries			

No. of Demand or Appropriation	Services and purposes	Head of Account	Sums not exceeding			4
			Voted by Parliament	Charged on the Consolidated Fund	Total	
			Rs.	Rs.	Rs.	
		339—Tourism				
		344—Other Transport and Communication Services	Revenue	2,33,58,000	..	2,33,58,000
		459—Capital Outlay on Public Works				
		477—Capital Outlay on Education, Art and Culture				
		480—Capital Outlay on Medical				
		481—Capital Outlay on Family Welfare				
		482—Capital Outlay on Public Health, Sanitation and Water Supply				
		488—Capital Outlay on Social Security and Welfare				
		495—Capital Outlay on Other Social and Community Services				
		505—Capital Outlay on Agriculture				
		510—Capital Outlay on Animal Husbandry				
		512—Capital Outlay on Fisheries				
		514—Capital Outlay on Community Development				
		520—Capital Outlay on Industrial Research and Development				
		544—Capital Outlay on Other Transport and Communication Services . Capital	1,25,000	..	1,25,000	
70	Residential Buildings	283—Housing Revenue	3,00,00,000	32,000	3,00,32,000	
		483—Capital Outlay on Housing				
		683—Loans for Housing Capital	63,21,000	..	63,21,000	
71	Ports	335—Ports, Light Houses and Shipping Revenue	35,000	..	35,000	
		535—Capital Outlay on Ports, Light Houses and Shipping				

1 No. of Demand or Appropriation	2 Services and purposes	3 Head of Account	4 Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
		735—Loans for Ports, Light Houses and Shipping . Capital	70,50,000	..	70,50,000
72	Roads and Bridges	314—Community Development			
		337—Roads and Bridges . Revenue	7,78,44,000	..	7,78,44,000
		537—Capital Outlay on Roads and Bridges . Capital	1,000	28,000	29,000
73	Gujarat Capital Construction Scheme	484—Capital Outlay on Urban Development . Capital	2,29,31,000	4,000	2,29,35,000
74	Other Expenditure pertaining to Buildings and Communication Department	249—Interest Payments			
		260—Fire Protection and Control			
		265—Other Administrative Services			
		268—Miscellaneous General Services			
		336—Civil Aviation . Revenue	1,69,000	16,000	1,85,000
		766—Loans to Government Servants . Capital	35,00,000	..	35,00,000
		<b>TOTAL, BUILDINGS AND COMMUNICATION DEPARTMENT</b>	<b>17,13,34,000</b>	<b>80,000</b>	<b>17,14,14,000</b>
		<b>Revenue Department</b>			
75	Revenue Department	252—Secretariat—General Services			
		296—Secretariat—Economic Services . Revenue	5,84,000	..	5,84,000
76	Tax Collection Charges (Revenue Department)	229—Land Revenue			
		230—Stamps and Registration			
		245—Other Taxes and Duties on Commodities and Services			
		284—Urban Development			
		304—Other General Economic Services . Revenue	2,25,42,000	..	2,25,42,000
		704—Loans for Other General Economic Services: Capital	..	..	..
77	District Administration	253—District Administration . Revenue	91,58,000	..	91,58,000

1 No. of Demand or Appropria- tion	2 Services and purposes	3 Head of Account	4 Sums not exceeding			
			Voted by Parliament.	Charged on the Consoli- dated Fund	Total	
			Rs.	Rs.	Rs.	
78	Relief on account of Natural Calamities	289—Relief on account of Natural Calamities . . . . . 695—Loans for Other Social and Community Services . . . . .	Revenue Capital	35,46,84,000 1,02,50,000	66,000 ..	35,47,50,000 1,02,50,000
79	Dangs District.	299—Special and Backward Areas . . . . . 699—Loans for Special and Backward Areas . . . . .	Revenue Capital	18,04,000 ..	18,04,000 ..	
80	Compensations and Assignments	249—Interest Payments . . . . . 268—Miscellaneous General Services . . . . . 363—Compensations and Assignments to Local Bodies and Panchayati Raj Institutions . . . . . 504—Capital Outlay on Other Economic Services . . . . . 603—Internal Debt of the State Government . . . . . 288—Social Security and Welfare . . . . . 305—Agriculture . . . . . 488—Capital Outlay on Social Security and Welfare . . . . . 688—Loans for Social Security and Welfare . . . . . 705—Loans for Agriculture . . . . . 766—Loans to Government Servants . . . . .	Revenue Capital	62,16,000 ..	12,79,000 ..	74,95,000 ..
81	Other Expenditure pertaining to Revenue Department	TOTAL, REVENUE DEPARTMENT . . . . . GRAND TOTAL . . . . .	Capital	83,17,000	3,27,000	86,44,000
				41,35,55,000	16,72,000	41,52,27,000
				1,70,94,50,000	7,90,79,000	1,78,85,29,000
			Revenue	1,08,24,71,000	7,83,36,000	1,16,08,07,000
			Capital	62,69,79,000	7,43,000	62,77,22,000

**THE MAHARASHTRA APPROPRIATION (VOTE ON  
ACCOUNT) ACT, 1980**

No. 25 OF 1980

[28th March, 1980.]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Maharashtra for the services of a part of the financial year 1980-81.

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

Short title.

With-  
drawal  
of Rs. 12,  
02,71,48,000  
from and  
out of the  
Consoli-  
dated Fund  
of the  
State of  
Maharash-  
tra for the  
financial  
year  
1980-81.  
Appro-  
priation.

1. This Act may be called the Maharashtra Appropriation (Vote on Account) Act, 1980.
2. From and out of the Consolidated Fund of the State of Maharashtra there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one thousand two hundred and two crores, seventy-one lakhs and forty-eight thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1980-81.
3. The sums authorised to be withdrawn from and out of the Consolidated Fund of the State of Maharashtra by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

**THE SCHEDULE**  
(See sections 2 and 3)

1 No. of Vote/ Approp- riation	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
<b>General Administration Department</b>				
1 President/Vice-President/ Governor/Administrator of Union Territories . . .	Revenue ..		9,82,000	9,82,000
2 Council of Ministers . . .	Revenue 19,31,000			19,31,000
3 Elections . . .	Revenue 6,51,47,000			6,51,47,000
4 Appropriation for Reduc- tion or Avoidance of Debt	Revenue ..		26,000	26,000
5 Interest Payments . . .	Revenue ..		4,000	4,000
6 Public Service Commission	Revenue 45,000		7,92,000	8,37,000
7 Secretariat-General Ser- vices . . .	Revenue 85,00,000		1,000	85,01,000
8 District Administration . .	Revenue 16,38,000		..	16,38,000
9 Other Administrative Ser- vices . . .	Revenue 39,11,000		1,000	39,12,000
10 Miscellaneous General Ser- vices . . .	Revenue 13,10,000		36,000	13,46,000
11 Art and Culture . . .	Revenue 17,95,000		..	17,95,000
12 Housing . . .	Revenue 2,19,000		..	2,19,000
13 Information and Publicity	Revenue 1,02,20,000		..	1,02,20,000
14 Social Security and Wel- fare . . .	Revenue 19,33,000		..	19,33,000
15 Other Social and Community Services . . .	Revenue 3,45,000		..	3,45,000
16 Other General Economic Services . . .	Revenue 54,000		..	54,000
17 Internal Debt of the State Government . . .	Capital ..		26,000	26,000
18 Loans to Government Ser- vants, etc. . . .	Capital 5,06,000		..	5,06,000
<b>Home Department</b>				
19 Administration of Justice . .	Revenue 15,23,000		5,000	5,28,000
20 State Excise . . .	Revenue 66,65,000		5,000	66,70,000
21 Taxes on Vehicles . . .	Revenue 95,86,000	12,61,89,000	12,97,75,000	

## 112 Maharashtra Appropriation (Vote-on Account)

[ACT 25]

No. of Vote/ Appropri- ation	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
22	Other Taxes and Duties on Commodities and Services Revenue	11,00,000	79,48,000	90,48,000
23	Secretariat—General Services Revenue	17,96,000	2,000	17,98,000
24	Police . . . . . Revenue	34,42,94,000	36,000	34,43,30,000
25	Jails . . . . . Revenue	1,73,62,000	2,000	1,73,64,000
26	Other Administrative Services . . . . . Revenue	96,76,000		96,76,000
27	Miscellaneous General Services . . . . . Revenue	18,000	..	18,000
28	Urban Development . . . . . Revenue	74,000	..	74,000
29	Social Security and Welfare . . . . . Revenue	20,81,000	..	20,81,000
30	Other Social and Community Services . . . . . Revenue	13,53,000	..	13,53,000
31	Ports, Light Houses and Shipping . . . . . Revenue Capital	60,61,000 23,47,000	.. ..	60,61,000 23,47,000
32	Civil Aviation . . . . . Revenue	44,000	..	44,000
33	Road and Water Transport Services . . . . . Revenue Capital	11,72,000 3,02,000	.. ..	11,72,000 3,02,000
34	Indian Railways . . . . . Revenue	1,91,000	..	1,91,000
35	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions . . . . . Revenue	23,000	..	23,000
36	Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects . . . . . Capital	6,38,000	..	6,38,000
37	Loans for Housing . . . . . Capital	1,52,67,000	..	1,52,67,000
38	Loans to Government Servants, etc. . . . . Capital	44,90,000	..	44,90,000
	<b>Revenue and Forests Department</b>			
40	Land Revenue . . . . . Revenue	4,06,51,000	77,01,000	4,83,52,000
41	Stamps and Registration . . . . . Revenue	72,87,000	..	72,87,000
42	Other Taxes and Duties on Commodities and Services . . . . . Revenue	18,10,000	7,79,40,000	7,97,50,000

No. of Vote/ Appropri- ation	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
43	Appropriation for Reduc- tion or Avoidance of Debt . . . . Revenue		1,00,000	1,00,000
41	Interest Payments . . . Revenue		4,00,000	4,00,000
45	Secretariat General Ser- vices . . . . Revenue	32,68,000	..	32,68,000
46	District Administration . . Revenue	8,27,42,000	16,000	8,27,58,000
47	Public Works . . . . Revenue	5,05,88,000	5,00,000	5,10,88,000
48	Other Administrative Ser- vices . . . . Revenue	1,22,000	16,000	1,38,000
49	Miscellaneous General Ser- vices . . . . Revenue	3,67,000	..	3,67,000
50	Housing . . . . Revenue	4,00,000	..	4,00,000
51	Urban Development . . Revenue	73,000	..	73,000
52	Social Security and Wel- fare . . . . Revenue Capital	1,97,99,000 1,12,64,000	3,000	1,98,02,000 1,12,64,000
53	Relief on account of Natu- ral Calamities . . . Revenue	1,52,31,000	3,000	1,52,34,000
54	Other Social and Commu- nity Services . . . Revenue Capital	4,77,000 13,33,000	..	4,77,000 13,33,000
55	Other General Economic Services . . . . Revenue Capital	1,00,000 11,83,000	..	1,00,000 11,83,000
56	Agriculture . . . . Revenue Capital	2,39,000 83,000	..	2,39,000 83,000
57	Forest . . . . Revenue Capital	9,55,67,000 46,84,000	6,000	9,55,73,000 46,84,000
58	Compensation and assign- ments to Local Bodies and Panchayati Raj Institu- tions . . . . Revenue	18,000	22,000	40,000
59	Internal Debt of the State Government . . . Capital	..	5,82,000	5,82,000
60	Loans to Government Ser- vants etc. . . . Capital	39,40,000	..	39,40,000
<b>Agriculture and Co-operation De- partment</b>				
61	Appropriation for Reduc- tion or Avoidance of Debt . . . . Revenue		1,20,25,000	1,20,25,000
62	Interest payments . . . Revenue		1,07,43,000	1,07,43,000

1 No. of Vote/ Appropri- ation	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
63	Social Security and Welfare . . . . Revenue	Rs. 78,000	Rs. ..	Rs. 78,000
64	Secretariat—Economic Services . . . . Revenue	Rs. 32,60,000	Rs. 1,000	Rs. 32,61,000
65	Co-operation . . . . Revenue Capital	Rs. 7,88,35,000 3,99,00,000	Rs. 3,000 ..	Rs. 7,88,38,000 3,99,00,000
66	Agriculture . . . . Revenue Capital	Rs. 13,24,30,000 11,53,30,000	Rs. 3,000 ..	Rs. 13,24,33,000 11,53,30,000
67	Minor Irrigation, Soil and Water Conservation and Area Development . . . . Revenue Capital	Rs. 5,09,50,000 3,73,000	Rs. 4,000 ..	Rs. 5,09,54,000 3,73,000
68	Animal Husbandry . . . . Revenue Capital	Rs. 5,01,38,000 13,76,000	Rs. 1,000 ..	Rs. 5,01,39,000 13,76,000
69	Dairy Development . . . . Revenue Capital	Rs. 74,01,31,000 57,41,000	Rs. 5,000 ..	Rs. 74,01,36,000 57,41,000
70	Fisheries . . . . Revenue Capital	Rs. 53,07,000 23,18,000	Rs. 2,000 ..	Rs. 53,09,000 23,18,000
71	Internal Debt of the State Government . . . . Capital	Rs. ..	Rs. 1,20,25,000	Rs. 1,20,25,000
73	Loans to Government Servants etc. . . . Capital	Rs. 26,42,000	Rs. ..	Rs. 26,42,000
<b>Education, Employment and Youth Services Department</b>				
75	Pensions and other Retirement Benefits . . . . Revenue	Rs. 85,51,000	Rs. ..	Rs. 85,51,000
76	Secretariat—Social and Community Services . . . . Revenue	Rs. 18,33,000	Rs. 1,000	Rs. 18,34,000
77	Education . . . . Revenue Capital	Rs. 1,13,69,70,000 14,20,000	Rs. 5,000 ..	Rs. 1,13,69,75,000 14,20,000
78	Art and Culture . . . . Revenue	Rs. 88,28,000	Rs. 1,000	Rs. 88,29,000
79	Labour and Employment . . . . Revenue Capital	Rs. 3,16,03,000 5,00,000	Rs. 1,000 ..	Rs. 3,16,04,000 5,00,000
80	Social Security and Welfare . . . . Revenue	Rs. 5,68,000	Rs. ..	Rs. 5,68,000
81	Loans to Government Servants etc. . . . Capital	Rs. 9,37,000	Rs. ..	Rs. 9,37,000
<b>Urban Development and Public Health Department</b>				
82	Other Taxes and Duties on Commodities and Services Revenue	Rs. 32,000	Rs. ..	Rs. 32,000
83	Appropriation for Reduction or Avoidance of Debt . . . . Revenue	Rs. ..	Rs. 32,37,000	Rs. 32,37,000
84	Interest payment . . . . Revenue	Rs. ..	Rs. 63,86,000	Rs. 63,86,000

1 No. of Vote/ Approp- riation	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
85	Fire Protection and Control . . . Revenue	4,14,000	..	4,14,000
86	Other Administrative Services . . . Revenue	1,000	..	1,000
87	Secretariat—Social and Community Services . . . Revenue	10,70,000	..	10,70,000
88	Medical . . . Revenue Capital	22,01,11,000 67,000	..	22,01,11,000 67,000
89	Family Welfare . . . Revenue	3,63,55,000	..	3,63,55,000
90	Public Health, Sanitation and Water Supply . . . Revenue Capital	14,91,86,000 8,24,84,000	..	14,91,86,000 8,24,84,000
91	Housing . . . Revenue	33,000	..	33,000
92	Urban Development . . . Revenue Capital	5,08,16,000 34,22,000	..	5,08,16,000 34,22,000
93	Social Security and Welfare . . . Revenue	17,000	..	17,000
94	Roads and Bridges . . . Revenue	1,11,97,000	..	1,11,97,000
95	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions . . . Revenue	2,02,51,000	1,45,000	2,03,96,000
96	Internal Debt of the State Government . . . Capital	..	32,37,000	32,37,000
97	Loans to Government Servants, etc. . . Capital	23,17,000	..	23,17,000
	<b>Finance Department</b>			
98	Collection of Taxes on Income and Expenditure . . . Revenue	127,51,000	8,08,23,000	8,35,74,000
99	Sales Tax . . . Revenue	3,24,76,000	9,50,12,000	12,74,88,000
100	Other Fiscal Services . . . Revenue	2,17,15,000	..	2,17,15,000
101	Appropriation for Reduction or Avoidance of Debt . . . Revenue	..	5,94,01,000	5,94,01,000
102	Interest Payments . . . Revenue	10,00,000	21,03,94,000	21,13,94,000
103	Secretariat General Services . . . Revenue	25,07,000	..	25,07,000
104	Treasury and Accounts Administration . . . Revenue	1,63,45,000	2,000	1,63,47,000
105	Other Administrative Services . . . Revenue	78,67,000	..	8,67,000

1 No. of Vote/ Approp- riation	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
106	Pensions and other Retirement benefits . . . Revenue	11,18,35,000	53,80,000	11,72,15,000
107	Miscellaneous General Services . . . Revenue	4,45,27,000	..	4,45,27,000
108	Social Security and Welfare . . . Revenue	51,11,000	..	51,11,000
109	Other General Economic Services . . . Revenue	80,000	..	80,000
110	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions . . . Revenue	19,34,000	..	19,34,000
111	Internal Debt of the State Government . . . Capital	..	1,50,03,00,000	1,50,03,00,000
112	Loans and Advances from the Central Government . . . Capital	..	7,77,18,000	7,77,18,000
113	Loans to Government Servants etc. . . . Capital	8,20,000	..	8,20,000
114	Inter-State—Settlement . . . Capital	..	1,72,000	1,72,000
	<b>Public Works and Housing Department</b>			
115	Other Taxes and Duties on Commodities and Services . . . Revenue	6,66,000	1,26,66,000	1,33,32,000
116	Appropriation for Reduction or Avoidance of Debt . . . Revenue	..	20,45,000	20,45,000
117	Interest payments . . . Revenue	..	42,60,000	42,60,000
118	Other Administrative Services . . . Revenue	5,70,000	..	5,70,000
119	Pension and other Retirement Benefits . . . Revenue	1,000	..	1,000
120	Housing . . . Revenue	11,74,47,000	..	11,74,47,000
		Capital	1,00,90,000	1,00,90,000
121	Social Security and Welfare . . . Revenue	53,000	..	53,000
122	Other Social and Community Services . . . Revenue	12,76,000	..	12,76,000
123	Relief on Account of Natural Calamities . . . Revenue	4,12,000	..	4,12,000
124	Secretariat—Economic Services . . . Revenue	19,97,000	..	19,97,000
125	Ports, Light Houses and Shipping . . . Revenue	18,000	..	18,00

1 No. of Vote/ Appropria- tion	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
126	Civil Aviation . . . . .	Revenue Capital 2,50,000 63,000	.. ..	2,50,000 63,000
127	Roads and Bridges . . . . .	Revenue Capital 16,40,14,000 5,44,21,000	.. ..	16,40,14,000 5,44,21,000
128	Public Works and Ad- ministrative and Func- tional Buildings . . . . .	Revenue Capital 24,08,56,000 3,17,21,000	6,23,000 ..	24,14,79,000 3,17,21,000
129	Internal Debt of the State Government . . . . .	Capital ..	20,45,000	20,45,000
130	Loans to Government Ser- vants, etc. . . . .	Capital 12,17,000	.. ..	12,17,000
<b>Irrigation Department</b>				
131	Aid Materials and Equipments . . . . .	Revenue 95,25,000	.. ..	95,25,000
132	Social Security and Wel- fare . . . . .	Revenue 50,000	.. ..	50,000
133	Relief on account of Na- tural Calamities . . . . .	Revenue 36,28,000	.. ..	36,28,000
134	Secretariat-Economic Services . . . . .	Revenue 13,57,000	.. ..	13,57,000
135	Minor Irrigation . . . . .	Revenue Capital 83,51,000 3,63,16,000	.. ..	83,51,000 3,63,16,000
136	Soil and Water Con- servation . . . . .	Revenue 9,49,000	.. ..	9,49,000
137	Area Development . . . . .	Revenue 1,82,36,000	.. ..	1,82,36,000
138	Water and Power De- velopment Services . . . . .	Revenue Capital 10,18,76,000 7,24,000	.. ..	10,18,76,000 7,24,000
139	Irrigation, Navigation Drainage and Flood Control Projects . . . . .	Revenue Capital 25,33,03,000 89,30,60,000	.. ..	25,33,03,000 89,30,60,000
140	Public Health, Sanitation and Water Supply . . . . .	Capital 20,33,000	.. ..	20,33,000
141	Loans to Government Ser- vants, etc. . . . .	Capital 31,09,000	.. ..	31,09,000
<b>Law and Judiciary Department</b>				
142	Secretariat-General Services . . . . .	Revenue 16,32,000	.. ..	16,32,000
143	Administration of Justice	Revenue 3,95,41,000	63,93,000	4,59,34,000
144	Other Expenditure . . . . .	Revenue 30,95,000	27,000	31,22,000
145	Loans to Government Servants, etc. . . . .	Capital 9,12,000	.. ..	9,12,000

1 No. of Vote/ Approp- riation	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
<b>Industries, Energy and Labour Department</b>				
146	Other Taxes and Duties on Commodities and Services . . . Revenue	53,51,000	1,53,00,000	2,06,51,000
147	Interest Payments . . . Revenue	..	1,02,000	1,02,000
148	Supplies and Disposals . . . Revenue	4,29,000	..	4,29,000
149	Stationery and Printing . . . Revenue	4,27,90,000	..	4,27,90,000
150	Labour and Employment . . . Revenue	1,08,90,000	1,000	1,08,91,000
151	Social Security and Welfare . . . Revenue	68,000	..	68,000
152	Secretariat-Economic Services . . . Revenue	13,05,000	1,000	13,06,000
153	Industries . . . Revenue Capital	1,36,90,000 2,55,07,000	.. 8,000	1,36,90,000 2,55,15,000
154	Village and Small Industries . . . Revenue Capital	1,00,45,000 36,13,000	..	1,00,45,000 36,13,000
155	Mines and Minerals . . . Revenue Capital	45,50,000 11,66,000	..	45,50,000 11,66,000
156	Water and Power Development Services . . . Revenue	20,61,000	..	20,61,000
157	Power Projects . . . Revenue Capital	18,03,00,000 81,40,00,000	..	18,03,00,000 81,40,00,000
158	Capital Outlay on Co-operation . . . Capital	5,55,000	..	5,55,000
159	Capital Outlay on Consumer Industries . . . Capital	18,00,000	..	18,00,000
160	Investment in Industrial Financial Institutions . . . Capital	6,66,000	..	6,66,000
161	Capital Outlay on Roads and Bridges . . . Capital	50,00,000	..	50,00,000
162	Internal Debt of the State Government . . . Capital	..	6,16,000	6,16,000
163	Loans for other Social and Community Services . . . Capital	62,19,000	..	62,19,000
164	Loans for Co-operation . . . Capital	17,000	..	17,000
165	Loans to Government Servants, etc. . . . Capital	10,22,000	..	10,22,000
<b>Rural Development Department</b>				
166	Land Revenue . . . . . Revenue	6,09,58,000	..	6,09,58,000
168	District Administration . . . Revenue	8,55,16,000	..	8,55,16,000

No. of Vote/ Ap- pro- priation	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
169	Treasury and Accounts Administration . . . Revenue	6,000	..	6,000
170	Police . . . . Revenue	12,000	..	12,000
171	Aid Materials and Equipments Revenue	1,56,000	..	1,56,000
172	Education . . . . Revenue	1,67,82,000	..	1,67,82,000
173	Public Health, Sanitation and Water Supply . . . . Revenue Capital	7,40,25,000 3,33,000	..	7,40,25,000 3,33,000
174	Housing . . . . Capital	1,33,000	..	1,33,000
175	Social Security and Welfare Revenue	50,23,000	..	50,23,000
176	Secretariat—Economic Services Revenue	13,81,000	2,000	13,83,000
177	Agriculture . . . . Revenue	14,93,000	2,000	14,95,000
178	Minor Irrigation . . . Revenue Capital	3,29,70,000 1,46,42,000	..	3,29,70,000 1,46,42,000
179	Forest . . . . Revenue	42,55,000	..	42,55,000
180	Community Development . . Revenue Capital	45,77,000 5,00,000	2,000 ..	45,79,000 5,00,000
181	Roads and Bridges . . Revenue	6,66,000	..	6,66,000
182	Compensation and Assignments to Local Bodies and Pancha- yati Raj Institutions . . Revenue	..	38,27,000	38,27,000
183	Loans to Government Servants, etc. . . . Capital	1,41,000	..	1,41,000
184	Miscellaneous Loans . . Capital	92,22,65,000	..	92,22,65,000
<b>Food and Civil Supplies Department</b>				
185	Interest Payments . . . Revenue	..	92,03,000	92,03,000
186	Social Security and Welfare . . Revenue	15,000	..	15,000
187	Secretariat—Economic Services Revenue	9,94,000	..	9,94,000
188	Other General Economic Services . . . . Revenue	16,45,000	..	16,45,000
189	Food . . . . Revenue	2,99,60,000	3,000	2,99,63,000
190	Capital Outlay on Food . . Capital	6,82,78,000	2,000	6,82,80,000
191	Internal Debt of the State Government . . . . Capital	..	10,38,00,000	10,38,00,000
192	Loans to Government Servants, etc. . . . Capital	4,80,000	..	4,80,000
<b>Social Welfare, Cultural Affairs, Sports and Tourism Department</b>				
193	Collection of Taxes on Com- modities and Services . . Revenue	45,000	..	45,000

No. of Vote/ App- ro- pri- ation	Services and purposes	Sums not exceeding			Total
		Voted by Parliament	Charged on the Consolidated Fund		
195	Secretariat, Social and Community Services . . . Revenue	9,65,000	..		Rs. 9,65,000
196	Education, Art and Culture . . . Revenue Capital	93,85,000 8,35,000	..		Rs. 93,85,000 8,35,000
197	Welfare of Backward Classes and Social Welfare . . . Revenue Capital	10,72,50,000 25,70,000	1,000		Rs. 10,72,51,000 25,70,000
198	Tourism . . . Revenue Capital	1,20,000 17,33,000	..		Rs. 1,20,000 17,33,000
200	Loans to Government Servants, etc. . . . Capital	2,75,000	..		Rs. 2,75,000
201	Tribal Areas Sub-Plan . . . Revenue Capital	7,80,00,000 7,20,00,000	..		Rs. 7,80,00,000 7,20,00,000
<b>Planning Department</b>					
202	Labour and Employment . . . Revenue	6,30,00,000	..		Rs. 6,30,00,000
203	Social Security and Welfare . . . Revenue	15,000	..		Rs. 15,000
204	Secretariat—Economic Services . . . Revenue	26,30,000	1,000		Rs. 26,31,000
205	Other General Economic Services . . . Revenue	41,80,000	14,98,09,000		Rs. 15,39,89,000
206	Agriculture . . . Revenue	2,76,44,000	..		Rs. 2,76,44,000
207	Area Development . . . Revenue	1,00,00,000	..		Rs. 1,00,00,000
208	Community Development . . . Revenue	47,00,00,000	..		Rs. 47,00,00,000
209	Loans to Government Servants, etc. . . . Capital	3,18,000	..		Rs. 3,18,000
<b>Legislative Affairs Department</b>					
210	Secretariat-General Services . . . Revenue	1,40,000	..		Rs. 1,40,000
211	Social Security and Welfare . . . Revenue	2,000	..		Rs. 2,000
212	Loans to Government Servants, etc. . . . Capital	18,000	..		Rs. 18,000
<b>Maharashtra Legislature Secretariat</b>					
213	Parliament/State/Union Territory Legislature . . . Revenue	49,36,000	79,000		Rs. 50,15,000

No. of Vote/ Ap- pro- pri- ation	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
214	Pension and Other Retirement Benefits . . . Revenue	Rs. 12,33,000	Rs. ..	Rs. 12,33,00
215	Social Security and Welfare . . . Revenue	3,000	..	3,000
216	Loans to Government Servants, etc. . . . Capital	40,000	..	40,00
	<b>TOTAL . . .</b>	<b>9,42,19,59,000</b>	<b>2,60,51,89,000</b>	<b>12,02,71,48,</b>

# THE MAHARASHTRA APPROPRIATION ACT, 1980

No. 26 of 1980

[28th March, 1980.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Maharashtra for the services of the financial year 1979-80.

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

Short title.

Issue of  
Rs. 6, 99,  
97,08,318  
out of the  
Consolidated  
Fund of the  
State of  
Maharashtra  
for the  
financial  
year  
1979-80.

Approp-  
riation.

1. This Act may be called the Maharashtra Appropriation Act, 1980.

2. From and out of the Consolidated Fund of the State of Maharashtra there may be paid and applied sums not exceeding those specified in column 4 of the Schedule amounting in the aggregate to the sum of six hundred ninety-nine crores, ninety-seven lakhs, eight thousand eight hundred and eighteen 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.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Maharashtra 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 Grant or other Approp- riation	2 Services and purposes	3 Head of Account	4 Sums not exceeding		
			Voted by Parliament	Charged on the Conso- lidated Fund	Total
<b>A—EXPENDITURE ON REVENUE ACCOUNT</b>					
	<b>General Administration Department</b>				
2	Council of Ministers	213—Council of Ministers	9,00,000	..	9,00,000
4	Appropriation for Reduction or Avoidance of Debt	248—Appropriation for Reduction or Avoidance of Debt	..	24,000	24,000
7	Secretariat—General Services	252—Secretariat—General Services	7,70,000	..	7,70,000
16	Miscellaneous General Services	268—Miscellaneous General Services	4,21,000	..	4,21,000
13	Information and Publicity	285—Information and Publicity	49,50,000	..	49,50,000
	<b>Home Department</b>				
18	State Excise	239—State Excise	76,63,000	1,000	76,64,000
19	Taxes on Vehicles	241—Taxes on Vehicles	6,35,000	2,57,60,000	2,63,95,000
20	Other Taxes and Duties on Commodities and Services	245—Other Taxes and Duties on Commodities and Services	..	1,52,12,000	1,52,12,000
21	Secretariat—General Services	252—Secretariat—General Services	5,42,000	..	5,42,000
22	Police	255—Police	6,74,45,322	..	6,74,45,322
23	Jails	256—Jails	18,23,000	..	18,23,000
24	Other Administrative Services	265—Other Administrative Services	41,13,000	..	41,13,000
25	Miscellaneous General Services	268—Miscellaneous General Services	9,000	..	9,000
29	Ports, Light Houses and Shipping	335—Ports, Light Houses and Shipping	44,02,000	..	44,02,000
31	Road and Water Transport Services	338—Road and Water Transport Services	18,000	..	18,000
	<b>Revenue and Forests Department</b>				
34	Land Revenue	229—Land Revenue	23,00,000	..	23,00,000
35	Stamps and Registration	230—Stamps and Registration	25,64,000	..	25,64,000
41	District Administration	253—District Administration	1,50,50,000	..	1,50,50,000

1 No. of Grant or other Approp- riation	2 Services and purposes	3 Head of Account	4 Sums not exceeding		
			Voted by Parliament	Charged on the Consoli- dated Fund	Total
48	Social Security and Welfare	288—Social Security and Welfare	10	..	10
49	Relief on account of Natural Calamities	289—Relief on account of Natural Calamities	9,56,68,000	..	9,56,68,000
53	Forest	313—Forest	1,29,39,000	..	1,29,39,000
54	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	..	92,811	92,811
<b>Agriculture and Co-operation Department</b>					
59	Co-operation	298—Co-operation	1,05,94,010	..	1,05,94,010
60	Agriculture	305—Agriculture	87,90,020	..	87,90,020
61	Minor Irrigation	306—Minor Irrigation	38,000	..	38,000
63	Area Development	308—Area Development	75,18,000	..	75,18,000
64	Animal Husbandry	310—Animal Husbandry	24,14,000	..	24,14,000
66	Fisheries	312—Fisheries	10,59,010	..	10,59,010
<b>Education, Employment and Youth Services Department</b>					
67	Interest Payments	249—Interest Payments	..	2,19,87,000	2,19,87,000
69	Secretariat Social and Community Services	276—Secretariat Social and Community Services	65,000	..	65,000
70	Education	277—Education	14,22,97,050	..	14,22,97,050
71	Art and Culture	278—Art and Culture	45,11,000	..	45,11,000
<b>Urban Development and Public Health Department</b>					
80.	Medical	280—Medical	7,03,27,000	..	7,03,27,000
81	Family Welfare	281—Family Welfare	3,54,42,000	..	3,54,42,000
82	Public Health, Sanitation and Water Supply	282—Public Health, Sanitation and Water Supply	.. 20	.. 20	.. 20
82A	Housing	283—Housing	1,48,000	..	1,48,000
83	Urban Development	284—Urban Development	..	6,000	6,000
<b>Finance Department</b>					
87	Collection of Taxes on Income and Expenditure	220—Collection of Taxes on Income and Expenditure	..	5,68,50,000	5,68,50,000

No of Grant or other Appropriation	Services and purposes	Head of Account	Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
90	Appropriation for Reduction or Avoidance of Debt	248—Appropriation for Reduction or Avoidance of Debt	..	92,38,000	92,38,000
91	Interest Payments . . .	249—Interest Payments . . .	2,00,000	4,54,54,000	4,56,54,000
93	Treasury and Accounts Administration	254—Treasury and Accounts Administration	6,75,000	..	6,75,000
95	Pensions and other Retirement Benefits	266—Pensions and other Retirement Benefits	59,25,000	15,00,000	74,25,000
99	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	19,82,000	..	19,82,000
<b>Public Works and Housing Department</b>					
102	Interest Payments . . .	249—Interest Payments . . .	..	91,000	91,000
107	Other Social and Community Services	295—Other Social and Community Services	3,13,000	..	3,13,000
108	Secretariat—Economic Services	296—Secretariat—Economic Services	7,69,000	..	7,69,000
111	Roads and Bridges . . .	337—Roads and Bridges . . .	3,53,62,000	..	3,53,62,000
112	Public Works and Administrative and Functional Buildings	259—Public Works . . .	1,90,40,000	..	1,90,40,000
<b>Irrigation Department</b>					
113	Aid Materials and Equipments	267—Aid Materials and Equipments . . .	34,20,000	..	34,20,000
115	Secretariat—Economic Services	296—Secretariat—Economic Services . . .	2,00,000	..	2,00,000
116	Minor Irrigation . . .	306—Minor Irrigation . . .	1,27,000	..	1,27,000
117	Soil and Water Conservation	307—Soil and Water Conservation . . .	6,00,000	..	6,00,000
118	Area Development . . .	308—Area Development . . .	43,30,000	..	43,30,000
119	Water and Power Development Services	331—Water and Power Development Services	2,58,90,000	..	2,58,90,000
120	Irrigation, Navigation, Drainage and Flood Control Projects	333—Irrigation, Navigation, Drainage and Flood Control Projects . . .	5,50,72,000	..	5,50,72,000
<b>Law and Judiciary Department</b>					
121	Administration of Justice . . .	214—Administration of Justice . . .	44,67,000	13,60,010	58,27,010

No. of Grant or other Approp- riation	Services and purposes	Head of Account	Sums not exceeding		
			Voted by Parliament	Charged on the Consoli- dated Fund	Total
			Rs.	Rs.	Rs.
122	Secretariat—General Services	252—Secretariat—General Services . . .	1,46,000	..	1,46,000
123	Other Administrative Services	265—Other Administrative Services . . .	3,56,000	..	3,56,000
125	Other Social and Community Services.	295—Other Social and Community Services . . .	21,000	..	21,000
126	Other General Economic Services	304—Other General Economic Services . . .	13,000	..	13,000
<b>Industries, Energy and Labour Department</b>					
128	Other Taxes and Duties on Commodities and Services	245—Other Taxes and Duties on Commodities and Services . . .	4,95,000	..	4,95,000
129	Interest Payments . . .	249—Interest Payments . . .	..	7,200	7,200
130	Supplies and Disposals . . .	257—Supplies and Disposals . . .	1,00,000	..	1,00,000
131	Stationery and Printing . . .	258—Stationery and Printing . . .	1,39,17,000	..	1,39,17,000
134	Secretariat—Economic Services	296—Secretariat—Economic Services . . .	10,25,000	..	10,25,000
137	Mines and Minerals . . .	328—Mines and Minerals . . .	..	11,610	11,610
<b>Rural Development Department</b>					
140	Land Revenue . . .	229—Land Revenue . . .	3,68,00,000	..	3,68,00,000
142	District Administration . . .	253—District Administration . . .	10,64,000	..	10,64,000
144	Aid Materials and Equipments . . .	267—Aid Materials and Equipments . . .	3,82,000	..	3,82,000
152	Community Development . . .	314—Community Development . . .	43,16,000	..	43,16,000
<b>Food and Civil Supplies Department</b>					
157	Secretariat—Economic Services	296—Secretariat—Economic Services . . .	3,88,000	..	3,88,000
158	Other General Economic Services	304—Other General Economic Services . . .	4,96,000	..	4,96,000
159	Food . . .	309—Food . . .	46,89,000	..	46,89,000
<b>Social Welfare, Cultural Affairs, Sports and Tourism Department</b>					
164	Education . . .	277—Education . . .	10	..	10
166	Social Security and Welfare . . .	288—Social Security and Welfare . . .	30	..	30
167	Co-operation . . .	298—Co-operation . . .	38,64,000	..	38,64,000
168	Tourism . . .	339—Tourism . . .	1,10,000	37,645	1,47,645

1 No. of Grant or other Appropri- ation	2 Services and purposes	3 Head of Account	4 Sums not exceeding		
			Voted by Parliament	Charged on the Consoli- dated Fund	Total
			Rs.	Rs.	Rs.
169	Revenue Expenditure on Tribal Area Development Sub-Plan	259—Public Works 285—Information and Publicity 287—Labour and Employment 288—Social Security and Welfare 314—Community Development	34,43,040	..	34,43,040
170	<b>Planning Department</b> Labour and Employment	287—Labour and Employment	2,40,00,000	..	2,40,00,000
173	Other General Economic Services	304—Other General Economic Services	..	5,31,79,000	5,31,79,000
175	Area Development	308—Area Development	10	..	10
176	Community Development	314—Community Development	2,86,80,000	..	2,86,80,000
177	<b>Legislative Affairs Department</b> Secretariat—General Services	252—Secretariat—General Services	34,000	..	34,000
	<b>TOTAL A—EXPENDITURE ON REVENUE ACCOUNT</b>		78,81,26,532	23,08,13,276	101,89,37,808
	<b>B—EXPENDITURE ON CAPITAL ACCOUNT</b>				
189	<b>Agriculture and Co-operation Department</b> Capital Outlay on Co-operation	498—Capital Outlay on Co-operation	1,56,39,000	..	1,56,39,000
190	Capital Outlay on Agriculture	505—Capital Outlay on Agriculture	..	93,000	93,000
191	<b>Urban Development and Public Health Department</b> Capital Outlay on Urban Development	484—Capital Outlay on Urban Development	50,48,000	..	50,48,000
200	<b>Public Works and Housing Department</b> Capital Outlay on Roads and Bridges	537—Capital Outlay on Roads and Bridges	71,53,000	..	71,53,000
201	Capital Outlay on Public Works and Administrative and Functional Buildings	459—Capital Outlay on Public Works 480—Capital Outlay on Medical 488—Capital Outlay on Social Security and Welfare	1,00,45,010	..	1,00,45,010
202	<b>Irrigation Department</b> Capital Outlay on Public Health, Sanitation and Water Supply	482—Capital Outlay on Public Health, Sanitation and Water Supply	3,63,000	..	3,63,000
203	Capital Outlay on Minor Irrigation, Soil Conservation and Area Development	506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development	19,63,000	..	19,63,000

1 No. of Grant or other Approp- riation	2 Services and purposes	3 Head of Account	4 Sums not exceedin		
			Voted by Parliament	Charged on the Consoli- dated Fund	
			Rs.	Rs.	Rs.
205	Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects	533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects . . .	27,97,95,000	..	27,97,95,000
	<b>Industries, Energy and Labour Department</b>				
207	Capital Outlay on Industrial Research and Development	520—Capital Outlay on Industrial Research and Development . . .	45,50,000	..	45,50,000
	<b>Rural Development Department</b>				
214	Capital Outlay on Minor Irrigation, Soil Conservation and Area Development	506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development . . .	7,66,000	..	7,66,000
	<b>Food and Civil Supplies Department</b>				
215	Capital Outlay on Food	509—Capital Outlay on Food . . .	63,61,70,000	..	63,61,70,000
	<b>Social Welfare, Cultural Affairs, Sports and Tourism Department</b>				
219	Capital Outlay on Tribal Area Development Sub-Plan	506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development . . . 510—Capital Outlay on Animal Husbandry . . .	1,38,94,000	..	1,38,94,000
	<b>General Administration Department</b>	533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects . . . 537—Capital Outlay on Roads and Bridges . . .			
220	Internal Debt of the State Government	602—Internal Debt of the State Government . . .	24,000	24,000	24,000
	<b>Revenue and Forests Department</b>				
229	Loans for Forest . . .	713—Loans for Forest . . .	35,000	..	35,000
	<b>Agriculture and Co-operation Department</b>				
233	Loans for Co-operation . . .	608—Loans for Co-operation . . .	13,83,82,000	16,44,000	14,00,26,000
236	Loans for Fisheries . . .	712—Loans for Fisheries . . .	2,74,000	..	2,74,000
236-A	Loans for Consumer Industries . . .	726—Loans for Consumer Industries . . .	2,08,07,000	..	2,08,07,000

1 No. of Grant or other Approp- riation	2 Services and purposes	3 Head of Account	4 Sums not exceeding		
			Voted by Parliament	Charged on the Consoli- dated Fund	Total
			Rs.	Rs.	Rs.
<b>Finance Department</b>					
245	Internal Debt of the State Government	603—Internal Debt of the State Government	..	4,75,02,50,000	4,75,02,50,000
<b>Industries, Energy and Labour Department</b>					
258	Loans for Other Social and Community Services	695—Loans for Other Social and Community Services	1,36,50,000	..	1,36,50,000
259	Loans for Industrial Research and Development	720—Loans for Industrial Research and Development	42,00,000	..	42,00,000
<b>Rural Development Department</b>					
269	Miscellaneous Loans	767—Miscellaneous Loans	7,46,00,000	..	7,46,00,000
<b>Social Welfare, Cultural Affairs, Sports and Tourism Department</b>					
277	Loans for Tribal Area Development Sub-Plan	688—Loans for Social Security and Welfare	14,21,000	..	14,21,000
<b>TOTAL—B—EXPENDITURE ON CAPITAL ACCOUNT</b>			1,22,87,60,010	4,75,20,11,000	5,98,07,71,010
<b>GRAND TOTAL</b>			2,01,68,86,542	4,98,28,22,276	6,99,97,08,818

**THE PUNJAB APPROPRIATION (VOTE ON ACCOUNT)  
ACT, 1980**

No. 27 of 1980

[28th March, 1980.]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Punjab for the services of a part of the financial year 1980-81:

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

**Short  
title.**

1. This Act may be called the Punjab Appropriation (Vote on Account) Act, 1980.

**With-  
drawal of  
Rs. 7,36,48,  
19,000  
from and  
out of the  
consoli-  
dated  
Fund of  
the State  
of Punjab  
for the  
financial  
year.  
1980-81.**

2. From and out of the Consolidated Fund of the State of Punjab there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of seven hundred and thirty-six crores, forty-eight lakhs and nineteen thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1980-81.

**Appro-  
priation.**

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

**THE SCHEDULE**  
(See sections 2 and 3)

No. of Vote/ Ap- pro- pri- ation	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
1	State Legislatures . . Revenue	25,31,000	35,000	25,66,000
	Staff Household and Al- lowances of the Governor . . Revenue	..	4,63,000	4,63,000
2	Council of Ministers . . Revenue	26,19,000	..	26,19,000
3	Administration of Justice . . Revenue	94,85,000	19,22,000	1,12,07,000
4	Elections . . Revenue	89,89,000	..	89,89,000
5	Revenue . . Revenue	2,75,72,000	13,000	2,75,85,000
6	Excise and Taxation . . Revenue	1,02,22,000	21,000	1,02,43,000
7	Finance . . Revenue	3,53,11,000	80,000	3,53,91,000
8	Public Service Commission . . Revenue	435,000	2,94,000	7,19,000
9	Civil Secretariat . . Revenue	86,87,000	7,000	86,94,000
10	District Administration . . Revenue	1,30,44,000	24,000	1,31,18,000
11	Police . . Revenue	8,58,02,000	42,000	8,58,44,000
12	Jails . . Revenue	70,41,000	..	70,41,000
13	Stationery and Printing . . Revenue	1,14,86,000	1,64,000	1,16,50,000
		4,33,000	..	4,33,000
14	Miscellaneous Services . . Revenue	92,92,000	..	92,92,000
15	Rehabilitation, Relief and Resettlement . . Revenue	21,28,000	..	21,28,000
16	Education . . Revenue	32,32,87,000	50,02,000	32,82,89,000
17	Technical Education . . Revenue	50,03,000	..	50,03,000
18	Medical and Public Health . . Revenue	15,12,55,000	33,000	15,12,88,000
19	Housing and Urban Deve- lopment . . Revenue	71,99,000, 2,70,17,000	2,000	72,01,000 2,70,17,000
20	Information and Publicity . . Revenue	43,20,000	..	43,20,000
21	Tourism and Cultural Affairs . . Revenue	14,54,000	..	14,54,000
		15,00,000	..	15,00,000

1 No. of Vote/ Appri- pri- ation	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
22	Labour, Employment and Industrial Training . . . Revenue Capital	1,72,61,000 5,00,000	.. ..	1,72,61,000 5,00,000
23	Social Security and Welfare . . . Revenue Capital	5,80,86,000 48,33,000	17,000 ..	5,81,03,000 48,33,000
24	Planning and Statistics . . . Revenue	34,07,000	1,000	34,08,000
25	Co-operation . . . Revenue Capital	1,82,16,000 2,16,93,000	8,000 ..	1,82,24,000 2,16,93,000
26	Agriculture . . . Revenue Capital	6,93,72,000 2,43,33,000	19,000 ..	6,93,91,000 2,43,33,000
27	Soil and Water Conservation . . . Revenue	1,27,95,000	2,000	1,27,97,000
28	Food . . . Revenue Capital	2,76,48,000 3,59,50,21,000	.. 1,80,000	2,76,48,000 3,59,52,01,000
29	Animal Husbandry . . . Revenue	2,25,97,000	12,000	2,26,09,000
30	Dairy Development . . . Revenue Capital	17,85,000 7,00,000	..	17,85,000 7,00,000
31	Fisheries . . . Revenue	15,08,000	5,000	15,13,000
32	Forests . . . Revenue	1,16,04,000	1,000	1,16,05,000
33	Community Development . . . Revenue	4,96,15,000	1,000	4,96,16,000
34	Industries . . . Revenue Capital	1,89,73,000 1,59,17,000	37,000 ..	1,90,10,000 1,59,17,000
35	Civil Aviation . . . Revenue Capital	6,88,000 2,67,000	.. ..	6,88,000 2,67,000
36	Roads and Bridges . . . Revenue Capital	6,99,37,000 4,16,67,000	1,00,000 ..	7,00,37,000 4,16,67,000
37	Road Transport . . . Revenue Capital	13,76,38,000 2,33,33,000	1,78,000 ..	13,78,16,000 2,33,33,000
38	Multi-purpose River Projects . . . Revenue Capital	2,29,52,000 9,05,99,000	.. ..	2,29,52,000 9,05,99,000
39	Irrigation, Drainage and Flood Control . . . Revenue Capital	10,07,95,000 10,68,08,000	.. ..	10,07,95,000 10,68,08,000
40	Buildings . . . Revenue Capital	6,87,67,000 2,71,84,000	1,23,000 1,00,000	6,88,90,000 2,72,84,000
	Public Debt . . . Capital	..	1,34,03,97,000	1,34,03,97,000
	Interest payments and Servicing of Debt . . . Revenue	..	16,50,03,000	16,50,03,000
41	Loans and Advances by the State Government . . . Capital	42,80,82,000	..	42,80,82,000
	TOTAL . . .	5,85,05,43,000	1,51,42,76,000	7,36,48,19,000

## THE PUNJAB APPROPRIATION ACT, 1980

No. 28 of 1980

[28th March, 1980.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Punjab for the services of the financial year 1979-80.

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

1. This Act may be called the Punjab Appropriation Act, 1980.

2. From and out of the Consolidated Fund of the State of Punjab there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of fifty-five crores, sixty lakhs and two 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.

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

Short title.

Issue of Rs. 55,60,02,000 out of the Consolidated Fund of the State of Punjab for the financial year 1979-80.

Appropriation.

**THE SCHEDULE**  
**(See sections 2 and 3)**

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
1	State Legislature . . Revenue	3,40,000	21,000	3,61,000
2	Staff, Household and Allowances of the Governor Revenue	...	1,86,000	1,86,000
3	Administration of Justice . . Revenue	33,67,000	1,486,000	49,53,000
4	Elections . . Revenue	12,90,000	..	12,90,000
7	Finance . . Revenue	1,93,73,000	..	1,93,73,000
14	<b>Public Service Commission</b> . . Revenue	..	1,27,000	1,27,000
8	Civil Secretariat . . Revenue	29,93,000	..	29,93,000
9	District Administration . . Revenue	49,72,000	..	49,72,000
10	Police . . Revenue	4,43,52,000	..	4,43,52,000
11	Jails . . Revenue	12,74,000	..	12,74,000
13	Miscellaneous Services . . Revenue	29,59,000	..	29,59,000
14	Rehabilitation, Relief and Resettlement . . Capital	..	1,72,000	1,72,000
15	Education . . Revenue	11,92,31,000	..	11,92,31,000
17	Medical and Public Health . . Revenue	80,62,000	..	80,62,000
18	Housing and Urban Development . . Capital	..	1,60,000	1,60,000
19	Information and Publicity . . Revenue	33,87,000	..	33,87,000
20	Tourism and Cultural Affairs . . Revenue	5,60,000	40,000	6,00,000
21	Labour, Employment and Industrial Training . . Revenue	15,16,000	..	15,16,000
22	Social Security and Welfare . . Capital	1,00,00,000	1,05,000	1,01,05,000
24	Co-operation . . Capital	1,20,00,000	..	1,20,00,000
32	Community Development . . Revenue	5,30,11,000	..	5,30,11,000
33	Industries . . Revenue	21,36,000	..	21,36,000
34	Civil Aviation . . Revenue	8,39,000	..	8,39,000
35	Roads and Bridges . . Revenue	1,23,78,000	..	1,23,78,000

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Conso- lidated Fund	Total
		Rs.	Rs.	Rs.
36	Road Transport . . . Revenue Capital	4,35,13,000 1,18,44,000	.. ..	4,35,13,000 1,18,44,000
37	Multi-purpose River Pro- jects . . . Revenue	24,27,000	.. ..	24,27,000
38	Irrigation, Drainage and Flood Control . . . Revenue Capital	97,67,000 2,44,93,000	.. ..	97,67,000 2,44,93,000
39	Billing . . . Revenue Capital	6,33,000 7,56,000	.. ..	6,33,000 7,56,000
	<i>Interest Payments and Servicing of Debt</i> . . . Revenue		2,49,65,000	2,49,65,000
40	Loans and Advances by the State Government . Capital	9,000	.. ..	9,000
41	Appropriation to the Con- tingency Fund . Capital	13,00,00,000	.. ..	13,00,00,000
	<b>TOTAL</b>	<b>52,87,40,000</b>	<b>2,72,62,000</b>	<b>55,60,02,000</b>

**THE RAJASTHAN APPROPRIATION (VOTE ON ACCOUNT)  
ACT, 1980**

No. 29 of 1980

[28th March, 1980.]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Rajasthan for the services of a part of the financial year 1980-81.

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

Short title:

Issue of Rs. 4,19,61,47,000 from and out of the Consolidated Fund of the State of Rajasthan for the financial year 1980-81.

Appropriation.

1. This Act may be called the Rajasthan Appropriation (Vote on Account) Act, 1980.
2. From and out of the Consolidated Fund of the State of Rajasthan there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of four hundred and nineteen crores, sixty-one lakhs and forty-seven thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1980-81.
3. The sums authorised to be withdrawn from and out of the Consolidated Fund of the State of Rajasthan 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 Par- liament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
	President/Vice-President/ Governor/Administrator of Union Territories . . . Revenue ..		5,04,000	5,04,000
	Public Service Commission . . . Revenue ..		9,49,000	9,49,000
	Interest Payments . . . Revenue ..		25,31,42,000	25,31,42,000
	Internal Debt of the State Government . . . Capital ..		53,17,18,000	53,17,18,000
	Loans and Advances from the Central Government . . . Capital ..		13,76,79,000	13,76,79,000
1	Legislature . . . . . Revenue	23,21,000	57,000	23,78,000
2	Council of Ministers . . . . . Revenue	10,79,000	..	10,79,000
3	Secretariat . . . . . Revenue	1,08,69,000	1,000	1,08,70,000
4	District Administration . . . . . Revenue	2,18,36,000	2,000	2,18,38,000
5	Administrative Services . . . . . Revenue	91,97,000	1,000	91,98,000
6	Administration of Justice . . . . . Revenue	1,38,31,000	16,91,000	1,55,22,000
7	Elections . . . . . Revenue	2,22,37,000	1,000	2,22,38,000
8	Revenue . . . . . Revenue	3,65,72,000	1,000	3,65,73,000
9	Forest . . . . . Revenue	3,24,56,000	1,000	3,24,57,000
10	Miscellaneous General Services . . . . . Revenue	2,13,000	..	2,13,000
11	Miscellaneous Social Services . . . . . Revenue	55,24,000	1,000	55,25,000
12	Other Taxes . . . . . Revenue	71,42,000	1,000	71,43,000
13	Excise . . . . . Revenue	56,64,000	1,000	56,65,000
14	Sales Tax . . . . . Revenue	1,00,15,000	1,000	1,00,16,000
15	Pension and other Retire- ment Benefits . . . . . Revenue	6,07,38,000	20,000	6,07,58,000
16	Police . . . . . Revenue	11,90,26,000	1,000	11,90,27,000
17	Jails . . . . . Revenue	74,41,000	1,000	74,42,000
18	Public Relation . . . . . Revenue	28,72,000	1,000	28,73,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
19	Public Works . . . Revenue Capital	8,01,84,000 4,91,30,000	1,000 ..	8,01,85,000 4,91,30,000
20	Housing . . . Revenue Capital	63,75,000 1,00,62,000	1,000 ..	63,76,000 1,00,62,000
21	Roads and Bridges . . . Revenue Capital	6,81,15,000 5,57,18,000	1,000 1,000	6,81,16,000 5,57,19,000
22	Area Development . . . Revenue Capital	7,27,26,000 27,00,000	.. ..	7,27,26,000 27,00,000
23	Labour and Employment . . . Revenue	19,09,27,000	..	19,09,27,000
24	Education, Art and Cul- ture . . . Revenue Capital	43,80,70,000 8 1,000	9,000 ..	43,80,79,000 1,000
25	Treasury and Accounts Administration . . . Revenue	72,27,000	1,000	72,28,000
26	Medical and Public Health and Sanitation . . . Revenue	18,19,97,000	2,000	18,19,99,000
27	Drinking Water Supply Scheme . . . Revenue Capital	6,13,79,000 6,21,42,000	1,000 ..	6,13,80,000 6,21,42,000
28	Drought Prone Area Pro- gramme . . . Revenue	3,60,00,000	..	3,60,00,000
29	Town Planning and Re- gional Development . . . Revenue Capital	1,33,19,000 15,00,000	..	1,33,19,000 15,00,000
30	Tribal Area Development . . . Revenue Capital	2,90,50,000 1,82,42,000	..	2,90,50,000 1,82,42,000
31	Relief and Rehabilitation . . . Revenue Capital	9,34,000 34,000	1,000 ..	9,35,000 34,000
32	Civil Supplies . . . Revenue Capital	34,53,000 4,04,000	1,000 1,000	34,53,000 4,05,000
33	Social Security and Welfare . . . Revenue Capital	4,91,89,000 1,000	1,000 ..	4,91,90,000 1,000
34	Relief on account of Na- tural Calamities . . . Revenue Capital	15,17,11,000 7,000	10,000 ..	15,17,21,000 7,000
35	Miscellaneous Community and Economic Services . . . Revenue Capital	64,76,000 3,67,000	1,000 ..	64,77,000 3,67,000
36	Co-operation . . . Revenue Capital	3,04,22,000 3,09,75,000	1,000 ..	3,04,23,000 3,09,75,000
37	Agriculture . . . Revenue Capital	5,99,36,000 4,86,000	1,000 ..	5,99,37,000 4,86,000
38	Minor Irrigation and Soil Conservation . . . Revenue Capital	2,56,69,000 47,59,000	1,000 ..	2,56,70,000 47,59,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
39	Animal Husbandry and Medical	Revenue Capital 2,52,86,000 7,75,000	1,000 ..	2,52,87,000 7,75,000
40	State Enterprises	Revenue Capital 48,01,000 81,68,000	..	48,01,000 81,68,000
41	Community Development	Revenue 16,25,26,000	1,000	16,25,27,000
42	Industries	Revenue Capital 1,21,33,000 1,57,87,000	1,000 ..	1,21,34,000 1,57,87,000
43	Mines	Revenue Capital 3,21,89,000 42,17,000	3,000 ..	3,21,92,000 42,17,000
44	Stationery and Printing	Revenue 1,07,77,000	1,000	1,07,78,000
45	Loans to Government Servants	Capital 4,44,35,000	..	4,44,35,000
46	Irrigation	Revenue Capital 17,20,06,000 36,65,65,000	5,000 ..	17,20,11,000 36,65,65,000
47	Tourism	Revenue Capital 7,59,000 19,01,000	..	7,59,000 19,01,000
48	Power	Revenue Capital 1,000 27,21,33,000	..	1,000 27,21,33,000
49	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	Revenue 1,71,48,000	..	1,71,48,000
TOTAL		3,27,03,26,000	92,58,21,000	4,19,61,47,000
		Revenue 2,31,98,17,000	25,64,22,000	2,57,62,39,000
		Capital 95,05,09,000	66,93,99,000	1,61,99,08,000

# THE RAJASTHAN APPROPRIATION ACT, 1980

No. 30 OF 1980

[28th March, 1980]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Rajasthan for the services of the financial year 1979-80.

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

**Short title.**

Issue of  
Rs. 144, 48,  
99,000  
out of the  
Consoli-  
dated  
Fund of  
the  
State of  
Rajasthan  
for the  
financial  
year  
1979-80.

**Approp-  
riation.**

1. This Act may be called the Rajasthan Appropriation Act, 1980.
2. From and out of the Consolidated Fund of the State of Rajasthan there may be paid and applied sums not exceeding those specified in column 2 of the Schedule amounting in the aggregate to the sum of one hundred and forty-four crores, forty-eight lakhs and ninety-nine 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 1 of the Schedule.
3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Rajasthan by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

## THE SCHEDULE

## SCHEDULE OF DEMANDS FOR GRANTS AND APPROPRIATIONS FOR THE YEAR 1979-80

(See sections 2 and 3)

Services and purposes	Demand for 1979-80		
	Voted	Charged	Total
	Rs.	Rs.	Rs.
<b>CONSOLIDATED FUND—Charged Expenditure</b>			
212 President/Vice-President/Governor/Administrator of Union Territories . . . . .	..	18,000	18,000
251 Public Service Commission . . . . .	..	6,46,000	6,46,000
249 Interest Payments . . . . .	..	7,64,20,000	7,64,20,000
604 Loans and Advances from the Central Government . . . . .	..	27,88,63,000	27,88,63,000
<b>DEMANDS FOR GRANTS</b>			
<b>DEMAND No. 1.—PARLIAMENT</b>			
211 Parliament/State/Union Territory Legislatures . . . . .	2,15,000	..	2,15,000
265 Other Administrative Services . . . . .	54,000	..	54,000
<b>TOTAL</b> . . . . .	<b>2,69,000</b>	..	<b>2,69,000</b>
<b>DEMAND No. 2.—Council of Ministers</b>			
213 Council of Ministers . . . . .	2,66,000	..	2,66,000
<b>DEMAND No. 3.—Secretariat</b>			
252 Secretariat—General Services . . . . .	32,40,000	..	32,40,000
276 Secretariat—Social and Community Services . . . . .	1,000	..	1,000
296 Secretariat—Economic Services . . . . .	1,000	..	1,000
<b>TOTAL</b> . . . . .	<b>32,42,000</b>	..	<b>32,42,000</b>
<b>DEMAND No. 4.—District Administration</b>			
253 District Administration . . . . .	20,11,000	..	20,11,000
<b>DEMAND No. 5.—Administrative Services</b>			
265 Other Administrative Services . . . . .	44,78,000	..	44,78,000
<b>DEMAND No. 6.—Administration of Justice</b>			
211 Administration of Justice . . . . .	3,92,000	3,69,000	7,61,000
<b>DEMAND No. 7.—Elections</b>			
215 Elections . . . . .	3,04,15,000	..	3,04,15,000
314 Community Development . . . . .	5,08,000	..	5,08,000
<b>TOTAL</b> . . . . .	<b>8,09,23,000</b>	..	<b>8,09,23,000</b>

		2	
		Demand for 1979-80	
Services and purposes		Voted	Charged
		Rs.	Rs.
<b>DEMAND No. 9.—Forest</b>			
313	Forest . . . . .	84,21,000	9,000
<b>DEMAND No. 10.—Miscellaneous General Services</b>			
268	Miscellaneous General Services . . .	1,96,000	..
<b>DEMAND No. 11.—Miscellaneous Social Services</b>			
309	Food . . . . .	82,76,000	..
495	Capital Outlay on other Social and Community Services . . .	13,97,000	..
	<b>TOTAL . . . . .</b>	<b>96,73,000</b>	<b>..</b>
<b>DEMAND No. 13.—Excise</b>			
239	State Excise . . . . .	..	60,000
<b>DEMAND No. 15.—Pensions and Other Retirement Benefits</b>			
266	Pensions and Other Retirement benefits . . .	89,46,000	30,000
<b>DEMAND No. 16.—Police</b>			
255	Police . . . . .	3,06,30,000	..
265	Other Administrative Services . . .	35,90,000	..
	<b>TOTAL . . . . .</b>	<b>3,42,20,000</b>	<b>..</b>
<b>DEMAND No. 17.—Jails</b>			
256	Jails . . . . .	5,30,000	..
<b>DEMAND No. 18.—Public Relations</b>			
285	Information and Publicity . . . . .	3,31,000	..
<b>DEMAND No. 19.—Public Works</b>			
259	Public Works . . . . .	4,78,91,000	1,19,000
459	Capital Outlay on Public Works . . .	2,000	8,000
	<b>TOTAL . . . . .</b>	<b>4,78,93,000</b>	<b>1,27,000</b>
<b>DEMAND No. 20.—Housing</b>			
283	Housing . . . . .	4,00,000	..
<b>DEMAND No. 21.—Roads and Bridges</b>			
337	Roads and Bridges . . . . .	1,57,30,000	..
537	Capital Outlay on Roads and Bridges . . .	2,78,91,000	21,000
	<b>TOTAL . . . . .</b>	<b>4,36,21,000</b>	<b>21,000</b>

Services and purposes	Demand for 1979-80		
	Voted	Charged	Total
	Rs.	Rs.	Rs.
<b>DEMAND No. 22.—Area Development</b>			
308 Area Development . . . . .	4,000	..	4,000
506 Capital Outlay on Minor Irrigation, Soil Conservation and Area Development . . . . .	28,00,000	..	28,00,000
<b>TOTAL . . . . .</b>	<b>28,04,000</b>	<b>..</b>	<b>28,04,000</b>
<b>DEMAND No. 24.—Education, Art and Culture</b>			
277 Education . . . . .	1,82,85,000	6,000	1,82,91,000
278 Art and Culture . . . . .	52,000	..	52,000
677 Loans for Education, Art and Culture . . . . .	21,99,000	..	21,99,000
<b>TOTAL . . . . .</b>	<b>2,05,36,000</b>	<b>6,000</b>	<b>2,05,42,000</b>
<b>DEMAND No. 26.—Medical, Public Health and Sanitation</b>			
280 Medical . . . . .	14,96,000	7,000	15,03,000
281 Family Welfare . . . . .	1,000	..	1,000
282 Public Health, Sanitation and Water Supply . . . . .	..	5,000	5,000
<b>TOTAL . . . . .</b>	<b>14,97,000</b>	<b>12,000</b>	<b>15,09,000</b>
<b>DEMAND No. 27.—Drinking Water Plan</b>			
282 Public Health, Sanitation and Water Supply . . . . .	2,51,83,000	9,000	2,51,92,000
482 Capital Outlay on Public Health, Sanitation and Water Supply . . . . .	2,18,23,000	..	2,18,23,000
682 Loans for Public Health, Sanitation and Water Supply . . . . .	2,16,000	..	2,16,000
<b>TOTAL . . . . .</b>	<b>4,72,22,000</b>	<b>9,000</b>	<b>4,72,31,000</b>
<b>DEMAND No. 29.—Town Planning and Regional Development</b>			
284 Urban Development . . . . .	2,54,000	..	2,54,000
<b>DEMAND No. 30.—Tribal Area Development</b>			
277 Education . . . . .	67,000	..	67,000
288 Social Security and Welfare . . . . .	88,78,000	..	88,78,000
310 Animal Husbandry . . . . .	1,08,000	..	1,08,000
313 Forest . . . . .	7,75,000	..	7,75,000
<b>TOTAL . . . . .</b>	<b>98,28,000</b>	<b>..</b>	<b>98,28,000</b>
<b>DEMAND No. 31.—Relief and Rehabilitation</b>			
288 Social Security and Welfare . . . . .	4,99,11,000	..	4,99,11,000
688 Loans for Social Security and Welfare . . . . .	1,84,34,000	..	1,84,34,000
<b>TOTAL . . . . .</b>	<b>6,83,45,000</b>	<b>..</b>	<b>6,83,45,000</b>

Services and purposes	Demand for 1979-80		
	Voted	Charged	Total
	Rs.	Rs.	Rs.
<b>DEMAND No. 32.—Civil Supplies</b>			
288 Social Security and Welfare . . .	7,51,000	15,000	7,66,000
509 Capital Outlay on Food . . .	4,02,000	..	4,02,000
TOTAL . . .	11,53,000	15,000	11,68,000
<b>DEMAND No. 34.—Relief on Account of Natural Calamities</b>			
289 Relief on Account of Natural Calamities	37,80,52,000	..	37,80,52,000
695 Loans for other Social and Community Services . . . . .	1,43,97,000	..	1,43,97,000
TOTAL . . . . .	39,24,49,000	..	39,24,49,000
<b>DEMAND No. 35.—Miscellaneous Community and Economic Services</b>			
247 Other Fiscal Services . . . .	20,42,000	7,000	20,49,000
504 Capital Outlay on other General Economic Services . . . .	1,000	..	1,000
TOTAL . . . .	20,43,000	7,000	20,50,000
<b>DEMAND No. 36.—Co-operation</b>			
298 Co-operation . . . . .	4,73,61,000	..	4,73,61,000
498 Capital Outlay on Co-operation . . .	34,55,000	..	34,55,000
698 Loans to Co-operative Societies . . .	8,79,66,000	..	8,79,66,000
TOTAL . . . . .	13,87,82,000	..	13,87,82,000
<b>DEMAND No. 37.—Agriculture</b>			
303 Agriculture . . . . .	2,19,26,000	..	2,19,26,000
705 Loans for Agriculture . . . .	1,58,50,000	..	1,58,50,000
TOTAL . . . . .	3,77,76,000	..	3,77,76,000
<b>DEMAND No. 38.—Minor Irrigation and Soil Conservation</b>			
306 Minor Irrigation . . . . .	3,00,00,000	..	3,00,00,000
307 Soil and Water Conservation . . . .	1,21,22,000	..	1,21,22,000
TOTAL . . . . .	4,21,22,000	..	4,21,22,000
<b>DEMAND No. 39.—Animal Husbandry and Medical</b>			
310 Animal Husbandry . . . . .	91,00,000	..	91,00,000
311 Dairy Development . . . . .	10,00,000	..	10,00,000
312 Fisheries . . . . .	16,00,000	..	16,00,000
TOTAL . . . . .	1,17,00,000	..	1,17,00,000
<b>DEMAND No. 40.—State Enterprises</b>			
320 Industries . . . . .	24,49,000	..	24,49,000
326 Capital Outlay on Consumer Industries	4,00,000	..	4,00,000
TOTAL . . . . .	28,49,000	..	28,49,000

Services and purposes	Demand for 1979-80		
	Voted	Charged	Total
	Rs.	Rs.	Rs.
<b>DEMAND No. 41.—Community Development</b>			
314 Community Development . . . . .	5,00,000	..	5,00,000
<b>DEMAND No. 42.—Industries</b>			
320 Industries . . . . .	1,25,00,000	..	1,25,00,000
321 Village and Small Industries . . . . .	60,00,000	..	60,00,000
720 Loans for Industrial Research and Development . . . . .	26,00,000	..	26,00,000
721 Loans for Village and Small Industries . . . . .	12,80,000	..	12,80,000
<b>TOTAL . . . . .</b>	<b>2,23,80,000</b>	..	<b>2,23,80,000</b>
<b>DEMAND No. 43.—Mines</b>			
328 Mines and Minerals . . . . .	1,90,47,000	..	1,90,47,000
<b>DEMAND No. 44.—Stationery and Printing</b>			
258 Stationery and Printing . . . . .	26,000	..	26,000
465 Capital Outlay on other Administrative Services . . . . .	1,42,000	..	1,42,000
<b>TOTAL . . . . .</b>	<b>1,68,000</b>	..	<b>1,68,000</b>
<b>DEMAND No. 45.—Loans to Government Servants</b>			
766 Loans to Government Servants . . . . .	12,55,000	..	12,55,000
<b>DEMAND No. 46.—Irrigation</b>			
333 Irrigation, Navigation, Drainage and Flood Control Projects . . . . .	50,62,000	..	50,62,000
532 Capital Outlay on Multi-purpose River Projects . . . . .	..	60,000	60,000
533 Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects . . . . .	9,000	..	9,000
<b>TOTAL . . . . .</b>	<b>50,71,000</b>	<b>60,000</b>	<b>51,31,000</b>
<b>DEMAND No. 47.—Tourism</b>			
339 Tourism . . . . .	1,34,000	..	1,34,000
<b>DEMAND No. 48.—Power</b>			
794 Loans for Power Projects . . . . .	6,45,00,000	..	6,45,00,000
<b>TOTAL CONSOLIDATED FUND . . . . .</b>	<b>1,08,82,27,000</b>	<b>35,66,72,000</b>	<b>1,44,48,99,000</b>

Note:—Major Head Nos. 200 to 399 are Revenue Heads and 400 to 799 are Capital Heads.

THE TAMIL NADU APPROPRIATION (VOTE ON ACCOUNT)  
ACT, 1980

No. 31 of 1980

[28th March, 1980.]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Tamil Nadu for the services of a part of the financial year 1980-81.

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

Short title.

Withdrawal of  
Rs. 4,46,37,  
85,000  
from and  
out of the  
Consolidated  
Fund of

the State  
of Tamil  
Nadu for  
the finan-  
cial year  
1980-81.

Appropria-  
tion.

1. This Act may be called the Tamil Nadu Appropriation (Vote on Account) Act, 1980.

2. From and out of the Consolidated Fund of the State of Tamil Nadu there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of four hundred and forty-six crores, thirty-seven lakhs and eighty-five thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1980-81.

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

**THE SCHEDULE**  
**(See sections 2 and 3)**

1 No. of Vote/ Appri- opria- tion	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
1	Land Revenue Department Revenue	Rs. 1,81,02,000	..	Rs. 1,81,02,000
2	State Excise Department . Revenue	28,75,000	..	28,75,000
3	Motor Vehicles Acts— Administration . . Revenue	54,37,000	2,000	54,39,000
4	General Sales Tax and Other Taxes and Duties —Administration . . Revenue	2,51,93,000	10,000	2,52,03,000
5	Stamps Administration . . Revenue	24,68,000	..	24,68,000
6	Registration . . . Revenue	99,34,000	1,000	99,35,000
	<i>Debt Charges</i> . . . Revenue	..	<b>32,40,20,000</b>	<b>32,40,20,000</b>
7	State Legislature . . . Revenue	27,60,000	35,000	27,95,000
8	Elections . . . . Revenue	3,74,78,000	..	3,74,78,000
9	Head of State, Ministers and Headquarters Staff . Revenue	5,38,34,000	27,50,000	5,65,84,000
10	Milk Supply Schemes . . Revenue	23,72,000	..	23,72,000
11	District Administration . . Revenue	6,98,68,000	40,000	6,99,08,000
12	Administration of the Tamil Nadu Hindu Religious and Charitable Endow- ments Act, 1959 . . Revenue	57,60,000	6,000	57,66,000
13	Administration of Justice . . Revenue	2,23,08,000	36,17,000	2,59,25,000
14	Jails . . . . Revenue	1,91,63,000	1,000	1,91,64,000
15	Police . . . . Revenue	14,19,91,000	11,000	14,20,02,000
16	Fire Services . . . . Revenue	1,06,78,000	1,000	1,06,79,000
17	Education . . . . Revenue	73,24,26,000	2,000	73,24,28,000
18	Medical . . . . Revenue	19,50,83,000	..	19,50,83,000
19	Public Health . . . . Revenue	14,86,20,000	1,000	14,86,21,000
20	Agriculture . . . . Revenue	17,21,31,000	2,000	17,21,33,000
21	Fisheries . . . . Revenue	1,03,67,000	3,000	1,03,70,000
22	Animal Husbandry . . Revenue	4,96,47,000	1,000	4,96,48,000
23	Co-operation . . . . Revenue	2,87,67,000	..	2,87,67,000
24	Industries . . . . Revenue	3,69,85,000	1,000	3,69,86,000
25	Cinchona . . . . Revenue	58,95,000	..	58,95,000
26	Handlooms and Textiles . . Revenue	1,59,15,000	..	1,59,15,000
27	Khadi . . . . Revenue	52,64,000	..	52,64,000
28	Community Development Projects, etc. . . Revenue	16,10,10,000	..	16,10,10,000

1 No. of Vote/ Appropri- ation	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
29	Labour including Factories Revenue	1,88,74,000	Rs. 1,000	Rs. 1,88,75,000
30	Social Welfare . . . Revenue	3,60,62,000	..	3,60,62,000
31	Welfare of the Scheduled Tribes and Castes, etc. Revenue	6,37,65,000	20,000	6,37,85,000
32	Welfare of the Backward Classes, etc. Revenue	2,51,18,000	1,000	2,51,19,000
33	Housing . . . Revenue	2,68,80,000	..	2,68,80,000
34	Urban Development . . . Revenue	4,25,94,000	..	4,25,94,000
35	Civil Supplies . . . Revenue	1,72,01,000	8,000	1,72,09,000
36	Irrigation . . . Revenue	9,91,13,000	4,000	9,91,17,000
37	Public Works—Buildings . . . Revenue	88,71,000	35,000	89,06,000
38	Public Works—Establishment and Tools and Plant . . . Revenue	2,88,46,000	..	2,88,46,000
39	Roads and Bridges . . . Revenue	16,72,28,000	..	16,72,28,000
40	Road Transport Services and Shipping . . . Revenue	13,60,000	1,000	13,61,000
41	Relief on Account of Natural Calamities . . . Revenue	97,000	2,86,33,000	2,87,30,000
42	Pensions and Other Retirement Benefits . . . Revenue	9,61,01,000	1,90,000	9,62,91,000
43	Miscellaneous . . . Revenue	15,28,89,000	4,58,000	15,33,47,000
44	Stationery and Printing . . . Revenue	2,89,71,000	1,73,000	2,91,44,000
45	Forest Department . . . Revenue	2,05,95,000	2,000	2,05,97,000
46	Compensation and Assignments . . . Revenue	6,27,72,000	7,51,000	6,35,23,000
47	Information, Tourism and Film Technology . . . Revenue	61,92,000	..	61,92,000
48	Capital Outlay on Agriculture . . . Capital	60,82,000	1,000	60,83,000
49	Capital Outlay on Industrial Development . . . Capital	1,75,73,000	1,000	1,75,74,000
50	Capital Outlay on Irrigation . . . Capital	10,79,62,000	..	10,79,62,000
51	Capital Outlay on Public Works—Buildings . . . Capital	4,43,35,000	6,91,000	4,50,26,000
52	Capital Outlay on Roads and Bridges . . . Capital	3,68,14,000	1,000	3,68,15,000
53	Capital Outlay on Road Transport Services and Shipping . . . Capital	3,23,000	..	3,23,000
54	Capital Outlay on Forests . . . Capital	2,49,42,000	..	2,49,42,000
55	Miscellaneous Capital Outlay Capital	2,90,44,000	2,000	2,90,46,000
56	Loans and Advances by the State Government . . . Capital	38,06,57,000	..	38,06,57,000
	Public Debt—Repayment . . . Capital	..	55,87,16,000	55,87,16,000
	<b>TOTAL . . .</b>	<b>3,54,35,92,000</b>	<b>92,01,93,000</b>	<b>4,46,37,85,000</b>

# THE TAMIL NADU APPROPRIATION ACT, 1980

No. 32 OF 1980

[28th March, 1980.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated fund of the State of Tamil Nadu for the services of the financial year 1979-80.

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

1. This Act may be called the Tamil Nadu Appropriation Act, 1980.
2. From and out of the Consolidated Fund of the State of Tamil Nadu there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of two hundred and twenty-four crores, fifty-three lakhs and seventy-three 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.
3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Tamil Nadu by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

Short title.

Issue of  
Rs.2,24,53,  
73,000 out  
of the  
Consolidated Fund  
of the  
State of  
Tamil  
Nadu  
for the  
financial  
year  
1979-80.

Appropria-  
tion.

## THE SCHEDULE

(See sections 2 and 3)

Demand No.	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
1	Land Revenue Department Revenue	71,91,000	..	71,91,000
2	State Excise Department Revenue	35,39,000	..	35,39,000
3	Motor Vehicles Acts—Administration Revenue	10,47,000	42,000	10,89,000
4	General Sales Tax and Other Taxes and Duties—Administration Revenue	33,61,000	5,000	33,66,000
6	Registration . . . Revenue	9,65,000	..	9,65,000
7	State Legislature . . . Revenue	17,73,000	95,000	18,68,000
8	Elections . . . Revenue	3,47,48,000	..	3,47,48,000
9	Head of State, Ministers and Headquarters Staff Revenue	1,61,64,000	..	1,61,64,000
11	District Administration . . . Revenue	..	1,58,000	1,58,000
12	Administration of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 . . . Revenue	8,00,000	..	8,00,000
13	Administration of Justice . . . Revenue	9,78,000	14,02,000	23,80,000
14	Jails . . . Revenue	88,99,000	..	88,99,000
15	Police . . . Revenue	60,96,000	..	60,96,000
16	Fire Services . . . Revenue	11,84,000	..	11,84,000
17	Education . . . Revenue	4,04,72,000	..	4,04,72,000
18	Medical . . . Revenue	2,03,46,000	9,000	2,03,55,000
19	Public Health . . . Revenue	7,000	..	7,000
20	Agriculture . . . Revenue	8,30,79,000	..	8,30,79,000
21	Fisheries . . . Revenue	55,77,000	..	55,77,000
22	Animal Husbandry . . . Revenue	1,67,69,000	2,000	1,67,71,000
23	Co-operation . . . Revenue	5,03,45,000	..	5,03,45,000
24	Industries . . . Revenue	6,000	..	6,000
25	Cinchona . . . Revenue	1,000	..	1,000
26	Handlooms and Textiles . . . Revenue	1,16,92,000	..	1,16,92,000

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De- mand No.	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
27	Khadi . . . . . Revenue	1,000	..	1,000
28	Community Development Projects, etc. . . . . Revenue	7,66,90,000	..	7,66,90,000
29	Labour including Factories . . . . . Revenue	35,09,000	..	35,09,000
30	Social Welfare . . . . . Revenue	89,68,000	..	89,68,000
31	Welfare of the Scheduled Tribes and Castes, etc. . . . . Revenue	9,000	11,000	20,000
33	Housing . . . . . Revenue	3,000	..	3,000
34	Urban Development . . . . . Revenue	4,77,42,000	..	4,77,42,000
36	Irrigation . . . . . Revenue	6,19,52,000	..	6,19,52,000
37	Public Works—Buildings . . . . . Revenue	1,34,33,000	5,62,000	1,39,95,000
38	Public Works—Establishment and Tools and Plant . . . . . Revenue	3,19,60,000	..	3,19,60,000
39	Roads and Bridges . . . . . Revenue	13,88,86,000	..	13,88,86,000
40	Road Transport Services and Shipping . . . . . Revenue	59,70,000	18,57,000	78,27,000
41	Relief on Account of Natural Calamities . . . . . Revenue	1,04,08,000	..	1,04,08,000
42	Pensions and Other Retirement Benefits . . . . . Revenue	..	11,43,000	11,43,000
43	Miscellaneous . . . . . Revenue	1,000	..	1,000
44	Stationery and Printing . . . . . Revenue	1,000	..	1,000
45	Forest Department . . . . . Revenue	1,05,48,000	..	1,05,48,000
46	Compensation and Assignments . . . . . Revenue	1,93,27,000	5,000	1,93,32,000
47	Information, Tourism and Film Technology . . . . . Revenue	65,09,000	..	65,09,000
48	Compensation to Zamindars . . . . . Capital	9,03,000	..	9,03,000
49	Capital Outlay on Public Health, Sanitation and Water-supply . . . . . Capital	4,37,000	..	4,37,000
50	Capital Outlay on Agriculture . . . . . Capital	1,000	..	1,000
51	Capital Outlay on Industrial Development . . . . . Capital	2,86,55,000	5,38,000	2,91,93,000
52	Capital Outlay on Irrigation . . . . . Capital	7,000	..	7,000
53	Capital Outlay on Public Works—Buildings . . . . . Capital	3,000	..	3,000
54	Capital Outlay on Roads and Bridges . . . . . Capital	1,000	..	1,000

Demand No.	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
55	Capital Outlay on Road Transport Services and Shipping	Capital 4,53,50,000	..	4,53,50,000
56	Capital Outlay on Forests	Capital 80,61,000	..	80,61,000
57	Miscellaneous Capital Outlay	Capital 11,27,77,000	10,000	11,27,87,000
58	Loans and Advances by the State Government	Capital 1,29,23,83,000	..	1,29,23,83,000
	TOTAL	2,23,95,34,000	58,39,000	2,24,53,73,000

THE UTTAR PRADESH APPROPRIATION (VOTE ON  
ACCOUNT) ACT, 1980

No. 33 OF 1980

[28th March, 1980]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Uttar Pradesh for the services of a part of the financial year 1980-81.

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

1. This Act may be called the Uttar Pradesh Appropriation (Vote on Account) Act, 1980. Short title.

2. From and out of the Consolidated Fund of the State of Uttar Pradesh there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of eight hundred fifty-three crores, thirty-four lakhs and eight thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1980-81. With-  
drawal of  
Rs. 8,53,  
34,08,000  
from and  
out of the  
Consoli-  
dated  
Fund of  
the State  
of Uttar  
Pradesh  
for the  
financial  
year  
1980-81,

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

**THE SCHEDULE**  
(See sections 2 and 3)

1 No. of Vote/ Approp- riation	2 Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
1	State Legislature . . . . .	Rs. 66,99,000	Rs. 1,25,000	Rs. 68,24,000
*2	Governor and his Secretariat . . . . .	..	4,91,000	4,91,000
3	Council of Ministers . . . . .	22,86,000	..	22,86,000
4	Judicial Department . . . . .	3,28,24,000	60,73,000	3,88,37,000
5	Elections Department . . . . .	5,51,20,000	..	5,51,20,000
6	Institutional Finance Department (Tax on Professions and Sales Tax) . . . . .	12,82,59,000	14,000	12,82,73,000
7	Revenue Department (Board of Revenue and other Expenditure) . . . . .	14,69,20,000	12,000	14,69,32,000
8	Institutional Finance Department (Stamps and Registration) . . . . .	63,76,000	1,000	63,77,000
9	Local Self Government and Municipal Department . . . . .	14,01,09,000	3,000	14,01,12,000
10	Excise Department . . . . .	53,36,000	2,000	53,38,000
11	Transport Department . . . . .	5,80,33,000	2,000	5,80,35,000
12	Institutional Finance Department (Entertainment and Betting Tax) . . . . .	12,02,000	..	12,02,000
13	Finance Department (Audit, Small Savings and other Expenditure) . . . . .	2,13,42,000	1,000	2,13,43,000
*14	Reduction or Avoidance of Debt . . . . .	..	11,92,7,7000	11,92,77,000
*15	Interest Payment . . . . .	..	46,28,24,000	46,28,24,000
*16	Public Service Commission . . . . .	..	18,87,000	18,87,000
17	Secretariat . . . . .	2,37,08,000	1,000	2,37,09,000
18	Department of Personnel and Administrative Reforms . . . . .	24,35,000	..	24,35,000
19	Home Department (Political Pensions and other Expenditure) . . . . .	1,06,07,000	..	1,06,07,000
20	General Administration and other Departments . . . . .	29,46,000	1,000	29,47,000
21	Institutional Finance Department . . . . .	3,82,000	1,000	3,83,000

\*Serial number relating to *Charged* appropriation.

1 No. of Vote/ Approp- riation	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament Rs.	Charged on the Consoli- dated Fund Rs.	Total Rs.
22	National Integration Department . . .	6,44,000	..	6,44,000
23	Revenue Department (District Admini- stration) . . .	4,14,65,000	5,000	4,14,70,000
24	Finance Department (Treasury and Accounts Administration) . . .	93,55,000	1,000	93,56,000
25	Home Department (Police) . . .	35,72,33,000	5,000	35,72,38,000
26	Home Department (Jails) . . .	2,87,57,000	1,000	2,87,58,000
27	Industries Department (Stationery and Printing) . . .	2,54,62,000	..	2,54,62,000
28	Public Works Department (Non-resi- dential Buildings) . . .	39,55,000	6,000	39,61,000
29	Vigilance Department . . .	33,52,000	1,000	33,53,000
30	Civil Defence Department . . .	2,46,80,000	1,000	2,46,81,000
31	Finance Department (Superannuation Allowances and Pensions) . . .	9,37,95,000	12,52,000	9,50,47,000
32	Finance Department (State Lottery) . . .	2,80,03,000	..	2,80,03,000
33	Education Department . . .	1,07,23,02,000	3,000	1,07,23,05,000
34	Technical Education Department . . .	2,94,54,000	1,000	2,94,55,000
35	Sports Department . . .	34,49,000	..	34,49,000
36	Cultural Affairs Department . . .	24,67,000	1,000	24,68,000
37	Science and Technology Department . . .	21,37,000	..	21,37,000
38	Medical Department (Medical) . . .	24,65,31,000	4,000	24,65,35,000
39	Medical Department (Family Welfare)	6,96,39,000	1,000	6,96,40,000
40	Medical Department (Public Health) . . .	8,46,99,000	2,000	8,47,01,000
41	Public Works Department (Residential Buildings) . . .	39,26,000	2,15,000	41,41,000
42	Housing and Urban Land Department . . .	1,16,09,000	..	1,16,09,000
43	Information Department . . .	68,61,000	1,000	68,62,000
44	Labour Department (Labour Welfare) . . .	1,66,71,900	1,000	1,66,72,000
45	Labour Department (Employment) . . .	1,99,30,000	7,000	1,99,37,000
46	Harijan Sahayak and Social Welfare Department . . .	12,49,63,900	1,000	12,49,64,000
47	Relief and Rehabilitation Depart- ment . . .	11,12,000	2,000	11,14,000
48	Revenue Department (Relief on account of Natural Calamities) . . .	3,60,00,000	3,60,00,000	7,20,00,000
49	Co-operative Department . . .	1,45,13,000	1,000	1,45,14,000
50	Hill Development Department . . .	12,12,77,000	7,000	12,12,84,000
51	Planning Department . . .	1,19,12,000	..	1,19,12,000

No. of Vote/ Approp- riation	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
52	Agriculture Department (Agriculture) .	11,10,52,000	14,000	11,10,66,000
53	Agriculture Department (Horticultural Development) . . .	1,65,70,000	87,000	1,66,57,000
54	Cane Development Department . . .	1,75,10,000	1,000	1,75,11,000
55	Rural Development Department . . .	14,73,78,000	3,000	14,73,81,000
56	Panchayati Raj Department . . .	2,78,62,000	7,000	2,78,69,000
57	Area Development Department . . .	12,35,27,000	..	12,35,27,000
58	Food and Civil Supplies Department . . .	2,25,30,000	30,000	2,25,60,000
59	Animal Husbandry Department . . .	3,95,36,000	1,000	3,95,37,000
60	Animal Husbandry Department (Dairy Development) . . .	34,98,000	1,000	34,99,000
61	Fisheries Department . . .	32,33,000	1,000	32,34,000
62	Forest Department . . .	8,58,62,000	5,000	8,58,67,000
63	Industries Department (Heavy and Medium Industries) . . .	81,90,000	9,000	81,99,000
64	Industries Department (Sugar Industry) . . .	1,95,37,000	1,62,67,000	3,57,04,000
65	Industries Department (Village and Small Industries) . . .	6,33,03,000	..	6,33,03,000
66	Industries Department (Mines and Minerals) . . .	24,51,000	1,000	24,52,000
67	Power Department . . .	8,53,000	1,000	8,54,000
68	Irrigation Department (Works-Revenue Account) . . .	36,64,69,000	1,000	36,64,70,000
69	Irrigation Department (Establishment) . . .	16,28,51,000	3,000	16,28,54,000
70	Public Works Department (Communications) . . .	12,95,12,000	3,000	12,95,15,000
71	Public Works Department (Functional Buildings) . . .	15,37,000	7,000	15,44,000
72	Public Works Department (Establishment) . . .	8,47,08,000	2,000	8,47,10,000
74	Tourism Department . . .	14,61,000	..	14,61,000
75	Public Works Department (Capital Outlay on Non-residential Buildings) . . .	6,13,14,000	33,000	6,13,47,000
76	Public Works Department (Capital Outlay on Functional Buildings) . . .	2,56,77,000	1,08,000	2,57,85,000
77	Medical Department—Capital Outlay . . .	2,24,84,000	..	2,24,84,000
78	Local Self Government Department—Capital Outlay . . .	1,000	..	1,000

No. of Vote/ Approp- riation	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
80	Home (Police) Department—Capital Outlay . . . . .	₹ 2,95,000	..	₹ 2,95,000
81	Home (Jails) Department—Capital Outlay . . . . .	₹ 15,17,000	..	₹ 15,17,000
82	Public Works Department (Capital Outlay on Residential Buildings) . . . . .	3,88,05,000	₹ 7,000	3,88,22,000
83	Relief and Rehabilitation Department Capital Outlay . . . . .	₹ 4,47,000	₹ 7,000	₹ 4,64,000
84	Harijan Sahayak and Social Welfare Department—Capital Outlay . . . . .	₹ 20,00,000	..	₹ 20,00,000
85	Co-operative Department—Capital Outlay . . . . .	4,60,93,000	..	4,60,93,000
86	Hill Development Department—Capital Outlay . . . . .	₹ 11,54,49,000	..	₹ 11,54,49,000
87	Industries Department—Capital Outlay . . . . .	4,23,64,000	₹ 1,67,000	4,25,31,000
88	Information Department—Capital Outlay . . . . .	₹ 16,67,000	..	₹ 16,67,000
89	Panchayati Raj Department—Capital Outlay . . . . .	17,000	..	17,000
90	Institutional Finance Department—Capital Outlay . . . . .	6,25,000	..	6,25,000
91	Industries Department (Sugar Industry)—Capital Outlay . . . . .	₹ 66,67,000	..	₹ 66,67,000
92	Revenue Department (Compensation in connection with Zamindari Abolition) . . . . .	₹ 4,54,000	..	₹ 4,54,000
93	Agriculture Department—Capital Outlay . . . . .	₹ 12,14,49,000	₹ 7,000	₹ 12,14,59,000
94	Rural Development Department—Capital Outlay . . . . .	29,75,000	..	29,75,000
95	Area Development Department—Capital Outlay . . . . .	₹ 16,34,000	..	₹ 16,34,000
96	Planning Department—Capital Outlay . . . . .	33,000	..	33,000
97	Food and Civil Supplies Department—Capital Outlay . . . . .	57,56,33,000	..	57,56,33,000
98	Animal Husbandry Department—Capital Outlay . . . . .	8,47,000	..	8,47,000
99	Animal Husbandry Department (Dairy Development)—Capital Outlay . . . . .	1,34,000	..	1,34,000
100	Fisheries Department—Capital Outlay . . . . .	3,46,000	..	3,46,000
101	Forest Department—Capital Outlay . . . . .	3,91,000	₹ 1,000	3,92,000

No. of Vote/ Appropri- ation	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Conso- lidated Fund	Total
		Rs.	Rs.	Rs.
102	Irrigation Department—Capital Outlay on Works . . . . .	80,53,53,000	1,000	80,53,54,000
103	Irrigation Department—(Capital Outlay on Multipurpose River Projects) . . . . .	12,68,28,000	..	12,68,28,000
104	Public Works Department (Capital Outlay on Communications) . . . . .	16,51,71,000	17,000	16,51,88,000
105	Transport Department—Capital Outlay . . . . .	1,000	..	1,000
*107	Loans taken by the State Government . . . . .	..	52,95,38,000	52,95,38,000
108	Education Department—Loans and Advances . . . . .	28,67,000	..	28,67,000
109	Technical Education Department—Loans and Advances . . . . .	₹1,67,000	..	₹1,67,000
110	Local Self Government Department—Loans and Advances . . . . .	3,08,22,000	..	3,08,22,000
111	Housing Department—Loans and Advances . . . . .	₹95,42,000	..	₹95,42,000
112	Revenue Department—Loans and Advances . . . . .	₹52,68,000	..	₹52,68,000
113	Relief and Rehabilitation Department—Loans and Advances . . . . .	₹8,17,000	..	₹8,17,000
114	Industries Department—Loans and Advances . . . . .	₹2,45,87,000	..	₹2,45,87,000
115	Hill Development Department—Loans and Advances . . . . .	1,32,23,000	..	1,32,23,000
116	Forest Department—Loans and Advances . . . . .	₹20,000	..	20,000
117	National Integration Department—Loans and Advances . . . . .	₹50,000	..	₹50,000
118	Industries Department (Sugar Industry)—Loans and Advances . . . . .	1,33,33,000	..	1,33,33,000
119	Co-operative Department—Loans and Advances . . . . .	16,27,000	..	16,27,000
120	Agriculture Department—Loans and Advances . . . . .	86,67,000	..	86,67,000
121	Area Development Department—Loans and Advances . . . . .	₹3,50,00,000	..	₹3,50,00,000
122	Animal Husbandry Department—Loans and Advances . . . . .	3,000	..	3,000
123	Power Department—Loans and Advances . . . . .	56,68,17,000	..	56,68,17,000
125	Finance Department—Loans and Advances . . . . .	93,33,000	..	93,33,000
TOTAL . . . . .		7,35,89,74,000	₹1,17,44,34,000	8,53,34,08,000

\*Serial number relating to Charged appropriation.

## THE UTTAR PRADESH APPROPRIATION ACT, 1980

No. 34 OF 1980

[28th March, 1980.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Uttar Pradesh for the services of the financial year 1979-80.

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

1. This Act may be called the Uttar Pradesh Appropriation Act, 1980.

Short title.

2. From and out of the Consolidated Fund of the State of Uttar Pradesh there may be paid and applied sums not exceeding those specified in the column 3 of the Schedule amounting in the aggregate to the sum of fifty-five crores, two lakhs and twenty-six 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. 55,02,  
26,000  
out of the  
Consolidated  
Fund of  
the State  
of Uttar  
Pradesh  
for the  
financial  
year  
1979-80.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Uttar Pradesh 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 Grant/ Serial No.	2 Services and purposes	3 Sums not exceeding		
		Voted by Par- liament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
1	State Legislature . . . . .	55,000	..	₹ 55,000
*2	Governor and his Secretariat . . . . .	..	80,000	₹ 80,000
4	Judicial Department . . . . .	54,000	8,41,000	₹ 8,95,000
9	Local-Self Government and Municipal Department . . . . .	6,97,28,000	..	₹ 6,97,28,000
14	Finance Department (Audit, National Savings and other expenditure) . . . . .	₹ 2,07,42,000	..	₹ 2,07,42,000
*16	Interest Payments . . . . .	..	1,000	1,000
*17	Public Service Commission . . . . .	..	91,000	91,000
18	Secretariat . . . . .	₹ 41,22,000	..	₹ 41,22,000
19	Department of Personnel and Administrative Reforms . . . . .	1,000	..	1,000
21	General Administration and other Departments . . . . .	9,46,000	..	9,46,000
23	National Integration Department . . . . .	1,000	..	1,000
26	Home Department (Police) . . . . .	..	60,000	60,000
28	Industries Department (Stationery and Printing) . . . . .	1,00,00,000	..	₹ 1,00,00,000
29	Public Works Department (Non-Residential Buildings) . . . . .	37,000	..	37,000
34	Education Department . . . . .	2,000	..	2,000
35	Technical Education Department . . . . .	1,000	..	1,000
37	Cultural Affairs Department . . . . .	58,000	..	58,000
39	Medical Department (Medical) . . . . .	19,03,000	..	19,03,000
40	Medical Department (Family Welfare) . . . . .	48,14,000	..	48,14,000
41	Medical Department (Public Health) . . . . .	1,000	..	1,000
45	Information Department . . . . .	2,90,000	..	2,90,000
46	Labour Department (Labour Welfare) . . . . .	19,06,000	..	19,06,000
47	Labour Department (Employment) . . . . .	2,45,000	..	2,45,000
48	Harijan Sahayak and Social Welfare Department . . . . .	2,000	..	2,000

\*Serial number relating to Charged appropriation.

Grant/ Serial No.	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
50	Revenue Department (Relief on account of Natural Calamities)	1,000	..	1,000
52	Co-operative Department	3,000	..	3,000
53	Special and Backward Areas	2,000	..	2,000
55	Agriculture Department (Agriculture)	20,01,000	54,000	20,55,000
57	Cane Development Department	1,000	..	1,000
58	Rural Development Department	3,80,01,000	..	3,80,01,000
61	Area Development Department	10,00,00,000	..	10,00,00,000
62	Food and Civil Supplies Department	2,94,000	..	2,94,000
63	Animal Husbandry Department	1,000	..	1,000
65	Fisheries Department	1,77,000	..	1,77,000
66	Forest Department	1,000	..	1,000
67	Industries Department (Heavy and Medium Industries)	1,60,00,000	..	1,60,00,000
69	Industries Department (Village and Small Industries)	3,31,91,000	..	3,31,91,000
70	Industries Department (Mines and Minerals)	..	4,000	4,000
75	Public Works Department (Communications)	1,77,000	..	1,77,000
82	Public Works Department (Capital Outlay on Non-residential Buildings)	1,40,00,000	..	1,40,00,000
86	Home (Jails) Department—Capital Outlay	1,15,000	..	1,15,000
87	Public Works Department (Capital Outlay on Residential Buildings)	54,05,000	..	54,05,000
88A	Harijan Sahayak and Social Welfare Department—Capital Outlay	1,30,00,000	..	1,30,00,000
89	Co-operative Department—Capital Outlay	2,33,45,000	..	2,33,45,000
91	Industries Department—Capital Outlay	4,25,01,000	..	4,25,01,000
92	Information Department—Capital Outlay	40,00,000	..	40,00,000
95	Industries Department (Sugar Industry)—Capital Outlay	1,68,00,000	..	1,68,00,000
97	Agriculture Department—Capital Outlay	2,14,37,000	..	2,14,37,000

1 Grant/ Serial No.	2 Services and purposes	3 Sums not exceeding		
		Voted by Par- liament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
105	Irrigation Department—Capital Outlay on Works . . . . .	..	11,56,000	11,56,000
107	Public Works Department—Capital Outlay on Communications . . . . .	2,000	..	2,000
117	Industries Department—Loans and Advances . . . . .	1,000	..	1,000
118	Special and Backward Areas—Loans and Advances . . . . .	75,00,000	..	75,00,000
121	Industries Department (Sugar Industry)—Loans and Advances . . . . .	6,09,00,000	..	6,09,00,000
122	Co-operative Department—Loans and Advances . . . . .	2,75,75,000	..	2,75,75,000
125	Animal Husbandry Department—Loans and Advances . . . . .	66,00,000	..	66,00,000
TOTAL		54,79,39,000	22,87,000	55,02,26,000

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

THE REQUISITIONING AND ACQUISITION OF IMMOVABLE PROPERTY (AMENDMENT) ACT, 1980

No. 35 OF 1980

[5th April, 1980.]

An Act further to amend the Requisitioning and Acquisition of Immovable Property Act, 1952.

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

1. (1) This Act may be called the Requisitioning and Acquisition of Immovable Property (Amendment) Act, 1980.

Short title and commencement.

(2) This Act, except section 4 thereof, shall be deemed to have come into force on the 7th day of March, 1980.

30 of 1952.

2. In section 6 of the Requisitioning and Acquisition of Immovable Property Act, 1952 (hereinafter referred to as the principal Act), in sub-section (1A), for the words "ten years", wherever they occur, the words "fifteen years" shall be substituted.

Amendment of section 6.

3. In section 8 of the principal Act, in sub-section (2A),—

Amendment of section 8.

**REPEALED** 164 Requisitioning of Immovable Property (Amendment) [Act of 1980]

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

“(ii) secondly with effect from the expiry of five years, and thirdly with effect from the expiry of ten years, from such commencement;”;

(b) in clause (b), for sub-clause (ii), the following sub-clause shall be substituted, namely:—

“(ii) secondly with effect from the date of expiry of five years, and thirdly with effect from the date of expiry of ten years, from the date on which the revision made under sub-clause (i) takes effect;”;

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

“(c) in any other case,—

(i) first with effect from the date of expiry of five years from the date on which possession of such property has been surrendered or delivered to, or taken by, the competent authority under section 4, and

(ii) secondly with effect from the date of expiry of five years from the date on which the revision under sub-clause (i) takes effect.”.

4. In section 22 of the principal Act, for sub-section (3), the following sub-section shall be substituted, namely:—

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

Repeal &  
saving.

5. (1) The Requisitioning and Acquisition of Immovable Property (Amendment) Ordinance, 1980, is hereby repealed.

1 of 1980.

(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 ASSAM APPROPRIATION (SECOND VOTE ON  
ACCOUNT) ACT, 1980

No. 36 of 1980

[20th June, 1980.]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Assam for the services of a part of the financial year 1980-81.

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

1. This Act may be called the Assam Appropriation (Second Vote on Account) Act, 1980. Short title.
2. From and out of the Consolidated Fund of the State of Assam there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one hundred fifty-eight crores and thirty-eight lakh rupees towards defraying the several charges which will come in course of payment during the financial year 1980-81. With-  
drawal  
of Rs.  
158,38,00,000  
from and  
out of the  
Consoli-  
dated  
Fund of  
the State  
of Assam  
for the  
financial  
year  
1980-81.
3. The sums authorised to be withdrawn from and out of the Consolidated Fund of the State of Assam by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appro-  
priation.

## THE SCHEDULE

(See sections 2 and 3)

1 No. of Vote/ App- ropri- ation	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
1	State Legislature . . . Revenue	16,74,000	39,000	17,13,000
2	Head of State . . . Revenue	..	2,48,000	2,48,000
3	Council of Ministers . . . Revenue	5,81,000	..	5,81,000
4	Discretionary Grants . . . Revenue	17,000	..	17,000
5	Administration of Justice . . . Revenue	52,77,000	16,33,000	69,10,000
6	Elections . . . Revenue	13,36,000	..	13,36,000
7	Taxes on Income and Ex- penditure . . . Revenue	2,24,000	..	2,24,000
8	Land Revenue and Land Ceiling . . . Revenue	2,15,58,000	4,000	2,15,62,000
9	Stamps . . . Revenue	2,56,000	..	2,56,000
10	Registration . . . Revenue	7,68,000	..	7,68,000
11	State Excise . . . Revenue	20,03,000	..	20,03,000
12	Sales Tax and Other Taxes . . Revenue	29,67,000	..	29,67,000
13	Transport Services . . . Revenue	1,02,16,000	..	1,02,16,000
	Capital	8,67,000	..	8,67,000
14	Electrical Inspectorate . . Revenue	2,19,000	..	2,19,000
15	Small Savings . . . Revenue	82,000	..	82,000
16	Financial Inspection . . . Revenue	66,000	..	66,000
17	Servicing of Debt . . . Revenue	..	10,00,97,000	10,00,97,000
18	Public Service Commission . . Revenue	..	3,65,000	3,65,000
19	Civil Secretariat and at- tached Offices . . . Revenue	94,32,000	..	94,32,000
20	District Administration . . Revenue	84,84,000	..	84,84,000
21	Treasury and Accounts Administration . . . Revenue	29,24,000	..	29,24,000
22	Police . . . Revenue	9,39,81,000	3,000	9,39,84,000
23	Jails . . . Revenue	55,16,000	..	55,16,000
24	State Prisoners and Detenues . . Revenue	10,000	..	10,000

1 No. of Vote/ Approp- riation	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
25	Stationery and Printing . Revenue	40,76,000	..	40,76,000
26	Administrative and Functional Buildings . Revenue	2,06,80,000	17,000	2,06,97,000
	Capital	2,20,28,000	..	2,20,28,000
27	Fire Services . . Revenue	30,20,000	..	30,20,000
28	Vigilance and Special Commissions . Revenue	1,93,000	..	1,93,000
29	Civil Defence and Home-guards . Revenue	39,11,000	..	39,11,000
30	Pooled Transport . . Revenue	83,000	..	83,000
31	Guest Houses, Government Hostels, etc. . Revenue	8,41,000	..	8,41,000
32	Administrative Training . Revenue	1,77,000	..	1,77,000
33	Vital Statistics, etc. . Revenue	4,43,000	..	4,43,000
34	Pensions and other Retirement Benefits . Revenue	1,03,10,000	44,000	1,03,54,000
35	Aid Materials . . Revenue	51,07,000	..	51,07,000
36	State Lotteries . . Revenue	11,18,000	..	11,18,000
37	Education . . Revenue	26,64,20,000	..	26,64,20,000
	Capital	1,00,000	..	1,00,000
38	Art and Culture . . Revenue	24,10,000	..	24,10,000
39	State Archives . . Revenue	67,000	..	67,000
40	Medical and Public Health Revenue	12,06,11,000	..	12,06,11,000
	Capital	47,50,000	..	47,50,000
41	Sanitation and Sewerage . Revenue	2,51,000	..	2,51,000
42	Housing Schemes . Revenue	43,05,000	..	43,05,000
	Capital	10,33,000	..	10,33,000
43	Residential Buildings . Revenue	77,71,000	..	77,71,000
	Capital	1,11,30,000	..	1,11,30,000
44	Urban Development . Revenue	41,36,000	..	41,36,000
	Capital	2,00,000	..	2,00,000
45	Information and Publicity Revenue	17,42,000	..	17,42,000
46	Labour and Employment . Revenue	71,85,000	..	71,85,000
47	Civil Supplies . . Revenue	36,79,000	14,000	36,93,000
48	Relief and Rehabilitation Revenue	38,000	..	38,000
	Capital	1,67,000	..	1,67,000

No. of Vote/ Appri- pri- ation	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
49	Welfare of Scheduled Castes/ Scheduled Tribes and others Revenue	1,33,24,000	..	1,33,24,000
50	Social Welfare . . . Revenue	83,51,000	..	83,51,000
51	Prohibition . . . Revenue	13,34,000	..	13,34,000
52	Pensions to Freedom Fighters, Rajya Sainik Board, etc. Revenue	13,08,000	..	13,08,000
53	Natural Calamities . . . Revenue	2,30,67,000	..	2,30,67,000
54	Social and Community Ser- vices . . . Revenue	69,000	..	69,000
55	Planning Board . . . Revenue	9,53,000	..	9,53,000
56	Co-operation . . . Revenue	1,83,90,000	..	1,83,90,000
	Capital	1,16,55,000	..	1,16,55,000
57	North Eastern Council schemes . . . Revenue	18,67,000	..	18,67,000
	Capital	78,04,000	..	78,04,000
58	Statistics . . . Revenue	32,60,000	..	32,60,000
59	Weights and Measures . . . Revenue	9,90,000	..	9,90,000
60	Trade Adviser . . . Revenue	1,57,000	..	1,57,000
61	Agriculture . . . Revenue	6,15,95,000	..	6,15,95,000
	Capital	1,00,000	..	1,00,000
62	Irrigation . . . Revenue	1,32,13,000	..	1,32,13,000
	Capital	7,03,03,000	..	7,03,03,000
63	Soil and Water Conservation . . . Revenue	1,11,19,000	..	1,11,19,000
	Capital	20,24,000	..	20,24,000
64	Animal Husbandry and Veterinary . . . Revenue	2,32,87,000	..	2,32,87,000
65	Dairy Development . . . Revenue	39,65,000	..	39,65,000
66	Fisheries . . . Revenue	53,28,000	..	53,28,000
	Capital	67,000	..	67,000
67	Forests . . . Revenue	4,65,37,000	..	4,65,37,000
68	Community Development . . . Revenue	2,61,44,000	1,000	2,61,45,000
69	Industries . . . Revenue	8,43,000	..	8,43,000
	Capital	63,67,000	..	63,67,000
70	Sericulture and Weaving . . . Revenue	1,22,23,000	..	1,22,23,000
	Capital	3,14,000	..	3,14,000
71	Cottage Industries . . . Revenue	74,23,000	..	74,23,000
	Capital	30,03,000	..	30,03,000

1 No. of Vote/ Appropria- tion	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
72	Mines and Minerals . . . Revenue	23,82,000	..	23,82,000
	Capital	12,54,70,000	..	12,54,70,000
73	Flood Control . . . Revenue	1,66,06,000	..	1,66,06,000
	Capital	4,54,67,000	..	4,54,67,000
74	Roads and Bridges . . . Revenue	6,94,78,000	..	6,94,78,000
	Capital	4,50,72,000	..	4,50,72,000
75	Tourism . . . . . Revenue	8,79,000	..	8,79,000
76	Payment of Compensation and Assignment to Local Bodies and Panchayati Raj Institution . . . Revenue	1,28,33,000	..	1,28,33,000
77	Assam Capital Construction Capital	10,83,000	..	10,83,000
78	Internal Debt . . . Capital	..	2,24,21,000	2,24,21,000
79	Repayment of Central Loan Capital	..	6,07,07,000	6,07,07,000
80	Loans and Advances to Government Servants Capital	1,60,13,000	..	1,60,13,000
81	Inter-State Settlement Capital	..	33,000	33,000
82	Food for Work Programme Revenue	67,000	..	67,000
<b>TOTAL EXPENDITURE FROM THE CONSOLIDATED FUND</b>		<b>139,81,74,000</b>	<b>18,56,26,000</b>	<b>158,38,00,000</b>

## THE DELHI HIGH COURT (AMENDMENT) ACT, 1980

No. 37 OF 1980

[2nd July, 1980.]

### An Act further to amend the Delhi High Court Act, 1966.

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

Short title and commencement.

1. (1) This Act may be called the Delhi High Court (Amendment) Act, 1980.

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

<sup>3</sup> xxv  
Amendment of section 5.

2. In sub-section (2) of section 5 of the Delhi High Court Act, 1966, <sup>26 of 1966.</sup> for the words "fifty thousand rupees", the words "rupees one lakh" shall be substituted.

Amendment of Punjab Act VI of 1918, as in force in the Union territory of Delhi.

3. In section 25 of the Punjab Courts Act, 1918, as in force in the Union territory of Delhi, for the words "fifty thousand rupees", the words "rupees one lakh" shall be substituted.

Power of Chief Justice to transfer pending suits and proceedings to subordinate courts.

4. The Chief Justice of the High Court of Delhi may transfer any suit or other proceedings which is or are pending in the High Court immediately before the commencement of this Act and in which no witnesses have been examined before such commencement to such subordinate court in the Union territory of Delhi as would have jurisdiction to entertain such suit or proceedings had such suit or proceedings been instituted or filed for the first time after such commencement.

1. 10. 1980 : Vide Moti.bn. No. G.S.R. 522 (E), dt. 6.9.1980,  
Gaz. of India Extra Pt. II, S. 3 (i), p. 992.  
Repealed by Act 19 of 1989, S. 2 & 304.

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

THE ASSAM STATE LEGISLATURE (DELEGATION OF  
POWERS) ACT, 1980

No. 38 of 1980

[11th July, 1980.]

An Act to confer on the President the power of the Legislature of  
the State of Assam to make laws.

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

1. This Act may be called the Assam State Legislature (Delegation of Short  
Powers) Act, 1980.
2. In this Act, "Proclamation" means the Proclamation issued on the Defini-  
12th day of December, 1979, under article 356 of the Constitution, by the  
President, and published with the notification of the Government of India  
in the Ministry of Home Affairs, No. G.S.R. 688(E) of the said date.
3. (1) The power of the Legislature of the State of Assam to make Confer-  
laws, which has been declared by the Proclamation to be exercisable by  
or under the authority of Parliament, is hereby conferred on the President.  
  
(2) In the exercise of the said power, the President may, from time  
to time, whether Parliament is or is not in session, enact, as a President's  
Act, a Bill containing such provisions as he considers necessary:

Provided that before enacting any such Act, the President shall,  
whenever he considers it practicable to do so, consult a Committee con-  
stituted for the purpose, consisting of thirty members of the House of  
the People nominated by the Speaker and fifteen members of the Council  
of States nominated by the Chairman.

~~REPEALED~~

Assam State Legislature (Delegation of Powers) [ACT 38 OF 1980]

(3) Every Act enacted by the President under sub-section (2) shall, as soon as may be after enactment, be laid before each House of Parliament.

(4) Either House of Parliament may, by resolution passed within thirty days from the date on which the Act has been laid before it under sub-section (3), which period may be comprised in one session or in two successive sessions, direct any modifications to be made in the Act and if the modifications are agreed to by the other House of Parliament during the session in which the Act has been so laid before it or the session succeeding, such modifications shall be given effect to by the President by enacting an amending Act under sub-section (2):

Provided that nothing in this sub-section shall affect the validity of the Act or of any action taken thereunder before it is so amended.

# THE APPROPRIATION (RAILWAYS) No. 3 ACT, 1980

No. 39 OF 1980

[11th July, 1980.]

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 1980-81 for the purposes of Railways.

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

1. This Act may be called the Appropriation (Railways) No. 3 Act, 1980.

Short title.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedule to the Appropriation (Railways) Vote on Account Act, 1980] to the sum of four thousand eight hundred thirty-four crores, seventy-two lakhs and forty-nine thousand rupees towards defraining the several charges which will come in course of payment during the financial year 1980-81, in respect of the services relating to railways specified in column 2 of the Schedule.

Issue of Rs. 4834, 72,49,000 out of the Consolidated Fund of India for the financial year 1980-81.

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.

9 of 1980.

**THE SCHEDULE**  
**(See sections 2 and 3)**

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parlia- ment	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Railway Board	3,05,66,000	..	3,05,66,000
2	Miscellaneous Expenditure (General)	17,20,47,000	3,00,000	17,23,47,000
3	General Superintendence and Services	135,80,17,000	3,55,000	135,83,72,000
4	Repairs and Maintenance of Permanent Way and Works	233,04,50,000	4,53,000	233,09,03,000
5	Repairs and Maintenance of Motive Power	208,65,97,000	1,60,000	208,67,57,000
6	Repairs and Maintenance of Carriages and Wagons	257,21,30,000	2,01,000	257,23,31,000
7	Repairs and Maintenance of Plant and Equipment	124,73,89,000	1,45,000	124,75,34,000
8	Operating Expenses—Rolling Stock and Equipment	265,93,57,000	5,20,000	265,98,77,000
9	Operating Expenses—Traffic	275,80,28,000	28,67,000	276,08,95,000
10	Operating Expenses—Fuel	464,87,21,000	1,10,000	464,88,31,000
11	Staff Welfare and Amenities	91,85,96,000	1,22,000	91,87,18,000
12	Miscellaneous Working Expenses	127,37,07,000	3,28,85,000	130,65,92,000
13	Provident Fund, Pension and Other Retirement Benefits	105,20,76,000	1,00,000	105,21,76,000
14	Appropriation to Funds	351,58,33,000	..	351,58,33,000
15	Dividend to General Revenues, Repayment of loan taken from General Revenues and Amortisation of Over-capitalization	340,27,93,000	..	340,27,93,000
16	Assets—Acquisition, Construction and Replacement . . . Revenue	11,99,70,000	50,000	12,00,20,000
	Other Expenditure	1815,72,54,000	54,50,000	1816,27,04,000
	<b>TOTAL</b>	<b>4830,35,31,000</b>	<b>4,37,18,000</b>	<b>4834,72,49,000</b>

THE BANKING COMPANIES (ACQUISITION AND  
TRANSFER OF UNDERTAKINGS) ACT, 1980

No. 40 OF 1980

[11th July, 1980.]

An Act to provide for the acquisition and transfer of the undertakings of certain banking companies, having regard to their size, resources, coverage and organisation, in order further to control the heights of the economy, to meet progressively, and serve better, the needs of the development of the economy and to promote the welfare of the people, in conformity with the policy of the State towards securing the principles laid down in clauses (b) and (c) of article 39 of the Constitution and for matters connected therewith or incidental thereto.

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

CHAPTER I

PRELIMINARY

Short title and commencement.

Definitions.

1. (1) This Act may be called the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980.

(2) It shall be deemed to have come into force on the 15th day of April, 1980.

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

1 of 1956.

(a) "banking company" does not include a foreign company within the meaning of section 591 of the Companies Act, 1956;

(b) "corresponding new bank", in relation to an existing bank, means the body corporate specified against such bank in column 2 of the First Schedule;

(c) "Custodian" means the person who becomes, or is appointed, a Custodian under section 7;

(d) "existing bank" means a banking company specified in column 1 of the First Schedule, being a company the total of the demand and time liabilities in India of which, as shown in the return as on the 14th day of March, 1980, furnished to the Reserve Bank under section 42 of the Reserve Bank of India Act, 1934 amounts to not less than rupees two hundred crores;

2 of 1984.

(e) words and expressions used herein and not defined but defined in the Banking Regulation Act, 1949, have the meanings respectively assigned to them in that Act.

10 of 1949

## CHAPTER II

### TRANSFER OF THE UNDERTAKINGS OF EXISTING BANKS

Establishment of corresponding new banks and business thereof.

3. (1) On the commencement of this Act, there shall be constituted such corresponding new banks as are specified in column 2 of the First Schedule.

(2) The paid-up capital of every corresponding new bank constituted under sub-section (1) shall, until any provision is made in this behalf in any scheme made under section 9, be equal to the paid-up capital of the existing bank in relation to which it is the corresponding new bank.

(3) The entire capital of each corresponding new bank shall stand vested in, and allotted to, the Central Government.

(4) Every corresponding new bank shall be a body corporate with perpetual succession and a common seal with power, subject to the provisions of this Act, to acquire, hold and dispose of property, and to contract, and may sue and be sued in its name.

(5) Every corresponding new bank shall carry on and transact the business of banking as defined in clause (b) of section 5 of the Banking Regulation Act, 1949, and may engage in one or more forms of business specified in sub-section (1) of section 6 of that Act.

10 of 1949

(6) Every corresponding new bank shall establish a reserve fund to which shall be transferred the share premiums and the balance, if any, standing to the credit of the reserve fund of the existing bank in relation to which it is the corresponding new bank, and such further sums, if any, as may be transferred in accordance with the provisions of section 17 of the Banking Regulation Act, 1949.

10 o'

Under-  
takings of  
existing  
banks to  
vest in  
corres-  
ponding  
new  
banks.

4. On the commencement of this Act, the undertaking of every existing bank shall be transferred to, and shall vest in, the corresponding new bank.

General  
effect of  
vest-  
ing.

5. (1) The undertaking of each existing bank shall be deemed to include all assets, rights, powers, authorities and privileges and all property, movable and immovable, cash balances, reserve funds, investments and all other rights and interests in, or arising out of, such property as were immediately before the commencement of this Act in the ownership, possession, power or control of the existing bank in relation to the undertaking, whether within or without India, and all books of accounts, registers, records and all other documents of whatever nature relating thereto and shall also be deemed to include all borrowings, liabilities and obligations of whatever kind then subsisting of the existing bank in relation to the undertaking.

(2) If, according to the laws of any country outside India, the provisions of this Act by themselves are not effective to transfer or vest any asset or liability situated in that country which forms part of the undertaking of an existing bank to, or in, the corresponding new bank,

↑ Subs. & ins. by Act 1 of 1984, S.71 (w.e.f. 15.2.1984).  
↑ Ins. by Act 81 of 1985, S.13 (w.e.f. 30-12-1985).  
↑ Subs. by Act 66 of 1989, S.35 (w.e.f. 30-12-1989).

the affairs of the existing bank in relation to such asset or liability shall, on and from the commencement of this Act, stand entrusted to the chief executive officer for the time being of the corresponding new bank, and the chief executive officer may exercise all powers and do all such acts and things as may be exercised or done by the existing bank for the purpose of effectively transferring such assets and discharging such liabilities.

(3) The chief executive officer of the corresponding new bank shall, in exercise of the powers conferred on him by sub-section (2), take all such steps as may be required by the laws of any such country outside India for the purpose of effecting such transfer or vesting, and may either himself or through any person authorised by him in this behalf realise any asset and discharge any liability of the existing bank.

(4) Unless otherwise expressly provided by this Act, all contracts, deeds, bonds, agreements, powers of attorney, grants of legal representation and other instruments of whatever nature subsisting or having effect immediately before the commencement of this Act and to which the existing bank is a party or which are in favour of the existing bank shall be of as full force and effect against or in favour of the corresponding new bank, and may be enforced or acted upon as fully and effectually as if in the place of the existing bank the corresponding new bank had been a party thereto or as if they had been issued in favour of the corresponding new bank.

(5) If, immediately before the commencement of this Act, any suit, appeal or other proceeding of whatever nature in relation to any business of the undertaking which has been transferred under section 4, is pending by or against the existing bank, the same shall not abate, be discontinued or be in any way prejudicially affected by reason of the transfer of the undertaking of the existing bank or of anything contained in this Act but the suit, appeal or other proceeding may be continued, prosecuted and enforced by or against the corresponding new bank.

(6) Nothing in this Act shall be construed as applying to the assets, rights, powers, authorities and privileges and property, movable and immovable, cash balances and investments in any country outside India (and other rights and interests in, or arising out of, such property) and borrowings, liabilities and obligations of whatever kind subsisting immediately before the commencement of this Act, of any existing bank operating in that country if, under the laws in force in that country, it is not permissible for a banking company, owned or controlled by Government, to carry on the business of banking there.

### CHAPTER III PAYMENT OF AMOUNT

6. (1) Every existing bank shall be given by the Central Government such amount in respect of the transfer, under section 4, to the corresponding new bank of the undertaking of the existing bank as is specified against each such bank in the Second Schedule.

Payment of amount.

(2) The amount referred to in sub-section (1) shall be given to every existing bank, at its option,—

(a) in cash (to be paid by cheque drawn on the Reserve Bank) in three equal annual instalments, the amount of each instalment carrying interest at the rate of five and a half per cent. per annum from the commencement of this Act; or

- (b) in saleable or otherwise transferable promissory notes or stock certificates of the Central Government issued and repayable at par, and maturing at the end of—
- (i) ten years from the commencement of this Act and carrying interest from such commencement at the rate of six per cent. per annum, or
  - (ii) thirty years from the commencement of this Act and carrying interest from such commencement at the rate of seven per cent. per annum; or
  - (c) partly in cash (to be paid by cheque drawn on the Reserve Bank) and partly in such number of securities specified in sub-clause (i) or sub-clause (ii), or both, of clause (b), as may be required by the existing bank; or
  - (d) partly in such number of securities specified in sub-clause (i) of clause (b) and partly in such number of securities specified in sub-clause (ii) of that clause, as may be required by the existing bank.
- (3) The first of the three equal annual instalments referred to in clause (a) of sub-section (2) shall be paid, and the securities referred to in clause (b) of that sub-section shall be issued, within sixty days from the date of receipt by the Central Government of the option referred to in that sub-section, or where no such option has been exercised, from the latest date before which such option ought to have been exercised.
- (4) The option referred to in sub-section (2) shall be exercised by every existing bank before the expiry of a period of three months from the commencement of this Act (or within such further time, not exceeding three months, as the Central Government may, on the application of the existing bank, allow) and the option so exercised shall be final and shall not be altered or rescinded after it has been exercised.
- (5) Any existing bank which omits or fails to exercise the option referred to in sub-section (2), within the time specified in sub-section (4), shall be deemed to have opted for payment in securities specified in sub-clause (i) of clause (b) of sub-section (2).
- (6) Notwithstanding anything contained in this section, any existing bank may, before the expiry of three months from the commencement of this Act (or within such further time, not exceeding three months, as the Central Government may, on the application of the existing bank, allow) make an application in writing to the Central Government for an interim payment of an amount equal to seventy-five per cent. of the amount of the paid-up capital of such bank, immediately before such commencement, indicating therein whether the payment is desired in cash or in securities specified in sub-section (2), or in both.
- (7) The Central Government shall, within sixty days from the receipt of the application referred to in sub-section (6), make the interim payment to the existing bank in accordance with the option indicated in such application.
- (8) The interim payment made to an existing bank under sub-section (7) shall be set off against the total amount payable to such existing bank under this Act and the balance of the amount remaining

outstanding after such payment shall be given to the existing bank in accordance with the option exercised, or deemed to have been exercised, under sub-section (4) or sub-section (5), as the case may be:

Provided that where any part of the interim payment is obtained by an existing bank in cash, the payment so obtained shall be set off, in the first instance, against the first instalment of the cash payment referred to in sub-section (2), and in case the payment so obtained exceeds the amount of the first instalment, the excess amount shall be adjusted against the second instalment and the balance of such excess amount, if any, against the third instalment of the cash payment.

#### CHAPTER IV

##### MANAGEMENT OF CORRESPONDING NEW BANKS

Head office and management.

7. (1) The head office of each corresponding new bank shall be at such place as the Central Government may, by notification in the Official Gazette, specify in this behalf, and, until any such place is so specified, shall be at such place at which the head office of the existing bank, in relation to which it is the corresponding new bank, is on the commencement of this Act, located.

(2) The general superintendence, direction and management of the affairs and business of a corresponding new bank shall vest in a Board of Directors which shall be entitled to exercise all such powers and do all such acts and things as the corresponding new bank is authorised to exercise and do.

(3) (a) As soon as may be after the commencement of this Act, the Central Government shall, in consultation with the Reserve Bank, constitute the first Board of Directors of a corresponding new bank, consisting of not more than seven persons, to be appointed by the Central Government, and every director so appointed shall hold office until the Board of Directors of such corresponding new bank is constituted in accordance with the scheme made under section 9:

Provided that the Central Government may, if it is of opinion that it is necessary in the interests of the corresponding new bank so to do, remove a person from the membership of the first Board of Directors and appoint any other person in his place.

(b) Every member of the first Board of Directors (not being an officer of the Central Government or of the Reserve Bank) shall receive such remuneration as is equal to the remuneration which a member of the Board of Directors of the existing bank was entitled to receive immediately before the commencement of this Act.

(4) Until the first Board of Directors is appointed by the Central Government under sub-section (3), the general superintendence, direction and management of the affairs and business of a corresponding new bank shall vest in a Custodian, who shall be the chief executive officer of that bank and may exercise all powers and do all acts and things as may be exercised or done by that bank.

(5) The Chairman of an existing bank holding office as such immediately before the commencement of this Act, shall be the Custodian of the corresponding new bank and shall receive the same emoluments as he was receiving immediately before such commencement:

Provided that the Central Government may, if the Chairman of an existing bank declines to become, or to continue to function as, a Cus-

todian of the corresponding new bank, or, if it is of opinion that it is necessary in the interests of the corresponding new bank so to do, appoint any other person as the Custodian of a corresponding new bank and the Custodian so appointed shall receive such emoluments as the Central Government may specify in this behalf.

**Explanation.**—In this sub-section and in sub-section (1) of section 12, the expression “Chairman”, in relation to any existing bank, includes the person carrying out the duties of the Chairman or otherwise functioning as the chief executive officer of that bank.

(6) The Custodian shall hold office during the pleasure of the Central Government.

Corres-  
ponding  
new banks  
to be  
guided  
by the  
direc-  
tions of  
the  
Central  
Govern-  
ment.

Power of  
Central  
Govern-  
ment to  
make  
scheme.

8. Every corresponding new bank shall, in the discharge of its functions, be guided by such directions in regard to matters of policy involving public interest as the Central Government may, after consultation with the Governor of the Reserve Bank, give.

9. (1) The Central Government may, after consultation with the Reserve Bank, make a scheme for carrying out the provisions of this Act.

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

(a) the capital structure of the corresponding new bank, so however that the paid-up capital of any such bank shall not be in excess of rupees fifteen crores, [one hundred crores];

(b) the constitution of the Board of Directors, by whatever name called, of the corresponding new bank and all such matters in connection therewith or incidental thereto as the Central Government may consider to be necessary or expedient;

(c) the reconstitution of any corresponding new bank into two or more corporations, the amalgamation of any corresponding new bank with any other corresponding new bank or with another banking institution, the transfer of the whole or any part of the undertaking of a corresponding new bank to any other banking institution or the transfer of the whole or any part of the undertaking of any other banking institution to a corresponding new bank;

(d) such incidental, consequential and supplemental matters as may be necessary to carry out the provisions of this Act.

(3) Every Board of Directors of a corresponding new bank, constituted under any scheme made under sub-section (1), shall include—

(a) representatives of the employees, and of depositors, of such bank; and

(b) such other persons as may represent the interests of each of the following categories, namely, farmers, workers and artisans,

~~to be elected or nominated in such manner as may be specified in the scheme~~

~~↳ Subs. by Act 81 of 1985, S. 14 (w.e.f. 30-12-1985).~~

~~↳ Subs. by Act 66 of 1988, S. 36 (w.e.f. 30-12-1988).~~

~~↳ Subs. by Act 36 of 1992, S. 3 (w.e.f. 1-11-1992).~~

(4) The Central Government may, after consultation with the Reserve Bank, make a scheme to amend or vary any scheme made under sub-section (1).

[(6)] (5) Every scheme 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 scheme or both Houses agree that the scheme should not be made, the scheme 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 scheme.

## CHAPTER V

### MISCELLANEOUS

10. (1) Every corresponding new bank shall cause its books to be closed and balanced on the 31st day of December of each year and shall appoint, with the previous approval of the Reserve Bank, auditors for the audit of its accounts.

Closure  
of ac-  
counts  
and dis-  
posal of  
profits.

(2) Every auditor of a corresponding new bank shall be a person who is qualified to act as an auditor of a company under section 226 of the Companies Act, 1956 and shall receive such remuneration as the Reserve Bank may fix in consultation with the Central Government.

(3) Every auditor shall be supplied with a copy of the annual balance-sheet and profit and loss account and a list of all books kept by the corresponding new bank, and it shall be the duty of the auditor to examine the balance-sheet and profit and loss account with the accounts and vouchers relating thereto, and in the performance of his duties, the auditor—

(a) shall have, at all reasonable times, access to the books, accounts and other documents of the corresponding new bank;

(b) may, at the expense of the corresponding new bank, employ accountants or other persons to assist him in investigating such accounts; and

(c) may, in relation to such accounts, examine the Custodian or any officer or other employee of the corresponding new bank.

(4) Every auditor of a corresponding new bank shall make a report to the Central Government upon the annual balance-sheet and accounts and in every such report shall state—

(a) whether, in his opinion, the balance-sheet is a full and fair balance-sheet containing all the necessary particulars and is properly drawn up so as to exhibit a true and fair view of the affairs of the corresponding new bank, and in case he had called for any explanation or information, whether it has been given and whether it is satisfactory;

(b) whether or not the transactions of the corresponding new bank, which have come to his notice, have been within the powers of that bank;

(c) whether or not the returns received from the offices and branches of the corresponding new bank have been found adequate for the purpose of his audit;

4 Subs. & ins. by Act 37 of 1994, S.15 [w.e.f. 15.7.1994]

5 Ins. by S.16, ibid [w.e.f. 15.7.1994]

(d) whether the profit and loss account shows a true balance profit or loss for the period covered by such account; and

(e) any other matter which he considers should be brought to the notice of the Central Government.

(5) The report of the auditor shall be verified, signed and transmitted to the Central Government.

(6) The auditor shall also forward a copy of the audit report to the corresponding new bank and to the Reserve Bank.

(7) After making provision for bad and doubtful debts, depreciation in assets, contributions to staff and superannuation funds and all other matters for which provision is necessary under any law, or which are usually provided for by banking companies, a corresponding new bank shall transfer the balance of profits to the Central Government.

(8) The Central Government shall cause every auditor's report and report on the working and activities of each corresponding new bank to be laid for not less than thirty days before each House of Parliament as soon as may be after each such report is received by the Central Government.

Corresponding  
new bank  
deemed  
to be an  
Indian  
company.

43 of 1961.

11. For the purposes of the Income-tax Act, 1961, every corresponding new bank shall be deemed to be an Indian company and a company in which the public are substantially interested.

Vacation  
of office  
of Chair-  
man, etc.

12. (1) Every person holding office, immediately before the commencement of this Act, as Chairman of an existing bank shall, if he becomes Custodian of the corresponding new bank, be deemed, on such commencement, to have vacated office as such Chairman.

(2) Save as otherwise provided in sub-section (1), every officer or other employee of an existing bank shall become, on the commencement of this Act, an officer or other employee, as the case may be, of the corresponding new bank and shall hold his office or service in that bank on the same terms and conditions and with the same rights to pension, gratuity and other matters as would have been admissible to him if the undertaking of the existing bank had not been transferred to and vested in the corresponding new bank and continue to do so unless and until his employment in the corresponding new bank is terminated or until his remuneration, terms or conditions are duly altered by the corresponding new bank.

(3) For the persons who immediately before the commencement of this Act were the trustees for any pension, provident, gratuity or other like fund constituted for the officers or other employees of an existing bank, there shall be substituted as trustees such persons as the Central Government may, by general or special order, specify.

(4) Notwithstanding anything contained in the Industrial Disputes Act, 1947, or in any other law for the time being in force, the transfer of the services of any officer or other employee from an existing bank to a corresponding new bank shall not entitle such officer or other employee to any compensation under this Act or any other law for the time being in force and no such claim shall be entertained by any court, tribunal or other authority.

14 of 1947.

1 Ins. & subs. by Act 1 of 1984, S.73 (w.e.f. 15.2.1984).

2 Ins. by Act 64 of 1984, S.5

3 Omitted by Act 81 of 1985, S.15 (w.e.f. 1-5-1986).

**13.** (1) Every corresponding new bank shall observe, except as otherwise required by law, the practices and usages customary among bankers, and, in particular, it shall not divulge any information relating to or to the affairs of its constituents except in circumstances in which it is, in accordance with law or practices and usages customary among bankers, necessary or appropriate for the corresponding new bank to divulge such information.

Obligations as to fidelity and secrecy.

(2) Every director, member of a local board or a committee, or auditor, adviser, officer or other employee of a corresponding new bank shall, before entering upon his duties, make a declaration of fidelity and secrecy in the form set out in the Third Schedule.

(3) Every Custodian of a corresponding new bank shall, as soon as possible, make a declaration of fidelity and secrecy in the form set out in the Third Schedule.

**14.** Every Custodian of a corresponding new bank shall be deemed to be a public servant for the purposes of Chapter IX of the Indian Penal Code, 45 of 1860.

Custodian to be public servant.

(1) All acts done by the Custodian, acting in good faith, shall, notwithstanding any defect in his appointment or in the procedure, be valid.

(2) No act or proceeding of any Board of Directors or a local board or committee of a corresponding new bank shall be invalid merely on the ground of the existence of any vacancy in, or defect in the constitution of, such board or committee, as the case may be.

(3) All acts done by a person acting in good faith as a director or member of a local board or committee of a corresponding new bank shall be valid, notwithstanding that it may afterwards be discovered that his appointment was invalid by reason of any defect or disqualification or had terminated by virtue of any provision contained in any law for the time being in force.

Provided that nothing in this section shall be deemed to give validity to any act by a director or member of a local board or committee of a corresponding new bank after his appointment has been shown to the corresponding new bank to be invalid or to have terminated.

Certain defects not to invalidate acts or proceedings.

**16.** (1) Every Custodian of a corresponding new bank and every officer of the Central Government or of the Reserve Bank and every officer or other employee of a corresponding new bank, shall be indemnified by such bank against all losses and expenses incurred by him in or in relation to the discharge of his duties except such as have been caused by his own wilful act or default.

Indemnity.

**16A.** (1) Where any arrangement entered into by a corresponding new bank with a company provides for the appointment by the

new bank of one or more directors of such company, the

arrangements made in pursuance

Arrangement with corresp. pending new bank

of such arrangement shall be valid.

and shall not be liable to any action or proceeding brought against him in respect of any act done by him in the discharge of his duties as a director of such company.

and shall not be liable to any action or proceeding brought against him in respect of any act done by him in the discharge of his duties as a director of such company.

and shall not be liable to any action or proceeding brought against him in respect of any act done by him in the discharge of his duties as a director of such company.

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and shall not be liable to any action or proceeding brought against him in respect of any act done by him in the discharge of his duties as a director of such company.

Dissolu-  
tion:

Power to  
make  
regula-  
tions.

18. No provision of law relating to winding up of corporations shall apply to a corresponding new bank and no corresponding new bank shall be placed in liquidation save by order of the Central Government and in such manner as it may direct.

19. (1) The Board of Directors of a corresponding new bank may, after consultation with the Reserve Bank and with the previous sanction of the Central Government, make regulations, not inconsistent with the provisions of this Act or any scheme made thereunder, to provide for all matters for which provision is expedient for the purpose of giving effect to the provisions of this Act.

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

(a) the powers, functions and duties of local boards and restrictions, conditions or limitations, if any, subject to which they may be exercised or performed, the formation and constitution of local committees and committees of local boards (including the number of members of any such committee), the powers, functions and duties of such committees, the holding of meetings of local committees and committees of local boards and the conduct of business thereat;

(b) the manner in which the business of the local boards shall be transacted and the procedure in connection therewith;

(c) the delegation of powers and functions of the Board of Directors of a corresponding new bank to the general manager, director, officer or other employee of that bank;

(d) the conditions or limitations subject to which the corresponding new bank may appoint advisers, officers or other employees and fix their remuneration and other terms and conditions of service;

(e) the duties and conduct of advisers, officers or other employees of the corresponding new bank;

(f) the establishment and maintenance of superannuation, pension, provident or other funds for the benefit of officers or other employees of the corresponding new bank or of the dependants of such officers or other employees and the granting of superannuation allowances, annuities and pensions payable out of such funds;

(g) the conduct and defence of legal proceedings by or against the corresponding new bank and the manner of signing pleadings;

(h) the provision of a seal for the corresponding new bank and the manner and effect of its use;

(i) the form and manner in which contracts binding on the corresponding new bank may be executed;

(j) the conditions and the requirements subject to which loans or advances may be made or bills may be discounted or purchased by the corresponding new bank;

(k) the persons or authorities who shall administer any pension, provident or other fund constituted for the benefit of officers or other employees of the corresponding new bank or their dependants;

(l) the preparation and submission of statements of programmes of activities and financial statements of the corresponding new bank and the period for which and the time within which such statements and estimates are to be prepared and submitted; and

*Ans. by Act 66 of 1988, S. 38 (w.e.f. 30-12-1988)*

*Ans. by Act 37 of 1994, S. 17 (w.e.f. 15-2-1994)*

(m) generally for the efficient conduct of the affairs of the corresponding new bank.

(3) Until any regulation is made under sub-section (1), the articles of association of the existing bank and every regulation, rule, bye-law or order made by the existing bank in force immediately before the commencement of this Act shall be deemed to be the regulations made under sub-section (1) and shall have effect accordingly and any reference therein to any authority of the existing bank shall be deemed to be a reference to the corresponding authority of the corresponding new bank and until any such corresponding authority is constituted under this Act shall be deemed to refer to the Custodian.

10 of 1949.

20. (1) In the Banking Regulation Act, 1949,

C 2 xxx  
Amend.  
ment of  
certain  
enact-  
ments.

(a) in section 34A, in sub-section (3), for the words "and any subsidiary bank", the words, figures and brackets "a corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980, and any subsidiary bank" shall be substituted;

(b) in section 36AD, in sub-section (3), for the words "and any subsidiary bank", the words, figures and brackets "a corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980, and any subsidiary bank" shall be substituted;

(c) in section 51, for the words "or any other banking institution notified by the Central Government in this behalf", the words, figures and brackets "or any corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980, or any other banking institution notified by the Central Government in this behalf" shall be substituted.

14 of 1947.

(2) In the Industrial Disputes Act, 1947, in section 2, in clause (bb), for the words "and any subsidiary bank", the words, figures and brackets "a corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980, and any subsidiary bank" shall be substituted.

46 of 1949.

(3) In the Banking Companies (Legal Practitioners' Clients' Accounts) Act, 1949, in section 2, in clause (a), for the words "and any subsidiary bank", the words, figures and brackets "a corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980, and any subsidiary bank" shall be substituted.

47 of 1961.

(4) In the Deposit Insurance and Credit Guarantee Corporation Act, 1961, in section 2, in clause (ee), after the figures "1970", the words, figures and brackets "or a corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980" shall be inserted.

60 of 1968.

(5) In the State Agricultural Credit Corporations Act, 1968, in section 2, in clause (ii), after the figures "1970", the words, figures and brackets "or a corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980" shall be inserted.

## 186 Banking Companies (Acquisition and Transfer of Undertakings) [ACT 40 OF 1980]

Repeal  
and  
saving.

**21. (1)** The Banking Companies (Acquisition and Transfer of Undertakings) Ordinance, 1980, is hereby repealed.

3 of 1980

**(2)** Notwithstanding such repeal, anything done or any action taken, including any order made, notification issued or direction given, under the said Ordinance shall be deemed to have been done, taken, made, issued or given, as the case may be, under the corresponding provisions of this Act.

**THE FIRST SCHEDULE**  
(See sections 2, 3 and 4)

Existing bank	Corresponding new bank
Column 1	Column 2
The Andhra Bank Limited	Andhra Bank
Corporation Bank Limited	Corporation Bank
The New Bank of India Limited	New Bank of India
The Oriental Bank of Commerce Limited	Oriental Bank of Commerce
The Punjab and Sind Bank Limited	Punjab and Sind Bank
Vijaya Bank Limited	Vijaya Bank.

**THE SECOND SCHEDULE**  
(See section 6)

Name of existing bank	Amount
	(in lakhs of rupees)
The Andhra Bank Limited	610
Corporation Bank Limited	180
The New Bank of India Limited	510
The Oriental Bank of Commerce Limited	100
The Punjab and Sind Bank Limited	210
Vijaya Bank Limited	240

**THE THIRD SCHEDULE**

[See sub-sections (2) and (3) of section 13]

**DECLARATION OF FIDELITY AND SECRECY**

I, , do hereby declare that I will faithfully, truly and to the best of my skill and ability execute and perform the duties required of me as Custodian, Director, member of Local Board, member of Local Committee, auditor, adviser, officer or other employee (as the case may be) of the\* and which properly relate to the office or position in the said\* held by me.

I further declare that I will not communicate or allow to be communicated to any person not legally entitled thereto any information relating to the affairs of the\*

or to the affairs of any person having any dealing with the\* ; nor will I allow any such person to inspect or have access to any books or documents belonging to or in the possession of the\* and relating to the business of the\* or to the business of any person having any dealing with the\*

\*Name of corresponding new bank to be filled in.

THE ESSENTIAL SERVICES MAINTENANCE (ASSAM)  
ACT, 1980

No. 41 OF 1980

[19th July, 1980.]

An Act to provide for the maintenance of certain essential services and the normal life of the community in Assam.

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

Short title and extent,

1. (1) This Act may be called the Essential Services Maintenance (Assam) Act, 1980.

Definitions.

(2) It extends to the whole of the State of Assam.

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

7 x x x (a) "appropriate Government" means—

(i) in relation to any service connected with matters relatable to any of the entries enumerated in List I in the Seventh Schedule to the Constitution, the Central Government;

(ii) in relation to any service connected with matters relatable to any of the entries enumerated in List II in the Seventh Schedule to the Constitution, the State Government of Assam; and

(iii) in relation to any service connected with matters relatable to any of the entries enumerated in List III in the Seventh Schedule to the Constitution, the Central Government and the State Government of Assam;

(b) "essential service" means—

(i) any postal, telegraph or telephone service;

(ii) any railway service or any other transport service for the carriage of passengers or goods by land, water or air;

(iii) any service connected with the loading and unloading of goods;

↓ Omitted and Subs. by Act 40 of 1981, S. 13 (w.e.f. 26.7.1981)  
It shall cease to have effect on the expiry of four years from the date of ascent to the Act 40 of 1981 i.e. 23.7.1981

(iv) any service connected with the operation or maintenance of aerodromes or with the operation, repair or maintenance of aircraft;

(v) any service connected with the clearance of goods or passengers through the customs or with the prevention of smuggling;

(vi) any service in any establishment of, or connected with, the armed forces of the Union or in any other establishments or installations connected with defence;

(vii) any service in any section of any industrial establishment or undertaking on the working of which the safety of such establishment or undertaking or the employees employed therein depends;

(viii) any service in, or in connection with, the working of any undertaking owned or controlled by the Government being an undertaking engaged in the purchase, procurement, storage, supply or distribution of foodgrains;

(ix) any service in any system of public conservancy or sanitation;

(x) any service in connection with or in relation to banking;

(xi) any service in any establishment or undertaking dealing with the production, supply and distribution of coal;

(xii) any service in any oilfield or refinery or in any establishment or undertaking dealing with the production, supply or distribution of petroleum and petroleum products;

(xiii) any service in connection with the affairs of the Union or the State of Assam not being a service specified in any of the foregoing sub-clauses;

(xiv) any other service connected with matters with respect to which Parliament or the Legislative Assembly of the State of Assam has power to make laws and which the Central Government or the Government of Assam, as the case may be, being of opinion that strikes therein would prejudicially affect the maintenance of any public utility service, the public safety or the maintenance of supplies and services necessary for the life of the community or would result in the infliction of grave hardship on the community, may, by notification in the Official Gazette, declare to be an essential service for the purposes of this Act.

(c) "strike" means the cessation of work by a body of persons employed in any essential service acting in combination or a concerted refusal or a refusal under a common understanding of any number of persons who are or who have been so employed to continue to work or to accept employment, and includes—

(i) refusal to work overtime where such work is necessary for the maintenance of any essential service;

(ii) any other conduct which is likely to result in, or results in, cessation or substantial retardation of work in any essential service.

} Under sub-clause (v)

(2) Every notification issued under sub-clause (xiv) of clause (b) of sub-section (1) shall be laid before each House of Parliament immediately after it is made if it is in session and on the first day of the commencement of the next session of the House if it is not in session, and shall cease to operate at the expiration of forty days from the date of its being so laid or from the re-assembly of Parliament, as the case may be, unless before the expiration of that period a resolution approving the issue of the notification is passed by both Houses of Parliament.

*Explanation.*—Where the Houses of Parliament are summoned to re-assemble on different dates, the period of forty days shall be reckoned from the later of those dates.

(3) Any reference in this Act to any law which is not in force in any area of the State of Assam and to any authority under such law shall, in relation to that area, be construed as a reference to the corresponding law in force in that area and to the corresponding authority under such corresponding law.

3. (1) If the [State Government] is satisfied that in the public interest it is necessary or expedient so to do, it may, by general or special Order, prohibit strikes in the State of Assam in any essential service specified in the Order.

(2) An Order made under sub-section (1) shall be published in such manner as the [appropriate Government] considers best calculated to bring it to the notice of the persons affected by the Order.

(3) An Order made under sub-section (1) shall be in force for six months only, but the [appropriate Government] may, by a like Order, extend it for any period not exceeding six months if it is satisfied that in the public interest it is necessary or expedient so to do.

(4) Upon the issue of an Order under sub-section (1),—

(a) no person employed in any essential service to which the Order relates shall go or remain on strike;

(b) any strike declared or commenced, whether before or after the issue of the Order, by persons employed in any such service shall be illegal.

4. Any person who commences a strike which is illegal under this Act, or goes or remains on, or otherwise takes part in, any such strike, shall be liable to disciplinary action (including dismissal) in accordance with the same provisions as are applicable for the purpose of taking such disciplinary action (including dismissal) on any other ground under the terms and conditions of service applicable to him in relation to his employment.

5. Any person who commences a strike which is illegal under this Act, or goes or remains on, or otherwise takes part in, any such strike shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

6. Any person who instigates or incites other persons to take part in, or otherwise acts in furtherance of, a strike which is illegal under this Act shall be punishable with imprisonment for a term which may extend to one year, or with fine which may extend to two thousand rupees, or with both.

Power to prohibit strikes in certain employments.

[State Government]

Dismissal of employees participating in illegal strikes.

Penalty for illegal strikes.

Penalty for instigation, etc.

} Subs. by Act 40 of 1981, S. 13 (w.e.f. 26.7.1981).  
It shall cease to have effect on the expiry of four years from the date of assent to the Act 40 of 1981 i.e. 23.9.1981.

Penalty  
for  
giving  
financial  
aid to  
illegal  
strikes.

Power  
to arrest  
without  
warrant.

Offences  
to be  
tried  
summarily.

Act to  
override  
other  
laws.

Repeal  
and  
saving.

7. Any person who knowingly expends or supplies any money in furtherance or support of a strike which is illegal under this Act shall be punishable with imprisonment for a term which may extend to one year, or with fine which may extend to two thousand rupees, or with both.

8. Notwithstanding anything contained in the Code of Criminal Procedure, 1973, any police officer may arrest without warrant any person who is reasonably suspected of having committed any offence under this Act.

9. Notwithstanding anything contained in the Code of Criminal Procedure, 1973, all offences under this Act shall be tried in a summary way by a Judicial Magistrate of the first class specially empowered in this behalf by the appropriate Government and the provisions of sections 262 to 265 (both inclusive) of the said Code shall, as far as may be, apply to such trial.

Provided that in a case of conviction for any offence in a summary trial under this section, it shall be lawful for the Magistrate to pass a sentence of imprisonment for any term for which such offence is punishable under this Act.

10. The provisions of this Act and of any Order issued thereunder shall have effect notwithstanding anything inconsistent therewith contained in the Industrial Disputes Act, 1947, or in any other law for the time being in force.

11. (1) The Essential Services Maintenance (Assam) Ordinance, 1980, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under this Act, as if this Act had come into force on the 6th day of April, 1980.

2 of 1974.

2 of 1974.

*Estate  
Government*

14 of 1947.

2 of 1980.

↑ Subs. by Act 40 of 1981, S. 13 (w.e.f. 26.7.1981)  
It shall cease to have effect on the expiry of  
nine years from the date of assent to the  
Act 40 of 1981 i.e. 23.9.1981.

THE NATIONAL COMPANY LIMITED (ACQUISITION AND  
TRANSFER OF UNDERTAKINGS) ACT, 1980

ARRANGEMENT OF SECTIONS

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5. Power of Central Government to direct vesting of the undertakings of the Company in an existing Government company.
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8. Payment of amount.
9. Payment of further amount.

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19. Priority of claims.
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### THE SCHEDULE

**THE NATIONAL COMPANY LIMITED (ACQUISITION AND  
TRANSFER OF UNDERTAKINGS) ACT, 1980**

No. 42 of 1980

[19th July, 1980.]

An Act to provide for the acquisition and transfer of the undertakings of Messrs. National Company Limited with a view to securing the proper management of such undertakings so as to subserve the interests of the general public by ensuring the continued manufacture, production and distribution of articles made of jute, which are essential to the needs of the economy of the country and for matters connected therewith or incidental thereto.

65 of 1951.

WHEREAS Messrs. National Company Limited had been engaged in the manufacture and production of articles mentioned in the First Schedule to the Industries (Development and Regulation) Act, 1951, namely, textiles made wholly or in part of jute;

65 of 1951.

AND WHEREAS the management of the undertakings of Messrs. National Company Limited was taken over by the Central Government under section 18AA of the Industries (Development and Regulation) Act, 1951;

AND WHEREAS it is necessary to acquire the undertakings of Messrs. National Company Limited to ensure that the interests of the general public are served by the continuance, by the undertakings of the Company, of the manufacture, production and distribution of the aforesaid articles, which are essential to the needs of the economy of the country;

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

**CHAPTER I**

**PRELIMINARY**

1. (I) This Act may be called the National Company Limited (Acquisition and Transfer of Undertakings) Act, 1980.

Short title and commencement

(2) The provisions of sections 29 and 30 shall come into force at once and the remaining provisions of this Act shall be deemed to have come into force on the 27th day of April, 1980.

**Defini-  
tions.**

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

(a) "appointed day" means the 27th day of April, 1980;

(b) "Commissioner" means the Commissioner of Payments appointed under section 15;

(c) "Company" means Messrs National Company Limited, a company within the meaning of the Companies Act, 1956, and having its registered office at 18A-Brabourne Road, Calcutta-700001, in the State of West Bengal;

(d) "existing Government company" means a Government company which is carrying on business on the appointed day;

(e) "new Government company" means a Government company formed and registered on or after the appointed day;

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

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

(h) "specified date", in relation to any provision of this Act, means such date as the Central Government may, by notification, specify for the purposes of that provision and different dates may be specified for different provisions of this Act;

(i) words and expressions used herein and not defined but defined in the Companies Act, 1956, have the meanings respectively assigned to them in that Act.

## CHAPTER II

### ACQUISITION AND TRANSFER OF THE UNDERTAKINGS OF THE COMPANY

**Transfer  
to, and  
vesting in,  
the  
Central  
Govern-  
ment of  
the  
under-  
takeings  
of the  
Company.**

3. On the appointed day, the undertakings of the Company, and the right, title and interest of the Company in relation to its undertakings, shall, by virtue of this Act, stand transferred to, and vest in, the Central Government.

4. (1) The undertakings of the Company shall be deemed to include all assets, rights, lease-holds, powers, authorities and privileges, and all property, movable and immovable, including lands, buildings, workshops, stores, instruments, machinery and equipment, cash balances, cash on hand, 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 Company, whether within or outside India, and all books of account, registers and other documents of whatever nature relating thereto.

(2) All properties as aforesaid which have vested in the Central Government under section 3, shall, by force of such vesting, be freed and discharged from any trust, obligation, mortgage, charge, lien and all other incumbrances affecting them, and any attachment, injunction, decree or order of any court or other authority restricting the use of such properties in any manner or appointing any receiver in respect of the whole or any part of such properties shall be deemed to have been withdrawn.

(3) Every mortgagee of any property which has vested under this Act in the Central Government and every person holding any charge, lien or other interest in, or in relation to, any such property shall give, within such time and in such manner as may be prescribed, an intimation to the Commissioner of such mortgage, charge, lien or other interest.

(4) For the removal of doubts, it is hereby declared that the mortgagee of any property referred to in sub-section (3) or any other person holding any charge, lien or other interest in, or in relation to, any such property shall be entitled to claim, in accordance with his rights and interests, payment of the mortgage money or other dues, in whole or in part, out of the amounts specified in section 8 and also out of the amounts determined under section 9, but no such mortgage, charge, lien or other interest shall be enforceable against any property which has vested in the Central Government.

(5) Any licence or other instrument granted to the Company in relation to any undertaking which has vested in the Central Government under section 3 at any time before the appointed day and in force immediately before the appointed day shall continue to be in force on and after such day in accordance with its tenor in relation to and for the purposes of such undertaking, and on and from the date of vesting of such undertaking, under section 5, in an existing Government company, or under section 6, in a new Government company, the existing, or new, Government company, as the case may be, shall be deemed to be substituted in such licence or other instrument as if such licence or other instrument had been granted to such existing, or new, Government company and such existing, or new, Government company shall hold it for the remainder of the period for which the Company would have held it under the terms thereof.

(6) If, on the appointed day, any suit, appeal or other proceeding, of whatever nature, in relation to any property which has vested in the Central Government under section 3, instituted or preferred by or against

the Company, is pending, the same shall not abate, be discontinued or be, in any way, prejudicially affected by reason of the transfer of the undertakings of the Company, or of anything contained in this Act, but the suit, appeal or other proceeding may be continued, prosecuted or enforced by or against the Central Government, or where the undertakings of the Company are directed under section 5, to vest in an existing Government company or become transferred by virtue of the provisions of section 6 to a new Government company, by or against such Government company.

Power of  
Central  
Govern-  
ment to  
direct  
vesting  
of the  
under-  
takings  
of the  
Company  
in an  
existing  
Govern-  
ment  
com-  
pany.

5. (1) Notwithstanding anything contained in sections 3 and 4, and subject to the provisions of section 6, the Central Government may, if it is satisfied that an existing 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, that the undertakings of the Company, and the right, title and interest of the Company in relation to its undertakings which have vested in the Central Government under section 3, shall, instead of continuing to vest in the Central Government, vest in that existing Government company either on the date of publication 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) Where the right, title and interest of the Company in relation to its undertakings vest, under sub-section (1), in an existing Government company, that Government company shall, on and from the date of such vesting be deemed to have become, and until the transfer of the undertakings by virtue of the provisions of section 6, to a new Government company, be deemed to be, the owner in relation to such undertakings and the rights and liabilities of the Central Government in relation to such undertakings shall, on and from the date of such vesting, be deemed to have become, and until the date of such transfer, be deemed to be, the rights and liabilities, respectively, of that existing Government company.

Transfer  
of under-  
takings  
of the  
Company  
from an  
existing  
Govern-  
ment  
company  
to a new  
Govern-  
ment  
company.

6. (1) Notwithstanding anything contained in sections 3 and 4, where the undertakings of the Company have been directed, under sub-section (1) of section 5, to vest in an existing Government company, the Central Government may, if it is satisfied that a new Government company is willing to comply, or has complied, with such terms and conditions as that Government may think fit to impose, declare, by notification, that the undertakings of the Company be transferred to that new Government company; and on the issue of such declaration, the right, title and interest of the Company in relation to its undertakings, which had been directed under sub-section (1) of section 5 to vest in an existing Government company, shall, instead of continuing to vest in that existing Government company, vest in that new Government company with effect from the date on which such declaration is made.

(2) Where the right, title and interest of the existing Government company in relation to the undertakings of the Company vest under sub-section (1) in a new Government company, that new Government

company shall, on and from the date of such vesting, be deemed to have become the owner in relation to such undertakings and the rights and liabilities of the existing Government company in relation to such undertakings shall, on and from the date of such vesting, be deemed to have become the rights and liabilities, respectively, of that new Government company.

7. (1) Every liability of the Company in respect of any period prior to the appointed day, shall be the liability of the Company and shall be enforceable against it, and not against the Central Government, or where the undertakings of the Company vest in an existing, or a new, Government company, against such Government company.

(2) For the removal of doubts, it is hereby declared that—

(a) save as otherwise expressly provided in this Act, no liability of the Company in relation to its undertakings, in respect of any period prior to the appointed day, shall be enforceable against the Central Government, or where the undertakings of the Company vest in an existing, or a new, Government company, against such Government company;

(b) no award, decree or order of any court, tribunal or other authority in relation to the undertakings of the Company, passed after the appointed day in respect of any matter, claim or dispute, which arose before that day, shall be enforceable against the Central Government, or where the undertakings of the Company vest in an existing, or a new, Government company, against such Government company;

(c) no liability incurred by the Company before the appointed day for the contravention of any provision of law for the time being in force shall be enforceable against the Central Government, or where the undertakings of the Company vest in an existing, or a new, Government company, against such Government company.

### CHAPTER III

#### PAYMENT OF AMOUNTS

8. (1) For the transfer to, and vesting in, the Central Government, under section 3, of the undertakings of the Company, and the right, title and interest of the Company in relation to such undertakings, there shall be given by the Central Government to the Company in cash and in the manner specified in Chapter VI, an amount of rupees ten crores and four lakhs.

Payment of amount.

(2) For the removal of doubts, it is hereby declared that the liabilities of the Company, in relation to its undertakings, shall be met, in accordance with the rights and interests of the creditors of the Company, from the amount due to the Company under sub-section (1).

Payment  
of further  
amount.

9. (1) For the deprivation of the Company of the management of the undertakings owned by it, there shall be given, by the Central Government, to the Company, in addition to the amount specified in section 8, an amount computed at the rate of ten thousand rupees per annum for the period commencing on the date on which the management of the undertakings of the Company was taken over in pursuance of the order made by the Central Government under section 18AA of the Industries (Development and Regulation) Act, 1951, and ending on the appointed day.

65 of 1951.

(2) The amount specified in section 8, and the amount computed in accordance with the provisions of sub-section (1), shall carry simple interest at the rate of four per cent. per annum for the period commencing on the appointed day and ending on the date on which payment of such amount is made by the Central Government to the Commissioner.

(3) The amounts determined in accordance with the provisions of sub-sections (1) and (2) shall be given to the Company in addition to the amount specified in section 8.

#### CHAPTER IV

##### MANAGEMENT, ETC., OF THE UNDERTAKINGS OF THE COMPANY

Management,  
etc., of  
the  
undertakings  
of  
the  
Company.

10. (1) The general superintendence, direction, control and management of the affairs and business of the undertakings owned by the Company, the right, title and interest in relation to which have vested in the Central Government under section 3, shall,—

(a) where a direction has been made by the Central Government under sub-section (1) of section 5, vest, on and from the date specified in such direction, in the existing Government company specified therein; or

(b) where a declaration has been made under sub-section (1) of section 6, vest, on and from the date of such declaration, in the new Government company specified therein; or

(c) where no direction referred to in clause (a) or declaration referred to in clause (b) has been made, vest, on and from the appointed day, in one or more Custodians appointed by the Central Government under sub-section (2),

and thereupon the existing, or new, Government company or the Custodian or Custodians so appointed, as the case may be, shall be entitled to exercise, to the exclusion of all other persons, all such powers and do all such things as the Company is authorised to exercise and do in relation to the undertakings owned by it.

(2) The Central Government may appoint one or more individuals or a Government company as the Custodian or Custodians of the undertakings of the Company in relation to which no direction has been made by it under sub-section (1) of section 5 or no declaration has been made by it under sub-section (1) of section 6, and the Custodian or Custodians so appointed shall receive, from the funds of the undertakings, such remuneration as may be specified by the Central Government.

(3) The Custodian or Custodians of the undertakings of the Company shall maintain an account of the undertakings of the Company in such form and manner and under such conditions as may be prescribed, and the provisions of the Companies Act, 1956, shall apply to the audit of the accounts so maintained as they apply to the audit of the accounts of a company.

11. (1) On the vesting of the management of the undertakings of the Company in an existing, or a new, Government company or on the appointment of a Custodian or Custodians, all persons in charge of the management of the undertakings of the Company immediately before such vesting or appointment shall be bound to deliver to such Government company, or the Custodian or Custodians, as the case may be, all assets, books of account, registers and other documents in their custody relating to the undertakings of the Company.

(2) The Central Government may issue such directions as it may deem desirable in the circumstances of the case to the existing, or new, Government company or the Custodian or Custodians, and such Government company, Custodian or Custodians may also, if it is considered necessary so to do, apply to the Central Government at any time for instructions as to the manner in which the management of the undertakings of the Company shall be conducted or in relation to any other matter arising in the course of such management.

12. (1) Any person who has, on the appointed day, in his possession or under his control, any assets, books, documents or other papers relating to any undertaking owned by the Company, which has vested in the Central Government or in an existing, or a new, Government company under this Act, and which belongs to the Company, or would have so belonged, if the undertakings owned by the Company had not vested in the Central Government or such Government company, shall be liable to account for the said assets, books, documents and other papers to the Central Government or the Government company and shall deliver them up to the Central Government or such Government company or to such person or body of persons as the Central Government or the Government company may specify in this behalf.

(2) The Central Government may take or cause to be taken all necessary steps for securing possession of the undertakings of the Company which have vested in it under section 3.

(3) The Company shall, within such period as the Central Government may allow in this behalf, furnish to that Government a complete inventory of all its property and assets, as on the appointed day, pertaining to the undertakings which have vested in the Central Government under section 3, and, for this purpose, the Central Government or the existing, or new, Government company shall afford to the Company all reasonable facilities.

Duty of persons in charge of management of the undertakings of the Company to deliver all assets, etc.

Duty of persons to account for assets, etc., in their possession.

## CHAPTER V

### PROVISIONS RELATING TO THE EMPLOYEES OF THE COMPANY

Continuance of employees.

13. (1) Every employee of the Company in connection with any undertaking owned by it, shall become, on and from the appointed day, an employee of the Central Government, and where such undertaking is vested in an existing, or a new, Government company under this Act, become, on and from the date of such vesting in such Government company, an employee thereof and shall hold office or service under the Central Government or the existing, or new, Government company, as the case may be, with the same rights and privileges as to pension, gratuity and other matters as would have been admissible to him if there had been no such vesting and shall continue to do so unless and until his employment under the Central Government or the existing, or new, Government company, as the case may be, is duly terminated or until his remuneration and other conditions of service are duly altered by the Central Government or the existing, or new, Government company, as the case may be.

(2) Notwithstanding anything contained in the Industrial Disputes Act, 1947, or in any other law for the time being in force, the transfer of the services of any officer or other person employed in any undertakings owned by the Company to the Central Government or the existing, or new, Government company shall not entitle such officer or other employee to any compensation under this Act or any other law for the time being in force and no such claim shall be entertained by any court, tribunal or other authority.

14 of 1947.

Provident fund and other funds.

14. (1) Where the Company has established a provident fund, superannuation fund, welfare fund or other fund for the benefit of persons employed in any of the undertakings owned by it, the monies relatable to the employees, whose services have become transferred by or under this Act to the Central Government or an existing, or a new, Government company shall, out of the monies standing, on the appointed day, to the credit of such provident fund, superannuation fund, welfare fund or other funds, stand transferred to, and shall vest in, the Central Government or the Government company, as the case may be.

(2) The monies which stand transferred under sub-section (1) to the Central Government or the existing, or new, Government company, as the case may be, shall be dealt with by that Government or the Government company in such manner as may be prescribed.

## CHAPTER VI

### COMMISSIONER OF PAYMENTS

Appointment of Commissioner of Payments.

15. (1) The Central Government shall, for the purpose of disbursing the amounts payable under sections 8 and 9 to the Company, by notification, appoint a Commissioner of Payments.

(2) The Central Government may appoint such other persons as it may think fit to assist the Commissioner and thereupon the Commissioner may authorise one or more of such persons also to exercise all or any of the powers exercisable by him under this Act and different persons may be authorised to exercise different powers.

(3) Any person authorised by the Commissioner to exercise any of the powers exercisable by the Commissioner may exercise those powers in the same manner and with the same effect as if they have been conferred on that person directly by this Act and not by way of authorisation.

(4) The salaries and allowances of the Commissioner and other persons appointed under this section shall be defrayed out of the Consolidated Fund of India.

16. (1) The Central Government shall, within thirty days from the specified date, pay, in cash, to the Commissioner, for payment to the Company—

- (a) an amount equal to that specified in section 8;
- (b) a further amount equal to the amount payable to the Company under section 9.

(2) A deposit account shall be opened by the Central Government in favour of the Commissioner, in the Public Account of India, and every amount paid under this Act to the Commissioner shall be deposited by him to the credit of the said deposit account and the said deposit account shall be operated by the Commissioner.

(3) Records shall be maintained by the Commissioner in respect of the undertakings of the Company in relation to which payment has been made to him under this Act.

(4) Interest accruing on the amounts standing to the credit of the deposit account referred to in sub-section (2) shall enure to the benefit of the Company.

17. (1) The Central Government or the existing, or new, Government company, as the case may be, shall be entitled to receive up to the specified date, to the exclusion of all other persons, any money due to the Company, in relation to any of the undertakings owned by it which have vested in the Central Government or such Government company, and realised after the appointed day, notwithstanding that the realisation pertains to a period prior to the appointed day.

(2) The Central Government or the existing, or new, Government company, as the case may be, may make a claim to the Commissioner with regard to every payment made by that Government or Government company, after the appointed day, for discharging any liability of the Company in respect of any of the undertakings owned by it, in relation to any period prior to the appointed day; and every such claim shall have priority in accordance with the priorities attaching under

Payment  
by the  
Central  
Govern-  
ment to  
the Com-  
missioner.

Certain  
powers of  
the Cen-  
tral Gov-  
ernment  
or Govern-  
ment  
company.

- 23.3.1981. (i) clause (a) of sub-section (I) of section 16; and  
(ii) for clause (b) of sub-section(I) of section 16, in so far as it relates to the amount specified in sub-section (I) of section 9.

(vide Notifn. No S.O. 100(B), dt. 19.3.1981,  
Gaz. of India, Extra., Pt. II, Sec. 3(1), p. 844.)

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Claims  
to be  
made to  
the Com-  
missioner.

18. Every person having a claim against the Company with regard to any of the matters specified in the Schedule, pertaining to any undertaking owned by it, shall prefer such claim before the Commissioner within thirty days from the specified date:

Provided that if the Commissioner is satisfied that the claimant was prevented by sufficient cause from preferring the claim within the said period of thirty days, he may entertain the claim within a further period of thirty days, but not thereafter.

Priority  
of claims.

19. The claims made under section 18 shall have priorities in accordance with the following principles, namely:—

(a) Category I shall have precedence over all other categories and Category II shall have precedence over Category III and so on;

(b) the claims specified in each of the categories shall rank equally and be paid in full, but, if the amount is insufficient to meet such claims in full, they shall abate in equal proportions and be paid accordingly; and

(c) the question of discharging any liability with regard to a matter specified in a lower category shall arise only if a surplus is left after meeting all the liabilities specified in the immediately higher category.

Examina-  
tion of  
claims.

20. (1) On receipt of the claims made under section 18, the Commissioner shall arrange the claims in the order of priorities specified in the Schedule and examine the same in accordance with such order.

(2) If, on examination of the claims, the Commissioner is of opinion that the amount paid to him under this Act is not sufficient to meet the liabilities specified in any lower category, he shall not be required to examine any claim in respect of such lower category.

Admission  
or rejec-  
tion of  
claims.

21. (1) After examining the claims with reference to the priorities set out in the Schedule, the Commissioner shall fix a date on or before which every claimant shall file the proof of his claim.

(2) Not less than fourteen days' notice of the date so fixed shall be given by advertisement in one issue of any daily newspaper in the English language having circulation in the major part of the country and one issue of any daily newspaper in such regional language as the Commissioner may consider suitable, and every such notice shall call upon the claimant to file the proof of his claim with the Commissioner within the period specified in the advertisement.

(3) Every claimant who fails to file the proof of his claim within the period specified by the Commissioner shall be excluded from the disbursement made by the Commissioner.

(4) The Commissioner shall, after such investigation as may, in his opinion, be necessary and after giving the Company an opportunity of refuting the claim and after giving the claimant a reasonable opportunity of being heard, by order in writing, admit or reject the claim in whole or in part.

5 of 1908.

(5) The Commissioner shall have the power to regulate his own procedure in all matters arising out of the discharge of his functions, including the place or places at which he may hold his sitting and shall, for the purpose of making any investigation under this Act, have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908, while trying a suit, in respect of the following matters, namely:—

- (a) the summoning and enforcing the attendance of any witness and examining him on oath;
- (b) the discovery and production of any document or other material object producible as evidence;
- (c) the reception of evidence on affidavits;
- (d) the issuing of any commission for the examination of witnesses.

45 of 1860.  
2 of 1974.

(6) Any investigation before the Commissioner shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Indian Penal Code and the Commissioner shall be deemed to be a civil court for the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973.

(7) A claimant who is dissatisfied with the decision of the Commissioner may prefer an appeal against such decision to the High Court within the local limits of whose jurisdiction the registered office of the Company is situated:

Provided that where a person who is a Judge of a High Court is appointed to be the Commissioner, such appeal shall be heard and disposed of by not less than two Judges of that High Court.

22. After admitting a claim under this Act, the amount due in respect of such claim shall be paid by the Commissioner to the person or persons to whom such amount is due and on such payment, the liability of the Company in respect of any claim relating to the undertakings owned by it shall stand discharged.

Disbursement  
of  
money by  
the  
Commissioner.

23. (1) If out of the monies paid to him in relation to any undertaking owned by the Company there is a balance left after meeting the liabilities as specified in the Schedule, the Commissioner shall disburse such balance to the Company.

Disbursement  
of  
amounts  
to the  
Company.

(2) Where the possession of any machinery, equipment or other property has vested in the Central Government or any existing or new, Government company under this Act, but such machinery, equipment or other property does not belong to the Company, it shall be lawful for the Central Government or, as the case may be, the existing, or new, Government company, to continue to possess such machinery or equipment or other property on the same terms and conditions under which they were possessed by the Company, immediately before the appointed day.

Undisbursed or unclaimed amount to be deposited with the general revenue account.

24. Any money paid to the Commissioner which remains undisbursed or unclaimed on the date immediately preceding the date on which the office of the Commissioner is finally wound up, shall be transferred by the Commissioner, before his office is finally wound up, to the general revenue account of the Central Government; but a claim to any money so transferred may be preferred to the Central Government by the person entitled to such payment and shall be dealt with as if such transfer had not been made, and the order, if any, for payment of the claim being treated as an order for the refund of revenue.

## CHAPTER VII

### MISCELLANEOUS

Act to have over-riding effect.

Assumption of liability.

Management to continue to vest in the Custodian until alternative arrangements have been made.

25. The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in any instrument having effect by virtue of any law, other than this Act, or in any decree or order of any court, tribunal or other authority.

26. (1) Where any liability of the Company arising out of any item specified in any category in Part I of the Schedule is not discharged fully by the Commissioner out of the amounts paid to him under this Act, the Commissioner shall intimate in writing to the Central Government the extent of the liability which remains undischarged and that liability shall be assumed by the Central Government.

(2) The Central Government may, by order, direct the existing, or new, Government company in which the undertakings of the Company become vested by virtue of any direction made under sub-section (1) of section 5 or declaration made under sub-section (1) of section 6, to take over the liability assumed by the Central Government under sub-section (1), and on receipt of such direction, it shall be the duty of such existing, or new, Government company to discharge such liability.

27. Notwithstanding the vesting under this Act of the undertakings of the Company in the Central Government or an existing, or a new, Government company,—

(a) the Custodian who has been managing the affairs of such undertaking before the date on which the undertaking had so vested shall, until alternative arrangements have been made by the Central Government or, as the case may be, such Government company, for the management of such undertakings, continue to manage the affairs of the undertakings, as if the Custodian had been authorised by the Central Government or, as the case may be, such Government company, to manage such undertakings;

(b) the Custodian or any person authorised by him for this purpose shall, until alternative arrangements have been made by the Central Government or, as the case may be, such Government company, continue to be authorised to operate, in relation to the undertakings of the Company, any account of such undertakings in any bank as if the Custodian or the person authorised by him had been authorised by the Central Government or such Government company to operate such account.

28. Every contract entered into by the Company in relation to any of the undertakings owned by it, which has vested in the Central Government under section 3, for any service, sale or supply and in force immediately before the appointed day, shall, on and from the expiry of a period of one hundred and eighty days from the appointed day, cease to have effect unless such contract is, before the expiry of that period, ratified, in writing, by the Central Government, or the existing, or new, Government company, in which such undertakings have been vested under this Act, and in ratifying such contract the Central Government or such Government company may make such alteration or modification therein as it may think fit:

Provided that the Central Government or such Government company shall not omit to ratify a contract and shall not make any alteration or modification in a contract—

- (a) unless it is satisfied that such contract is unduly onerous or has been entered into in bad faith or is detrimental to the interests of the Central Government or such Government company; and
- (b) except after giving the parties to the contract a reasonable opportunity of being heard and except after recording in writing its reasons for refusal to ratify the contract or for making any alteration or modification therein.

29. Any person who,—

Penalties.

- (a) having in his possession, custody or control any property forming part of the undertakings owned by the Company, wrongfully withdraws such property from the Central Government or the Government company; or
- (b) wrongfully obtains possession of, or retains, any property forming part of the undertakings owned by the Company; or
- (c) wilfully withdraws or fails to furnish to the Central Government or the existing, or new, Government company or any person or body of persons specified by that Government or such Government company, as the case may be, any document relating to the undertakings owned by the Company, which may be in his possession, custody or control; or
- (d) fails to deliver to the Central Government or the existing, or new, Government company or any person or body of persons specified by that Government or Government company, any assets, books of account, registers or other documents in his possession, custody or control relating to the undertakings owned by the Company; or
- (e) wrongfully removes or destroys any property forming part of the undertakings owned by the Company or prefers any claim under this Act which he knows or has reason to believe to be false or grossly inaccurate,

shall be punishable with imprisonment for a term which may extend to two years and also with fine which may extend to ten thousand rupees.

Contracts to cease to have effect unless ratified by the Central Government or the Government company.

Offences by companies.

30. (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.

Protection of action taken in good faith.

31. (1) No suit, prosecution or other legal proceeding shall lie against the Central Government or any officer of that Government or the existing, or new, Government company in which the undertakings of the Company have vested under this Act or other person authorised by that Government or Government company for anything which is in good faith done or intended to be done under this Act.

(2) No suit or other legal proceeding shall lie against the Central Government or any of its officers or other employees or the existing, or new, Government company aforesaid or any officer or other person authorised by that Company 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.

Delegation of powers.

32. (1) The Central Government may, by notification, direct that all or any of the powers exercisable by it under this Act, other than the powers conferred by this section and sections 33 and 34, may also be exercised by such person or persons as may be specified in the notification.

(2) Whenever any delegation of power is made under sub-section (1), the person to whom such power has been delegated shall act under the direction, control and supervision of the Central Government.

Power to make rules.

33. (1) The Central Government may, by notification, make rules for carrying out the provisions 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 time within which, and the manner in which, an intimation referred to in sub-section (3) of section 4 shall be given;

(b) the form and manner in which and the conditions under which accounts shall be maintained by the Custodian or Custodians, as required by sub-section (3) of section 10;

(c) the manner in which the monies in any provident fund or other fund, referred to in sub-section (2) of section 14, shall be dealt with;

(d) 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.

34. 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.

4 of 1980. 35. (1) The National Company Limited (Acquisition and Transfer of Undertakings) Ordinance, 1980, is hereby repealed.

Repeal and saving.

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

## THE SCHEDULE

(See sections 18, 20, 21, 23 and 26)

### ORDER OF PRIORITIES

#### Part I

##### Category I—

Employees' dues on account of unpaid salaries, wages, provident fund, Employees' State Insurance contribution or premium relating to

Category III—  
Secured loans obtained by the Company from nationalised banks and public financial institutions during any period whether before or after the management of the Company had been taken over by the Central Government, which took place during the post-take-over management period.

Category IV—  
Revenue, taxes, cesses, rates or other dues to the Central Government, State Government and local authorities or State Electricity Board for the pre-take-over management period.

Category V—  
Amounts due to trade and other creditors in relation to any transaction which took place during the pre-take-over management period.

Part II  
Category II—  
Amounts due to trade and other creditors in relation to any transaction which took place during the post-take-over management period.

Category III—  
Little Insurance Corporation of India and any other amounts due to employees, in respect of any period whether before or after the management of the Company had been taken over by the Central Government, which took place during any period whether before or after the management of the Company had been taken over by the Central Government.

## THE APPROPRIATION (No. 3) ACT, 1980

NO. 43 OF 1980.

[31st July, 1980.]

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 1980-81.

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

1. This Act may be called the Appropriation (No. 3) Act, 1980.
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, 1980] to the sum of fifty-five thousand two hundred and twenty crores, sixty-one lakhs and eight thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1980-81, 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.
4. References to Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before the 9th June, 1980, and shall, on or after that date, be construed as references to the appropriate Ministries or Departments as reconstituted from time to time.

Short title:

Issue of  
Rs 55220,  
61,08,000  
out of  
the  
Consoli-  
dated  
Fund  
of India  
for the  
year  
1980-81.

Approp-  
riation.

Construc-  
tion of  
refer-  
ences to  
Minis-  
tries and  
Depart-  
ments  
in the  
Schedule.

11 of 1980.

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 Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Department of Agriculture and Co-operation . . . Revenue	2,84,87,000	10,000	2,84,97,000
2	Agriculture . . . Revenue Capital	91,12,87,000 100,35,83,000	.. 187,15,40,000	91,12,87,000 1190,74,23,000
3	Fisheries . . . Revenue Capital	19,30,59,000 20,61,00,000	..	19,30,59,000 20,61,00,000
4	Animal Husbandry and Dairy Development . . . Revenue Capital	132,54,95,000 23,99,93,000	20,000 7,00,000	132,55,15,000 24,06,93,000
5	Forest . . . Revenue Capital	20,99,53,000 73,50,000	4,10,50,000	20,99,53,000 4,84,00,000
6	Co-operation . . . Revenue Capital	26,23,00,000 52,35,25,000	.. 5,59,75,000	26,23,00,000 57,95,00,000
7	Department of Food . . . Revenue Capital	616,14,05,000 47,03,08,000	10,60,000 51,00,000	616,24,65,000 47,54,08,000
8	Department of Agricultural Research and Education . . . Revenue	19,82,000	..	19,82,000
9	Payments to Indian Council of Agricultural Research . . . Revenue	95,79,90,000	..	95,79,90,000
10	Ministry of Irrigation . . . Revenue Capital	32,39,31,000 9,39,50,000	28,56,00,000	32,39,31,000 37,95,50,000
11	Ministry of Commerce . . . Revenue	1,65,91,000	..	1,65,91,000
12	Foreign Trade and Export Production . . . Revenue Capital	409,40,13,000 65,21,00,000	..	409,40,13,000 65,21,00,000
13	Textiles, Handloom and Handicrafts . . . Revenue Capital	113,26,49,000 62,35,95,000	11,55,00,000	113,26,49,000 73,99,95,000
14	Ministry of Civil Supplies . . . Revenue Capital	10,57,91,000 5,89,75,000	2,63,69,000	10,57,91,000 8,53,44,000
15	Ministry of Communications . . . Revenue Capital	2,53,16,000 9,97,00,000	..	2,53,16,000 9,97,00,000
16	Overseas Communications Service . . . Revenue Capital	16,87,81,000 26,91,32,000	..	16,87,81,000 26,91,32,000

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
17	Posts and Telegraphs— Working Expenses Revenue	826,04,54,000	50,000	826,05,04,000
18	Posts and Telegraphs— Dividend to General Revenues, Appropriation to Reserve Funds and Repay- ment of Loans from General Revenues . Revenue	220,21,44,000	..	220,21,44,000
19	Capital Outlay on Posts and Telegraphs Capital	451,58,75,000	1,00,000	451,59,75,000
20	Ministry of Defence . Revenue Capital	119,10,66,000 93,92,80,000	1,81,16,000	119,10,66,000 95,73,96,000
21	Defence Services— Army . Revenue	2158,34,67,000	70,00,000	2159,04,67,000
22	Defence Services— Navy . Revenue	216,54,60,000	1,50,000	216,56,10,000
23	Defence Services— Air Force . Revenue	866,48,20,000	2,00,000	866,50,20,000
24	Defence Services— Pensions . Revenue	228,51,78,000	60,000	228,52,38,000
25	Capital Outlay on Defence Services . Capital	326,47,00,000	1,00,00,000	327,47,00,000
26	Department of Education . Revenue	1,97,94,000	..	1,97,94,000
27	Education . Revenue Capital	238,06,63,000 5,35,40,000	4,02,09,000	238,06,63,000 9,36,40,000
28	Department of Culture Revenue	12,26,20,000	..	12,26,20,000
29	Archaeology . Revenue	7,04,00,000	..	7,04,00,000
30	Ministry of Energy . Revenue Capital	65,96,27,000 539,81,54,000	10,84,49,000	65,96,27,000 550,66,03,000
31	Ministry of External Affairs . Revenue Capital	137,66,47,000 19,37,17,000	25,000	137,66,72,000 19,37,17,000
32	Ministry of Finance . Revenue Capital	37,96,39,000 1,41,40,000	40,000	37,96,79,000 1,41,40,000
33	Customs ]] . Revenue Capital	40,81,66,000 6,25,00,000	45,000	40,82,11,000 6,25,00,000
34	Union Excise Duties Revenue	52,86,93,000	13,54,000	52,90,47,000
35	Taxes on Income, Estate Duty, Wealth Tax and Gift Tax Revenue	56,08,13,000	2,33,000	56,10,46,000
36	Stamps . Revenue Capital	19,71,08,000 1,02,42,000	—	19,71,08,000 1,02,42,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
37	Audit . . . Revenue	67,42,82,000	1,23,84,000	68,66,66,000
38	Currency, Coinage and Mint . . . Revenue Capital	44,51,30,000 24,35,74,000	.. ..	44,51,30,000 24,35,74,000
39	Pensions . . . Revenue	67,23,96,000	59,14,000	67,83,10,000
40	Opium and Alkaloid Factories . . . Revenue Capital	30,85,72,000 87,07,000	1,000	30,85,73,000 87,07,000
41	Transfers to State Governments . . . Revenue Capital	970,88,16,000	2984,41,00,000 2632,26,00,000	3955,29,16,000 2632,26,00,000
	CHARGED—Interest Payments . . . Revenue	.. ..	2597,63,53,000	2597,63,53,000
42	Other Expenditure of the Ministry of Finance . . . Revenue Capital	1262,71,32,000 903,07,32,000	4,07,000 3,00,00,000	1262,75,33,000 903,07,32,000
43	Loans to Government Servants, etc. . . Capital	82,00,82,000	.. ..	82,00,82,000
	CHARGED—Repayment of Debt . . . Capital	.. ..	26988,23,54,000	26988,23,54,000
44	Ministry of Health and Family Welfare . . . Revenue	1,08,02,000	.. ..	1,08,02,000
45	Medical and Public Health . . . Revenue Capital	160,74,66,000 72,84,53,000	.. ..	169,74,66,000 72,87,53,000
46	Family Welfare . . . Revenue	155,09,66,000	.. ..	155,09,66,000
47	Ministry of Home Affairs . . . Revenue	3,26,56,000	.. ..	3,26,56,000
48	Cabinet . . . Revenue	1,32,03,000	.. ..	1,32,03,000
49	Department of Person- nel and Adminis- trative Reforms . . . Revenue Capital	8,89,32,000 .. ..	5,000 1,10,00,000	8,89,37,000 1,10,00,000
50	Police . . . Revenue Capital	265,60,15,000 9,89,00,000	2,61,000 1,00,00,000	265,62,76,000 9,90,00,000
51	Census . . . Revenue	19,67,68,000	.. ..	19,67,68,000
52	Other Expenditure of the Ministry of Home Affairs . . . Revenue Capital	322,38,94,000 100,58,31,000	88,66,83,000 1,22,25,000	411,05,77,000 101,80,56,000
53	Delhi . . . Revenue Capital	171,87,42,000 98,84,50,000	79,42,000 1,70,00,000	172,66,84,000 100,54,50,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
54	Chandigarh . . . Revenue Capital	28,73,37,000 15,77,03,000	86,56,000 35,00,000	29,59,93,000 16,12,03,000
55	Andaman and Nicobar Islands . . . Revenue Capital	30,81,88,000 19,17,74,000	8,000	30,81,86,000 19,17,74,000
56	Dadra and Nagar Haveli . . . Revenue Capital	3,06,01,000 3,62,72,000	..	3,06,01,000 3,62,72,000
57	Lakshadweep . . . Revenue Capital	7,55,88,000 1,79,37,000	..	7,55,88,000 1,79,37,000
58	Ministry of Industry . . . Revenue	3,28,83,000	..	3,28,83,000
59	Industries . . . Revenue Capital	29,37,60,000 280,08,93,000	..	29,37,60,000 280,08,93,000
60	Village and Small Industries . . . Revenue Capital	29,01,44,000 2,14,00,000	5,00,00,000 4,00,00,000	34,01,44,000 6,14,00,000
61	Ministry of Information and Broadcasting . . . Revenue	90,60,000	..	90,60,000
62	Information and Publicity . . . Revenue Capital	22,76,51,000 2,16,68,000	..	22,76,51,000 2,16,68,000
63	Broadcasting . . . Revenue Capital	73,43,89,000 15,19,67,000	..	73,43,89,000 15,19,67,000
64	Ministry of Labour . . . Revenue	88,16,000	..	88,16,000
65	Labour and Employment . . . Revenue Capital	64,82,52,000 15,75,000	25,000	64,82,77,000 15,75,000
66	Ministry of Law, Justice and Company Affairs . . . Revenue Capital	26,57,53,000 1,00,000	..	26,57,53,000 1,00,000
67	Administration of Justice . . . Revenue	71,18,000	1,03,45,000	1,76,63,000
68	Ministry of Petroleum, Chemicals and Fertilizers . . . Revenue	1,08,39,000	..	1,08,39,000
69	Petroleum and Petrochemicals Industries . . . Revenue Capital	90,57,14,000 102,22,74,000	..	90,57,14,000 102,22,74,000
70	Chemicals and Fertilizers Industries . . . Revenue Capital	178,34,91,000 324,54,08,000	..	178,34,91,000 324,54,08,000
71	Ministry of Planning . . . Revenue	3,92,000	..	3,92,000

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
72	Statistics Revenue	16,68,27,000	..	16,68,27,000
73	Planning Commission Revenue	5,05,04,000	..	5,05,04,000
74	Ministry of Rural Reconstruction Revenue Capital	553,34,45,000 84,96,70,000	6,000 ..	553,34,51,000 84,96,70,000
75	Ministry of Shipping and Transport Revenue	3,43,98,000	10,000	3,44,08,000
76	Roads Revenue Capital	120,01,40,000 113,84,88,000	25,000 10,73,00,000	120,01,65,000 124,57,88,000
77	Ports, Lighthouses and Shipping Revenue Capital	68,03,97,000 203,49,86,000	4,000 2,01,50,000	68,04,01,000 205,51,36,000
78	Road and Inland Water Transport Revenue Capital	1,47,32,000 40,75,45,000	77,80,000	1,47,32,000 41,53,25,000
79	Ministry of Social Welfare Revenue Capital	70,89,67,000 93,00,000	.. ..	70,89,67,000 93,00,000
80	Department of Steel Revenue Capital	21,09,55,000 487,32,90,000	.. 4,40,30,000	21,09,55,000 491,73,20,000
81	Department of Mines Revenue Capital	56,09,29,000 95,63,00,000	3,20,000 40,00,000	56,12,49,000 96,03,00,000
82	Department of Coal Revenue Capital	108,32,86,000 559,55,91,000	.. ..	108,32,86,000 559,55,91,000
83	Department of Supply Revenue	25,06,000	..	25,06,000
84	Supplies and Disposals Revenue	7,90,14,000	55,000	7,90,69,000
85	Department of Rehabilitation Revenue Capital	24,54,06,000 10,15,75,000	1,20,000 10,93,80,000	24,55,26,000 21,09,55,000
86	Ministry of Tourism and Civil Aviation Revenue	61,67,000	..	61,67,000
87	Meteorology Revenue Capital	17,49,38,000 6,63,72,000	.. ..	17,49,38,000 6,63,72,000
88	Aviation Revenue Capital	33,92,85,000 59,52,50,000	20,000 4,00,000	33,93,05,000 59,56,50,000
89	Tourism Revenue Capital	5,08,55,000 7,54,73,000	.. ..	5,08,55,000 7,54,73,000
90	Ministry of Works and Housing Revenue	1,30,30,000	..	1,30,30,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
91	Public Works . . . Revenue Capital	110,65,97,000 29,96,35,000	3,000 15,00,000	110,66,02,000 30,11,35,000
92	Water Supply and Sewerage . . . Revenue	109,98,00,000	..	109,98,00,000
93	Housing and Urban Development . . . Revenue Capital	22,10,60,000 54,24,76,000	87,15,000 25,13,70,000	22,97,75,000 79,38,46,000
94	Stationery and Printing . . . Revenue	44,89,22,000	8,000	44,89,30,000
95	Department of Atomic Energy . . . Revenue	63,54,000	..	63,54,000
96	Atomic Energy Research, Development and Industrial Projects . . . Revenue Capital	96,71,35,000 89,61,67,000	..	96,71,35,000 89,61,67,000
97	Nuclear Power Schemes . . . Revenue Capital	59,00,16,000 64,37,68,000	..	59,00,16,000 64,37,68,000
98	Department of Electronics . . . Revenue Capital	11,34,59,000 6,49,50,000	..	11,34,59,000 6,49,50,000
99	Department of Science and Technology . . . Revenue Capital	35,82,52,000 1,05,00,000	..	35,82,52,000 1,05,00,000
100	Survey of India . . . Revenue	25,92,99,000	28,000	25,93,27,000
101	Grants to Council of Scientific and Industrial Research . . . Revenue	54,15,07,000	..	54,15,07,000
102	Department of Space . . . Revenue Capital	40,77,83,000 56,03,31,000	..	40,77,83,000 56,03,31,000
103	Lok Sabha . . . Revenue	6,39,24,000	1,26,000	6,40,50,000
104	Rajya Sabha . . . Revenue	2,19,15,000	85,000	2,20,00,000
105	Department of Parliamentary Affairs . . . Revenue	23,37,000	..	23,37,000
CHARGED—Staff, Household and Allow- ances of the President		Revenue	72,90,000	72,90,000

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
	Rs.	Rs.	Rs.	
106	Secretariat of the Vice-President Revenue	6,29,000	..	6,29,000
	CHARGED — Union Public Service Commission Revenue	..	2,87,39,000	2,87,39,000
	TOTAL	19590,44,33,000	35630,16,75,000	55220,61,08,000

# THE FINANCE (No. 2) ACT, 1980

## ARRANGEMENT OF SECTIONS

### CHAPTER I

#### PRELIMINARY

##### SECTIONS

1. Short title and commencement.

### CHAPTER II

#### RATES OF INCOME-TAX

2. Income-tax.

### CHAPTER III

#### DIRECT TAXES

##### *Income-tax*

3. Amendment of section 2.
4. Amendment of section 10.
5. Amendment of section 16.
6. Amendment of section 32.
7. Amendment of section 35.
8. Amendment of section 35B.
9. Amendment of section 36.
10. Amendment of section 37.
11. Amendment of section 41.
12. Insertion of new sections 80AA and 80AB.
13. Amendment of section 80C.
14. Omission of section 80FF.
15. Amendment of section 80G.
16. Insertion of new section 80-I.
17. Amendment of section 80J.
18. Amendment of section 80JJ.
19. Amendment of section 80L.
20. Amendment of section 80RR.
21. Amendment of section 80T.
22. Amendment of section 80TT.
23. Amendment of section 80U.
24. Amendment of section 139.
25. Amendment of section 143.
26. Amendment of section 155.
27. Amendment of section 164.
28. Amendment of section 171.

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*Arrangement of Sections***SECTIONS**

29. Amendment of section 208.
30. Amendment of section 209A.
31. Amendment of section 212.
32. Amendment of section 215.
33. Amendment of section 273.
34. Amendment of Fourth Schedule.
35. Consequential amendments to certain sections.

*Wealth-tax*

36. Amendment of section 2.
37. Amendment of section 5.
38. Amendment of section 7.
39. Insertion of new section 20A.
40. Amendment of section 21.
41. Amendment of Schedule I.

*Gift-tax*

42. Amendment of Act 18 of 1958.

*Interest-tax*

43. Amendment of Act 45 of 1974.

*Miscellaneous*

44. Saving in certain cases.

**CHAPTER IV****INDIRECT TAXES**

45. Amendment of Act 51 of 1975.
46. Amendment of Act 1 of 1944.
47. Amendment of Act 13 of 1980.
48. Amendment of Act 58 of 1957.
49. Amendment of Act 25 of 1978.
50. Amendment of Act 52 of 1962, etc., to provide for an Appellate Tribunal.

**CHAPTER V****MISCELLANEOUS**

51. Amendment of Act 6 of 1898.
52. Amendment of Act 32 of 1971.
53. Amendment of Act 38 of 1974.
54. Repeal.

**THE FIRST SCHEDULE.****THE SECOND SCHEDULE.****THE THIRD SCHEDULE.****THE FOURTH SCHEDULE.****THE FIFTH SCHEDULE.**

## THE FINANCE (No. 2) ACT, 1980

No. 44 OF 1980

[21st August, 1980.]

An Act to give effect to the financial proposals of the Central Government for the financial year 1980-81.

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

### CHAPTER I PRELIMINARY

1. (1) This Act may be called the Finance (No. 2) Act, 1980.

(2) Save as otherwise provided in this Act, sections 2 to 43 and sections 52 and 53 shall be deemed to have come into force on the 1st day of April, 1980.

Short title and commencement.

### 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, 1980, 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 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 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 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 exceeding six hundred rupees, in addition to total income and the total income exceeds twelve thousand rupees, then, in calculating income-tax under the first proviso to sub-section (5) of section 132 of the Income-tax Act or in charging income-tax under sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) (that is to say, as if the net agricultural income were comprised in the total income after 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 twelve 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 ten 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, 1980, 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 2 of the Income-tax Act, in clause (24), after sub-clause (iv), the following sub-clause shall be inserted, namely:—

'(iva) the value of any benefit or perquisite, whether convertible into money or not, obtained by any representative assessee mentioned in clause (iii) or clause (iv) of sub-section (1) of section 160 or by any person on whose behalf or for whose benefit any income is receivable by the representative assessee (such person being hereafter in this sub-clause referred to as the "beneficiary") and any sum paid by the representative assessee in respect of any obligation which, but for such payment, would have been payable by the beneficiary';

4. In section 10 of the Income-tax Act, after clause (23A), the following clause shall be inserted and shall be deemed always to have been inserted, namely:—

"(23AA) any income received by any person on behalf of any Regimental Fund or Non-Public Fund established by the armed forces of the Union for the welfare of the past and present members of such forces or their dependants;".

Amend-  
ment of  
section 2

Amend-  
ment of  
section 10.

Amend-  
ment of  
section 16.

5. In section 16 of the Income-tax Act, with effect from the 1st day of April, 1981,—

(a) in clause (i),—

(i) for the words “in respect of expenditure incidental to the employment of the assessee”, the words “a deduction of” shall be substituted;

(ii) in sub-clauses (a) and (b), the words “derived from such employment” shall be omitted;

(b) in clause (ii), for the words “in respect of any allowance”, the words “a deduction in respect of any allowance” shall be substituted.

Amend-  
ment of  
section 32.

6. In section 32 of the Income-tax Act, with effect from the 1st day of April, 1981,—

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

‘(iia) in the case of any new machinery or plant (other than ships and aircraft) which has been installed after the 31st day of March, 1980 but before the 1st day of April, 1985, a further sum equal to one-half of the amount admissible under clause (ii) (exclusive of extra allowance for double or multiple shift working of the machinery or plant and the extra allowance in respect of machinery or plant installed in any premises used as a hotel) in respect of the previous year in which such machinery or plant is installed or, if the machinery or plant is first put to use in the immediately succeeding previous year, then, in respect of that previous year:

Provided that no deduction shall be allowed under this clause in respect of—

(a) any machinery or plant installed in any office premises or any residential accommodation;

(b) any office appliances or road transport vehicles; and

(c) any machinery or plant, the whole of the actual cost of which is allowed as a deduction (whether by way of depreciation or otherwise) in computing the income chargeable under the head “Profits and gains of business or profession” of any one previous year.

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

(a) “new machinery or plant” shall have the meaning assigned to it in clause (2) of the *Explanation* below clause (vi) of this sub-section;

(b) “residential accommodation” includes accommodation in the nature of a guest house but does not include premises used as a hotel;’;

(b) in sub-section (2), after the words, brackets and figures “or clause (ii)”, the words, brackets, figures and letter “or clause (iia)” shall be inserted

Amend-  
ment of  
section 35.

7. In section 35 of the Income-tax Act,—

(a) in sub-section (2), in clause (iv),—

(i) for the brackets and figures "(ii), (iii)", the brackets, figures and letter "(ii), (iia), (iii)" shall be substituted with effect from the 1st day of April, 1981;

(ii) for the words "for the same previous year", the words "for the same or any other previous year" shall be substituted and shall be deemed always to have been substituted;

(b) in sub-section (2A), with effect from the 1st day of September, 1980,—

(i) in the opening paragraph, after the words, brackets and figures "clause (ii) of sub-section (1)", the words "or to a public sector company" shall be inserted;

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

*Explanation.*—For the purposes of this sub-section, "public sector company" shall have the same meaning as in clause (b) of the *Explanation* below sub-section (2B) of section 32A.;

(c) after sub-section (2A), the following sub-section shall be inserted with effect from the 1st day of September, 1980, namely:—

"(2B) (a) Where an assessee has incurred any expenditure (not being in the nature of capital expenditure incurred on the acquisition of any land or building or construction of any building) on scientific research undertaken under a programme approved in this behalf by the prescribed authority having regard to the social, economic and industrial needs of India, he shall, subject to the provisions of this sub-section, be allowed a deduction of a sum equal to one and one-fourth times the amount of the expenditure certified by the prescribed authority to have been so incurred during the previous year.

(b) Where a deduction has been allowed under clause (a) for any previous year in respect of any expenditure, no deduction in respect of such expenditure shall be allowed under clause (i) of sub-section (1) or clause (ia) of sub-section (2) for the same or any other previous year.

(c) Where a deduction is allowed for any previous year under this sub-section in respect of expenditure represented wholly or partly by an asset, no deduction shall be allowed in respect of that asset under clauses (i), (ii), (iia) and (iii) of sub-section (1) or under sub-section (1A) of section 32 for the same or any subsequent previous year.

(d) Any deduction made under this sub-section in respect of any expenditure on scientific research in excess of the expenditure actually incurred shall be deemed to have been wrongly made for the purposes of this Act if the assessee fails to furnish within one year of the period allowed by the prescrib-

ed authority for completion of the programme, a certificate of its completion obtained from that authority, and the provisions of sub-section (5B) of section 155 shall apply accordingly.”.

Amend-  
ment of  
section  
35B.

8. In section 35B of the Income-tax Act, in sub-section (1), with effect from the 1st day of April, 1981,—

(a) in clause (b), sub-clauses (ii), (iii), (v), (vi) and (viii) shall be omitted;

(b) for *Explanation 2* below clause (b), the following *Explanation* shall be substituted, namely:—

*Explanation 2.*—For the removal of doubts, it is hereby declared that nothing in clause (b) shall be construed to include any expenditure which is in the nature of purchasing and manufacturing expenses ordinarily debitible to the trading or manufacturing account and not to the profit and loss account.”.

Amend-  
ment of  
section 36.

9. In section 36 of the Income-tax Act, in sub-section (1), after clause (ii), the following clause shall be inserted with effect from the 1st day of April, 1981, namely:—

(iii) a sum equal to one and one-third times the amount of the expenditure incurred on payment of any salary to an employee who, as at the end of the previous year,—

(a) is totally blind, or

(b) is subject to or suffers from a permanent physical disability (other than blindness) which has the effect of reducing substantially his capacity to engage in a gainful employment or occupation:

Provided that the assessee produces before the Income-tax Officer, in respect of the first assessment year for which deduction is claimed in relation to each such employee under this clause,—

(i) in a case referred to in sub-clause (a), a certificate as to his total blindness from a registered medical practitioner being an oculist; and

(ii) in a case referred to in sub-clause (b), a certificate as to the permanent physical disability referred to in the said sub-clause from a registered medical practitioner:

Provided further that nothing contained in this clause shall apply in the case of an employee whose income in the previous year chargeable under the head “Salaries” exceeds twenty thousand rupees.

*Explanation 1.*—In this clause, “salary” includes the pay, allowances, bonus or commission payable monthly or otherwise.

*Explanation 2.*—For the removal of doubts, it is hereby declared that where a deduction under this clause is allowed for any assessment year in respect of any expenditure, deduction shall not be allowed in respect of such expenditure under any other provision of this Act for the same or any other assessment year.”.

Amend-  
ment of  
section 37.

10. In section 37 of the Income-tax Act, sub-sections (3A), (3B), (3C) and (3D) shall be omitted with effect from the 1st day of April, 1981.

**11.** In section 41 of the Income-tax Act, with effect from the 1st day of April, 1981,—

(a) in sub-section (2), after the proviso, the following proviso shall be inserted, namely:—

Provided further that where an asset representing expenditure of a capital nature on scientific research within the meaning of clause (c) of sub-section (2B) of section 35, read with clause (4) of section 43 owned by the assessee which was or has been used for the purposes of business after it ceased to be used for the purpose of scientific research related to the business is sold, discarded, demolished or destroyed, the provisions of this sub-section shall apply as if for the words "actual cost", at the first place where they occur, the words "actual cost as increased by twenty-five per cent. thereof" had been substituted.;

(b) in sub-section (3),—

(i) for the words, brackets and figures "clause (iv) of sub-section (1) of section 35", the words, brackets, figures and letters "clause (iv) of sub-section (1), or clause (c) of sub-section (2B), of section 35" shall be substituted;

(ii) for the words, brackets, figures and letter "clause (ia) of sub-section (2) of section 35", the words, brackets, figures and letters "clause (ia) of sub-section (2), or clause (c) of sub-section (2B), of section 35" shall be substituted.

**12.** In the Income-tax Act,—

(a) after section 80A, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1968, namely:—

"80AA. Where any deduction is required to be allowed under section 80M in respect of any income by way of dividends from a domestic company which is included in the gross total income of the assessee, then, notwithstanding anything contained in that section, the deduction under that section shall be computed with reference to the income by way of such dividends as computed in accordance with the provisions of this Act (before making any deduction under this Chapter) and not with reference to the gross amount of such dividends.";

(b) after section 80AA as so inserted, the following section shall be inserted with effect from the 1st day of April, 1981, namely:—

"80AB. Where any deduction is required to be made or allowed under any section (except section 80M) included in this Chapter under the heading "C—Deductions in respect of certain incomes" in respect of any income of the nature specified in that section which is included in the gross total income of the assessee, then, notwithstanding anything contained in that section, for the purpose of computing the deduction under that section, the amount of income of that nature as computed in accordance with the provisions of this Act (before making any deduction under this Chapter) shall alone be deemed to be the amount of income of that nature which is derived or received by the assessee and which is included in his gross total income."

Amend-  
ment of  
section 41.

Insertion  
of new  
sections  
80AA and  
80 AB.

Compu-  
ta-  
tion of  
deduction  
under  
section  
80M.

Dedu-  
ctions to be  
made  
with  
reference  
to the  
income  
included  
in the  
gross  
total  
income.

Amend-  
ment of  
section  
80C.

13. In section 80C of the Income-tax Act, with effect from the 1st day of April, 1981.—

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

“(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

(b) where such aggregate exceeds Rs. 5,000 but does not exceed Rs. 10,000

(c) where such aggregate exceeds Rs. 10,000

The whole of such aggregate;

Rs. 5,000 plus 50 per cent. of the amount by which such aggregate exceeds Rs. 5,000;

Rs. 7,500 plus 40 per cent. of the amount by which such aggregate exceeds Rs. 10,000.”;

(b) in sub-section (4), in clause (i), for the words “musician or actor”, the words and brackets “musician, actor or sportsman (including an athlete)” shall be substituted.

Omission  
of section  
80FF.

14. Section 80FF of the Income-tax Act shall be omitted with effect from the 1st day of April, 1981.

Amend-  
ment of  
section  
80G.

15. In section 80G of the Income-tax Act,—

(a) for sub-section (4), the following sub-section shall be substituted with effect from the 1st day of April, 1981, namely:—

“(4) Where the aggregate of the sums referred to in sub-clauses (iv), (v), (vi) and (vii) of clause (a) and in clause (b) of sub-section (2) exceeds the smaller of the following amounts, that is to say,—

(i) ten per cent. of the gross total income (as reduced by any portion thereof on which income-tax is not payable under any provision of this Act and by any amount in respect of which the assessee is entitled to a deduction under any other provision of this Chapter), and

(ii) five hundred thousand rupees,

then, the amount by which such aggregate exceeds such smaller amount shall be ignored for the purpose of computing the aggregate of the sums in respect of which deduction is to be allowed under sub-section (1).”;

(b) after sub-section (5) and before *Explanation 1*, the following sub-section shall be inserted and shall be deemed always to have been inserted, namely:—

“(5A) Where a deduction under this section is claimed and allowed for any assessment year in respect of any sum specified in sub-section (2), the sum in respect of which deduction is so allowed shall not qualify for deduction under any other provision of this Act for the same or any other assessment year.”.

16. In the Income-tax Act, after section 80HHA, the following section shall be inserted with effect from the 1st day of April, 1981, namely:—

**'80-I.** (1) Where the gross total income of an assessee includes any profits and gains derived from an industrial undertaking or a ship or the business of a hotel, to which this section applies, there shall, in accordance with and subject to the provisions of this section, be allowed; in computing the total income of the assessee, a deduction from such profits and gains of an amount equal to twenty per cent. thereof:

Provided that in the case of an assessee, being a company, the provisions of this sub-section shall have effect as if for the words "twenty per cent.", the words "twenty-five per cent." had been substituted.

(2) This section applies to any industrial undertaking which fulfils all the following conditions, namely:—

(i) it is not formed by the splitting up, or the reconstruction, of a business already in existence;

(ii) it is not formed by the transfer to a new business of machinery or plant previously used for any purpose;

(iii) it manufactures or produces any article or thing, not being any article or thing specified in the list in the Eleventh Schedule, or operates one or more cold storage plant or plants, in any part of India, and begins to manufacture or produce articles or things or to operate such plant or plants, at any time within the period of four years next following the 31st day of March, 1981, or such further period as the Central Government may, by notification in the Official Gazette, specify with reference to any particular industrial undertaking;

(iv) in a case where the industrial undertaking manufactures or produces articles or things, the undertaking employs ten or more workers in a manufacturing process carried on with the aid of power, or employs twenty or more workers in a manufacturing process carried on without the aid of power:

Provided that the condition in clause (i) shall not apply in respect of any industrial undertaking which is formed as a result of the re-establishment, reconstruction or revival by the assessee of the business of any such industrial undertaking as is referred to in section 33B, in the circumstances and within the period specified in that section:

Provided further that the condition in clause (iii) shall, in relation to a small-scale industrial undertaking, apply as if the words "not being any article or thing specified in the list in the Eleventh Schedule" had been omitted.

**Explanation 1.**—For the purposes of clause (ii) of this sub-section, any machinery or plant which was used, outside India by any person other than the assessee shall not be regarded as machi-

Insertion  
of new  
section  
**80-I.**

Dedu-  
ction in  
respect of  
profits  
and  
gains  
from  
industrial  
under-  
takings  
after a  
certain  
date, etc.

inery or plant previously used for any purpose, if the following conditions are fulfilled, namely:—

- (a) such machinery or plant was not, at any time previous to the date of the installation by the assessee, used in India;
- (b) such machinery or plant is imported into India from any country outside India; and
- (c) no deduction on account of depreciation in respect of such machinery or plant has been allowed or is allowable under the provisions of this Act in computing the total income of any person for any period prior to the date of the installation of the machinery or plant by the assessee.

*Explanation 2.*—Where in the case of an industrial undertaking, any machinery or plant or any part thereof previously used for any purpose is transferred to a new business and the total value of the machinery or plant or part so transferred does not exceed twenty per cent. of the total value of the machinery or plant used in the business, then, for the purposes of clause (ii) of this sub-section, the condition specified therein shall be deemed to have been complied with.

*Explanation 3.*—For the purposes of this sub-section, “small-scale industrial undertaking” shall have the same meaning as in clause (b) of the *Explanation* below sub-section (8) of section 80HHA.

(3) This section applies to any ship, where all the following conditions are fulfilled, namely:—

- (i) it is owned by an Indian company and is wholly used for the purposes of the business carried on by it;
- (ii) it was not, previous to the date of its acquisition by the Indian company, owned or used in Indian territorial waters by a person resident in India; and
- (iii) it is brought into use by the Indian company at any time within the period of four years next following the 1st day of April, 1981.

(4) This section applies to the business of any hotel, where all the following conditions are fulfilled, namely:—

- (i) the business of the hotel is not formed by the splitting up, or the reconstruction, of a business already in existence or by the transfer to a new business of a building previously used as a hotel or of any machinery or plant previously used for any purpose;
- (ii) the business of the hotel is owned and carried on by a company registered in India with a paid-up capital of not less than five hundred thousand rupees;
- (iii) the hotel is for the time being approved for the purposes of this sub-section by the Central Government;
- (iv) the business of the hotel starts functioning after the 31st day of March, 1981 but before the 1st day of April, 1985.

(5) The deduction specified in sub-section (1) shall be allowed in computing the total income in respect of the assessment year relevant to the previous year in which the industrial undertaking begins to manufacture or produce articles or things, or to operate its cold storage plant or plants or the ship is first brought into use or the business of the hotel starts functioning (such assessment year being hereafter in this section referred to as the initial assessment year) and each of the seven assessment years immediately succeeding the initial assessment year:

Provided that in the case of an assessee, being a co-operative society, the provisions of this sub-section shall have effect as if for the words "seven assessment years", the words "nine assessment years" had been substituted,

(6) Notwithstanding anything contained in any other provision of this Act, the profits and gains of an industrial undertaking or a ship or the business of a hotel to which the provisions of sub-section (1) apply shall, for the purposes of determining the quantum of deduction under sub-section (1) for the assessment year immediately succeeding the initial assessment year or any subsequent assessment year, be computed as if such industrial undertaking or ship or the business of the hotel were the only source of income of the assessee during the previous years relevant to the initial assessment year and to every subsequent assessment year up to and including the assessment year for which the determination is to be made.

(7) Where the assessee is a person other than a company or a co-operative society, the deduction under sub-section (1) from profits and gains derived from an industrial undertaking shall not be admissible unless the accounts of the industrial undertaking for the previous year relevant to the assessment year for which the deduction is claimed have been audited by an accountant, as defined in the *Explanation* below sub-section (2) of section 288, and the assessee furnishes, along with his return of income, the report of such audit in the prescribed form duly signed and verified by such accountant.

(8) Where any goods held for the purposes of the business of the industrial undertaking or the hotel or the operation of the ship are transferred to any other business carried on by the assessee, or where any goods held for the purposes of any other business carried on by the assessee are transferred to the business of the industrial undertaking or the hotel or the operation of the ship and, in either case, the consideration, if any, for such transfer as recorded in the accounts of the business of the industrial undertaking or the hotel or the operation of the ship does not correspond to the market value of such goods as on the date of the transfer, then, for the purposes of the deduction under this section, the profits and gains of the industrial undertaking or the business of the hotel or the operation of the ship shall be computed as if the transfer, in either case, had been made at the market value of such goods as on that date:

Provided that where, in the opinion of the Income-tax Officer, the computation of the profits and gains of the industrial undertaking or the business of the hotel or the operation of the ship in the manner hereinbefore specified presents exceptional difficulties, the

Income-tax Officer may compute such profits and gains on such reasonable basis as he may deem fit.

*Explanation.*—In this sub-section, “market value”, in relation to any goods, means the price that such goods would ordinarily fetch on sale in the open market.

(9) Where it appears to the Income-tax Officer that, owing to the close connection between the assessee carrying on the business of the industrial undertaking or the hotel or the operation of the ship to which this section applies and any other person, or for any other reason, the course of business between them is so arranged that the business transacted between them produces to the assessee more than the ordinary profits which might be expected to arise in the business of the industrial undertaking or the hotel or the operation of the ship, the Income-tax Officer shall, in computing the profits and gains of the industrial undertaking or the hotel or the ship for the purposes of the deduction under this section, take the amount of profits as may be reasonably deemed to have been derived therefrom.

(10) The Central Government may, after making such inquiry as it may think fit, direct, by notification in the Official Gazette, that the exemption conferred by this section shall not apply to any class of industrial undertakings with effect from such date as it may specify in the notification.

Amend-  
ment of  
section  
80J.

17. In section 80J of the Income-tax Act,—

(a) in sub-section (1), for the words “computed in the prescribed manner”, the words, brackets, figure and letter “computed in the manner specified in sub-section (1A)” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1972;

(b) after sub-section (1), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1972, namely:—

‘(1A) (I) For the purposes of this section, the capital employed in an industrial undertaking or the business of a hotel shall, except as otherwise expressly provided in this section, be computed in accordance with clauses (II) to (IV) and the capital employed in a ship shall be computed in accordance with clause (V).

(II) The aggregate of the amounts representing the values of the assets as on the first day of the computation period of the undertaking or of the business of the hotel to which this section applies shall first be ascertained in the following manner:—

(i) in the case of assets entitled to depreciation, their written down value;

(ii) in the case of assets acquired by purchase and not entitled to depreciation, their actual cost to the assessee;

(iii) in the case of assets acquired otherwise than by purchase and not entitled to depreciation, the value of the assets when they became assets of the business;

(iv) in the case of assets, being debts due to the person carrying on the business, the nominal amount of those debts;

(v) in the case of assets, being cash in hand or bank, the amount thereof.

*Explanation 1.*—In this clause, “actual cost” has the same meaning as in clause (1) of section 43.

*Explanation 2.*—In this clause and in clause (III), “computation period” means the period for which profits and gains of the industrial undertaking or business of the hotel are computed under sections 28 to 43A.

*Explanation 3.*—In this clause and in clause (V), “written down value” has the same meaning as in clause (6) of section 43.

*Explanation 4.*—Where the cost of any asset has been satisfied otherwise than in cash, the then value of the consideration actually given for the asset shall be treated as the actual cost of the asset.

(III). From the aggregate of the amounts as ascertained under clause (II) shall be deducted the aggregate of the amounts, as on the first day of the computation period, of borrowed moneys and debts owed by the assessee (including amounts due towards any liability in respect of tax).

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

(i) “tax” means—

(a) income-tax or super-tax (including advance tax) due under any provision of this Act;

(b) wealth-tax due under any provision of the Wealth-tax Act, 1957;

(c) gift-tax due under any provision of the Gift-tax Act, 1958;

(d) super profits tax due under any provision of the Super Profits Tax Act, 1963;

(e) surtax due under any provision of the Companies (Profits) Surtax Act, 1964;

(ii) any liability in respect of tax shall be deemed to have become due—

(a) in the case of advance tax due under any provision of this Act, on the date on which such advance tax is payable; and

(b) in the case of any other tax, on the first day of the period within which it is required to be paid.

(IV) The resultant sum as determined under clause (III) shall be diminished by the value, as ascertained under clause (II), of any investments the income from which is not taken into account in computing the profits of the business and any moneys not required for the purpose of the business, in so far as the aggregate of such investments or moneys exceed the amount of the borrowed moneys which under clause (III) are required to be deducted in computing the capital.

(V) The capital employed in a ship shall be taken to be the written down value of the ship as reduced by the aggregate of the amounts owed by the assessee as on the computation date on account of moneys borrowed or debts incurred in acquiring that ship.

*Explanation.*—In this clause, “computation date” in relation to a ship, means—

(a) in respect of the previous year in which the ship is first brought into use, the date on which it is so brought into use;

(b) in respect of any subsequent previous year, the first day of such previous year.”

**Amend-  
ment of  
section  
80JJ.** 18. In section 80JJ of the Income-tax Act, with effect from the 1st day of April, 1981,—

(a) in clause (a), for the words “ten thousand rupees”, the words “fifteen thousand rupees” shall be substituted;

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

“(b) in any other case, one-fifth of the aggregate amount of such profits and gains or fifteen thousand rupees, whichever is higher:

Provided that in computing the aggregate amount of such profits and gains in a case where the profits and gains derived from a business of poultry farming exceed seventy-five thousand rupees, such excess shall be ignored.”

**Amend-  
ment of  
section  
80L.** 19. In section 80L of the Income-tax Act, in sub-section (1), for clause (viii), the following clause shall be substituted with effect from the 1st day of April, 1981, namely:—

“(viii) interest on deposits with a financial corporation which is engaged in providing long-term finance for industrial development in India or with a public company formed and registered in India with the main object of carrying on the business of providing long-term finance for construction or purchase of houses in India for residential purposes:

Provided that the corporation or, as the case may be, the company is for the time being approved by the Central Government for the purposes of clause (viii) of sub-section (1) of section 36;”.

**Amend-  
ment of  
section  
80RR.** 20. In section 80RR of the Income-tax Act, for the words “musician or actor”, the words and brackets “musician, actor or sportsman (including an athlete)” shall be substituted.

**Amend-  
ment of  
section  
80T.** 21. In section 80T of the Income-tax Act, in clause (a), the words “where the gross total income does not exceed ten thousand rupees or” shall be omitted with effect from the 1st day of April, 1981.

**Amend-  
ment of  
section  
80TT.** 22. In section 80TT of the Income-tax Act, in clause (a), the words “where the gross total income does not exceed ten thousand rupees or” shall be omitted with effect from the 1st day of April, 1981.

**Amend-  
ment of  
section  
80U.** 23. In section 80U of the Income-tax Act, for the words “five thousand rupees”, the words “ten thousand rupees” shall be substituted with effect from the 1st day of April, 1981.

Amend.  
ment of  
section  
139.

24. In section 139 of the Income-tax Act, after sub-section (8), the following sub-section shall be inserted with effect from the 1st day of September, 1980, namely:—

"(9) Where the Income-tax Officer considers that the return of income furnished by the assessee is defective, he may intimate the defect to the assessee and give him an opportunity to rectify the defect within a period of fifteen days from the date of such intimation or within such further period which, on an application made in this behalf, the Income-tax Officer may, in his discretion, allow; and if the defect is not rectified within the said period of fifteen days or, as the case may be, the further period so allowed, then, notwithstanding anything contained in any other provision of this Act, the return shall be treated as an invalid return and the provisions of this Act shall apply as if the assessee had failed to furnish the return:

Provided that where the assessee rectifies the defect after the expiry of the said period of fifteen days or the further period allowed, but before the assessment is made, the Income-tax Officer may condone the delay and treat the return as a valid return.

*Explanation.*—For the purposes of this sub-section, a return of income shall be regarded as defective unless all the following conditions are fulfilled, namely:—

(a) the annexures, statements and columns in the return of income relating to computation of income chargeable under each head of income, computation of gross total income and total income have been duly filled in;

(b) the return is accompanied by a statement showing the computation of the tax payable on the basis of the return;

(c) the return is accompanied by proof of—

(i) the tax, if any, claimed to have been deducted at source and the advance tax and tax on self-assessment, if any, claimed to have been paid;

(ii) the amount of compulsory deposit, if any, claimed to have been made under the Compulsory Deposit Scheme (Income-tax Payers) Act, 1974;

(d) where regular books of account are maintained by the assessee, the return is accompanied by copies of—

(i) manufacturing account, trading account, profit and loss account or, as the case may be, income and expenditure account or any other similar account and balance sheet;

(ii) in the case of a proprietary business or profession, the personal account of the proprietor; in the case of a firm, association of persons or body of individuals, personal accounts of the partners or members; and in the case of a partner or member of a firm, association of persons or body of individuals, also his personal account in the firm, association of persons or body of individuals;

(e) where the accounts of the assessee have been audited, the return is accompanied by copies of the audited profit and loss account and balance sheet and the auditor's report;

(f) where regular books of account are not maintained by the assessee, the return is accompanied by a statement indicating the amounts of turnover or, as the case may be, gross receipts, gross profit, expenses and net profit of the business or profession and the basis on which such amounts have been computed, and also disclosing the amounts of total sundry debtors, sundry creditors, stock-in-trade and cash balance as at the end of the previous year.”.

Amend-  
ment of  
section  
143.

**25.** In section 143 of the Income-tax Act, in sub-section (1), in clause (b), sub-clauses (ii) and (iii) shall be omitted.

Amend-  
ment of  
section  
155.

**26.** In section 155 of the Income-tax Act, after sub-section (5A), the following sub-section shall be inserted with effect from the 1st day of April, 1981, namely:—

“(5B) Where any deduction in respect of any expenditure on scientific research has been made in any assessment year under sub-section (2B) of section 35 and the assessee fails to furnish a certificate of completion of the programme obtained from the prescribed authority within one year of the period allowed for its completion by such authority, the deduction originally made in excess of the expenditure actually incurred shall be deemed to have been wrongly made, and the Income-tax Officer may, notwithstanding anything contained in this Act, recompute the total income of the assessee for the relevant previous year and make the necessary amendment; and the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-section (7) of that section being reckoned from the end of the previous year in which the period allowed for the completion of the programme by the prescribed authority expired.”.

Amend-  
ment of  
section  
164.

**27.** In section 164 of the Income-tax Act,—

(a) in sub-section (1),—

(i) for the portion beginning with the words “tax shall be charged—” and ending with the words “more beneficial to the revenue:”, the following shall be substituted, namely:—

“tax shall be charged on the relevant income or part of relevant income at the maximum marginal rate:”;

(ii) in the proviso,—

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

“(i) none of the beneficiaries has any other income chargeable under this Act exceeding the maximum amount not chargeable to tax in the case of an association of persons or is a beneficiary under any other trust; or”;

(2) in clause (ii), for the words “under a trust declared by will”, the words “under a trust declared by any person by will and such trust is the only trust so declared by him” shall be substituted;

(3) in the concluding portion, for the words “as if the relevant income or part of relevant income”, the words “on

the relevant income or part of relevant income as if it" shall be substituted;

(b) in sub-section (3),—

(i) for the portion beginning with the words "is not specifically receivable" and ending with the words "whichever course would be more beneficial to the revenue:", the following shall be substituted, namely:—

"is not specifically receivable on behalf or for the benefit of any one person or the individual shares of the beneficiaries in the income so applicable are indeterminate or unknown, the tax chargeable on the relevant income shall be the aggregate of—

(a) the tax which would be chargeable on that part of the relevant income which is applicable to charitable or religious purposes (as reduced by the income, if any, which is exempt under section 11) as if such part (or such part as so reduced) were the total income of an association of persons; and

(b) the tax on that part of the relevant income which is applicable to purposes other than charitable or religious purposes, and which is either not specifically receivable on behalf or for the benefit of any one person or in respect of which the shares of the beneficiaries are indeterminate or unknown, at the maximum marginal rate:";

(ii) in the proviso,—

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

"(i) none of the beneficiaries in respect of the part of the relevant income which is not applicable to charitable or religious purposes has any other income chargeable under this Act exceeding the maximum amount not chargeable to tax in the case of an association of persons or is a beneficiary under any other trust; or";

(2) in clause (ii), for the words "under a trust declared by will", the words "under a trust declared by any person by will and such trust is the only trust so declared by him" shall be substituted;

(3) in the concluding portion, for the words "as if the relevant income", the words "on the relevant income as if the relevant income" shall be substituted;

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

*'Explanation 1.—For the purposes of this section,—*

(i) any income in respect of which the persons mentioned in clause (iii) and clause (iv) of sub-section (1) of

section 160 are liable as representative assessee or any part thereof shall be deemed as being not specifically receivable on behalf or for the benefit of any one person unless the person on whose behalf or for whose benefit such income or such part thereof is receivable during the previous year is expressly stated in the order of the court or the instrument of trust or wakf deed, as the case may be, and is identifiable as such on the date of such order, instrument or deed;

(ii) the individual shares of the persons on whose behalf or for whose benefit such income or such part thereof is received shall be deemed to be indeterminate or unknown unless the individual shares of the persons on whose behalf or for whose benefit such income or such part thereof is receivable, are expressly stated in the order of the court or the instrument of trust or wakf deed, as the case may be, and are ascertainable as such on the date of such order, instrument or deed.

*Explanation 2.*—In this section, “maximum marginal rate” means the rate of income-tax (including surcharge on income-tax, if any) applicable in relation to the highest slab of income in the case of an association of persons as specified in the Finance Act of the relevant year.’

Amendment of  
section  
171.

28. In section 171 of the Income-tax Act, after sub-section (8) and before the *Explanation*, the following sub-section shall be inserted, namely:—

“(9) Notwithstanding anything contained in the foregoing provisions of this section, where a partial partition has taken place after the 31st day of December, 1978 among the members of a Hindu undivided family hitherto assessed as undivided,—

(a) no claim that such partial partition has taken place shall be inquired into under sub-section (2) and no finding shall be recorded under sub-section (3) that such partial partition had taken place and any finding recorded under sub-section (3) to that effect whether before or after the 18th day of June, 1980, being the date of introduction of the Finance (No. 2) Bill, 1980, shall be null and void;

(b) such family shall continue to be liable to be assessed under this Act as if no such partial partition had taken place;

(c) each member or group of members of such family immediately before such partial partition and the family shall be jointly and severally liable for any tax, penalty, interest, fine or other sum payable under this Act by the family in respect of any period, whether before or after such partial partition;

(d) the several liability of any member or group of members aforesaid shall be computed according to the portion of the joint family property allotted to him or it at such partial partition,

and the provisions of this Act shall apply accordingly.”

29. In section 208 of the Income-tax Act, in sub-section (2), for clause (c), the following clause shall be substituted with effect from the 1st day of September, 1980, namely:—

Amendment of section 208.

"(c) in any other case—Rs. 12,000.”

30. In section 209A of the Income-tax Act, in sub-section (4), after the proviso, the following proviso shall be inserted with effect from the 1st day of September, 1980, namely:—

Amendment of section 209A.

'Provided further that in the case of an assessee, being a company, the provisions of this sub-section shall have effect as if for the figures and words "33-1/3 per cent.", the figures and words "20 per cent." had been substituted.'

31. In section 212 of the Income-tax Act, in sub-section (3A), after the proviso, the following proviso shall be inserted with effect from the 1st day of September, 1980, namely:—

Amendment of section 212.

'Provided further that in the case of an assessee, being a company, the provisions of this sub-section shall have effect as if for the figures and words "33-1/3 per cent.", the figures and words "20 per cent." had been substituted.'

32. In section 215 of the Income-tax Act, in sub-section (1), the following proviso shall be inserted with effect from the 1st day of September, 1980, namely:—

Amendment of section 215.

'Provided that in the case of an assessee, being a company, the provisions of this sub-section shall have effect as if for the words "seventy-five per cent.", the words "eighty-three and one-third per cent." had been substituted.'

33. In section 273 of the Income-tax Act, with effect from the 1st day of September, 1980,—

Amendment of section 273.

(i) in sub-section (1), the following proviso shall be inserted, namely:—

'Provided that in the case of an assessee, being a company, the provisions of this sub-section shall have effect as if for the words "seventy-five per cent.", at both the places where they occur, the words "eighty-three and one-third per cent." had been substituted.'

(ii) in sub-section (2), before the *Explanation*, the following proviso shall be inserted, namely:—

'Provided that in the case of an assessee, being a company, the provisions of this sub-section shall have effect as if for the words "seventy-five per cent.", wherever they occur, the words "eighty-three and one-third per cent." had been substituted.'

34. In the Fourth Schedule to the Income-tax Act, in Part A, in clause (b) of rule 6, the words "exceeds one-third of the salary of the employee or" shall be omitted with effect from the 1st day of April, 1981.

Amendment of Fourth Schedule.

Conse-  
quent-  
ial  
amend-  
ments to  
certain  
sections.

35. 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, 1981, namely:—

- (i) in sub-section (2) of section 34, in clause (ii), after the words, brackets and figures "or clause (ii)", the words, brackets, figures and letter "or clause (iia)" shall be inserted;
- (ii) in sub-section (2) of section 38, for the brackets, figures and word "(ii) and (iii)", the brackets, figures, letter and word "(ii), (iia) and (iii)" shall be substituted;
- (iii) in sub-section (3) of section 80A, after the words, figures and letters "or section 80HHA", the words, figures and letter "or section 80-I" shall be inserted;
- (iv) in sub-section (9) of section 80HH, for the words, figures and letter "under section 80J", the words, figures and letters "under section 80-I or section 80J" shall be substituted;
- (v) in sub-section (6) of section 80HHA, for the words, figures and letter "under section 80J", the words, figures and letters "under section 80-I or section 80J" shall be substituted;
- (vi) in sub-section (3) of section 80P, after the words, figures and letters "or section 80HHA", the words, figures and letter "or section 80-I" shall be inserted.

#### Wealth-tax

Amend-  
ment of  
section 2.

36. In the Wealth-tax Act, 1957 (hereinafter referred to as the Wealth-tax Act), in section 2, in sub-clause (2) of clause (e), for the words "Provided that", the following shall be substituted with effect from the 1st day of April, 1981, namely:—

27 of 1957.

'Provided that in relation to the assessment year commencing on the 1st day of April, 1981, or any subsequent assessment year, this sub-clause shall have effect subject to the modification that for item (i). thereof, the following item shall be substituted, namely:—

"(i) (a) agricultural land other than land comprised in any tea, coffee, rubber or cardamom plantation;

(b) any building owned or occupied by a cultivator of, or receiver of rent or revenue out of, agricultural land other than land comprised in any tea, coffee, rubber or cardamom plantation:

Provided that the building is on or in the immediate vicinity of the land and is a building which the cultivator or the receiver of the rent or revenue by reason of his connection with the land requires as a dwelling-house or a store-house or an out-house;

(c) animals;':

Provided further that'.

Amend-  
ment of  
section 5.

37. In section 5 of the Wealth-tax Act, in sub-section (1), with effect from the 1st day of April, 1981,—

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

"(iva) agricultural land comprised in any tea, coffee, rubber or cardamom plantation belonging to the assessee;"

(b) in clause (ivb), for the words "agricultural land", the words "agricultural land comprised in any tea, coffee, rubber or cardamom plantation" shall be substituted;

(c) in clause (viiib), for the words "in an orchard or a plantation", the words "in any tea, coffee, rubber or cardamom plantation" shall be substituted;

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

"(xxvii) any deposits with a financial corporation which is engaged in providing long-term finance for industrial development in India or with a public company formed and registered in India with the main object of carrying on the business of providing long-term finance for construction or purchase of houses in India for residential purposes:

Provided that the corporation or, as the case may be, the company is for the time being approved by the Central Government for the purposes of clause (viii) of sub-section (1) of section 36 of the Income-tax Act;".

**38.** In section 7 of the Wealth-tax Act, in sub-section (1), the following *Explanation* shall be inserted, namely:—

*"Explanation.—For the removal of doubts, it is hereby declared that the price or other consideration for which any property may be acquired by or transferred to any person under the terms of a deed of trust or through or under any restrictive covenant in any instrument of transfer shall be ignored for the purpose of determining the price such property would fetch if sold in the open market on the valuation date."*

**39.** In the Wealth-tax Act, after section 20, the following section shall be inserted, namely:—

**'20A.** Where a partial partition has taken place after the 31st day of December, 1978, among the members of a Hindu undivided family hitherto assessed as undivided,—

(a) such family shall continue to be liable to be assessed under this Act as if no such partial partition had taken place;

(b) each member or group of members of such family immediately before such partial partition and the family shall be jointly and severally liable for any tax, penalty, interest, fine or other sum payable under this Act by the family in respect of any period, whether before or after such partial partition;

(c) the several liability of any member or group of members aforesaid shall be computed according to the portion of the joint family property allotted to him or it at such partial partition,

and the provisions of this Act shall apply accordingly.

*Explanation.—For the purposes of this section, "partial partition" shall have the meaning assigned to it in clause (b) of the Explanation to section 171 of the Income-tax Act.*

Amend-  
ment of  
section 7.

Insertion  
of new  
section  
20A.

Assess-  
ment after  
partial  
partition  
of a  
Hindu un-  
divided  
family.

**Amend-  
ment of  
section 21.**

**40. In section 21 of the Wealth-tax Act,—**

(a) in sub-section (1), for the words "In the case of assets chargeable to tax under this Act", the words, brackets, figure and letter "Subject to the provisions of sub-section (1A), in the case of assets chargeable to tax under this Act" shall be substituted;

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

"(1A) Where the value or aggregate value of the interest or interests of the person or persons on whose behalf or for whose benefit such assets are held falls short of the value of any such assets, then, in addition to the wealth-tax leviable and recoverable under sub-section (1), the wealth-tax shall be levied upon and recovered from the court of wards, administrator-general, official trustee, receiver, manager or other person or trustee aforesaid in respect of the value of such assets, to the extent it exceeds the value or aggregate value of such interest or interests, as if such excess value were the net wealth of an individual who is a citizen of India and resident in India for the purposes of this Act, and—

(i) at the rates specified in Part I of Schedule I; or

(ii) at the rate of three per cent.,

whichever course would be more beneficial to the revenue;"

(c) in sub-section (4),—

(i) for the portion beginning with the words "as if the persons" and ending with the words "resident in India", the following shall be substituted, namely:—

"as the case may be, in the like manner and to the same extent as it would be leviable upon and recoverable from an individual who is a citizen of India and resident in India";

(ii) in clause (b), for the words "one and one-half per cent.", the words "three per cent." shall be substituted;

(iii) in the proviso,—

(1) in clause (i), for the words "under a trust declared by will", the words "under a trust declared by any person by will and such trust is the only trust so declared by him" shall be substituted;

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

"(ia) none of the beneficiaries has net wealth exceeding the amount not chargeable to wealth-tax in the case of an individual who is a citizen of India and resident in India for the purposes of this Act or is a beneficiary under any other trust; or";

(iv) the Explanation shall be numbered as *Explanation 2* and before that *Explanation*, the following *Explanation* shall be inserted, namely:—

"*Explanation 1.*—For the purposes of this sub-section, the shares of the persons on whose behalf or for whose benefit any such assets are held shall be deemed to be indeterminate

or unknown unless the shares of the persons on whose behalf or for whose benefit such assets are held on the relevant valuation date are expressly stated in the order of the court or instrument of trust or deed of wakf, as the case may be, and are ascertainable as such on the date of such order, instrument or deed.”.

**41. In the Wealth-tax Act, in Part I of Schedule I,—**

- (a) in item (1), in the proviso, for the letters and figures “Rs. 1,00,000”, at both the places where they occur, the letters and figures “Rs. 1,50,000” shall be substituted;
- (b) in item (2),—
- (i) in the opening portion, for the words, letters and figures “assessment year exceeds Rs. 1,00,000”, the words, letters and figures “assessment year exceeds Rs. 1,50,000” shall be substituted;
  - (ii) in the proviso, for the letters and figures “Rs. 1,00,000”, at both the places where they occur, the letters and figures “Rs. 1,50,000” shall be substituted.

Amend-  
ment of  
Schedule  
I.

**42. In the Gift-tax Act, 1958,—**

- (a) in section 2, in sub-clause (c) of clause (xxiv), after the words “power of appointment”, the brackets and words “(whether general, special or subject to any restrictions as to the persons in whose favour the appointment may be made)” shall be inserted;
- (b) in section 4, in sub-section (1), after clause (d), the following clause shall be inserted, namely:—
- “(e) where a person who has an interest in property as a tenant for a term or for life or a remainderman surrenders or relinquishes his interest in the property or otherwise allows his interest to be terminated without consideration or for a consideration which is not adequate, the value of the interest so surrendered, relinquished or allowed to be terminated or, as the case may be, the amount by which such value exceeds the consideration received, shall be deemed to be a gift made by such person.”.

Amend-  
ment of  
Act 18  
of 1958.

*Interest-tax*

**43. In the Interest-tax Act, 1974,—**

(1) in section 2,—

(a) in clause (7),—

- (i) after sub-clause (i), the following sub-clause shall be inserted and shall be deemed always to have been inserted, namely:—

“(ia) interest referred to in sub-section (1B) of section 42 of the Reserve Bank of India Act, 1934;”;

(ii) for sub-clause (iii), the following sub-clause shall be substituted with effect from the 1st day of September, 1980, namely:—

“(iii) interest on any term loan sanctioned before the 18th day of June, 1980 where the agreement under which such loan has been sanctioned provides for the repayment thereof during a period of not less than three years.

Amend-  
ment of  
Act 45  
of 1974.

*Explanation.*—For the purposes of this sub-clause, “term loan” means a loan which is not repayable on demand;—

(b) in clause (9), after the words and figures “the Reserve Bank of India Act, 1934”, the following shall be inserted with effect from the 1st day of September, 1980, namely:—

“, and includes—

(a) the Industrial Finance Corporation of India, established under the Industrial Finance Corporation Act, 1948;

(b) the Industrial Development Bank of India, established under the Industrial Development Bank of India Act, 1964;

(c) the Industrial Reconstruction Corporation of India Limited; and

(d) the Industrial Credit and Investment Corporation of India Limited”;

(2) in section 6, in sub-section (2), for the words, figures and letters “after the 28th day of February, 1978”, the words, figures and letters “, during the period commencing on the 1st day of March, 1978 and ending with the 30th day of June, 1980” shall be substituted with effect from the 1st day of September, 1980.

#### Miscellaneous

Saving in certain cases.

44. Where before the 18th day of June, 1980 [being the date on which the Finance (No. 2) Bill, 1980 was introduced], the Supreme Court has, on an appeal or a reference in respect of the assessment of an assessee for any particular assessment year, held that the deduction under section 80M is to be allowed in a manner different from that provided in section 80AA of the Income-tax Act, as inserted by section 12 of this Act, then, nothing contained in the said section 80AA shall apply to the assessment of such assessee for that particular assessment year.

#### CHAPTER IV INDIRECT TAXES

Amendment of Act 51 of 1975.

Amendment of Act 1 of 1944.

Amendment of Act 13 of 1980.

Amendment of Act 58 of 1957.

45. The Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), shall be amended in the manner specified in Parts I and II of the Second Schedule.

46. In the Central Excises and Salt Act, 1944 (hereinafter referred to as the Central Excises Act),—

(a) in section 2, in clause (f), after sub-clause (vii), the following sub-clause shall be inserted, namely:—

“(viii) in relation to aluminium, includes lacquering or printing or both of plain containers;”;

(b) the First Schedule shall be amended in the manner specified in Parts I and II of the Third Schedule.

47. In section 5 of the Finance Act, 1980, in sub-section (1), for the words “five per cent.”, the words “ten per cent.” shall be substituted.

48. 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.

49. In the Customs, Central Excises and Salt and Central Boards of Revenue (Amendment) Act, 1978, in new section 11B, as directed by section 21 of that Act to be inserted in the Central Excises Act,—

Amend-  
ment of  
Act 25 of  
1978.

(a) in sub-section (1),—

(i) for the words "from the date of payment of duty" occurring in the opening portion, the words "from the relevant date" shall be substituted;

(ii) the *Explanation* shall be omitted;

(b) for the *Explanation* at the end, the following *Explanation* shall be substituted, namely:—

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

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

(B) "relevant date" means,—

(a) in the case of goods exported out of India where a refund of excise duty paid is available in respect of the goods themselves or, as the case may be, the excisable materials used in the manufacture of such goods,—

(i) if the goods are exported by sea or air, the date on which the ship or the aircraft in which such goods are loaded, leaves India, or

(ii) if the goods are exported by land, the date on which such goods pass the frontier, or

(iii) if the goods are exported by post, the date of despatch of goods by the Post Office concerned to a place outside India;

(b) in the case of goods returned for being remade, refined, reconditioned, or subjected to any other similar process, in any factory, the date of entry into the factory for the purposes aforesaid;

(c) in the case of goods to which banderols are required to be affixed if removed for home consumption but not so required when exported outside India, if returned to a factory after having been removed from such factory for export out of India, the date of entry into the factory;

(d) in a case where a manufacturer is required to pay a sum, for a certain period, on the basis of the rate fixed by the Central Government by notification in the Official Gazette in full discharge of his liability for the duty leviable on his production of certain goods, if after the manufacturer has made the payment on the basis of such rate for any period but before the expiry of that period such rate is reduced, the date of such reduction;

(e) in a case where duty of excise is paid provisionally under this Act or the rules made thereunder, the date of adjustment of duty after the final assessment thereof;

(f) in any other case, the date of payment of duty.'

Amend-  
ment of  
Act 52 of  
1962,  
etc., to  
provide  
for an  
Appellate  
Tribunal.

45 of 1968.

50. (1) The amendments directed in the Fifth Schedule, being amendments to provide for an Appellate Tribunal under the Customs Act, 1962, the Central Excises Act and the Gold (Control) Act, 1968 and for matters connected therewith, shall be made in the said Acts.

(2) The amendments directed to be made by sub-section (1) 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 the amendments to different Acts.

(3) If any difficulty arises in giving effect to the provisions of any Act referred to in sub-section (1), as amended by the amendments thereto directed in the Fifth Schedule (particularly in relation to the transition to the provisions of that Act as so amended), the Central Government may, by general or special order, do anything not inconsistent with such provisions as so amended which appears to be necessary or expedient for the purpose of removing the difficulty:

Provided that no such order shall be made after the expiry of two years from the date on which such amendments came into force.

## CHAPTER V

### MISCELLANEOUS

Amend-  
ment of  
Act 6 of  
1898.

51. In the First Schedule to the Indian Post Office Act, 1898,—

(a) for the sub-heading "Letters" and the entries thereunder, the following shall be substituted, namely:—

#### "Letters

For a weight not exceeding ten grams	35 paise
For every ten grams or fraction thereof, exceeding ten grams	15 paise.";

(b) for the sub-heading "Parcels" and the entries thereunder, the following shall be substituted, namely:—

#### "Parcels

For a weight not exceeding five hundred grams	Rs. 2.00
For every five hundred grams or fraction thereof, exceeding five hundred grams	Rs. 2.00".

Amend-  
ment of  
Act 32 of  
1971.

52. In section 54 of the Finance (No. 2) Act, 1971, for the words "nine previous years", the words "fourteen previous years" shall be substituted.

Amend-  
ment of  
Act 38 of  
1974.

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

(a) in section 2, after clause (d), the following clause shall be inserted and shall be deemed to have been inserted with effect from 11.10.82: *Vide Notifn. No. G.S.R. 347(E), dt. 11.10.82, Gaz. of India, Excy. Pt. II., 3(1).*

the 10th day of July, 1978, namely:—

'(dd) "Income-tax Officer" has the same meaning as in clause (25) of section 2 of the Income-tax Act, and includes an Inspecting Assistant Commissioner who exercises or performs the powers or functions conferred on, or assigned to, him under section 125 or section 125A of the said Act;'

(b) after section 7, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1975, namely:—

27 of 1957.  
10 of 1949.

"7A. For the purposes of exemption under section 5 of the Wealth-tax Act, 1957, the amount of compulsory deposit shall be deemed to be a deposit with a banking company to which the Banking Regulation Act, 1949 applies.";

Compulsory deposit to be exempt for purposes of wealth-tax.

(c) with effect from the 1st day of April, 1981, section 8 shall be re-numbered as sub-section (1) thereof and after sub-section (1) as so re-numbered, the following sub-section shall be inserted, namely:—

"(2) Where any amount has become repayable or payable under sub-section (1), the depositor may, at his option, not withdraw such amount after it has become so repayable or payable, and if he does so, such amount shall carry interest for the period it is not withdrawn as if it were a compulsory deposit, and the provisions of this Act shall, so far as may be, apply in relation to such amount or interest thereon as they apply in relation to a compulsory deposit or, as the case may be, interest on such deposit.";

(d) in section 10, with effect from the 1st day of April, 1975,—

(i) in sub-section (1),—

(1) in clause (a), for the words "has failed to make", the words "has, without reasonable cause, failed to make" shall be substituted;

(2) in clause (b), for the words "the requisite amount", the words "the requisite amount and there is no reasonable cause for making such short payment" shall be substituted;

(3) for the words "the Income-tax Officer shall", the words "the Income-tax Officer may" shall be substituted;

(ii) in sub-section (2),—

(1) in clause (a), for the words "has failed to make", the words "has, without reasonable cause, failed to make" shall be substituted;

(2) in clause (b),—

(A) for the words "is less than", the words "falls short of" shall be substituted;

(B) for the words "his correct income", the words "his correct income and there is no reasonable cause for making such short payment" shall be substituted;

(3) for the words "the Income-tax Officer shall", the words "the Income-tax Officer may" shall be substituted;

(e) in section 11, with effect from the 10th day of July, 1978,—

(i) in sub-section (1), for the words "Additional Commissioner of Income-tax", the words and brackets "Commissioner of Income-tax (Appeals)" shall be substituted;

(ii) in sub-section (2), in clause (b) of the proviso, for the words "Appellate Assistant Commissioner", the words and brackets "Commissioner (Appeals) or the Appellate Assistant Commissioner" shall be substituted;

(f) with effect from the 10th day of July, 1978, section 12 shall be re-numbered as sub-section (1) thereof, and,—

(i) in sub-section (1), as so re-numbered, for the words "Any depositor", the words, brackets and figure "Subject to the provisions of sub-section (2), any depositor" shall be substituted;

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

(2) Where an order referred to in sub-section (1) is made by an Inspecting Assistant Commissioner in exercise of the powers or functions conferred on or assigned to him under section 125 or section 125A of the Income-tax Act, the provisions of that sub-section shall have effect as if for the words "Appellate Assistant Commissioner", the words and brackets "Commissioner (Appeals)" were substituted.;

(g) after section 12, the following section shall be inserted with effect from the 1st day of September, 1980, namely:—

Special review in certain cases.

'12A. (1) Where any order imposing a penalty under section 10 made by the Income-tax Officer before the date on which the Finance (No. 2) Act, 1980 received the assent of the President (such order being hereafter in this section referred to as pre-amendment penalty order) has not been made the subject matter of any subsequent proceeding by way of appeal or revision under this Act, then, the depositor aggrieved by such order may, if he considers that no such penalty would have been levied if the amendments made to section 10 by the Finance (No. 2) Act, 1980 had been in force on the date of passing of such order, make an application to the Income-tax Officer for a special review.

(2) Where a pre-amendment penalty order has been made the subject matter of any subsequent proceeding by way of an appeal or revision under this Act, the depositor aggrieved by the order passed in any such proceeding or, as the case may be, the last of such proceedings may, if he considers that no such penalty would have been levied if the amendments made to section 10 by the Finance (No. 2) Act, 1980 had been in force on the date of passing of the pre-amendment penalty order, make an application to the authority which passed the order in such proceeding or, as the case may be, the last of such proceedings for a special review.

(3) The application referred to in sub-section (1) or sub-section (2) shall be presented before the 1st day of January, 1981:

Provided that the Income-tax Officer or the other authority to whom an application for special review is made may admit such application after the said date if he or it is satisfied that the depositor had sufficient cause for not presenting it before the said date.

(4) The Income-tax Officer or other authority to whom the application for special review is made under sub-section (1) or sub-section (2), may make such enquiry or cause such enquiry to be made and, subject to the provisions of this Act, may pass such order as he or it thinks fit.

(5) The provisions of section 12 shall, so far as may be, apply in relation to an order passed under sub-section (4) as they apply in relation to a pre-amendment penalty order or, as the case may be, an order passed by any other authority under that section.

(6) The special review under this section shall be in addition to and not in derogation of any other remedy which an aggrieved depositor may have under this Act.

*Explanation.*—For the purposes of this section, “authority” includes the Appellate Tribunal.’;

(h) in section 13, in sub-section (1), after the words “the Appellate Assistant Commissioner,” the words and brackets “the Commissioner (Appeals),” shall be inserted.

## 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 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 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 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.
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## 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,—	45 per cent. of the total income;
(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 50 per cent.;

(ii) on the balance, if any, of the total income 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 seven and a half 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.	3 per cent.;
(iii) on income by way of winnings from horse races	30 per cent.	3 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;		

	Income-tax	
	Rate of income-tax	Rate of surcharge
(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		42 of 1956.
(vi) on any other income (excluding interest payable on a tax-free security)	21 per cent.	2 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 3 per cent. of the amount of the income, or income-tax and surcharge on income-tax in respect of the income at the rates prescribed in Sub-Paragraph I of Paragraph A of Part III of this Schedule, if such income had been the total income, whichever is higher;
(ii) on income by way of interest payable on a tax-free security	15 per cent.	1.5 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)	21.5 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.	Nil;
(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	40 per cent.	Nil;

Income-tax	Rate of income-tax	Rate of surcharge
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		
(iii) on income by way of royalty [not being royalty of 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.;

	Income-tax	
	Rate of income-tax	Rate of surcharge
(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. 12,000;
- (ii) where the total income exceeds Rs. 12,000 but does not exceed Rs. 16,250, the income-tax payable thereon shall not exceed thirty per cent. of the amount by which the total income exceeds Rs. 12,000.

#### *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 ten 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, 1981 exceeds Rs. 12,000,—

#### *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	22 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. 1,540 plus 27 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. 2,890 plus 35 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. 4,640 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;

(7) where the total income exceeds Rs. 50,000.

Rs. 6,640 plus 50 per cent. of the amount by which the total income exceeds Rs. 30,000;

Rs. 16,640 plus 60 per cent. of the amount by which the total income exceeds Rs. 50,000:

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

(i) no income-tax shall be payable on a total income not exceeding Rs. 12,000;

(ii) where the total income exceeds Rs. 12,000 but does not exceed Rs. 17,610, the income-tax payable thereon shall not exceed forty per cent. of the amount by which the total income exceeds Rs. 12,000.

#### *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 ten 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 ten 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 ten 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 ten 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 ten 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

50 per cent.;

(ii) on the balance, if any, of the total income 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 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, 1980, 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 (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 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.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1981 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 or the 1st day of April, 1980, 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 or the 1st day of April, 1980,

(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 or the 1st day of April, 1980,

(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 or the 1st day of April, 1980,

(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 or the 1st day of April, 1980,

(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 or the 1st day of April, 1980,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1979, 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, 1980, and

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1980,

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, 1981, 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, or of the First Schedule to the Finance Act, 1979, 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.  
21 of 1979.

**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 45)

##### PART I

In the First Schedule to the Customs Tariff Act,—

(i) the entry in column (5) in sub-heading No. (5) of Heading No. 29.01/45, sub-heading No. (6) of Heading No. 29.01/45, Heading No. 50.01, Heading No. 50.02, sub-heading No. (1) of Heading No. 50.03/08 and sub-heading No. (1) of Heading No. 50.09/10 shall be omitted;

(ii) in sub-heading No. (2) of Heading No. 37.01/08, for the entry in column (3), the entry "Re. 1.00 per linear metre" shall be substituted;

(iii) in Heading No. 100.01, for the entry in column (3), the entry "300%" shall be substituted.

##### PART II

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

In the First Schedule to the Customs Tariff Act, for Heading No. 100.02, the following Heading shall be substituted, namely;—

"100.02 All dutiable articles, even if elsewhere specified, intended for personal use, imported by post or air, and exempt from any prohibition in respect of the import thereof under the Imports and Exports (Control) Act, 1947 (18 of 1947), but excluding articles falling under Heading No. 100.01 and alcoholic drinks:

- (1) drugs and medicines      60 per cent.
- (2) others      100 per cent.

## THE THIRD SCHEDULE

(See section 46)

## PART I

In the First Schedule to the Central Excises Act,—

(i) in Item No. 14A, for the entry in the third column, the entry "Fifteen per cent. *ad valorem.*" shall be substituted;

(ii) in Item No. 14B, for the entry in the third column, the entry "Fifteen per cent. *ad valorem.*" shall be substituted;

(iii) in Item No. 14G, for the entry in the third column, the entry "Fifteen per cent. *ad valorem.*" shall be substituted;

(iv) in Item No. 15C, for the entry in the third column, the entry "Fifteen per cent. *ad valorem.*" shall be substituted;

(v) in Item No. 16AA, for the entry in the third column, the entry "Ten per cent. *ad valorem.*" shall be substituted;

(vi) in Item No. 26A, in the entry in the second column,—

(a) the words "AND COPPER ALLOYS CONTAINING NOT LESS THAN FIFTY PER CENT. BY WEIGHT OF COPPER" shall be omitted.

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

*'Explanation.—"COPPER"* shall include any alloy in which copper predominates by weight over each of the other metals.';

(vii) in Item No. 26B, in the second column, the following *Explanation* shall be inserted at the end, namely:—

*'Explanation.—"ZINC"* shall include any alloy in which zinc predominates by weight over each of the other metals.';

(viii) in Item No. 27A, in the second column, the following *Explanation* shall be inserted at the end, namely:—

*'Explanation.—"LEAD"* shall include any alloy in which lead predominates by weight over each of the other metals.';

(ix) in Item No. 68, in the second column, the following *Explanation* shall be inserted at the end, namely:—

*"Explanation.—For the purposes of this Item, goods which are referred to in any preceding Item in this Schedule for the purpose of excluding such goods from the description of goods in that Item (whether such exclusion is by means of an *Explanation* to such Item or by words of exclusion in the description itself or in any other manner) shall be deemed to be goods not specified in that Item."*

## PART II

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

In the First Schedule to the Central Excises Act,—

(i) after Item No. 15C, the following Item shall be inserted, namely:—

“15CC. MOLASSES Thirty rupees per metric tonne.”;

(ii) for Item No. 16B, the following Item shall be substituted, namely:—

“16B. PLYWOOD, BLOCK-BOARD, LAMINBOARD, BATTEN BOARD, HARD OR SOFT WALL BOARDS OR INSULATING BOARD AND VENEERED PANELS, WHETHER OR NOT CONTAINING ANY MATERIAL OTHER THAN WOOD; CELLULAR WOOD PANELS; BUILDING BOARDS OF WOOD PULP OR OF VEGETABLE FIBRE, WHETHER OR NOT BONDED WITH NATURAL OR ARTIFICIAL RESINS OR WITH SIMILAR BINDERS; AND ARTIFICIAL OR RECONSTITUTED WOOD BEING WOOD SHAVINGS, WOOD CHIPS, SAW DUST, WOOD FLOUR OR OTHER LIGNEOUS WASTE AGGLOMERATED WITH NATURAL OR ARTIFICIAL RESINS OR OTHER ORGANIC BINDING SUBSTANCES, IN SHEETS, BLOCKS, BOARDS OR THE LIKE.

(iii) for Item No. 19, the following Item shall be substituted, namely:—

‘19. COTTON FABRICS—

“Cotton fabrics” means all varieties of fabrics manufactured either wholly or partly from cotton and includes dhoties, sarees, chaddars, bed-sheets, bed-spreads, counterpanes, table-cloths, embroidery in the piece, in strips or in motifs, fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials and fabrics covered partially or fully with textile flocks or with preparations containing textile flocks, if (i) in

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)
	such fabrics cotton predominates in weight, or (ii) such fabrics contain more than 40 per cent. by weight of cotton and 50 per cent. or more by weight of non-cellulosic fibres or yarn or both:	
	Provided that in the case of embroidery in the piece, in strips or in motifs, fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials and fabrics covered partially or fully with textile flocks or with preparations containing textile flocks, such predominance or percentages, as the case may be, shall be in relation to the base fabrics which are embroidered or impregnated, coated or laminated or covered, as the case may be—	
I.	Cotton fabrics, other than (i) embroidery in the piece, in strips or in motifs, (ii) fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials and (iii) fabrics covered partially or fully with textile flocks or with preparations containing textile flocks—	
(a)	cotton fabrics, not subjected to any process.	Twenty per cent. <i>ad valorem</i> .
(b)	cotton fabrics, subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, rubberising, shrink-proofing, organie processing or any other process or any two or more of these processes.	Twenty per cent. <i>ad valorem</i> .
II.	Embroidery in the piece, in strips or in motifs, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power.	The duty for the time being leviable on the base fabrics, if not already paid, plus twenty per cent. <i>ad valorem</i> .
III.	Cotton fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials.	The duty for the time being leviable on the base fabrics, if not already paid, plus thirty per cent. <i>ad valorem</i> .

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

IV. Cotton fabrics covered partially or fully with textile flocks or with preparations containing textile flocks such as flock printed fabrics and flock coated fabrics.

*Explanation I.*—“Base fabrics” means fabrics falling under sub-item I of this Item which are subjected to the process of embroidery or which are impregnated, coated or laminated with preparations of cellulose derivatives or of other plastic materials or which are covered partially or fully with textile flocks or with preparations containing textile flocks.

*Explanation II.*—Where two or more of the following fibres, that is to say,

- (a) man-made fibre of cellulosic origin;
- (b) cotton;
- (c) wool;
- (d) silk (including silk noil);
- (e) jute (including Bimlipatam jute or mesta fibre);
- (f) man-made fibre of non-cellulosic origin;
- (g) flax;
- (h) ramie,

in any fabric are equal in weight, then, such one of those fibres the predominance of which would render such fabric fall under that Item (hereafter in this *Explanation* referred to as the applicable Item) among the Items Nos. 19, 20, 21, 22, 22A and 22AA, which, read with the relevant notification, if any, for the time being in force issued under the Central Excise Rules, 1944, involves the highest amount of duty, shall be deemed to be predominant in such fabric and accordingly such fabric shall be deemed to fall under the applicable Item.

*Explanation III.*—This Item does not include floor coverings, falling under Item No. 22G.’;

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

(iv) for Item No. 22, the following Item shall be substituted, namely:—

**'22. MAN-MADE FABRICS—**

"Man-made fabrics" means all varieties of fabrics manufactured either wholly or partly from man-made fibres or yarn and includes embroidery in the piece, in strips or in motifs, fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials and fabrics covered partially or fully with textile flocks or with preparations containing textile flocks, in each of which man-made (i) cellulosic fibre or yarn, or (ii) non-cellulosic fibre or yarn, predominates in weight:

Provided that in the case of embroidery in the piece, in strips or in motifs, fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials and fabrics covered partially or fully with textile flocks or with preparations containing textile flocks, such predominance shall be in relation to the base fabrics which are embroidered or impregnated, coated or laminated or covered, as the case may be—

(1) Man-made fabrics other than (i) embroidery in the piece, in strips or in motifs, (ii) fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials and (iii) fabrics covered partially or fully with textile flocks or with preparations containing textile flocks—

(a) man-made fabrics, not subjected to any process.

(b) man-made fabrics, subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease resis-

Twenty per cent. *ad valorem plus* rupees five per square metre.

Twenty per cent. *ad valorem plus* rupees five per square metre.

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)
	tant processing or any other process or any two or more of these processes.	
(2)	Embroidery in the piece, in strips or in motifs, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power.	The duty for the time being leviable on the base fabrics, if not already paid, plus twenty per cent. <i>ad valorem</i> .
(3)	Fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials.	The duty for the time being leviable on the base fabrics, if not already paid, plus thirty per cent. <i>ad valorem</i> .
(4)	Fabrics covered partially or fully with textile flocks or with preparations containing textile flocks such as flock printed fabrics and flock coated fabrics.	The duty for the time being leviable on the base fabrics, if not already paid, plus thirty per cent. <i>ad valorem</i> .

*Explanation I.*—“Base fabrics” means fabrics falling under sub-item (1) of this Item which are subjected to the process of embroidery or which are impregnated, coated or laminated with preparations of cellulose derivatives or of other plastic materials or which are covered partially or fully with textile flocks or with preparations containing textile flocks.

*Explanation II.*—This Item does not include glass fabrics or fabrics falling under Item No. 19 or Item No. 21.

*Explanation III.*—*Explanation II* under Item No. 19 shall, so far as may be, apply in relation to this Item as it applies in relation to that Item.

*Explanation IV.*—This Item does not include floor coverings, falling under Item No. 22G.;

(v) for Item No. 22F, the following Item shall be substituted, namely:—

**“22F. MINERAL FIBRES AND YARN, AND MANUFACTURES THEREFROM, IN OR IN RELATION TO THE MANUFACTURE OF WHICH**

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)
ANY PROCESS IS ORDINARILY CARRIED ON WITH THE AID OF POWER, THE FOLLOWING, NAMELY:—		
	(1) Glass fibre and yarn including glass tissues and glass wool;	Fifteen per cent. <i>ad valorem</i> .
	(2) Asbestos fibre and yarn;	Fifteen per cent. <i>ad valorem</i> .
	(3) Any other mineral fibre or yarn, whether continuous or otherwise, such as slag wool and rock wool;	Fifteen per cent. <i>ad valorem</i> .
	(4) Other manufactures in which mineral fibres or yarn or both predominate or predominates in weight.	Fifteen per cent. <i>ad valorem</i> .
	<i>Explanation.</i> —This Item does not include asbestos cement products.”;	
(vi)	in Item No. 27,—	
(a)	for sub-item (f), the following sub-item shall be substituted, namely:—	
	“(f) containers, plain, lacquered, or printed, or lacquered and printed.	Fifty per cent. <i>ad valorem plus two thousand rupees per metric tonne.</i> ”;
(b)	the <i>Explanation</i> shall be numbered as <i>Explanation I</i> , and,—	
(i)	in <i>Explanation I</i> , as so numbered, for the word “casks”, the words “collapsible tubes, casks” shall be substituted; and	
(ii)	after <i>Explanation I</i> , as so numbered, the following <i>Explanation</i> shall be inserted, namely:—	
	<i>Explanation II.</i> —In this Item, the expression “Aluminium” shall include any alloy in which aluminium predominates by weight over each of the other metals.’	

## THE FOURTH SCHEDULE

(See section 48)

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

In the First Schedule to the Additional Duties of Excise Act,—

(i) in Item No. 19,

(a) for sub-item I, the following sub-item shall be substituted, namely:—

"I. Cotton fabrics, other than (i) embroidery in the piece, in strips or in motifs, (ii) fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials and (iii) fabrics covered partially or fully with textile flocks or with preparations containing textile flocks—

(a) cotton fabrics, not subjected to any process.

Five per cent. *ad valorem*.

(b) cotton fabrics, subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, rubberising, shrink-proofing, organdie processing or any other process or any two or more of these processes.

Five per cent. *ad valorem*.";

(b) after sub-item III, the following sub-item shall be inserted, namely:—

"IV. Cotton fabrics covered partially or fully with textile flocks or with preparations containing textile flocks such as flock printed fabrics and flock coated fabrics.

The duty for the time being leviable on the base fabrics, if not already paid.";

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

(ii) in Item No. 22,

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

"(1) Man-made fabrics, other than (i) embroidery in the piece, in strips or in motifs, (ii) fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials and (iii) fabrics covered partially or fully with textile flocks or with preparations containing textile flocks—

(a) man-made fabrics, not subjected to any process.

Seven and a half per cent. *ad valorem plus* rupees two per square metre.

(b) man-made fabrics, subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease resistant processing or any other process or any two or more of these processes.

Seven and a half per cent. *ad valorem plus* rupees two per square metre.",

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

"(4) Fabrics covered partially or fully with textile flocks or with preparations containing textile flocks such as flock printed fabrics and flock coated fabrics.

The duty for the time being leviable on the base fabrics, if not already paid."

## THE FIFTH SCHEDULE

(See section 50)

## PART I

## AMENDMENTS IN THE CUSTOMS ACT, 1962

## 1. Section 2.—

## (a) For clause (1), substitute—

(i) "adjudicating authority" means any authority competent to pass any order or decision under this Act, but does not include the Board, Collector (Appeals) or Appellate Tribunal;

(1A) "aircraft" has the same meaning as in the Aircraft Act, 1934;

22 of 1934.

(1B) "Appellate Tribunal" means the Customs, Excise and Gold (Control) Appellate Tribunal constituted under section 129; ;

## (b) After clause (7), insert—

(7A) "Collector (Appeals)" means a person appointed to be a Collector of Customs (Appeals) under sub-section (1) of section 4; .

## 2. Section 3.—For clause (b), substitute—

"(b) Collectors of Customs (Appeals);".

## 3. Section 5, in sub-section (3).—For "an Appellate Collector of Customs", substitute "a Collector (Appeals)".

## 4. For Chapter XV, substitute—

## 'CHAPTER XV

## APPEALS

128. (1) Any person aggrieved by any decision or order passed under this Act by an officer of customs lower in rank than a Collector of Customs may appeal to the Collector (Appeals) within three months from the date of the communication to him of such decision or order:

Appeals  
to Collec-  
tor (Ap-  
peals).

Provided that the Collector (Appeals) may, if he 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 three months.

(2) Every appeal under this section shall be in such form and shall be verified in such manner as may be specified by rules made in this behalf.

128A. (1) The Collector (Appeals) shall give an opportunity to the appellant to be heard if he so desires. Procedure in appeal.

(2) The Collector (Appeals) may, at the hearing of an appeal, allow the appellant to go into any ground of appeal not specified in the grounds of appeal, if the Collector (Appeals) is satisfied that the omission of that ground from the grounds of appeal was not wilful or unreasonable.

(3) The Collector (Appeals) may, after making such further inquiry as may be necessary, pass such order as he thinks fit confirming, modifying or annulling the decision or order appealed against, or may refer the case back to the adjudicating authority with such directions as he may think fit for a fresh adjudication or decision, as the case may be, after taking additional evidence, if necessary:

Provided that an order enhancing any penalty or fine in lieu of confiscation or confiscating goods of greater value or reducing the amount of refund shall not be passed unless the appellant has been given a reasonable opportunity of showing cause against the proposed order:

Provided further that where the Collector (Appeals) is of opinion that any duty has not been levied or has been short-levied or erroneously refunded, no order requiring the appellant to pay any duty not levied, short-levied or erroneously refunded shall be passed unless the appellant is given notice within the time-limit specified in section 28 to show cause against the proposed order.

(4) The order of the Collector (Appeals) disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reasons for the decision.

(5) On the disposal of the appeal, the Collector (Appeals) shall communicate the order passed by him to the appellant, the adjudicating authority and the Collector of Customs.

✓ 129. (1) The Central Government shall constitute an Appellate Tribunal to be called the Customs, Excise and Gold (Control) Appellate Tribunal consisting of as many judicial and technical members as it thinks fit to exercise the powers and discharge the functions conferred on the Appellate Tribunal by this Act.

Appellate  
Tribunal.

✓ (2) A judicial member shall be a person who has for at least ten years held a civil judicial post or who has been a member of the Central Legal Service (not below Grade I) for at least three years or who has been in practice as an advocate for at least ten years; and a technical member shall be a person who has been a member of the Indian Customs and Central Excise Service—Group A and has held the post of Collector of Customs or Central Excise, Level I or any equivalent or higher post for at least three years.

✓ (3) The Central Government shall appoint one of the members of the Appellate Tribunal to be the President thereof.

(4) The Central Government may appoint one or more members of the Appellate Tribunal to be the Vice-President, or, as the case may be, Vice-Presidents, thereof.

(5) The Vice-President shall exercise such of the powers and perform such of the functions of the President as may be delegated to him by the President by a general or special order in writing.

**Appeals  
to the  
Appellate  
Tribunal.**

129A. (1) Any person aggrieved by any of the following orders may appeal to the Appellate Tribunal against such order—

(a) a decision or order passed by the Collector of Customs as an adjudicating authority;

(b) an order passed by the Collector (Appeals) under section 128A;

(c) an order passed by the Board or the Appellate Collector of Customs under section 128, as it stood immediately before the appointed day;

(d) an order passed by the Board or the Collector of Customs, either before or after the appointed day, under section 130, as it stood immediately before that day:

Provided that the Appellate Tribunal may, in its discretion, refuse to admit an appeal in respect of an order referred to in clause (b) or clause (c) or clause (d) where—

(i) the value of the goods confiscated without option having been given to the owner of the goods to pay a fine in lieu of confiscation under section 125; or

(ii) in any disputed case, other than a case where the determination of any question having a relation to the rate of duty of customs or to the value of goods for purposes of assessment is in issue or is one of the points in issue, the difference in duty involved or the duty involved; or

(iii) the amount of fine or penalty determined by such order, does not exceed ten thousand rupees.

(2) The Collector of Customs may, if he is of opinion that an order passed by the Appellate Collector of Customs under section 128, as it stood immediately before the appointed day, or the Collector (Appeals) under section 128A, is not legal or proper, direct the proper officer to appeal on his behalf to the Appellate Tribunal against such order.

(3) Every appeal under this section shall be filed within three months from the date on which the order sought to be appealed against is communicated to the Collector of Customs, or as the case may be, the other party preferring the appeal.

(4) On receipt of notice that an appeal has been preferred under this section, the party against whom the appeal has been preferred may, notwithstanding that he may not have appealed against such order or any part thereof, file, within forty-five days of the receipt of the notice, a memorandum of cross-objections verified in such manner as may be

specified by rules made in this behalf against any part of the order appealed against and such memorandum shall be disposed of by the Appellate Tribunal as if it were an appeal presented within the time specified in sub-section (3).

(5) The Appellate Tribunal may admit an appeal or permit the filing of a memorandum of cross-objections after the expiry of the relevant period referred to in sub-section (3) or sub-section (4), if it is satisfied that there was sufficient cause for not presenting it within that period.

(6) An appeal to the Appellate Tribunal shall be in such form and shall be verified in such manner as may be specified by rules made in this behalf and shall, except in the case of an appeal referred to in sub-section (2) or a memorandum of cross-objections referred to in sub-section (4), be accompanied by a fee of two hundred rupees.

129B. (1) The Appellate Tribunal may, after giving the parties to the appeal, an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the decision or order appealed against or may refer the case back to the authority which passed such decision or order with such directions as the Appellate Tribunal may think fit, for a fresh adjudication or decision, as the case may be, after taking additional evidence, if necessary.

Order of  
Appellate  
Tribunal.

(2) The Appellate Tribunal may, at any time within four years from the date of the order, with a view to rectifying any mistake apparent from the record, amend any order passed by it under sub-section (1) and shall make such amendments if the mistake is brought to its notice by the Collector of Customs or the other party to the appeal:

Provided that an amendment which has the effect of enhancing the assessment or reducing a refund or otherwise increasing the liability of the other party shall not be made under this sub-section, unless the Appellate Tribunal has given notice to him of its intention to do so and has allowed him a reasonable opportunity of being heard.

(3) The Appellate Tribunal shall send a copy of every order passed under this section to the Collector of Customs and the other party to the appeal.

(4) Save as otherwise provided in section 130 or section 130E, orders passed by the Appellate Tribunal on appeal shall be final.

129C. (1) The powers and functions of the Appellate Tribunal may be exercised and discharged by Benches constituted by the President from amongst the members thereof.

(2) Subject to the provisions contained in sub-sections (3) and (4), a Bench shall consist of one judicial member and one technical member.

(3) Every appeal against a decision or order relating, among other things, to the determination of any question having a relation to the rate of duty of customs or to the value of goods for purposes of assessment, shall be heard by a Special Bench constituted by the President

Proce-  
dure of  
Appeal-  
Tribunal.

for hearing such appeals and such Bench shall consist of not less than three members and shall include at least one judicial member and one technical member.

(4) The President or any other member of the Appellate Tribunal authorised in this behalf by the President may, sitting singly, dispose of any case which has been allotted to the Bench of which he is a member where—

(a) the value of the goods confiscated without option having been given to the owner of the goods to pay a fine in lieu of confiscation under section 125; or

(b) in any disputed case, other than a case where the determination of any question having a relation to the rate of duty of customs or to the value of goods for purposes of assessment is in issue or is one of the points in issue, the difference in duty involved or the duty involved; or

(c) the amount of fine or penalty involved,

does not exceed ten thousand rupees.

(5) If the members of a Bench differ in opinion on any point, the point shall be decided according to the opinion of the majority, if there is a majority, but if the members are equally divided, they shall state the point or points on which they differ and the case shall be referred by the President for hearing on such point or points by one or more of the other members of the Appellate Tribunal, and such point or points shall be decided according to the opinion of the majority of the members of the Appellate Tribunal who have heard the case including those who first heard it.

(6) Subject to the provisions of this Act, the Appellate Tribunal shall have power to regulate its own procedure and the procedure of the Benches thereof in all matters arising out of the exercise of its powers or of the discharge of its functions, including the places at which the Benches shall hold their sittings.

(7) The Appellate Tribunal shall, for the purposes of discharging its functions, have the same powers as are vested in a court under the Code of Civil Procedure, 1908, when trying a suit in respect of the following matters, namely:—

(a) discovery and inspection;

(b) enforcing the attendance of any person and examining him on oath;

(c) compelling the production of books of account and other documents; and

(d) issuing commissions.

(8) Any proceeding before the Appellate Tribunal shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 and for the purpose of section 196 of the Indian Penal Code, and the Appellate Tribunal shall be deemed to be a Civil Court for all the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973.

129D. (1) The Board may, of its own motion, call for and examine the record of any proceeding in which a Collector of Customs as an adjudicating authority has passed any decision or order under this Act for the purpose of satisfying itself as to the legality or propriety of any such decision or order and may, by order, direct such Collector to apply to the Appellate Tribunal for the determination of such points arising out of the decision or order as may be specified by the Board in its order.

Powers  
of Board  
or Col-  
lector of  
Customs  
to pass  
certain  
orders.

(2) The Collector of Customs may, of his own motion, call for and examine the record of any proceeding in which an adjudicating authority subordinate to him has passed any decision or order under this Act for the purpose of satisfying himself as to the legality or propriety of any such decision or order and may, by order, direct such authority to apply to the Collector (Appeals) for the determination of such points arising out of the decision or order as may be specified by the Collector of Customs in his order.

(3) No order shall be made under sub-section (1) or sub-section (2) after the expiry of two years from the date of the decision or order of the adjudicating authority.

(4) Where in pursuance of an order under sub-section (1) or sub-section (2), the adjudicating authority or any officer of customs authorised in this behalf by the Collector of Customs, makes an application to the Appellate Tribunal or the Collector (Appeals) within a period of three months from the date of communication of the order under sub-section (1) or sub-section (2) to the adjudicating authority, such application shall be heard by the Appellate Tribunal or the Collector (Appeals), as the case may be, as if such application were an appeal made against the decision or order of the adjudicating authority and the provisions of this Act regarding appeals, including the provisions of sub-section (4) of section 129A shall, so far as may be, apply to such application.

129E. Where in any appeal under this Chapter, the decision or order appealed against relates to any duty demanded in respect of goods which are not under the control of the customs authorities or any penalty levied under this Act, the person desirous of appealing against such decision or order shall, pending the appeal, deposit with the proper officer the duty demanded or the penalty levied:

Deposit,  
pending  
appeal,  
of duty  
demand-  
ed or  
penalty  
levied.

Provided that where in any particular case, the Collector (Appeals) or the Appellate Tribunal is of opinion that the deposit of duty demanded or penalty levied would cause undue hardship to such person, the Collector (Appeals) or, as the case may be, the Appellate Tribunal may dispense with such deposit subject to such conditions as he or it may deem fit to impose so as to safeguard the interests of revenue.

130. (1) The Collector of Customs or the other party may, within sixty days of the date upon which he is served with notice of an order under section 129B (not being an order relating, among other things, to the determination of any question having a relation to the rate of duty of customs or to the value of goods for purposes of assessment),

Statement  
of case  
to High  
Court.

by application in such form as may be specified by rules made in this behalf, accompanied, where the application is made by the other party, by a fee of two hundred rupees, require the Appellate Tribunal to refer to the High Court any question of law arising out of such order and, subject to the other provisions contained in this section, the Appellate Tribunal shall, within one hundred and twenty days of the receipt of such application, draw up a statement of the case and refer it to the High Court:

Provided that the Appellate Tribunal may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the period hereinbefore specified, allow it to be presented within a further period not exceeding thirty days.

(2) On receipt of notice that an application has been made under sub-section (1), the person against whom such application has been made, may, notwithstanding that he may not have filed such an application, file, within forty-five days of the receipt of the notice, a memorandum of cross-objections verified in such manner as may be specified by rules made in this behalf against any part of the order in relation to which an application for reference has been made and such memorandum shall be disposed of by the Appellate Tribunal as if it were an application presented within the time specified in sub-section (1).

(3) If, on an application made under sub-section (1), the Appellate Tribunal refuses to state the case on the ground that no question of law arises, the Collector of Customs, or, as the case may be, the other party may, within six months from the date on which he is served with notice of such refusal, apply to the High Court and the High Court may, if it is not satisfied with the correctness of the decision of the Appellate Tribunal, require the Appellate Tribunal to state the case and to refer it, and on receipt of any such requisition, the Appellate Tribunal shall state the case and refer it accordingly.

(4) Where in the exercise of its powers under sub-section (3), the Appellate Tribunal refuses to state a case which it has been required by an applicant to state, the applicant may, within thirty days from the date on which he receives notice of such refusal, withdraw his application and, if he does so, the fee, if any, paid by him shall be refunded.

**Statement  
of case to  
Supreme  
Court in  
certain  
cases.**

130A. If, on an application made under section 130, the Appellate Tribunal is of opinion that, on account of conflict in the decisions of High Courts in respect of any particular question of law, it is expedient that a reference should be made direct to the Supreme Court, the Appellate Tribunal may draw up a statement of the case and refer it through the President direct to the Supreme Court.

**Power of  
High  
Court or  
Supreme  
Court to  
require  
statement  
to be  
amended.**

130B. If the High Court or the Supreme Court is not satisfied that the statements in a case referred to it are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Appellate Tribunal for the purpose of making such additions thereto or alterations therein as it may direct in that behalf.

130C. (1) When any case has been referred to the High Court under section 130, it shall be heard by a Bench of not less than two judges of the High Court and shall be decided in accordance with the opinion of such judges or of the majority, if any, of such judges.

(2) Where there is no such majority, the judges shall state the point of law upon which they differ and the case shall then be heard upon that point only by one or more of the other judges of the High Court, and such point shall be decided according to the opinion of the majority of the judges who have heard the case including those who first heard it,

Case before High Court to be heard by not less than two judges.

130D. (1) The High Court or the Supreme Court hearing any such case shall decide the questions of law raised therein, and shall deliver its judgment thereon containing the grounds on which such decision is founded and a copy of the judgment shall be sent under the seal of the Court and the signature of the Registrar to the Appellate Tribunal which shall pass such orders as are necessary to dispose of the case in conformity with such judgment.

Decision of High Court or Supreme Court on the case stated.

(2) The costs of any reference to the High Court or the Supreme Court which shall not include the fee for making the reference shall be in the discretion of the Court.

130E. An appeal shall lie to the Supreme Court from—

(a) any judgment of the High Court delivered on a reference made under section 130 in any case which, on its own motion or on an oral application made by or on behalf of the party aggrieved, immediately after the passing of the judgment, the High Court certifies to be a fit one for appeal to the Supreme Court; or

(b) any order passed by the Appellate Tribunal relating, among other things, to the determination of any question having a relation to the rate of duty of customs or to the value of goods for purposes of assessment.

Appeal to Supreme Court.

5 of 1908.

130F. (1) The provisions of the Code of Civil Procedure, 1908, relating to appeals to the Supreme Court shall, so far as may be, apply in the case of appeals under section 130E as they apply in the case of appeals from decrees of a High Court:

Hearing before Supreme Court.

Provided that nothing in this sub-section shall be deemed to affect the provisions of sub-section (1) of section 130D or section 131.

(2) The costs of the appeal shall be in the discretion of the Supreme Court.

(3) Where the judgment of the High Court is varied or reversed in the appeal, effect shall be given to the order of the Supreme Court in the manner provided in section 130D in the case of a judgment of the High Court.

131. Notwithstanding that a reference has been made to the High Court or the Supreme Court or an appeal has been preferred to the Supreme Court, sums due to the Government as a result of an order passed under sub-section (1) of section 129B shall be payable in accordance with the order so passed.

Sums due to be paid notwithstanding reference, etc.

**Exclusion  
of time  
taken  
for copy.**

131A. In computing the period of limitation specified for an appeal or application under this Chapter, the day on which the order complained of was served, and if the party preferring the appeal or making the application was not furnished with a copy of the order when the notice of the order was served upon him, the time requisite for obtaining a copy of such order shall be excluded.

**Transfer  
of certain  
pending  
proceed-  
ings and  
transi-  
tional  
provi-  
sions.**

131B. (1) Every appeal which is pending immediately before the appointed day before the Board under section 128, as it stood immediately before that day, and any matter arising out of or connected with such appeal and which is so pending shall stand transferred on that day to the Appellate Tribunal and the Appellate Tribunal 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 that appeal or matter, he may be re-heard.

(2) Every proceeding which is pending immediately before the appointed day before the Central Government under section 131, as it stood immediately before that day, and any matter arising out of or connected with such proceeding and which is so pending shall stand transferred on that day to the Appellate Tribunal and the Appellate Tribunal may proceed with such proceeding or matter from the stage at which it was on that day as if such proceeding or matter were an appeal filed before it:

Provided that if any such proceeding or matter relates to an order where—

(a) the value of the goods confiscated without option having been given to the owner of the goods to pay a fine in lieu of confiscation under section 125; or

(b) in any disputed case, other than a case where the determination of any question having a relation to the rate of duty of customs or to the value of goods for purposes of assessment is in issue or is one of the points in issue, the difference in duty involved or the duty involved; or

(c) the amount of fine or penalty determined by such order, does not exceed ten thousand rupees, such proceeding or matter shall continue to be dealt with by the Central Government as if the said section 131 had not been substituted:

Provided further that the applicant or the other party may make a demand to the Appellate Tribunal that before proceeding further with that proceeding or matter, he may be re-heard.

(3) Every proceeding which is pending immediately before the appointed day before the Board or the Collector of Customs under section 130, as it stood immediately before that day, and any matter arising out of or connected with such proceeding and which is so pending shall continue to be dealt with by the Board or the Collector of Customs, as the case may be, as if the said section had not been substituted.

(4) Any person who immediately before the appointed day was authorised to appear in any appeal or proceeding transferred under

sub-section (1) or sub-section (2) shall, notwithstanding anything contained in section 146A, have the right to appear before the Appellate Tribunal in relation to such appeal or proceeding.

131C. In this Chapter—

Definitions.

(a) “appointed day” means the date of coming into force of the amendments to this Act specified in Part I of the Fifth Schedule to the Finance (No. 2) Act, 1980;

(b) “High Court” means,—

(i) in relation to any State, the High Court for that State;

(ii) in relation to a Union territory to which the jurisdiction of the High Court of a State has been extended by law, that High Court;

(iii) in relation to the Union territories of Dadra and Nagar Haveli and Goa, Daman and Diu, the High Court at Bombay;

(iv) in relation to any other Union territory, the highest court of civil appeal for that territory other than the Supreme Court of India;

(c) “President” means the President of the Appellate Tribunal.’

5. After section 146, insert,—

‘146A. (1) Any person who is entitled or required to appear before an officer of customs or the Appellate Tribunal in connection with any proceedings under this Act, otherwise than when required under section 108 to attend personally for examination on oath or affirmation, may, subject to the other provisions of this section, appear by an authorised representative.

(2) For the purposes of this section, “authorised representative” means a person authorised by the person referred to in sub-section (1) to appear on his behalf, being—

(a) his relative or regular employee; or

(b) a custom house agent licensed under section 146; or

(c) any legal practitioner who is entitled to practise in any civil court in India; or

(d) any person who has acquired such qualifications as the Central Government may specify by rules made in this behalf.

(3) Notwithstanding anything contained in this section, no person who was a member of the Indian Customs and Central Excise Service—Group A and has retired or resigned from such Service after having served for not less than three years in any capacity in that Service shall be entitled to appear as an authorised representative in any proceedings before an officer of customs for a period of two years from the date of his retirement or resignation, as the case may be.

(4) No person,—

(a) who has been dismissed or removed from Government service; or

(b) who is convicted of an offence connected with any proceeding under this Act, the Central Excises and Salt Act, 1944 or the Gold (Control) Act, 1968; or

(c) who has become an insolvent,

shall be qualified to represent any person under sub-section (1), for all times in the case of a person referred to in clause (a), and for such time as the Collector of Customs or the competent authority under the Central Excises and Salt Act, 1944, or the Gold (Control) Act, 1968, as the case may be, may, by order, determine in the case of a person referred to in clause (b), and for the period during which the insolvency continues in the case of a person referred to in clause (c).

(5) If any person,—

(a) who is a legal practitioner, is found guilty of misconduct in his professional capacity by any authority entitled to institute proceedings against him, an order passed by that authority shall have effect in relation to his right to appear before an officer of customs or the Appellate Tribunal as it has in relation to his right to practise as a legal practitioner;

(b) who is not a legal practitioner, is found guilty of misconduct in connection with any proceedings under this Act by such authority as may be specified by rules made in this behalf, that authority may direct that he shall thenceforth be disqualified to represent any person under sub-section (1).

(6) Any order or direction under clause (b) of sub-section (4) or clause (b) of sub-section (5) shall be subject to the following conditions, namely:—

(a) no such order or direction shall be made in respect of any person unless he has been given a reasonable opportunity of being heard;

(b) any person against whom any such order or direction is made may, within one month of the making of the order or direction, appeal to the Board to have the order or direction cancelled; and

(c) no such order or direction shall take effect until the expiration of one month from the making thereof, or, where an appeal has been preferred, until the disposal of the appeal.

## PART II

### AMENDMENTS IN THE CENTRAL EXCISES AND SALT ACT, 1944

1. Section 2.—Re-letter clause (a) as clause (aaa) and before clause (ada) as so re-lettered, insert

(a) "adjudicating authority" means any authority competent to pass any order or decision under this Act, but does not include the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963, Collector of Central Excise (Appeals) or Appellate Tribunal;

(aa) "Appellate Tribunal" means the Customs, Excise and Gold (Control) Appellate Tribunal constituted under section 129 of the Customs Act, 1962;

1 of 1944.  
45 of 1968.

54 of 1963.

52 of 1962.

## 2. For sections 35, 35A and 36, substitute—

## 'CHAPTER VIA

## APPEALS

35. (1) Any person aggrieved by any decision or order passed under this Act by a Central Excise Officer lower in rank than a Collector of Central Excise may appeal to the Collector of Central Excise (Appeals) [hereafter in this Chapter referred to as the Collector (Appeals)] within three months from the date of the communication to him of such decision or order:

Appeals to  
Collector  
(Appeals).

Provided that the Collector (Appeals) may, if he 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 three months.

(2) Every appeal under this section shall be in the prescribed form and shall be verified in the prescribed manner.

35A. (1) The Collector (Appeals) shall give an opportunity to the appellant to be heard, if he so desires.

Procedure  
in appeal.

(2) The Collector (Appeals) may, at the hearing of an appeal, allow an appellant to go into any ground of appeal not specified in the grounds of appeal, if the Collector (Appeals) is satisfied that the omission of that ground from the grounds of appeal was not wilful or unreasonable.

(3) The Collector (Appeals) may, after making such further inquiry as may be necessary, pass such order as he thinks fit confirming, modifying or annulling the decision or order appealed against, or may refer the case back to the adjudicating authority with such directions as he may think fit for a fresh adjudication or decision, as the case may be, after taking additional evidence, if necessary:

Provided that an order enhancing any penalty or fine in lieu of confiscation or confiscating goods of greater value or reducing the amount of refund shall not be passed unless the appellant has been given a reasonable opportunity of showing cause against the proposed order:

Provided further that where the Collector (Appeals) is of opinion that any duty of excise has not been levied or paid or has been short-levied or short-paid or erroneously refunded, no order requiring the appellant to pay any duty not levied or paid, short-levied or short-paid or erroneously refunded shall be passed unless the appellant is given notice within the time-limit specified in section 11A to show cause against the proposed order.

(4) The order of the Collector (Appeals) disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reasons for the decision.

(5) On the disposal of the appeal, the Collector (Appeals) shall communicate the order passed by him to the appellant, the adjudicating authority and the Collector of Central Excise.

Appeals to  
the Appel-  
late Tri-  
bunal.

35B. (1) Any person aggrieved by any of the following orders may appeal to the Appellate Tribunal against such order—

(a) a decision or order passed by the Collector of Central Excise as an adjudicating authority.

(b) an order passed by the Collector (Appeals) under section 35A;

(c) an order passed by the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963 (hereafter in this Chapter referred to as the Board) or the Appellate Collector of Central Excise under section 35, as it stood immediately before the appointed day;

(d) an order passed by the Board or the Collector of Central Excise, either before or after the appointed day, under section 35A, as it stood immediately before that day:

Provided that the Appellate Tribunal may, in its discretion, refuse to admit an appeal in respect of an order referred to in clause (b) or clause (c) or clause (d) where—

(i) in any disputed case, other than a case where the determination of any question having a relation to the rate of duty of excise or to the value of goods for purposes of assessment is in issue or is one of the points in issue, the difference in duty involved or the duty involved; or

(ii) the amount of fine or penalty determined by such order, does not exceed ten thousand rupees.

(2) The Collector of Central Excise may, if he is of opinion that an order passed by the Appellate Collector of Central Excise under section 35, as it stood immediately before the appointed day, or the Collector (Appeals) under section 35A, is not legal or proper, direct any Central Excise Officer authorised by him in this behalf (hereafter in this Chapter referred to as the authorised officer) to appeal on his behalf to the Appellate Tribunal against such order.

(3) Every appeal under this section shall be filed within three months from the date on which the order sought to be appealed against is communicated to the Collector of Central Excise, or, as the case may be, the other party preferring the appeal.

(4) On receipt of notice that an appeal has been preferred under this section, the party against whom the appeal has been preferred may, notwithstanding that he may not have appealed against such order or any part thereof, file, within forty-five days of the receipt of the notice, a memorandum of cross-objections verified in the prescribed manner against any part of the order appealed against and such memorandum shall be disposed of by the Appellate Tribunal as if it were an appeal presented within the time specified in sub-section (3).

(5) The Appellate Tribunal may admit an appeal or permit the filing of a memorandum of cross-objections after the expiry of the relevant period referred to in sub-section (3) or sub-section (4), if it is satisfied that there was sufficient cause for not presenting it within that period.

(6) An appeal to the Appellate Tribunal shall be in the prescribed form and shall be verified in the prescribed manner and shall, except in the case of an appeal referred to in sub-section (2) or a memorandum of cross-objections referred to in sub-section (4), be accompanied by a fee of two hundred rupees.

35C. (1) The Appellate Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the decision or order appealed against or may refer the case back to the authority which passed such decision or order with such directions as the Appellate Tribunal may think fit; for a fresh adjudication or decision, as the case may be, after taking additional evidence, if necessary.

(2) The Appellate Tribunal may, at any time within four years from the date of the order, with a view to rectifying any mistake apparent from the record, amend any order passed by it under sub-section (1) and shall make such amendments if the mistake is brought to its notice by the Collector of Central Excise or the other party to the appeal;

Provided that an amendment which has the effect of enhancing an assessment or reducing a refund or otherwise increasing the liability of the other party, shall not be made under this sub-section, unless the Appellate Tribunal has given notice to him of its intention to do so and has allowed him a reasonable opportunity of being heard.

(3) The Appellate Tribunal shall send a copy of every order passed under this section to the Collector of Central Excise and the other party to the appeal.

(4) Save as provided in section 35G or section 35L, orders passed by the Appellate Tribunal on appeal shall be final.

52 of 1962.

35D. (1) The provisions of sub-sections (1), (2), (5) and (6) of section 129C of the Customs Act, 1962, shall apply to the Appellate Tribunal in the discharge of its functions under this Act as they apply to it in the discharge of its functions under the Customs Act, 1962.

(2) Every appeal against a decision or order relating, among other things, to the determination of any question having a relation to the rate of duty of excise or to the value of goods for purposes of assessment, shall be heard by a Special Bench constituted by the President for hearing such appeals and such Bench shall consist of not less than three members and shall include at least one judicial member and one technical member.

(3) The President or any other member of the Appellate Tribunal authorised in this behalf by the President may, sitting singly, dispose of any case which has been allotted to the Bench of which he is a member where—

(a) in any disputed case, other than a case where the determination of any question having a relation to the rate of duty of excise or to the value of goods for purposes of assessment is in issue or is one of the points in issue, the difference in duty involved or the duty involved; or

(b) the amount of fine or penalty involved, does not exceed ten thousand rupees.

Orders  
of Ap-  
pellate  
Tribunal.

Procedure  
of Appellate  
Tribunal.

Powers  
of Board  
or Col-  
lector of  
Central  
Excise  
to pass  
certain  
orders.

35E. (1) The Board may, of its own motion, call for and examine the record of any proceeding in which a Collector of Central Excise as an adjudicating authority has passed any decision or order under this Act for the purpose of satisfying itself as to the legality or propriety of any such decision or order and may, by order, direct such Collector to apply to the Appellate Tribunal for the determination of such points arising out of the decision or order as may be specified by the Board in its order.

(2) The Collector of Central Excise may, of his own motion, call for and examine the record of any proceeding in which an adjudicating authority subordinate to him has passed any decision or order under this Act for the purpose of satisfying himself as to the legality or propriety of any such decision or order and may, by order, direct such authority to apply to the Collector (Appeals) for the determination of such points arising out of the decision or order as may be specified by the Collector of Central Excise in his order.

(3) No order shall be made under sub-section (1) or sub-section (2) after the expiry of two years from the date of the decision or order of the adjudicating authority.

(4) Where in pursuance of an order under sub-section (1) or sub-section (2), the adjudicating authority or the authorised officer makes an application to the Appellate Tribunal or the Collector (Appeals) within a period of three months from the date of communication of the order under sub-section (1) or sub-section (2) to the adjudicating authority, such application shall be heard by the Appellate Tribunal or the Collector (Appeals), as the case may be, as if such application were an appeal made against the decision or order of the adjudicating authority and the provisions of this Act regarding appeals, including the provisions of sub-section (4) of section 35B shall, so far as may be, apply to such application.

Deposit,  
pending  
appeal, of  
duty de-  
manded or  
penalty  
levied.

35F. Where in any appeal under this Chapter, the decision or order appealed against relates to any duty demanded in respect of goods which are not under the control of central excise authorities or any penalty levied under this Act, the person desirous of appealing against such decision or order shall, pending the appeal, deposit with the adjudicating authority the duty demanded or the penalty levied:

Provided that where in any particular case, the Collector (Appeals) or the Appellate Tribunal is of opinion that the deposit of duty demanded or penalty levied would cause undue hardship to such person, the Collector (Appeals) or, as the case may be, the Appellate Tribunal, may dispense with such deposit subject to such conditions as he or it may deem fit to impose so as to safeguard the interests of revenue.

Statement  
of case  
to High  
Court.

35G. (1) The Collector of Central Excise or the other party may, within sixty days of the date upon which he is served with notice of an order under section 35C (not being an order relating, among other things, to the determination of any question having a relation to the

rate of duty of excise or to the value of goods for purposes of assessment), by application in the prescribed form, accompanied, where the application is made by the other party, by a fee of two hundred rupees, require the Appellate Tribunal to refer to the High Court any question of law arising out of such order and, subject to the other provisions contained in this section, the Appellate Tribunal shall, within one hundred and twenty days of the receipt of such application, draw up a statement of the case and refer it to the High Court:

Provided that the Appellate Tribunal may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the period hereinbefore specified, allow it to be presented within a further period not exceeding thirty days.

(2) On receipt of notice that an application has been made under sub-section (1), the person against whom such application has been made, may, notwithstanding that he may not have filed such an application, file, within forty-five days of the receipt of the notice, a memorandum of cross-objections verified in the prescribed manner against any part of the order in relation to which an application for reference has been made and such memorandum shall be disposed of by the Appellate Tribunal as if it were an application presented within the time specified in sub-section (1).

(3) If, on an application made under sub-section (1), the Appellate Tribunal refuses to state the case on the ground that no question of law arises, the Collector of Central Excise, or, as the case may be, the other party may, within six months from the date on which he is served with notice of such refusal, apply to the High Court and the High Court may, if it is not satisfied with the correctness of the decision of the Appellate Tribunal, require the Appellate Tribunal to state the case and to refer it, and on receipt of any such requisition, the Appellate Tribunal shall state the case and refer it accordingly.

(4) Where in the exercise of its powers under sub-section (3), the Appellate Tribunal refuses to state a case which it has been required by an applicant to state, the applicant may, within thirty days from the date on which he receives notice of such refusal, withdraw his application and, if he does so, the fee, if any, paid by him shall be refunded.

35H. If, on an application made under section 35G, the Appellate Tribunal is of opinion that, on account of conflict in the decisions of High Courts in respect of any particular question of law, it is expedient that a reference should be made direct to the Supreme Court, the Appellate Tribunal may draw up a statement of the case and refer it through the President direct to the Supreme Court.

35-I. If the High Court or the Supreme Court is not satisfied that the statements in a case referred to it are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Appellate Tribunal for the purpose of making such additions thereto or alterations therein as it may direct in that behalf.

Statement  
of case to  
Supreme  
Court in  
certain  
cases.

Power of  
High  
Court or  
Supreme  
Court  
to require  
statement  
to be  
amended.

Case before High Court to be heard by not less than two judges.

35J. (1) When any case has been referred to the High Court under section 35G, it shall be heard by a Bench of not less than two judges of the High Court and shall be decided in accordance with the opinion of such judges or of the majority, if any, of such judges.

(2) Where there is no such majority, the judges shall state the point of law upon which they differ and the case shall then be heard upon that point only by one or more of the other judges of the High Court, and such point shall be decided according to the opinion of the majority of the judges who have heard the case including those who first heard it.

Decision of High Court or Supreme Court on the case stated.

35K. (1) The High Court or the Supreme Court hearing any such case shall decide the questions of law raised therein and shall deliver its judgment thereon containing the grounds on which such decision is founded and a copy of the judgment shall be sent under the seal of the Court and the signature of the Registrar to the Appellate Tribunal which shall pass such orders as are necessary to dispose of the case in conformity with such judgment.

(2) The costs of any reference to the High Court or the Supreme Court which shall not include the fee for making the reference shall be in the discretion of the Court.

Appeal to Supreme Court.

35L. An appeal shall lie to the Supreme Court from—

(a) any judgment of the High Court delivered on a reference made under section 35G in any case which, on its own motion or on an oral application made by or on behalf of the party aggrieved, immediately after the passing of the judgment, the High Court certifies to be a fit one for appeal to the Supreme Court; or

(b) any order passed by the Appellate Tribunal relating, among other things, to the determination of any question having a relation to the rate of duty of excise or to the value of goods for purposes of assessment.

Hearing before Supreme Court.

35M. (1) The provisions of the Code of Civil Procedure, 1908, relating to appeals to the Supreme Court shall, so far as may be, apply in the case of appeals under section 35L as they apply in the case of appeals from decrees of a High Court:

5 of 1908.

Provided that nothing in this sub-section shall be deemed to affect the provisions of sub-section (1) of section 35K or section 35N.

(2) The costs of the appeal shall be in the discretion of the Supreme Court.

(3) Where the judgment of the High Court is varied or reversed in the appeal, effect shall be given to the order of the Supreme Court in the manner provided in section 35K in the case of a judgment of the High Court.

Sums due to be paid notwithstanding reference, etc.

35N. Notwithstanding that a reference has been made to the High Court or the Supreme Court or an appeal has been preferred to the Supreme Court, sums due to the Government as a result of an order passed under sub-section (1) of section 35C shall be payable in accordance with the order so passed.

35-O. In computing the period of limitation prescribed for an appeal or application under this Chapter, the day on which the order complained of was served, and if the party preferring the appeal or making the application was not furnished with a copy of the order when the notice of the order was served upon him, the time requisite for obtaining a copy of such order shall be excluded.

Exclusion  
of time  
taken for  
copy.

35P. (1) Every appeal which is pending immediately before the appointed day before the Board under section 35, as it stood immediately before that day, and any matter arising out of or connected with such appeal and which is so pending shall stand transferred on that day to the Appellate Tribunal and the Appellate Tribunal may proceed with such appeal or matter from the stage at which it was on that day:

Transfer  
of certain  
pending  
proceed-  
ings and  
transi-  
tional  
provisions.

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

(2) Every proceeding which is pending immediately before the appointed day before the Central Government under section 36, as it stood immediately before that day, and any matter arising out of or connected with such proceeding and which is so pending shall stand transferred on that day to the Appellate Tribunal and the Appellate Tribunal may proceed with such proceeding or matter from the stage at which it was on that day as if such proceeding or matter were an appeal filed before it:

Provided that if any such proceeding or matter relates to an order where—

(a) in any disputed case, other than a case where the determination of any question having a relation to the rate of duty of excise or to the value of goods for purposes of assessment is in issue or is one of the points in issue, the difference in duty involved or the duty involved; or

(b) the amount of fine or penalty determined by such order,

does not exceed ten thousand rupees, such proceeding or matter shall continue to be dealt with by the Central Government as if the said section 36 had not been substituted:

Provided further that the applicant or the other party may make a demand to the Appellate Tribunal that before proceeding further with that proceeding or matter, he may be re-heard.

(3) Every proceeding which is pending immediately before the appointed day before the Board or the Collector of Central Excise under section 38A, as it stood immediately before that day, and any matter arising out of or connected with such proceeding and which is so pending shall continue to be dealt with by the Board or the Collector of Central Excise, as the case may be, as if the said section had not been substituted.

(4) Any person who immediately before the appointed day was authorised to appear in any appeal or proceeding transferred under sub-section (1) or sub-section (2) shall, notwithstanding anything

contained in section 35Q, have the right to appear before the Appellate Tribunal in relation to such appeal or proceeding.

**Appea-  
nce by  
authoris-  
ed repre-  
sentative.**

35Q. (1) Any person who is entitled or required to appear before a Central Excise Officer or the Appellate Tribunal in connection with any proceedings under this Act, otherwise than when required under this Act to appear personally for examination on oath or affirmation, may, subject to the other provisions of this section, appear by an authorised representative.

(2) For the purposes of this section, "authorised representative" means a person authorised by the person referred to in sub-section (1) to appear on his behalf, being—

(a) his relative or regular employee; or

(b) any legal practitioner who is entitled to practise in any civil court in India; or

(c) any person who has acquired such qualifications as the Central Government may prescribe for this purpose.

(3) Notwithstanding anything contained in this section, no person who was a member of the Indian Customs and Central Excise Service—Group A and has retired or resigned from such Service after having served for not less than three years in any capacity in that Service, shall be entitled to appear as an authorised representative in any proceedings before a Central Excise Officer for a period of two years from the date of his retirement or resignation, as the case may be.

(4) No person,—

(a) who has been dismissed or removed from Government service; or

(b) who is convicted of an offence connected with any proceeding under this Act, the Customs Act, 1962 or the Gold (Control) Act, 1968; or

(c) who has become an insolvent,

shall be qualified to represent any person under sub-section (1), for all times in the case of a person referred to in clause (a), and for such time as the Collector of Central Excise or the competent authority under the Customs Act, 1962 or the Gold (Control) Act, 1968, as the case may be, may, by order, determine in the case of a person referred to in clause (b), and for the period during which the insolvency continues in the case of a person referred to in clause (c).

(5) If any person,—

(a) who is a legal practitioner, is found guilty of misconduct in his professional capacity by any authority entitled to institute proceedings against him, an order passed by that authority shall have effect in relation to his right to appear before a Central Excise Officer or the Appellate Tribunal as it has in relation to his right to practise as a legal practitioner;

(b) who is not a legal practitioner, is found guilty of misconduct in connection with any proceedings under this Act by the

prescribed authority, the prescribed authority may direct that he shall thenceforth be disqualified to represent any person under sub-section (1).

(6) Any order or direction under clause (b) of sub-section (4) or clause (b) of sub-section (5) shall be subject to the following conditions, namely:—

(a) no such order or direction shall be made in respect of any person unless he has been given a reasonable opportunity of being heard;

(b) any person against whom any such order or direction is made may, within one month of the making of the order or direction, appeal to the Board to have the order or direction cancelled; and

(c) no such order or direction shall take effect until the expiration of one month from the making thereof; or, where an appeal has been preferred, until the disposal of the appeal.

### 36. In this Chapter—

(a) "appointed day" means the date of coming into force of the amendments to this Act specified in Part II of the Fifth Schedule to the Finance (No. 2) Act, 1980;

(b) "High Court" means,—

(i) in relation to any State, the High Court for that State;

(ii) in relation to a Union territory to which the jurisdiction of the High Court of a State has been extended by law, that High Court;

(iii) in relation to the Union territories of Dadra and Nagar Haveli and Goa, Daman and Diu, the High Court at Bombay;

(iv) in relation to any other Union territory, the highest court of civil appeal for that territory other than the Supreme Court of India;

(c) "President" means the President of the Appellate Tribunal.

### 3. Before section 36A, insert—

## "CHAPTER VIB

### PRESUMPTION AS TO DOCUMENTS".

## PART III

### AMENDMENTS IN THE GOLD (CONTROL) ACT, 1968

#### 1. Section 2.—

(i) For clause (a), substitute—

(a) "adjudicating authority" means an authority competent to pass any order or decision under this Act, but does not include the Administrator, Collector (Appeals) or Appellate Tribunal;

(aa) "Administrator" means the Administrator appointed under section 4;

(aaa) "Appellate Tribunal" means the Customs, Excise and Gold (Control) Appellate Tribunal constituted under section 129 of the Customs Act, 1962; 52 of 1962.

(ii) After clause (e), insert—

'(ee) "Collector (Appeals)" means a Collector of Central Excise (Appeals) or a Collector of Customs (Appeals) appointed under section 4 to be a Collector (Appeals) for the purposes of this Act';

2. Section 4, in sub-section (4), omit "or under clause (a) of sub-section (1) of section 80 or under section 81".

3. In Chapter XIV, for the heading, substitute—

"ADJUDICATION AND APPEALS"

4. For sections 80, 81 and 82, substitute—

Appeals to  
Collector  
(Appeals).  
  
'80. (1) Any person aggrieved by any decision or order passed under this Act by a Gold Control Officer lower in rank than a Collector of Central Excise or of Customs may appeal to the Collector (Appeals) within three months from the date of the communication to him of such decision or order:

Provided that the Collector (Appeals) may, if he 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 three months.

(2) Every appeal under this section shall be in the prescribed form and shall be verified in the prescribed manner.

Procedure  
in appeal.  
  
80A. (1) The Collector (Appeals) shall give an opportunity to the appellant to be heard, if he so desires.

(2) The Collector (Appeals) may, at the hearing of an appeal, allow the appellant to go into any ground of appeal not specified in the grounds of appeal, if the Collector (Appeals) is satisfied that the omission of that ground from the grounds of appeal was not wilful or unreasonable.

(3) The Collector (Appeals) may, after making such further inquiry as may be necessary, pass such order as he thinks fit confirming, modifying or annulling the decision or order appealed against, or may refer the case back to the adjudicating authority with such directions as he may think fit for a fresh adjudication or decision, as the case may be, after taking additional evidence, if necessary:

Provided that an order enhancing any penalty or fine in lieu of confiscation or confiscating things of greater value shall not be passed unless the appellant has been given a reasonable opportunity of showing cause against the proposed order.

(4) The order of the Collector (Appeals) disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reasons for the decision.

(5) On the disposal of the appeal, the Collector (Appeals) shall communicate the order passed by him to the appellant, the adjudicating authority and the Collector of Central Excise or of Customs.

81. (1) Any person aggrieved by any of the following orders may appeal to the Appellate Tribunal against such order— Appeals to the Appellate Tribunal.

(a) a decision or order passed by the Collector of Central Excise or of Customs as an adjudicating authority;

(b) an order passed by the Collector (Appeals) under section 80A;

(c) an order passed by the Administrator, Collector of Central Excise or of Customs or the Appellate Collector of Customs under section 80, as it stood immediately before the appointed day;

(d) an order passed by the Administrator, either before or after the appointed day, under section 81, as it stood immediately before that day:

Provided that the Appellate Tribunal may, in its discretion, refuse to admit an appeal in respect of an order referred to in clause (b) or clause (c) or clause (d) where,—

(i) the value of the thing confiscated without option having been given to the owner thereof to pay a fine in lieu of confiscation under section 73; or

(ii) the amount of fine or penalty determined by such order, does not exceed ten thousand rupees.

(2) The Administrator may, if he is of opinion that an order passed by the Collector of Central Excise or of Customs or the Appellate Collector of Customs under clause (b) of sub-section (1) of section 80, as it stood immediately before the appointed day, is not legal or proper, direct an officer authorised by him in this behalf (hereafter in this Chapter referred to as the authorised officer) to appeal on his behalf to the Appellate Tribunal against such order.

(3) The Collector of Central Excise or of Customs, may, if he is of opinion that an order passed by the Collector (Appeals) under section 80A is not legal or proper direct the authorised officer to appeal on his behalf to the Appellate Tribunal against such order.

(4) Every appeal under this section shall be filed within three months from the date on which the order sought to be appealed against is communicated to the Collector of Central Excise or of Customs, or, as the case may be, the other party preferring the appeal.

(5) On receipt of notice that an appeal has been preferred under this section, the party against whom the appeal has been preferred may, notwithstanding that he may not have appealed against such order or any part thereof, file, within forty-five days of the receipt of the notice, a memorandum of cross-objections verified in the prescribed manner against any part of the order appealed against and such memorandum shall be disposed of by the Appellate Tribunal as if it were an appeal presented within the time specified in sub-section (4).

(6) The Appellate Tribunal may admit an appeal or permit the filing of a memorandum of cross-objections after the expiry of the relevant period referred to in sub-section (4) or sub-section (5), if it is satisfied that there was sufficient cause for not presenting it within that period.

(7) An appeal to the Appellate Tribunal shall be in the prescribed form and shall be verified in the prescribed manner and shall, except in the case of an appeal referred to in sub-section (2) or sub-section (3) or a memorandum of cross-objections referred to in sub-section (5), be accompanied by a fee of two hundred rupees.

**Orders of Appellate Tribunal.**

81A. (1) The Appellate Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the decision or order appealed against or may refer the case back to the authority which passed such decision or order with such directions as the Appellate Tribunal may think fit, for a fresh adjudication or decision, as the case may be, after taking additional evidence, if necessary.

(2) The Appellate Tribunal may, at any time within four years from the date of the order, with a view to rectifying any mistake apparent from the record, amend any order passed by it under sub-section (1) and shall make such amendments if the mistake is brought to its notice by the Collector of Central Excise or of Customs or the other party to the appeal:

Provided that an amendment which has the effect of enhancing any penalty or fine in lieu of confiscation or confiscating things of greater value shall not be made under this sub-section unless the Appellate Tribunal has given notice of its intention to do so, to the other party and has allowed him a reasonable opportunity of being heard.

(3) The Appellate Tribunal shall send a copy of every order passed under this section to the Collector of Central Excise or of Customs and the other party to the appeal.

(4) Save as otherwise provided in section 82B, orders passed by the Appellate Tribunal on appeal shall be final.

**Procedure of Appellate Tribunal.**

52 of 1962.

81B. (1) The provisions of sub-sections (1), (2), (5) and (6) of section 129C of the Customs Act, 1962, shall apply to the Appellate Tribunal in the discharge of its functions under this Act as they apply to it in the discharge of its functions under the Customs Act, 1962.

(2) The President or any other member of the Appellate Tribunal authorised in this behalf by the President may, sitting singly, dispose of any case which has been allotted to the Bench of which he is a member where—

(a) the value of the thing confiscated without option having been given to the owner thereof to pay a fine in lieu of confiscation under section 73; or

(b) the amount of fine or penalty involved, does not exceed ten thousand rupees.

82. (1) The Administrator may, of his own motion, call for and examine the record of any proceeding in which a Collector of Central Excise or of Customs as an adjudicating authority has passed any decision or order under this Act for the purpose of satisfying himself as to the legality or propriety of any such decision or order and may, by order, direct such Collector to apply to the Appellate Tribunal for the determination of such points arising out of the decision or order as may be specified by the Administrator in his order.

(2) The Collector of Central Excise or of Customs may, of his own motion, call for and examine the record of any proceeding in which an adjudicating authority subordinate to him has passed any decision or order under this Act for the purpose of satisfying himself as to the legality or propriety of any such decision or order and may, by order, direct such authority to apply to the Collector (Appeals) for the determination of such points arising out of the decision or order as may be specified by the Collector of Central Excise or of Customs in his order.

(3) No order shall be made under sub-section (1) or sub-section (2) after the expiry of two years from the date of the decision or order of the adjudicating authority.

(4) Where in pursuance of an order under sub-section (1) or sub-section (2), the adjudicating authority or the authorised officer makes an application to the Appellate Tribunal or the Collector (Appeals) within a period of three months from the date of communication of the order under sub-section (1) or sub-section (2) to the adjudicating authority, such application shall be heard by the Appellate Tribunal or the Collector (Appeals), as the case may be, as if such application were an appeal made against the decision or order of the adjudicating authority and the provisions of this Act regarding appeals, including the provisions of sub-section (5) of section 81, shall, so far as may be, apply to such application.

82A. Where in any appeal under this Chapter, the decision or order appealed against relates to any penalty levied under this Act, the person desirous of appealing against such decision or order shall, pending the appeal, deposit with the adjudicating authority the penalty levied:

Provided that where in any particular case, the Collector (Appeals) or the Appellate Tribunal is of opinion that the deposit of penalty levied would cause undue hardship to such person, the Collector (Appeals) or, as the case may be, the Appellate Tribunal may dispense with such deposit subject to such conditions as he or it may deem fit to impose.

82B. (1) The Collector of Central Excise or of Customs or the other party may, within sixty days of the date upon which he is served with notice of an order under section 81A, by application in the prescribed form, accompanied, where the application is made by the other party, by a fee of two hundred rupees, require the Appellate Tribunal to refer to the High Court any question of law arising out of such order and, subject to the other provisions contained in this section, the Appellate Tribunal shall, within one hundred and twenty days of the receipt of such application, draw up a statement of the case and refer it to the High Court:

Powers  
of the  
Adminis-  
trator  
or Col-  
lector of  
Central  
Excise  
or of  
Customs  
to pass  
certain  
orders.

Deposit,  
pending  
appeal,  
of penalty  
levied.

Statement  
of case  
to High  
Court.

Provided that the Appellate Tribunal may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the period hereinbefore specified, allow it to be presented within a further period not exceeding thirty days.

(2) On receipt of notice that an application has been made under sub-section (1), the person against whom such application has been made, may, notwithstanding that he may not have filed such an application, file, within forty-five days of the receipt of the notice, a memorandum of cross-objections verified in the prescribed manner against any part of the order in relation to which an application for reference has been made and such memorandum shall be disposed of by the Appellate Tribunal as if it were an application presented within the time specified in sub-section (1).

(3) If, on an application made under sub-section (1), the Appellate Tribunal refuses to state the case on the ground that no question of law arises, the Collector of Central Excise or of Customs, or, as the case may be, the other party may, within six months from the date on which he is served with notice of such refusal, apply to the High Court and the High Court may, if it is not satisfied with the correctness of the decision of the Appellate Tribunal, require the Appellate Tribunal to state the case and to refer it, and on receipt of any such requisition, the Appellate Tribunal shall state the case and refer it accordingly.

(4) Where in the exercise of its powers under sub-section (3), the Appellate Tribunal refuses to state a case which it has been required by an applicant to state, the applicant may, within thirty days from the date on which he receives notice of such refusal, withdraw his application and, if he does so, the fee, if any, paid by him, shall be refunded.

Statement  
of case to  
Supreme  
Court in  
Certain  
Cases.

82C. If, on an application made under section 82B, the Appellate Tribunal is of opinion that, on account of conflict in the decisions of High Courts in respect of any particular question of law, it is expedient that a reference should be made direct to the Supreme Court, the Appellate Tribunal may draw up a statement of the case and refer it through the President direct to the Supreme Court.

Power of  
High  
Court or  
Supreme  
Court to  
require  
statement  
to be  
amended.

82D. If the High Court or the Supreme Court is not satisfied that the statements in a case referred to it are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Appellate Tribunal for the purpose of making such additions thereto, or alterations therein as it may direct in that behalf.

Case  
before  
High  
Court to  
be heard  
by not  
less than  
two  
judges.

82E. (1) When any case has been referred to the High Court under section 82B, it shall be heard by a Bench of not less than two judges of the High Court and shall be decided in accordance with the opinion of such judges or of the majority, if any, of such judges.

(2) Where there is no such majority, the judges shall state the point of law upon which they differ and the case shall then be heard upon that point only by one or more of the other judges of the High Court and such point shall be decided according to the opinion of the majority of the judges who have heard the case including those who first heard it.

82F. (1) The High Court or the Supreme Court hearing any such case shall decide the questions of law raised therein and shall deliver its judgment thereon containing the grounds on which such decision is founded and a copy of the judgment shall be sent under the seal of the Court and the signature of the Registrar to the Appellate Tribunal which shall pass such orders as are necessary to dispose of the case in conformity with such judgment.

(2) The costs of any reference to the High Court or the Supreme Court which shall not include the fee for making the reference shall be in the discretion of the Court.

82G. An appeal shall lie to the Supreme Court from any judgment of the High Court delivered on a reference made under section 82B in any case which, on its own motion or on an oral application made by or on behalf of the party aggrieved, immediately after the passing of the judgment, the High Court certifies to be a fit one for appeal to the Supreme Court.

5 of 1908.

82H. (1) The provisions of the Code of Civil Procedure, 1908, relating to appeals to the Supreme Court shall, so far as may be, apply in the case of appeals under section 82G as they apply in the case of appeals from decrees of a High Court:

Provided that nothing in this sub-section shall be deemed to affect the provisions of sub-section (1) of section 82F or section 82-I.

(2) The costs of the appeal shall be in the discretion of the Supreme Court.

(3) Where the judgment of the High Court is varied or reversed in the appeal, effect shall be given to the order of the Supreme Court in the manner provided in section 82F in the case of a judgment of the High Court.

82-I. Notwithstanding that a reference has been made to the High Court or the Supreme Court or an appeal has been preferred to the Supreme Court, sums due to the Government as a result of an order passed under sub-section (1) of section 81A shall be payable in accordance with the order so passed.

82J. In computing the period of limitation prescribed for an appeal or application under this Chapter, the day on which the order complained of was served, and if the party preferring the appeal or making the application was not furnished with a copy of the order when the notice of the order was served upon him, the time requisite for obtaining a copy of such order shall be excluded.

82K. (1) Every appeal which is pending immediately before the appointed day before the Administrator or the Collector of Central Excise or of Customs under section 80, as it stood immediately before that day and any matter arising out of or connected with such appeal and which is so pending shall stand transferred on that day to the Appellate Tribunal or the Collector (Appeals), as the case may be, and the Appellate Tribunal or the Collector (Appeals) may proceed with such appeal or matter from the stage at which it was on that day:

Decision  
of High  
Court or  
Supreme  
Court  
on the  
case  
stated.

Appeal to  
Supreme  
Court.

Hearing  
before  
Supreme  
Court.

Sums  
due to  
be paid  
notwith-  
standing  
refer-  
ence,  
etc.

Exclusion  
of time  
taken for  
copy.

Transfer  
of certain  
pending  
proceed-  
ings and  
transi-  
tional  
provi-

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

(2) Every proceeding which is pending immediately before the appointed day before the Central Government under section 82, as it stood immediately before that day, and any matter arising out of or connected with such proceeding and which is so pending shall stand transferred on that day to the Appellate Tribunal and the Appellate Tribunal may proceed with such proceeding or matter from the stage at which it was on that day as if such proceeding or matter were an appeal filed before it;

Provided that the applicant or the other party may demand that before proceeding further with that proceeding or matter, he may be re-heard.

(3) Every proceeding which is pending immediately before the appointed day before the Administrator under section 81, as it stood immediately before that day, and any matter arising out of or connected with such proceeding and which is so pending shall continue to be dealt with by the Administrator as if the said section had not been substituted.

(4) Any person who immediately before the appointed day was authorised to appear in any appeal or proceeding transferred under sub-section (1) or sub-section (2) shall, notwithstanding anything contained in section 101A have the right to appear before the Appellate Tribunal in relation to such appeal or proceeding.

#### 82I. In this Chapter

##### Definitions.

(a) "appointed day" means the date of coming into force of the amendments to this Act specified in Part III of the Fifth Schedule to the Finance (No. 2) Act, 1980;

(b) "High Court" means,—

(i) in relation to any State, the High Court for that State;

(ii) in relation to a Union territory to which the jurisdiction of the High Court of a State has been extended by law, that High Court;

(iii) in relation to the Union territories of Dadra and Nagar Haveli and Goa, Daman and Diu, the High Court at Bombay;

(iv) in relation to any other Union territory, the highest court of civil appeal for that territory other than the Supreme Court of India;

(c) "President" means the President of the Appellate Tribunal.

5. Section 83, in sub-sections (1) and (3), omit "or exercising any powers of revision".

6. Omit section 84.

## 7. After section 101, insert,—

**101A.** (1) Any person who is entitled or required to appear before a Gold Control Officer or the Appellate Tribunal in connection with any proceedings under this Act, otherwise than when required under this Act to appear personally for examination on oath or affirmation, may, subject to the other provisions of this section, appear by an authorised representative.

Appearance by authorised representative.

(2) For the purposes of this section, "authorised representative" means a person authorised by the person referred to in sub-section (1) to appear on his behalf, being—

(a) his relative or regular employee; or

(b) any legal practitioner who is entitled to practise in any civil court in India; or

(c) any person who has acquired such qualifications as the Central Government may prescribe for this purpose.

(3) Notwithstanding anything contained in this section, no person who was a member of the Indian Customs and Central Excise Service—Group A and has retired or resigned from such Service after having served for not less than three years in any capacity in that Service shall be entitled to appear as an authorised representative in any proceedings before a Gold Control Officer for a period of two years from the date of his retirement or resignation, as the case may be.

(4) No person,—

(a) who has been dismissed or removed from Government service; or

(b) who is convicted of an offence connected with any proceeding under this Act, the Customs Act, 1962, or the Central Excises and Salt Act, 1944; or

(c) who has become an insolvent,

shall be qualified to represent any person under sub-section (1), for all times in the case of a person referred to in clause (a), and for such time as the Collector of Central Excise or of Customs or the competent authority under the Customs Act, 1962, or the Central Excises and Salt Act, 1944, as the case may be, may, by order, determine in the case of a person referred to in clause (b), and for the period during which the insolvency continues in the case of a person referred to in clause (c).

(5) If any person,—

(a) who is a legal practitioner, is found guilty of misconduct in his professional capacity by any authority entitled to institute proceedings against him, an order passed by that authority shall have effect in relation to his right to appear before a Gold Control Officer or the Appellate Tribunal as it has in relation to his right to practise as a legal practitioner;

(b) who is not a legal practitioner, is found guilty of misconduct in connection with any proceedings under this Act by the prescribed authority, the prescribed authority may direct that he

shall thenceforth be disqualified to represent any person under sub-section (1).

(6) Any order or direction under clause (b) of sub-section (4) or clause (b) of sub-section (5) shall be subject to the following conditions, namely:—

(a) no such order or direction shall be made in respect of any person unless he has been given a reasonable opportunity of being heard;

(b) any person against whom any such order or direction is made may, within one month of the making of the order or direction, appeal to the Administrator to have the order or direction cancelled; and

(c) no such order or direction shall take effect until the expiration of one month from the making thereof, or, where an appeal has been preferred, until the disposal of the appeal.

8. Section 114, in sub-section (2), in clause (e), omit sub-clause (iii).

Rep. by Act..... 19..... of 19 89, S. 2 & Sch. I

THE INTER-STATE WATER DISPUTES (AMENDMENT)  
ACT, 1980

No. 45 OF 1980

[27th August, 1980.]

An Act further to amend the Inter-State Water Disputes Act, 1956.

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

1. This Act may be called the Inter-State Water Disputes (Amendment) Act, 1980.

Short title.

2. In the Inter-State Water Disputes Act, 1956 (hereinafter referred to as the principal Act), after section 6, the following section shall be inserted, namely:—

Insertion of new section 6A.

"6A. (1) Without prejudice to the provisions of section 6, the Central Government may, by notification in the Official Gazette, frame a scheme or schemes whereby provision may be made for all matters necessary to give effect to the decision of a Tribunal.

Power to make schemes to implement decision of Tribunal.

(2) A scheme framed under sub-section (1) may provide for—

(a) the establishment of any authority (whether described as such or as a committee or other body) for the implementation of the decision or directions of the Tribunal;

(b) the composition, jurisdiction, powers and functions of the authority, the term of office and other conditions of service of, the procedure to be followed by, and the manner of filling vacancies among, the members of the authority;

(c) the holding of a minimum number of meetings of the authority every year, the quorum for such meetings and the procedure thereat;

(d) the appointment of any standing, ad hoc or other committees by the authority;

(e) the employment of a Secretary and other staff by the authority, the pay and allowances and other conditions of service of such staff;

(f) the constitution of a fund by the authority, the amounts that may be credited to such fund and the expenses to which the fund may be applied;

(g) the form and the manner in which accounts shall be kept by the authority;

~~REPEALED~~

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*Inter-State Water Disputes (Amendment)* [ACT 45 OF 1986]

(h) the submission of an annual report by the authority of its activities;

(i) the decisions of the authority which shall be subject to review;

(j) the constitution of a committee for making such review and the procedure to be followed by such committee; and

(k) any other matter which may be necessary or proper for the effective implementation of the decision or directions of the Tribunal.

(3) In making provision in any scheme framed under sub-section (1) for the establishment of an authority for giving effect to the decision of a Tribunal, the Central Government may, having regard to the nature of the jurisdiction, powers and functions required to be vested in such authority in accordance with such decision and all other relevant circumstances, declare in the said scheme that such authority shall, under the name specified in the said scheme, have capacity to acquire, hold and dispose of property, enter into contracts, sue and be sued and do all such acts as may be necessary for the proper exercise and discharge of its jurisdiction, powers and functions.

(4) A scheme may empower the authority to make, with the previous approval of the Central Government, regulations for giving effect to the purposes of the scheme.

(5) The Central Government may, by notification in the Official Gazette, add to, amend, or vary, any scheme framed under sub-section (1).

(6) Every scheme framed under this section shall have effect notwithstanding anything contained in any law for the time being in force (other than this Act) or any instrument having effect by virtue of any law other than this Act.

(7) Every scheme and every regulation made under a scheme 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 scheme or the regulation or both Houses agree that the scheme or the regulation should not be made, the scheme or the 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 scheme or regulation."

Amend.  
ment of  
section  
13.

3. In section 13 of the principal Act, in sub-section (3), for the words "which may be comprised in one session or in two successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following", the words "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" shall be substituted.

# THE BRAHMAPUTRA BOARD ACT, 1980

## ARRANGEMENT OF SECTIONS

### CHAPTER I

#### PRELIMINARY

##### SECTIONS

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2. Declaration as to expediency of control by the Union.
3. Definitions.

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#### ESTABLISHMENT OF THE BOARD

4. Establishment and incorporation of the Brahmaputra Board.
5. Conditions of service of members.
6. Powers of Chairman and Vice-Chairman.
7. General Manager.
8. Financial Adviser.
9. Chief Engineers, Secretary and other officers.
10. Advisory Committees.

### CHAPTER III

#### FUNCTIONS AND POWERS OF THE BOARD

11. Limits of the Brahmaputra Valley.
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14. Conditions subject to which the Board may perform its functions.
15. General powers of the Board.
16. Forwarding of, and consultation with respect to, plans, etc. prepared by the Board.

### CHAPTER IV

#### CONTROL BY CENTRAL GOVERNMENT

17. Directions and instructions by Central Government.

**CHAPTER V****FINANCE, ACCOUNTS AND AUDIT****SECTIONS**

18. Grants and loans by Central Government.
19. Constitution of Brahmaputra Board Fund.
20. Budget.
21. Annual report.
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**CHAPTER VI****MISCELLANEOUS**

23. Disputes between the Board and the State Governments.
24. Removal, etc., of members.
25. Power to enter.
26. Members, officers and employees of the Board to be public servants.
27. Protection of action taken in good faith.
28. Power to make rules.
29. Power to make regulations.
30. Rules and regulations to be laid before Parliament.

# THE BRAHMAPUTRA BOARD ACT, 1980

No. 46 OF 1980

[1st September, 1980.]

An Act to provide for the establishment of a Board for the planning and integrated implementation of measures for the control of floods and bank erosion in the Brahmaputra Valley and for matters connected therewith.

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

## CHAPTER I

### PRELIMINARY

Short title and commencement.

Declaration as to expediency of control by the Union.

Definitions.

1. (1) This Act may be called the Brahmaputra Board Act, 1980.

(2) 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 Central Government should take under its control the regulation and development of the inter-State Brahmaputra river valley to the extent hereinafter provided.

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

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

(b) "Brahmaputra Valley" means the inter-State Brahmaputra river valley as demarcated under section 11;

(c) "Fund" means the Brahmaputra Board Fund constituted under section 19;

(3II)

31. 12. 1981. : Vide Notfn. No. G. S.R. 677 (E), dt. 28.12.1981  
Gaz. of India, Ext., Pt. II, s. 3 (i), p. 1960.

(d) "Master Plan" means the Master Plan for the control of floods, bank erosion and improvement of drainage in the Brahmaputra Valley prepared under section 12 and includes, where it is prepared in parts, each such part;

(e) "member" means a member of the Board;

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

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

(h) "rules" means rules made by the Central Government under this Act;

(i) "State Government", in relation to a Union territory, means the administrator thereof appointed under article 239 of the Constitution.

## CHAPTER II

### ESTABLISHMENT OF THE BOARD

Establishment and incorporation of the Brahmaputra 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 Brahmaputra Board.

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

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

(a) a Chairman and a Vice-Chairman to be appointed by the Central Government;

(b) the General Manager of the Board and the Financial Adviser to the Board, *ex officio*;

(c) a member each to represent respectively the Governments of Assam, Meghalaya, Nagaland, Manipur and Tripura and the Administrations of Arunachal Pradesh and Mizoram, and the North-Eastern Council constituted under section 3 of the North-Eastern Council Act, 1971, to be appointed by the Central Government;

(d) a member each to represent respectively the Ministries of the Central Government dealing with agriculture, irrigation, finance, power and transport to be appointed by the Central Government;

(e) a member each to represent respectively the Central Water Commission, the Central Electricity Authority, the Geological Survey of India, the India Meteorological Department, to be appointed by the Central Government.

(4) If any member, for infirmity or otherwise, is incapable of carrying out his duties or is absent on leave otherwise than in circumstances not involving the vacation of his appointment, the Central Government may appoint another person to act in his place.

(5) Any officer of the Central Government, not being a member of the Board, if 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.

(6) The Board may associate with itself, in such manner and for such purposes as may be determined by regulations, 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 purpose for which he has been associated, but shall not be entitled to vote.

(7) No act or proceeding of the Board shall be invalidated merely by reason of—

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

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

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

(8) Subject to any rules made under this Act, the Board may constitute a Standing Committee consisting of the General Manager of the Board, Financial Adviser to the Board and three other members of the Board.

(9) The Standing Committee constituted under sub-section (8) shall perform, exercise and discharge such of the functions, powers and duties of the Board as may be prescribed or as may be delegated to it by the Board.

5. The term of office of the members (other than the *ex officio* members) and other conditions of service of the members shall be such as may be prescribed.

Conditions of service of members.

6. (1) The Chairman shall, in addition to presiding over the meetings of the Board, exercise and discharge such powers and duties of the Board as may be delegated to him by the Board and such other powers and duties as may be prescribed.

Powers of Chairman and Vice-Chairman.

(2) The Vice-Chairman of the Board shall exercise and discharge such of the powers and duties of the Chairman as may be prescribed or as may be delegated to him by the Chairman.

7. (1) The Central Government shall appoint the General Manager of the Board.

General Manager.

(2) The terms and conditions of service of the General Manager shall be such as may be prescribed.

(3) Subject to the general superintendence and control of the Board and the Chairman of the Board, the General Manager shall be the Chief Executive Authority of the Board.

(4) The General Manager shall exercise and discharge such of the powers and duties of the Chairman as may be prescribed or, as may be delegated to him by the Chairman, and such other powers and duties as may be prescribed by rules or determined by regulations.

Financial Adviser.

8. (1) The Central Government shall appoint the Financial Adviser to the Board.

(2) The terms and conditions of service of the Financial Adviser shall be such as may be prescribed.

Chief Engineers, Secretary and other officers.

9. (1) The Central Government shall appoint—

(a) two Chief Engineers to assist the General Manager of the Board; and

(b) the Secretary to the Board.

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

(3) The terms and conditions of service of the Chief Engineers, the Secretary and other officers and employees of the Board shall be such as may be determined by regulations.

Advisory Committees.

10. Subject to any rules made in this behalf, the Board may from time to time constitute such Advisory Committees as may be necessary for the efficient discharge of its functions.

### CHAPTER III

#### FUNCTIONS AND POWERS OF THE BOARD

Limits of the Brahmaputra Valley.

11. (1) As soon as may be after the commencement of this Act, the Central Government shall, by notification in the Official Gazette, demarcate the limits of the Brahmaputra Valley for the purposes of this Act.

(2) The Board shall perform such of its functions and exercise such of the powers within such areas in the Brahmaputra Valley as the Central Government may, by notification in the Official Gazette, specify from time to time:

Provided that before issuing any notification in respect of any area under this sub-section, the Central Government shall consult the Government of the State within which such area is situated.

Master Plan for the control of floods, etc., in the Brahmaputra Valley.

12. (1) Subject to the other provisions of this Act and the rules, the Board shall carry out surveys and investigations in the Brahmaputra Valley and prepare a Master Plan for the control of floods and bank erosion and improvement of drainage in the Brahmaputra Valley:

Provided that the Board may prepare the Master Plan in parts with reference to different areas of the Brahmaputra Valley or with reference to different matters relating to such areas and may, as often as it considers necessary so to do, revise the Master Plan or any part thereof.

(2) In preparing the Master Plan, the Board shall have regard to the development and utilization of the water resources of the Brahmaputra Valley for irrigation, hydro power, navigation and other beneficial purposes and shall, as far as possible, indicate in such plan the works and other measures which may be undertaken for such development.

(3) The Master Plan shall be submitted to the Central Government as soon as may be after it has been prepared or, as the case may be, revised and the Central Government shall, after consultation with the State Governments concerned, approve the same subject to such modifications as it may deem fit.

**13. (1)** The Board shall also—

Other functions of the Board.

(a) prepare detailed reports and estimates in respect of the dams and other projects proposed in the Master Plan as approved by the Central Government and indicate in each case the cost attributable to different purposes or uses;

(b) draw up standards and specifications for the construction, operation and maintenance of such dams and other projects;

(c) construct, with the approval of the Central Government, multi-purpose dams and works connected therewith proposed in the Master Plan as approved by the Central Government and maintain and operate such dams and works;

(d) prepare, in consultation with the State Governments concerned, a phased programme for the construction by the State Governments of all dams and other projects proposed in the Master Plan as approved by the Central Government other than those referred to in clause (c);

(e) perform any other function which may be prescribed for the proper implementation of this Act;

(f) perform such other functions as are supplemental, incidental or consequential to the functions specified in section 12 or in clauses (a) to (d), or prescribed under clause (e), of this sub-section.

(2) Notwithstanding anything contained in clause (d) of sub-section (1), the Board may, with the prior approval of the Central Government, construct any dam or project referred to in that clause if it is satisfied, having regard to the cost of construction, and the expertise required for the construction, of any such dam or project, that it is expedient so to do.

(3) The Board may maintain and operate any dam or project referred to in sub-section (2) for so long as it deems it necessary so to do.

**Explanation.**—For the purposes of this section, “multi-purpose dam” means a dam which is constructed for purposes of flood control and for other purposes.

Conditions subject to which the Board may perform its functions.

14. The performance by the Board of the functions specified in, or prescribed under, sections 12 and 13 shall be subject to the following conditions, namely:—

- (a) no multi-purpose dam referred to in clause (c) of sub-section (1) of section 13 shall be constructed by the Board unless the State Governments concerned make available the land required for the purpose;
- (b) no dam or project referred to in clause (d) of sub-section (1) of section 13 shall be constructed by the Board unless the State Governments concerned make available free of cost the land required for its execution and also undertake to take over its maintenance on and from the expiry of such period after its completion as may be specified by the Board;
- (c) no dam or other works shall be undertaken by the Board unless the State Governments concerned agree to provide all such assistance as may be required for the construction, operation and maintenance thereof;
- (d) such other conditions (including conditions relating to the sharing by the State Governments concerned of the whole or any part of cost of dam or other works constructed by the Board) as may be specified by the Central Government by general or special order published in the Official Gazette:

Provided that before undertaking the construction of any such dam or other works, the Board shall apprise the State Governments concerned of the cost of construction of, and the benefits likely to accrue from, such dam or other works and the proportion in which the State Governments shall share such cost and benefits:

Provided further that if the Board and the State Governments are unable to agree in respect of the sharing of the cost and benefits of any such dam or other works, the Board shall refer the matter to the Central Government for decision and the Central Government shall decide such matter after consulting the State Governments and the decision of the Central Government shall be final.

General powers of the Board.

15. (1) Subject to the provisions of this Act and the rules, the Board shall have the power to do anything which may be necessary or expedient for the purpose of performing its functions under this Act.

(2) Without prejudice to the generality of the provisions of sub-section (1), the Board may—

- (a) publish statistics or other information relating to various aspects of flood control, bank erosion and drainage in the Brahmaputra Valley;
- (b) require the State Governments concerned to furnish to it information relating to the measures undertaken by them for the control of floods and bank erosion and improvement of drainage in the Brahmaputra Valley, topographical, meteorological and hydrological and other related data and such other information as the

Board may require for the performance of its functions under this Act.

**16.** (1) The Board shall forward copies of the Master Plan, reports, estimates, standards and specifications prepared by it to the Central Government and the State Governments concerned.

(2) The Central Government and the State Governments concerned may consult the Board with regard to any matters connected with, or arising out of, such plan, reports, estimates or standards and specifications.

(3) If, for any reason, a State Government considers it necessary to execute any project for the control of floods and bank erosion and drainage work in the Brahmaputra Valley and such project is not envisaged in the Master Plan or such project is intended to be executed by the State Government in a manner not in conformity with the Master Plan, the State Government may consult the Board with regard to the execution of the project and the Board may make such recommendations as it may deem fit:

Provided that nothing contained in this sub-section shall be construed as imposing any requirement on any State Government to consult the Board with regard to the execution of any works which have become urgently necessary by reason of any emergency or other extraordinary circumstances.

Forwarding of, and Consultation with respect to, plans, etc., prepared by the Board.

#### CHAPTER IV

##### CONTROL BY CENTRAL GOVERNMENT

**17.** (1) The Central Government may, from time to time, issue to the Board such directions and instructions as it may deem necessary for the efficient administration of this Act and the Board shall carry out such directions and instructions.

Directions and instructions by Central Government.

(2) In particular and without prejudice to the generality of the provisions of sub-section (1), the Central Government may, while granting (whether directly or through the Board and after due appropriation made by Parliament by law in that behalf) any financial assistance, by way of loans or grants for the execution by any State Government of any dam or other project referred to in clause (d) of sub-section (1) of section 13 after obtaining the approval of the State Government in this behalf, direct the Board to exercise all such powers as may be necessary for satisfying itself that the works are being executed in accordance with the standards and specifications laid down therefor by the Board.

#### CHAPTER V

##### FINANCE, ACCOUNTS AND AUDIT

**18.** The Central Government may, after due appropriation made by Parliament by law in this behalf, pay to the Board such sums of money as the Central Government may consider necessary.

Grants and loans by Central Government.

Constitution of  
Brahma-  
putra  
Board  
Fund.

19. (1) There shall be constituted a Fund to be called the Brahmaputra Board Fund and there shall be credited thereto the sums paid to the Board by the Central Government or by any State Government and all other sums received by the Board.

(2) The Fund shall be applied—

(a) for meeting the salary, allowances and other remuneration of the members, officers and other employees of the Board and other administrative expenses of the Board;

(b) for meeting the expenditure on surveys and investigations undertaken by the Board;

(c) for meeting the cost of construction, operation and maintenance of projects undertaken by the Board;

(d) for meeting the other expenses of the Board in the discharge of its functions under this Act; and

(e) if any sums are received by the Board under sub-section (2) of section 17, for the payment of such sums to the State Governments concerned.

Budget.

20. The Board shall prepare, in such form and at such time each year as may be prescribed, its budget for the next financial year, showing the estimated expenditure, the amount of expenditure which any State Government has undertaken to provide for, and forward the same to the Central Government.

Annual report.

21. The Board shall prepare, in such form and at such time each year as may be prescribed, its annual report, giving a full account of its activities during the previous year, and forward copies thereof to the Central Government and that Government shall cause the same to be laid before each House of Parliament.

Accounts and audit.

22. The accounts of the Board shall be maintained and audited in such manner as may, in consultation with the Comptroller and Auditor-General of India, be prescribed.

Disputes between the Board and the State Governments.

23. (1) If any dispute arises between the Board and any State Government regarding any matter covered by this Act or touching or arising out of it, it shall be referred to the Central Government.

(2) The Central Government shall endeavour to resolve the dispute by negotiations or conciliation in such manner as may be prescribed.

(3) Notwithstanding anything contained in sub-section (2), if the Central Government considers, whether before initiating action for resolving a dispute by negotiations or conciliation or at any stage after initiating such action, that the dispute is of such a nature that it is necessary or expedient to refer it to arbitration, the Central Government

## CHAPTER VI

### MISCELLANEOUS

shall, in such form and in such manner as may be prescribed, refer the matter in dispute to an arbitrator who shall be appointed by the Chief Justice of India.

(4) The arbitrator may appoint two or more persons as assessors to assist him in the proceedings before him.

(5) The decision of the arbitrator shall be final and binding on the parties to the dispute and shall be given effect to by them.

10 of 1940.

(6) Nothing in the Arbitration Act, 1940 shall apply to any arbitration under this section.

**24.** (1) The Central Government may remove from the Board any member who, in its opinion,—

(a) refuses to act,

(b) has become incapable to act,

(c) has so abused his office as a member so as to render his continuance on the Board detrimental to the interests of the public or

(d) is otherwise unsuitable to continue as a member.

(2) The Central Government may suspend any member pending an inquiry against him.

(3) No order of removal under this section shall be made unless the member concerned has been given an opportunity to submit his explanation to the Central Government and when such order is passed, the seat of the member removed shall be declared vacant.

(4) A member who has been removed under this section shall not be eligible for reappointment as a member or in any capacity under the Board.

(5) If the Board fails to carry out its functions or directions issued by the Central Government under this Act, the Central Government shall have power to reconstitute the Board.

**25.** Subject to any rules made in this behalf, any officer of the Board generally or specially authorised by the Board in this behalf, may, at all reasonable times, enter upon any land or premises and there do such things as may be reasonably necessary for the purpose of lawfully carrying out any of its works or of making any survey, examination or investigation, preliminary or incidental to the exercise of powers or the performance of the functions by the Board under this Act:

Provided that no such officer shall enter any building or any enclosed court or garden attached to a dwelling house, unless with the consent of the occupier thereof, without previously giving such occupier at least seven days' notice in writing of his intention to do so.

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

Removal,  
etc., of  
members.

Power to  
enter.

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

Protection of action taken in good faith.

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

(2) No suit or other legal proceedings shall lie against the Board for any damage caused, or likely to be caused by anything in good faith done or purported to be done under this Act or the rules or regulations, and in particular, it shall not be the responsibility of the Board to provide for relief measures necessitated by floods or by breaches and failures of works.

Power to make rules.

28. (1) The Central Government may, by notification in the Official Gazette, make rules to carry out the purposes of this Act.

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

(a) the matters with respect to the standing committee of the Board referred to in sub-sections (8) and (9) of section 4;

(b) the term of office of members (other than the *ex officio* members), and other conditions of service of the members, of the Board under section 5;

(c) the powers and duties of the Chairman and Vice-Chairman under section 6;

(d) the terms and conditions of service and the powers and duties of the General Manager under section 7;

(e) the terms and conditions of service of the Financial Adviser under section 8;

(f) the conditions and restrictions with respect to carrying out surveys and investigations and preparation of a Master Plan under sub-section (1) of section 12 and other matters relating thereto;

(g) the additional functions of the Board under clause (e) of sub-section (1) of section 13;

(h) the conditions and restrictions with respect to the general power of the Board under sub-section (1) of section 15 and other matters relating thereto;

(i) the form in which, and the time when, the Board shall prepare its budget under section 20 and its annual report under section 21, and the manner in which the accounts of the Board shall be maintained and audited under section 22;

(j) the manner in which the Central Government shall endeavour to resolve, under sub-section (2) of section 28, the disputes referred to therein and the form and manner in which such disputes may be referred, under sub-section (3) of that section, to arbitration;

(k) the conditions and restrictions with respect to the exercise of the power to enter under section 25 and other matters relating thereto;

(l) any other matter which is to be, or may be, prescribed or in respect of which provision is to be, or may be, made by rules.

**29.** (1) The Board may, with the previous approval of the Central Government, by notification in the Official Gazette, make regulations consistent with this Act and the rules generally to carry out the purposes of this Act.

Power to  
make  
regulations.

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

(a) the manner in which and the purposes for which, the Board may associate with itself any person under sub-section (6) of section 4;

(b) the powers and duties of the General Manager of the Board which may be determined under sub-section (4) of section 7;

(c) the terms and conditions of service of the Chief Engineers, the Secretary and other officers and employees of the Board under sub-section (3) of section 9;

(d) any other matter in respect of which provision is to be or may be made by regulations.

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

Rules and  
regulations  
to be laid  
before  
Parlia-  
ment.

Rep. by Act.....

19.....of 1988, S. 2 & Sch. I

## THE ADVOCATES (AMENDMENT) ACT, 1980

No. 47 OF 1980

[29th November, 1980.]

### An Act further to amend the Advocates Act, 1961.

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

Short title.

Amendment of section 17.

Amendment of section 23.

1. This Act may be called the Advocates (Amendment) Act, 1980.

2. In section 17 of the Advocates Act, 1961 (hereinafter referred to as the principal Act), after clause (d) of sub-section (3), the following clause shall be inserted, namely:—

“(e) notwithstanding anything contained in clause (a), the seniority of an attorney enrolled [whether before or after the commencement of the Advocates (Amendment) Act, 1980] as an advocate shall be determined in accordance with the date of his enrolment as an attorney.”

3. In section 23 of the principal Act,—

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

“(3A) Subject to the provisions of sub-sections (1), (2) and (3), the second Additional Solicitor-General of India shall have pre-audience over all other advocates.”;

(ii) in sub-section (4), for the brackets, figures and word “(2) and (3)”, the brackets, figures, word and letter “(2), (3) and (3A)” shall be substituted.

## THE ASSAM APPROPRIATION (No. 2) ACT, 1980

No. 48 OF 1980

[29th November, 1980.]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the State of Assam for the services of the financial year 1980-81.

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

1. This Act may be called the Assam Appropriation (No. 2) Act, 1980.
2. From and out of the Consolidated Fund of the State of Assam there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedules to the Assam Appropriation (Vote on Account) Act, 1980 and the Assam Appropriation (Second Vote on Account) Act, 1980] to the sum of six hundred fifty-six crores, fifty-one lakhs and forty-six thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1980-81, in respect of the services specified in column 2 of the Schedule.
3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Assam by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

Short title.

Issue of  
Rs. 656,51,  
46,000  
out of  
the Con-  
solidated  
Fund of  
Assam  
for the  
year  
1980-81.

Approp-  
riation.

**THE SCHEDULE**  
**(See sections 2 and 3)**

No. of Vote/ App- ro- pri- ation	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
1	State Legislature . . . Revenue	50,23,000	1,17,000	51,40,000
2	Head of State . . . Revenue	..	7,45,000	7,45,000
3	Council of Ministers . . . Revenue	13,07,000	..	13,07,000
4	Discretionary Grants . . . Revenue	50,000	..	50,000
5	Administration of Justice . . . Revenue	1,58,31,000	49,00,000	2,07,31,000
6	Elections . . . . Revenue	38,47,000	..	38,47,000
7	Taxes on Income and Expen- diture . . . . Revenue	6,71,000	..	6,71,000
8	Land Revenue and Land Ceiling . . . . Revenue	6,63,41,000	12,000	6,63,53,000
9	Stamps . . . . Revenue	7,67,000	..	7,67,000
10	Registration . . . . Revenue	23,03,000	..	23,03,000
11	State Excise . . . . Revenue	63,34,000	..	63,34,000
12	Sales Tax and Other Taxes . . Revenue	89,00,000	..	89,00,000
13	Transport Services . . . Revenue Capital	3,11,49,000 26,00,000	..	3,11,49,000 26,00,000
14	Electrical Inspectorate . . Revenue	6,58,000	..	6,58,000
15	Small Savings . . . . Revenue	2,47,000	..	2,47,000
16	Financial Inspection . . . Revenue	1,99,000	..	1,99,000
17	Servicing of Debt . . . . Revenue	..	31,69,89,000	31,69,89,000
18	Public Service Commission . . Revenue	..	10,96,000	10,96,000
19	Civil Secretariat and attached Offices . . . . Revenue	2,92,96,000	..	2,92,96,000
20	District Administration . . . Revenue	2,67,97,000	..	2,67,97,000
21	Treasury and Accounts Ad- ministration . . . . Revenue	87,71,000	..	87,71,000
22	Police . . . . . Revenue	36,89,44,000	10,000	36,89,54,000
23	Jails . . . . . Revenue	1,67,50,000	..	1,67,50,000
24	State Prisoners and Detenues . . Revenue	30,000	..	30,000

1 No. of Vote/ App. ropri- ation	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
25	Stationery and Printing . . . Revenue	1,22,28,000	..	1,22,28,000
26	Administrative and Functional Buildings. . . . Revenue Capital	6,20,41,000 9,42,12,000	74,000 ..	6,21,12,000 9,42,12,000
27	Fire Services . . . Revenue	79,60,000	..	79,60,000
28	Vigilance and Special Commissions . . . Revenue	7,80,000	..	7,80,000
29	Civil Defence and Home guards . . . Revenue	1,17,32,000	..	1,17,32,000
30	Pooled Transport . . . Revenue	2,50,000	..	2,50,000
31	Guest Houses, Government Hostels, etc. . . . Revenue	25,22,000	..	25,22,000
32	Administrative Training . . . Revenue	5,31,000	..	5,31,000
33	Vital Statistics, etc. . . . Revenue	13,29,000	..	13,29,000
34	Pensions and other Retirement Benefits . . . Revenue	3,09,30,000	1,33,000	3,10,63,000
35	Aid Materials . . . Revenue	2,44,58,000	..	2,44,58,000
36	State Lotteries . . . Revenue	2,44,19,000	..	2,44,19,000
37	Education . . . Revenue Capital	88,94,40,000 3,00,000	3,000 ..	88,94,43,000 3,00,000
38	Art and Culture . . . Revenue	72,30,000	..	72,30,000
39	State Archives . . . Revenue	2,00,000	..	2,00,000
40	Medical and Public Health . . . Revenue Capital	42,30,82,000 1,43,00,000	2,000 ..	42,30,84,000 1,43,00,000
41	Sanitation and Sewerage . . . Revenue	16,04,000	..	16,04,000
42	Housing Schemes . . . Revenue Capital	1,31,14,000 49,00,000	..	1,31,14,000 49,00,000
43	Residential Buildings . . . Revenue Capital	2,33,14,000 3,63,17,000	..	2,33,14,000 3,63,17,000
44	Urban Development . . . Revenue Capital	1,29,08,000 8,00,000	..	1,29,08,000 8,00,000
45	Information and Publicity . . . Revenue	54,26,000	..	54,26,000
46	Labour and Employment . . . Revenue	3,36,08,000	..	3,36,08,000
47	Civil Supplies . . . Revenue	1,21,38,000	41,000	1,21,79,000
48	Relief and Rehabilitation . . . Revenue Capital	1,14,000 5,00,000	..	1,14,000 5,00,000
49	Welfare of Scheduled Castes/ Scheduled Tribes and others . . . Revenue	4,12,73,000	..	4,12,73,000
50	Social Welfare . . . Revenue	2,48,66,000	1,000	2,48,67,000
51	Prohibition . . . Revenue	40,02,000	..	40,02,000

1 No. of Vote/ Appri- priation	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
52	Pensions to Freedom Fighters, Rajya Sainik Board, etc . . Revenue Capital	40,12,000 70,000	..	40,12,000 70,000
53	Natural Calamities . . . Revenue	17,16,00,000	..	17,16,00,000
54	Social and Community Ser- vices . . . Revenue	2,08,000	..	2,08,000
55	Planning Board . . . Revenue	28,58,000	..	28,58,000
56	Co-operation . . . Revenue Capital	5,81,30,000 3,63,25,000	..	5,81,30,000 3,63,25,000
57	North Eastern Council Schemes . . . Revenue Capital	56,00,000 2,80,12,000	..	56,00,000 2,80,12,000
58	Statistics . . . Revenue	97,79,000	..	97,79,000
59	Weights and Measures . . Revenue	29,70,000	..	29,70,000
60	Trade Adviser . . . Revenue	4,70,000	..	4,70,000
61	Agriculture . . . Revenue Capital	21,24,59,000 1,03,00,000	..	21,24,59,000 1,03,00,000
62	Irrigation . . . Revenue Capital	4,82,50,000 23,24,57,000	..	4,82,50,000 23,24,57,000
63	Soil and Water Conservation . Revenue Capital	3,05,16,000 1,00,00,000	..	3,05,16,000 1,00,00,000
64	Animal Husbandry and Veter- inary . . . Revenue	7,82,36,000	..	7,82,36,000
65	Dairy Development . . Revenue	1,79,05,000	..	1,79,05,000
66	Fisheries . . . Revenue Capital	1,84,83,000 2,00,000	..	1,84,83,000 2,00,000
67	Forests . . . Revenue	18,39,22,000	..	18,39,22,000
68	Community Development . . Revenue	9,60,59,000	2,000	9,60,59,000
69	Industries . . . Revenue Capital	95,30,000 1,62,00,000	..	95,30,000 1,62,00,000
70	Sericulture and Weaving . . Revenue Capital	3,60,74,000 10,03,000	..	3,60,74,000 10,03,000
71	Cottage Industries . . . Revenue Capital	2,25,70,000 1,59,10,000	..	2,25,70,000 1,59,10,000
72	Mines and Minerals . . . Revenue Capital	71,47,000 55,25,10,000	..	71,47,000 55,25,10,000
73	Flood Control . . . Revenue Capital	5,70,37,000 19,83,45,000	3,16,000	5,70,37,000 19,86,61,000
74	Roads and Bridges . . . Revenue Capital	23,50,73,000 15,20,97,000	..	23,50,73,000 15,20,97,000
75	Tourism . . . Revenue Capital	25,31,000 25,00,000	..	25,31,000 25,00,000

1 No. of Vote/ App- ropri- ation	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
76	Payment of Compensation and Assignment to Local Bodies and Panchayati Raj Institutions . . . Revenue	3,85,00,000	..	3,85,00,000
77	Assam Capital Construction . . Capital	32,50,000	..	32,50,000
78	Internal Debt . . . Capital	..	86,83,27,000	86,83,27,000
79	Repayment of Central Loans . . Capital	..	22,36,82,000	22,36,82,000
80	Loans and Advances to Government Servants . . Capital	4,93,60,000	..	4,93,60,000
81	Inter State Settlement . . Capital	..	1,00,000	1,00,000
82	Food for Work Programme . . Revenue	7,05,00,000	..	7,05,00,000
<b>TOTAL EXPENDITURE FROM THE CONSOLIDATED FUND . .</b>		<b>514,83,99,000</b>	<b>141,65,47,000</b>	<b>656,51,46,000</b>

THE DOCK WORKERS (REGULATION OF EMPLOYMENT)  
AMENDMENT ACT, 1980

No. 49 OF 1980

[29th November, 1980.]

An Act further to amend the Dock Workers (Regulation of Employment) Act, 1948.

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

Short title.

1. This Act may be called the Dock Workers (Regulation of Employment) Amendment Act, 1980.

Amend-  
ment of  
section 3.

2. In section 3 of the Dock Workers (Regulation of Employment) Act, 1948 (hereinafter referred to as the principal Act), after clause (f) of sub-section (2), the following clause shall be inserted and shall be deemed always to have been inserted, namely:—

“(f) for creating such fund or funds as may be necessary or expedient for the purposes of the scheme and for the administration of such fund or funds.”

Validation.

3. Every fund created or purporting to have been created and every provision with respect thereto made or purporting to have been made under the principal Act before the commencement of this Act shall, for all purposes, be deemed to be, and to have always been, as validly and effectively created or made as if the provisions of section 3 of the principal Act, as amended by this Act, had been in force at all material times and accordingly, notwithstanding any judgment, decree or order of any court,—

(a) all contributions to any such fund received or collected before the commencement of this Act shall be deemed to be and shall be deemed always to have been as validly received or collected as if the provisions of section 3 of the principal Act, as amended by this Act, were in force at all material times;

(b) no suit or other proceeding shall be maintained or continued in any court for the refund of, and no enforcement shall be made by any court of any decree or order directing the refund of, any such contribution which had been received or collected and which would have been validly received or collected if the provisions of section

3 of the principal Act, as amended by this Act, had been in force at all material times;

(c) recoveries shall be made of all contributions to any such funds which have not been received or collected but which would have been received or collected if the provisions of section 3 of the principal Act, as amended by this Act, had been in force at all material times;

**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 come into force.

4. Sub-section (3) of section 8 of the principal Act shall be omitted.

Amend-  
ment of  
section 8.

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

Insertion  
of new  
section  
8A.

"8A. Every scheme and every rule made under this Act by the Central Government 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 scheme or rule or both Houses agree that the scheme or rule should not be made, the scheme or 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 scheme or rule".

Schemes  
and rules  
to be  
laid  
before  
Parlia-  
ment.

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

**THE HINDUSTAN TRACTORS LIMITED (ACQUISITION  
AND TRANSFER OF UNDERTAKINGS) AMENDMENT  
ACT, 1980**

No. 50 OF 1980

[3rd December, 1980.]

**An Act to amend the Hindustan Tractors Limited (Acquisition and Transfer of Undertakings) Act, 1978.**

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

**Short title.**

1. This Act may be called the Hindustan Tractors Limited (Acquisition and Transfer of Undertakings) Amendment Act, 1980.

**Amend-  
ment of  
section 5.**

2. In section 5 of the Hindustan Tractors Limited (Acquisition and Transfer of Undertakings) Act, 1978 (hereinafter referred to as the principal Act), in sub-section (2), in clause (b), the following shall be, and shall be deemed always to have been, inserted at the end, namely:—

“, but excluding loans advanced, on or after such date, by a bank to the Company to the extent such loans have been utilised by the Company for the re-payment of, or the payment of interest on, secured loans advanced to the Company by a bank at any time before such date”.

**Amend-  
ment of  
the Schedule.**

3. In the Schedule to the principal Act, in Category III, after the words “Secured loans”, the following shall be, and shall be deemed always to have been, inserted, namely:—

“, including loans advanced, on or after the date of taking over, by a bank to the Company to the extent such loans have been utilised by the Company for the re-payment of, or the payment of interest on, secured loans advanced to the Company by a bank at any time before the date of taking over”.

13 of 1978.

Rep. by Act.....<sup>9</sup>.....of 1988, S. 2 & Sch. I

THE MICA MINES LABOUR WELFARE FUND  
(AMENDMENT) ACT, 1980

No. 51 OF 1980

[3rd December, 1980.]

An Act further to amend the Mica Mines Labour Welfare Fund Act, 1946.

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

- 22 of 1946. 1. This Act may be called the Mica Mines Labour Welfare Fund (Amendment) Act, 1980.  
2. In section 6 of the Mica Mines Labour Welfare Fund Act, 1946, after sub-section (2), the following sub-section shall be inserted, namely:—

Short title.

Amendment of section 6.

“(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.”.

THE SREE CHITRA TIRUNAL INSTITUTE FOR MEDICAL SCIENCES AND TECHNOLOGY, TRIVANDRUM, ACT, 1980

ARRANGEMENT OF SECTIONS

SECTIONS

1. Short title and commencement.
2. Declaration of the Sree Chitra Tirunal Medical Centre Society for Advanced Studies in Specialities, Trivandrum, as an institution of national importance.
3. Definitions.
4. Incorporation of Institute.
5. Composition of Institute.
6. Term of office of and vacancies among members.
7. President of Institute.
8. Allowances of President and members.
9. Meetings of Institute.
10. Governing Body and other committees of Institute.
11. Staff of Institute.
12. Objects of Institute.
13. Functions of Institute.
14. Vesting of property.
15. Payment to Institute.
16. Fund of Institute.
17. Budget of Institute.
18. Accounts and audit.
19. Annual report.
20. Pension and provident funds.
21. Authentication of orders and instruments of Institute.
22. Acts and proceedings not to be invalidated by vacancies, etc.
23. Grant of medical degrees, diplomas, etc., by Institute.
24. Recognition of medical qualifications granted by Institute.
25. Control by Central Government.
26. Disputes between Institute and Central Government.
27. Returns and information.
28. Transfer of service of existing employees.
29. Continuance of facilities at Institute.
30. Power to remove difficulties.
31. Power to make rules.
32. Power to make regulations.
33. Rules and regulations to be laid before Parliament.

THE SREE CHITRA TIRUNAL INSTITUTE FOR MEDICAL SCIENCES AND TECHNOLOGY, TRIVANDRUM ACT, 1980

No. 52 OF 1980

[3rd December, 1980.]

An Act to declare the Sree Chitra Tirunal Medical Centre Society for Advanced Studies in Specialities, Trivandrum, in the State of Kerala, to be an institution of national importance and to provide for its incorporation and matters connected therewith.

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

1. (1) This Act may be called the Sree Chitra Tirunal Institute for Medical Sciences and Technology, Trivandrum, Act, 1980.

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

2. Whereas the objects of the Sree Chitra Tirunal Medical Centre Society for Advanced Studies in Specialities, Trivandrum, in the State of Kerala, are such as to make the institution one of national importance, it is hereby declared that the institution, known as the Sree Chitra Tirunal Medical Centre Society for Advanced Studies in Specialities, Trivandrum, is an institution of national importance.

Short title and commen-  
cement.

Declara-  
tion of  
the Sree  
Chitra  
Tirunal  
Medical  
Centre  
Society  
for Ad-  
vanced  
Studies i  
Speciali-  
ties, Tri  
vandrun  
as an ins  
titution  
of nation  
import-  
ance.

1-3-1981 : Vide Notif. No. G.S.R. 254, dt. 17-2-1981,  
Gaz. of India, Pt. II, Sec. 3(c)

**Defini-**  
**tions.**

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

(a) "Chairman" means the Chairman of the Governing Body;

(b) "Director" means the Director of the Institute;

(c) "Fund" means the Fund of the Institute referred to in section 16;

(d) "Governing Body" means the Governing Body of the Institute;

(e) "Institute" means the institution known as the Sree Chitra Tirunal Institute for Medical Sciences and Technology, Trivandrum, incorporated under this Act;

(f) "member" means a member of the Institute;

(g) "President" means the President of the Institute;

(h) "regulation" means a regulation made by the Institute;

(i) "rule" means a rule made by the Central Government.

**Incorpo-**  
**ration of**  
**Institute.**

4. The Sree Chitra Tirunal Medical Centre Society for Advanced Studies in Specialities, Trivandrum, is hereby constituted a body corporate by the name of Sree Chitra Tirunal Institute for Medical Sciences and Technology, Trivandrum, and as such body corporate, it shall have perpetual succession and a common seal with power, subject to the provisions of this Act, to acquire, hold and dispose of property and to contract, and shall, by that name, sue and be sued.

**Composi-**  
**tion of**  
**Institute.**

5. The Institute shall consist of the following members, namely:—

(a) the Vice-Chancellor of the Kerala University, *ex officio*;

(b) the Director-General of Health Services, Government of India, *ex officio*;

(c) the Director, *ex officio*;

(d) four members to be nominated by the Central Government to represent respectively the Departments or, as the case may be, Ministries of that Government dealing with Science and Technology, Health, Finance and Education;

(e) two members to be nominated by the Government of the State of Kerala to represent respectively the Departments or, as

the case may be, Ministries of that Government dealing with Planning, Science and Technology and Health;

(f) three scientists of whom two shall be medical scientists and one shall be a social scientist, to be nominated by the Central Government in the manner prescribed by rules;

(g) three scientists representing engineering and technology to be nominated by the Central Government in the manner prescribed by rules;

(h) the Head of the Biomedical Technology Wing of the Institute, *ex officio*;

(i) three representatives of the medical faculties of Indian Universities to be nominated by the Central Government in the manner prescribed by rules; and

(j) three members of Parliament of whom two shall be elected from among themselves by the members of the House of the People and one from among themselves by the members of the Council of States.

6. (1) Save as otherwise provided in this section, the term of office of a member shall be five years from the date of his nomination or election.

(2) The term of office of a member elected under clause (j) of section 5 shall come to an end as soon as he ceases to be a member of the House from which he was elected.

(3) The term of office of an *ex officio* member shall continue so long as he holds the office by virtue of which he is such a member.

(4) The term of office of a member nominated or elected to fill a casual vacancy shall continue for the remainder of the term of the member in whose place he is nominated or elected.

(5) An outgoing member other than a member elected under clause (j) of section 5 shall, unless the Central Government otherwise directs, continue in office until another person is nominated as a member in his place.

(6) An outgoing member shall be eligible for re-nomination or re-election.

(7) A member may resign his office by writing under his hand addressed to the Central Government but he shall continue in office until his resignation is accepted by that Government.

(8) The manner of filling vacancies among members shall be such as may be prescribed by rules.

7. (1) There shall be a President of the Institute who shall be nominated by the Central Government from among the members, other than the Director.

(2) The President shall exercise such powers and discharge such functions as are laid down in this Act or as may be prescribed by rules or regulations.

8. The President and other members shall receive such allowances, if any, from the Institute as may be prescribed by rules.

Term of office of and vacancies among members.

President of Institute.

Allowances of President and members.

Meetings  
of  
Institute.

9. The Institute shall hold its first meeting at such time and place as may be appointed by the Central Government and shall observe such rules of procedure in regard to the transaction of business at the first meeting as may be laid down by that Government; and thereafter the Institute shall meet at such times and places and observe such rules of procedure in regard to the transaction of business at its meetings as may be prescribed by regulations.

Governing  
Body and  
other  
commit-  
tees of  
Institute.

10. (1) There shall be a Governing Body of the Institute which shall be constituted by the Institute in such manner as may be prescribed by regulations:

Provided that the number of persons who are not members of the Institute shall not exceed one-third of the total membership of the Governing Body.

(2) The Governing Body shall be the Executive Committee of the Institute and shall exercise such powers and discharge such functions as the Institute may, by regulations made in this behalf, confer or impose upon it.

(3) The President shall be the Chairman of the Governing Body and as Chairman thereof shall exercise such powers and discharge such functions as may be prescribed by regulations.

(4) The procedure to be followed in the exercise of its powers and discharge of its functions by the Governing Body, and the term of office of, and the manner of filling vacancies among, the members of the Governing Body shall be such as may be prescribed by regulations.

(5) Subject to such control and restrictions as may be prescribed by rules, the Institute may constitute as many standing committees and as many *ad hoc* committees as it thinks fit for exercising any power or discharging any function of the Institute or for inquiring into, or reporting or advising upon, any matter which the Institute may refer to them.

(6) The Chairman and members of the Governing Body and Chairman and members of a standing committee or an *ad hoc* committee shall receive such allowances, if any, as may be prescribed by regulations.

Staff of  
Institute.

11. (1) There shall be a chief executive officer of the Institute who shall be designated as the Director of the Institute and shall, subject to such rules as may be made in this behalf, be appointed by the Institute:

Provided that the first Director of the Institute shall be appointed by the Central Government.

(2) The Director shall act as the Secretary to the Institute as well as the Governing Body.

(3) The Director shall exercise such powers and discharge such functions as may be prescribed by regulations or as may be delegated to him by the Institute or the President or by the Governing Body or the Chairman.

(4) Subject to such rules as may be made in this behalf, the Institute may appoint such number of other officers and employees as may be necessary for the exercise of its powers and discharge of its functions and may determine the designations and grades of such other officers and employees.

(5) Subject to such rules as may be made in this behalf, the Director and other officers and employees of the Institute shall be entitled to such salary and allowances and shall be governed by such conditions of service in respect of leave, pension, gratuity, provident fund and other matters as may be prescribed by regulations made in this behalf.

**12. The objects of the Institute shall be—**

- (a) to promote biomedical engineering and technology;
- (b) to provide and demonstrate high standards of patient care in advanced medical specialities; and
- (c) to develop post-graduate training programmes of the highest quality in advanced medical specialities and biomedical engineering and technology.

**13. With a view to the promotion of the objects specified in section 12, the Institute may,—**

- (a) provide for post-graduate teaching in the science of modern medicine and other allied sciences, including physical and biological sciences;
- (b) provide facilities for research in the various branches of such sciences;
- (c) conduct experiments in integrated methods of post-graduate medical and technological education in order to arrive at satisfactory standards of such education;
- (d) prescribe courses and curricula for post-graduate studies;
- (e) provide for post-graduate teaching and training in biomedical sciences and technology;
- (f) notwithstanding anything contained in any other law for the time being in force, establish and maintain—
  - (i) one or more well equipped hospitals, and
  - (ii) one or more centres for research and development in biomedical technology;
- (g) hold examinations and grant such degrees, diplomas and other academic distinctions and titles in post-graduate medical education and biomedical technology as may be laid down in the regulations;
- (h) institute and appoint persons to professorships, readerships, lecturerships and posts of any description in accordance with the regulations;
  - (i) receive grants from the Governments and gifts, donations, benefactions, bequests and transfers of properties, both movable and immovable, from donors, benefactors, testators or transferors, as the case may be;

Objects of Institute.

Functions of Institute.

(j) deal with any property belonging to, or vested in, the Institute in any manner which is considered necessary for promoting the objects specified in section 12;

(k) demand and receive such fees and other charges as may be prescribed by regulations; and

(l) do all other acts and things as may be necessary to further the objects specified in section 12.

**Vesting of property.**      14. All properties which had vested in the Sree Chitra Tirunal Medical Centre Society for Advanced Studies in Specialities, Trivandrum, immediately before the commencement of this Act, shall, on and from such commencement, vest in the Institute.

**Payment to Institute.**      15. The Central Government may, after due appropriation made by Parliament by law in this behalf, pay to the Institute in each financial year such sums of money and in such manner as may be considered necessary by that Government for the exercise of its powers and discharge of its functions under this Act.

**Fund of Institute.**      16. (1) The Institute shall maintain a Fund to which shall be credited—

(a) all moneys provided by the Central Government and the Government of Kerala;

(b) all fees and other charges received by the Institute;

(c) all moneys received by the Institute by way of grants, gifts, donations, benefactions, bequests or transfers; and

(d) all moneys received by the Institute in any other manner or from any other source.

(2) All moneys credited to the Fund shall be deposited in such banks or invested in such manner as the Institute may, with the approval of the Central Government, decide.

(3) The Fund shall be applied towards meeting the expenses of the Institute including expenses incurred in the exercise of its powers and discharge of its functions under section 13.

**Budget of Institute.**      17. The Institute shall prepare, in such form and at such time every year, as may be prescribed by rules, a budget in respect of the financial year next ensuing showing the estimated receipts and expenditure of the Institute and shall forward to the Central Government such number of copies thereof as may be prescribed by rules.

**Accounts and audit.**      18. (1) The Institute shall maintain proper accounts and other relevant records and prepare an annual statement of accounts including the balance-sheet in such form as the Central Government may, by rules, prescribe, and in accordance with such general directions as may be issued by that Government, in consultation with the Comptroller and Auditor-General of India.

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

(3) The Comptroller and Auditor-General of India and any person appointed by him in connection with the audit of the accounts of the Institute shall have the same rights, privileges and authority in connection with such audit as the Comptroller and Auditor-General of India 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 the offices of the Institute as well as of the institutions established and maintained by it.

(4) The accounts of the Institute 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 both Houses of Parliament.

19. The Institute shall prepare for every year a report of its activities during that year and submit the report to the Central Government in such form and on or before such date as may be prescribed by rules and a copy of the report shall be laid, as soon as may be after it is received, before both Houses of Parliament.

Annual report.

20. (1) The Institute shall constitute for the benefit of its officers, teachers and other employees in such manner and subject to such conditions as may be prescribed by regulations, such pension and provident funds as it may deem fit.

Pension and provident funds.

19 of 1925

(2) Where any such pension or provident fund has been constituted, the Central Government may declare that the provisions of the Provident Funds Act, 1925, shall apply to such fund as if it were a Government Provident Fund.

21. All orders and decisions of the Institute shall be authenticated by the signature of the President or any other member authorised by the Institute in this behalf, and all other instruments shall be authenticated by the signature of the Director or any other officer of the Institute authorised in like manner in this behalf.

Authentication of orders and instruments of Institute.

22. No act done or proceeding taken by the Institute, Governing Body or any standing or *ad hoc* committee under this Act shall be questioned on the ground merely of the existence of any vacancy in, or defect in the constitution of, the Institute, Governing Body or such standing or *ad hoc* committee.

Acts and proceedings not to be invalidated by vacancies, etc.

**Grant of medical degrees, diplomas, etc., by Institute.**

23. Notwithstanding anything contained in any other law for the time being in force, the Institute shall have power to grant medical degrees, diplomas and other academic distinctions and titles under this Act.

**Recognition of medical qualifications granted by Institute.**

24. Notwithstanding anything contained in the Indian Medical Council Act, 1956, the medical degrees and diplomas granted by the Institute under this Act shall be recognised medical qualifications for the purposes of that Act and shall be deemed to be included in the First Schedule to that Act.

102 of 1956.

**Control by Central Government.**

25. The Institute 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.

**Disputes between Institute and Central Government.**

26. If in, or in connection with, the exercise of its powers and discharge of its functions by the Institute under this Act, any dispute arises between the Institute and the Central Government, the decision of the Central Government on such dispute shall be final.

**Returns and information.**

27. The Institute shall furnish to the Central Government such reports, returns and other information as that Government may require from time to time.

**Transfer of service of existing employees.**

28. Subject to the provisions of this Act, every person who was employed in the Sree Chitra Tirunal Medical Centre Society for Advanced Studies in Specialities, Trivandrum, immediately before the commencement of this Act shall, on and from such commencement, become an employee of the Institute and shall hold his office or service therein by the same tenure, at the same remuneration and upon the same terms and conditions and with the same rights and privileges as to leave, pension, gratuity, provident fund and other matters as he would have held the same on the date of commencement of this Act if this Act had not been passed, and shall continue to do so unless and until his employment is terminated or until such tenure, remuneration and terms and conditions are duly altered by regulations:

Provided that the tenure, remuneration and terms and conditions of service of any such person shall not be altered to his disadvantage without the previous approval of the Central Government.

**Continuance of facilities at Institute.**

29. The Institute shall continue to provide facilities to the Government and people of the State of Kerala and the Central Government and such facilities shall not, in any respect, be less favourable to the said Governments and people than what were being provided to them before the commencement of this Act and shall be made available for such period and upon such terms and conditions (including those relating to any contributions to be made for the provision of such facilities) as may be agreed upon between the Institute, the Government of the State of Kerala and the Central Government.

30. If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, within a period of three years from the commencement of this Act, by order published in the Official Gazette, make such provisions or give such directions not inconsistent with the provisions of this Act, as appears to it to be necessary or expedient for removing the difficulty.

Power to remove difficulties.

31. (1) The Central Government, after consultation with the Institute, may, by notification in the Official Gazette, make rules to carry out the purposes of this Act:

Power to make rules.

Provided that consultation with the Institute shall not be necessary on the first occasion of the making of rules under this section, but the Central Government shall take into consideration any suggestions which the Institute may make in relation to the amendment of such rules after they are made.

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

- (a) the manner of nomination of members under clauses (f), (g) and (i) of section 5;
- (b) the manner of filling vacancies among members under section 6;
- (c) the powers and functions to be exercised and discharged by the President under sub-section (2) of section 7;
- (d) the allowances, if any, to be paid to the President and other members under section 8;
- (e) the control and restrictions in relation to the constitution of standing and *ad hoc* committees under sub-section (5) of section 10;
- (f) the appointment of the Director under sub-section (1) of section 11;
- (g) the number of officers and employees that may be appointed by the Institute and the manner of such appointment under sub-section (4) of section 11;
- (h) the salaries and allowances to be paid to the Director and other officers and employees of the Institute under sub-section (5) of section 11;
- (i) the form in which, and the time at which, the budget shall be prepared by the Institute and the number of copies thereof to be forwarded to the Central Government under section 17;
- (j) the form in which an annual statement of accounts including the balance-sheet shall be prepared by the Institute under sub-section (1) of section 18;
- (k) the form in which and the date before which, the report of the activities of the Institute shall be submitted to the Central Government under section 19;

Power to make regulations.

(l) the form and manner in which reports, returns and other information are to be furnished by the Institute to the Central Government under section 27;

(m) any other matter which has to be or may be prescribed by rules.

32. (1) The Institute may, with the previous approval of the Central Government, make regulations consistent with this Act and the rules made thereunder to carry out the purposes of this Act, and without prejudice to the generality of this power, such regulations may provide for—

(a) the powers and functions to be exercised and discharged by the President under sub-section (2) of section 7;

(b) the summoning and holding of meetings, other than the first meeting, of the Institute under section 9, the time and place where such meetings are to be held, the conduct of business at such meetings and the number of members necessary to form a quorum;

(c) the manner of constituting the Governing Body and standing and *ad hoc* committees under section 10, the term of office of, and the manner of filling vacancies among, the members of the Governing Body and standing and *ad hoc* committees;

(d) the powers and functions to be exercised and discharged by the Governing Body and the Chairman under sub-sections (2) and (3) of section 10;

(e) the allowances, if any, to be paid to the Chairman and the members of the Governing Body and of standing and *ad hoc* committees under sub-section (6) of section 10;

(f) the procedure to be followed by the Governing Body and standing and *ad hoc* committees in the conduct of their business, exercise of their powers and discharge of their functions under section 10;

(g) the powers and functions to be exercised and discharged by the Director under sub-section (3) of section 11;

(h) the tenure of office, salaries and allowances and other conditions of service of the Director and other officers and employees of the Institute including teachers appointed by the Institute under sub-section (5) of section 11;

(i) the management of the properties of the Institute under section 13;

(j) the degrees, diplomas and other academic distinctions and titles which may be granted by the Institute under clause (g) of section 13;

(k) the professorships, readerships, lectureships and other posts which may be instituted and persons who may be appointed to such professorships, readerships, lectureships and other posts under clause (h) of section 13;

(l) the fees and other charges which may be demanded and received by the Institute under clause (k) of section 13;

(m) the manner in which, and the conditions subject to which, pension and provident funds may be constituted for the benefit of officers, teachers and other employees of the Institute under sub-section (1) of section 20;

(n) matters relating to tenure of office, remuneration and terms and conditions of service of the persons referred to in section 28;

(o) any other matter for which under this Act provisions may be made by regulations.

(2) Notwithstanding anything contained in sub-section (1), the first regulations under this Act shall be made by the Central Government; and any regulations so made may be altered or rescinded by the Institute in exercise of its power under sub-section (1).

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

Rules and  
regulations  
to be laid  
before  
Parlia-  
ment.

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

THE TERRITORIAL ARMY (AMENDMENT) ACT, 1980

No. 53 OF 1980

[9th December, 1980.]

An Act further to amend the Territorial Army Act, 1948.

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

Short title.

1. This Act may be called the Territorial Army (Amendment) Act, 1980.

Amend-  
ment  
of section  
14.

2. In section 14 of the Territorial Army Act, 1948, after "sub-section 56 of 1948.  
(2), the following sub-section shall be inserted, namely:—

"(3) 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."

## THE HOTEL-RECEIPTS TAX ACT, 1980

### ARRANGEMENT OF SECTIONS

#### SECTIONS

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# THE HOTEL-RECEIPTS TAX ACT, 1980

No. 54 OF 1980.

[9th December, 1980.]

An Act to impose a special tax on gross receipts of certain hotels.

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

1. (1) This Act may be called the Hotel-Receipts Tax Act, 1980.

(2) It extends to the whole of India.

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

(1) "assessee" means a person by whom hotel-receipts tax or any other sum of money is payable under this Act and includes—

(a) every person in respect of whom any proceeding under this Act has been taken for the assessment of his chargeable receipts or of the amount of refund due to him or of the chargeable receipts of any other person in respect of which he is assessable or of the amount of refund due to such other person;

(b) every person who is deemed to be an assessee in default under any provision of this Act;

(2) "assessment" includes reassessment;

(3) "assessment year" means the period of twelve months commencing on the 1st day of April every year;

(4) "Board" means the Central Board of Direct Taxes constituted under the Central Boards of Revenue Act, 1963;

Short title and extent.

Definitions.

(5) "chargeable receipts" means the total amount of all charges referred to in section 6, computed in the manner laid down in section 7;

(6) "hotel" includes a building or part of a building where residential accommodation is, by way of business, provided for a monetary consideration;

(7) "hotel-receipts tax" or "tax" means the tax chargeable under the provisions of this Act;

(8) "Income-tax Act" means the Income-tax Act, 1961;

43 of 1931

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

(10) "room charges" means the charges for a unit of residential accommodation in a hotel and includes the charges for—

(a) furniture, air-conditioner, refrigerator, radio, music, telephone, television, and

(b) such other services as are normally included by a hotel in room rent,

but does not include charges for food, drink and any services other than those referred to in sub-clauses (a) and (b);

(11) all other words and expressions used herein but not defined and defined in the Income-tax Act shall have the meanings respectively assigned to them in that Act.

**Application of the Act.**

3. (1) Subject to the provisions of sub-section (2) and sub-section (3), this Act shall apply in relation to every hotel wherein the room charges for residential accommodation provided to any person at any time during the previous year are seventy-five rupees or more per day per individual.

*Explanation.*—Where the room charges are payable otherwise than on daily basis or per individual, then the room charges shall be computed as for a day and per individual based on the period of occupation of the residential accommodation for which the charges are payable and the number of individuals ordinarily permitted to occupy such accommodation according to the rules and custom of the hotel.

(2) Where a composite charge is payable in respect of residential accommodation and food, the room charges included therein shall be determined in the prescribed manner.

**(3) Where—**

(i) a composite charge is payable in respect of residential accommodation, food, drink and other services, or any of them, and the case is not covered by the provisions of sub-section (2), or

(ii) it appears to the Income-tax Officer that the charges for residential accommodation, food, drink or other services are so arranged that the room charges are understated and the other charges are overstated,

the Income-tax Officer shall, for the purposes of sub-section (1), determine the room charges on such reasonable basis as he may deem fit.

Tax authorities.

4. (1) Every Director of Inspection, Commissioner of Income-tax, Commissioner of Income-tax (Appeals), Inspecting Assistant Commissioner of Income-tax, Income-tax Officer and Inspector of Income-tax shall have the like powers and perform the like functions under this Act as he has and performs under the Income-tax Act, and for the exercise of his powers and the performance of his functions, his jurisdiction under this Act shall be the same as he has under the Income-tax Act.

(2) All officers and persons employed in the execution of this Act shall observe and follow the orders, instructions and directions of the Board:

Provided that no such orders, instructions or directions shall be issued—

(a) so as to require any tax authority to make a particular assessment or to dispose of a particular case in a particular manner; or

(b) so as to interfere with the discretion of the Commissioner (Appeals) in the exercise of his appellate functions.

(3) Every Income-tax Officer employed in the execution of this Act shall observe and follow the orders, instructions and directions issued for his guidance by the Director of Inspection or by the Commissioner or by the Inspecting Assistant Commissioner within whose jurisdiction he performs his functions.

5. (1) Subject to the provisions of this Act, there shall be charged on every person carrying on the business of a hotel in relation to which this Act applies, for every assessment year commencing on or after the 1st day of April, 1981, a tax in respect of his chargeable receipts of the previous year at the rate of fifteen per cent. of such receipts:

Provided that where such chargeable receipts include any charges received in foreign exchange, then, the tax payable by the assessee shall be reduced by an amount equal to five per cent. of the charges (exclusive of the amounts payable by way of sales tax, entertainment tax, tax on luxuries or tax under this Act) so received in foreign exchange.

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

(a) charges received in Indian currency obtained by conversion of foreign exchange into Indian currency shall, in such cases and in such circumstances as may be prescribed, be deemed to have been received in foreign exchange; and

(b) "foreign exchange" and "Indian currency" shall have the meanings respectively assigned to them in clauses (h) and (k) of section 2 of the Foreign Exchange Regulation Act, 1973.

(2) Where, under an arrangement made between a person carrying on the business of a hotel to which this Act applies and any other person having close connection with him, any food, drink or other services is or are provided on the premises of such hotel by the second-mentioned person and the Income-tax Officer is of opinion that such arrangement has been made with a view to avoiding or reducing the liability under this Act by the first-mentioned person, then,

(a) the second-mentioned person shall also be deemed to be a person carrying on the business of a hotel to which this Act applies; and

(b) hotel-receipts tax shall be charged on the second-mentioned person in respect of charges for food, drink or other services so provided by him as if such charges were the chargeable receipts of the

Charge of tax

business of a hotel deemed to be carried on by him under clause (a), and all the provisions of this Act shall apply accordingly.

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

(i) a close connection shall be deemed to exist between a person carrying on the business of a hotel and another person if, in relation to the person carrying on the business of a hotel, such other person is a person referred to in clause (b) of sub-section (2) of section 40A of the Income-tax Act;

(ii) any food, drink or other services shall be deemed to have been provided on the premises of a hotel if the same is or are provided in the hotel or any place appurtenant thereto and where the hotel is situate in a part of building, in any other part of the building.

**Scope of chargeable receipts.**

6. (1) Subject to the provisions of this Act, the chargeable receipts of any previous year of an assessee shall be the total amount of all charges, by whatever name called, received by, or accruing or arising to, the assessee in connection with the provision of residential accommodation, food, drink and other services or any of them (including such charges from persons not provided with such accommodation) in the course of carrying on the business of a hotel to which this Act applies and shall also include every amount collected by the assessee by way of tax under this Act, sales tax, entertainment tax and tax on luxuries.

(2) For the removal of doubts, it is hereby declared that where any such charges have been included in the chargeable receipts of any previous year as charges accruing or arising to the assessee during that previous year, such charges shall not be included in the chargeable receipts of any subsequent previous year in which they are received by the assessee.

**Computation of chargeable receipts.**

7. (1) Subject to the provisions of sub-section (2), the following deductions shall be allowed in computing the chargeable receipts of any previous year—

(i) the amount of charges accruing or arising in an earlier previous year which is established to have become a bad debt during the previous year:

Provided that such charges have been taken into account in computing the chargeable receipts of the assessee of any earlier previous year and the amount has been written off as irrecoverable in the accounts of the assessee for the previous year during which it is established to have become a bad debt;

(ii) any amount payable by way of sales tax, entertainment tax or tax on luxuries in respect of any charges included in the chargeable receipts of the previous year;

(iii) the amount of tax chargeable under this Act.

*Explanation.—For the removal of doubts, it is hereby declared that in computing the chargeable receipts of a previous year, no deduction, other than the deductions specified in this sub-section, shall be allowed from the total amount of charges received by, or accruing or arising to, the assessee.*

2  
For after the  
27th day of  
February, 1982.] (2) In computing the chargeable receipts of a previous year, the amount of charges which is received by or which accrues or arises to the assessee before the expiry of one month from the end of the month in which this Act comes into force shall not be taken into account.

1 Ins. by Act 14 of 1982, s. 41 (retrospectively)  
2 Ins. by s. 42, ibid. (w.e.f. 1-4-1982)

8. (1) Every person, who, during the previous year, carried on the business of a hotel in relation to which this Act applies or is assessable in respect of the chargeable receipts of any other person under this Act, shall furnish a return of his chargeable receipts or the chargeable receipts of such other person of the previous year in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed, before the expiry of four months from the end of the previous year in respect of the business of the hotel or where there is more than one previous year in respect of such business, from the end of the previous year which expired last before the commencement of the assessment year, or before the 30th day of June of the assessment year, whichever is later:

Provided that, on an application made in this behalf, the Income-tax Officer may, in his discretion, extend the date for furnishing the return.

(2) In the case of any person who, in the Income-tax Officer's opinion, is assessable under this Act, whether in respect of his own chargeable receipts or in respect of the chargeable receipts of any other person, the Income-tax Officer may, before the end of the relevant assessment year, issue a notice to him and serve the same upon him, requiring him to furnish within thirty days from the date of service of the notice a return of his chargeable receipts or the chargeable receipts of such other person of the previous year in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed:

Provided that on an application made in this behalf, the Income-tax Officer may, in his discretion, extend the date for furnishing the return.

(3) Any assessee who has not furnished a return within the time allowed under sub-section (1) or sub-section (2), or having furnished a return under sub-section (1) or sub-section (2), discovers any omission or wrong statement therein, may furnish a return or a revised return, as the case may be, at any time before the assessment is made.

9. (1) Where any hotel-receipts tax is payable on the basis of any return required to be furnished under section 8 or section 13, after taking into account the amount of hotel-receipts tax, if any, already paid under any provision of this Act, the assessee shall be liable to pay such tax before furnishing the return and the return shall be accompanied by proof of payment of such tax.

(2) After an assessment under section 10 or section 11 has been made, any amount paid under sub-section (1) shall be deemed to have been paid towards such assessment.

(3) If any assessee fails to pay the hotel-receipts tax or any part thereof in accordance with the provisions of sub-section (1), the Income-tax Officer may direct that a sum equal to two per cent. of such tax or part thereof, as the case may be, shall be recovered from him by way of penalty for every month during which the default continues:

Provided that before levying any such penalty, the assessee shall be given a reasonable opportunity of being heard.

10. (1) For the purpose of making an assessment under this Act, the Income-tax Officer may serve on any person who has furnished a return

Return of  
charge-  
able re-  
ceipts.

Self-  
assess-  
ment.

Assess-  
ment.

under section 8 or upon whom a notice has been served under sub-section (2) of section 8 (whether a return has been furnished or not) a notice requiring him on a date therein to be specified, to produce or cause to be produced such accounts or documents or other evidence as the Income-tax Officer may require for the purposes of this Act and may, from time to time, serve further notices requiring the production of such further accounts or documents or other evidence as he may require.

(2) The Income-tax Officer, after considering such accounts, documents or other evidence, if any, as he has obtained under sub-section (1) and after taking into account any relevant material which he has gathered, shall, by an order in writing, assess the chargeable receipts and the amount of the hotel-receipts tax payable on the basis of such assessment.

**Best  
judg-  
ment  
assess-  
ment.**

**11. If—**

- (a) any person fails to make the return required by any notice given under sub-section (2) of section 8 and has not made a return or a revised return under sub-section (3) of that section, or
- (b) any person having made a return, fails to comply with all the terms of a notice issued under sub-section (1) of section 10, or
- (c) the Income-tax Officer is not satisfied about the correctness or the completeness of the accounts of the assessee,

the Income-tax Officer, after taking into account all relevant material which he has gathered, shall make the assessment of the chargeable receipts to the best of his judgment and determine the sum payable by the assessee or refundable to the assessee on the basis of such assessment.

**Re-opening  
of  
assess-  
ment at  
the inst-  
ance of  
the  
assessee.**

**12. (1)** Where an assessee assessed under section 11 makes an application to the Income-tax Officer, within one month from the date of service of a notice of demand issued in consequence of the assessment, for the cancellation of the assessment on the ground—

- (i) that he was prevented by sufficient cause from making the return required under sub-section (2) of section 8, or
- (ii) that he did not receive the notice issued under sub-section (1) of section 10, or
- (iii) that he had not a reasonable opportunity to comply, or was prevented by sufficient cause from complying, with the terms of the notice referred to in clause (ii),

the Income-tax Officer shall, if satisfied about the existence of such ground, cancel the assessment and proceed to make a fresh assessment in accordance with the provisions of section 10 or section 11.

(2) Every application made under sub-section (1) shall be disposed of within ninety days from the date of receipt thereof by the Income-tax Officer:

Provided that in computing the period of ninety days aforesaid, any delay in disposing of the application which is attributable to the assessee shall be excluded.

## 13. If--

- (a) the Income-tax Officer has reason to believe that by reason of the omission or failure on the part of the assessee to make a return under section 8 for any assessment year or to disclose fully and truly all material facts necessary for his assessment for any assessment year, chargeable receipts for that year have escaped assessment or have been under-assessed or have been made the subject of excessive relief under this Act, or
- (b) notwithstanding that there has been no omission or failure as mentioned in clause (a) on the part of the assessee, the Income-tax Officer has, in consequence of information in his possession, reason to believe that chargeable receipts assessable for any assessment year have escaped assessment or have been under-assessed or have been the subject of excessive relief under this Act,

he may, in cases falling under clause (a), at any time, and in cases falling under clause (b), at any time within four years of the end of that assessment year, serve on the assessee a notice containing all or any of the requirements which may be included in a notice under section 8 and may proceed to assess or reassess the amount chargeable to hotel-receipts tax, and the provisions of this Act shall, so far as may be, apply, as if the notice were a notice issued under that section.

**14. (1)** Hotel-receipts tax shall be payable in advance during the financial year in respect of the chargeable receipts of the period which would be the previous year for the immediately following assessment year in accordance with the provisions of this section.

**(2)** Hotel-receipts tax shall be payable in advance in two instalments on the following dates during the financial year, namely:—

- (i) the 15th day of September in respect of the chargeable receipts attributable to the first half of the previous year; and
- (ii) the 15th day of March in respect of the chargeable receipts attributable to the second half of the previous year:

Provided that the hotel-receipts tax payable in advance during the financial year commencing on the 1st day of April, 1980 shall be payable in one sum on the 15th day of March, 1981.

**(3)** Every assessee shall, in each financial year, on or before such of the dates on which an instalment of hotel-receipts tax is payable in advance, send to the Income-tax Officer, an estimate of the chargeable receipts attributable to the relevant part of the previous year and the hotel-receipts tax payable in advance on such chargeable receipts and shall pay such amount of hotel-receipts tax as accords with his estimate on or before the relevant date specified in sub-section (2):

Provided that in respect of the hotel-receipts tax payable in advance during the financial year commencing on the 1st day of April, 1980, the assessee shall send to the Income-tax Officer an estimate of the chargeable receipts attributable to the period which would be the previous year for the assessment year commencing on the 1st day of April, 1981 and the hotel-receipts tax payable in advance on such chargeable receipts and shall pay such amount of hotel-receipts tax as accords with his estimate on or before the 15th day of March, 1981.

Receipts  
escaping  
assessment.

Advance  
payment  
of hotel  
receipts  
tax.

(4) Every estimate under this section shall be sent in the prescribed form and verified in the prescribed manner.

(5) If any assessee does not pay on or before the specified date any instalment of hotel-receipts tax payable in advance, he shall be deemed to be an assessee in default in respect of such instalment.

Penalty  
for failure  
to furnish  
returns,  
comply  
with  
notices,  
conceal-  
ment of  
receipts,  
etc.

15. (1) If, in the course of any proceedings under this Act, the Income-tax Officer or the Commissioner (Appeals) is satisfied that any person—

(a) has, without reasonable cause, failed to furnish the return of chargeable receipts which he was required to furnish under sub-section (1) of section 8 or by notice given under sub-section (2) of section 8 or section 13 or has, without reasonable cause, failed to furnish it within the time allowed and the manner required by sub-section (1) of section 8 or by such notice, as the case may be, or

(b) has, without reasonable cause, failed to comply with the notice under sub-section (1) of section 10, or

(c) has concealed the particulars of his chargeable receipts or furnished inaccurate particulars of such receipts,

he may direct that such person shall pay by way of penalty,—

(i) in the cases referred to in clause (a), in addition to the hotel-receipts tax payable by him, a sum equal to two per cent. of the assessed tax for every month during which the default continued, but not exceeding in the aggregate fifty per cent. of the assessed tax.

*Explanation.*—In this clause, “assessed tax” means hotel-receipts tax chargeable under the provisions of this Act, as reduced by the sum, if any, paid in advance under section 14;

(ii) in the cases referred to in clause (b), in addition to the hotel-receipts tax payable by him, a sum which shall not be less than ten per cent. but which shall not exceed fifty per cent. of the amount of the hotel-receipts tax which would have been avoided if the return made by him had been accepted as correct;

(iii) in the cases referred to in clause (c), in addition to the hotel-receipts tax payable by him, a sum which shall not be less than, but which shall not exceed twice, the amount of hotel-receipts tax which would have been avoided if the return made by him had been accepted as correct:

Provided that in a case falling under clause (c), the Income-tax Officer shall not impose any penalty without the previous approval of the Inspecting Assistant Commissioner.

(2) On making an order imposing a penalty under this section, the Commissioner (Appeals) shall forthwith send a copy of the same to the Income-tax Officer.

Penalty for  
false  
estimate  
of, or  
failure  
to pay,  
hotel-  
receipts  
tax  
payable in  
advance.

16. If, in the course of any proceedings in connection with the assessment under section 10 or section 11, the Income-tax Officer is satisfied that any assessee—

(a) has furnished under section 14, an estimate of the hotel-receipts tax payable in advance by him which he knew or had reason to believe to be untrue, or

(b) has, without reasonable cause, failed to furnish an estimate of the hotel-receipts tax payable in advance by him in accordance with the provisions of section 14, he may direct that the assessee shall, in addition to the hotel-receipts tax payable by him, pay by way of penalty a sum—

(i) which, in the case referred to in clause (a), shall not be less than ten per cent. but shall not exceed one and a half times the amount by which the hotel-receipts tax paid in advance during the financial year immediately preceding the assessment year, falls short of eighty-five per cent. of the hotel-receipts tax chargeable under the provisions of this Act;

(ii) which, in the case referred to in clause (b), shall not be less than ten per cent. but shall not exceed one and a half times of eighty-five per cent. of the hotel-receipts tax chargeable under the provisions of this Act.

17. No order imposing penalty under section 15 or section 16 shall be made unless the assessee has been heard, or has been given a reasonable opportunity of being heard.

Opportunity of  
being heard.

18. (1) Any person objecting to the amount of hotel-receipts tax for which he is assessed by the Income-tax Officer, or denying his liability to be assessed under this Act, or objecting to an order under section 12 refusing to re-open an assessment made under section 11 or objecting to any penalty or fine imposed by the Income-tax Officer, or to the amount allowed by the Income-tax Officer by way of any relief under any provision of this Act, or to any refusal by the Income-tax Officer to grant relief, or to an order of rectification having the effect of enhancing the assessment or reducing the refund, or to an order refusing to allow the claim made by the assessee for a rectification under section 20, may appeal to the Commissioner (Appeals).

Appeals  
to the  
Commissioner  
(Appeals).

(2) Every appeal shall be in the prescribed form and shall be verified in the prescribed manner.

(3) An appeal shall be presented within thirty days of the following date, that is to say,—

(a) where the appeal relates to assessment or penalty or fine, the date of service of the notice of demand relating to the assessment or penalty or fine, or

(b) in any other case, the date on which the intimation of the order sought to be appealed against is served:

Provided that the Commissioner (Appeals) may admit an appeal after the expiration of the said period if he is satisfied that the appellant had sufficient cause for not presenting it within that period.

(4) The Commissioner (Appeals) shall hear and determine the appeal and, subject to the provisions of this Act, pass such orders as he thinks fit and such orders may include an order enhancing the assessment or penalty:

Provided that an order enhancing the assessment or penalty shall not be made unless the person affected thereby has been given a reasonable opportunity of showing cause against such enhancement.

(5) The procedure to be adopted in the hearing and determination of the appeals shall, with any necessary modification, be in accordance with the procedure applicable in relation to income-tax.

**Appeals  
to  
Appellate  
Tribunal.**

(1) Any assessee aggrieved by an order passed by a Commissioner under section 22, or an order passed by a Commissioner (Appeals) under any provision of this Act, may appeal to the Appellate Tribunal against such order.

(2) The Commissioner may, if he objects to any order passed by the Commissioner (Appeals) under any provision of this Act, direct the Income-tax Officer to appeal to the Appellate Tribunal against the order.

(3) Every appeal under sub-section (1) or sub-section (2) shall be filed within sixty days of the date on which the order sought to be appealed against is communicated to the assessee or to the Commissioner, as the case may be.

(4) The Income-tax Officer or the assessee, as the case may be, on receipt of a notice that an appeal against the order of the Commissioner (Appeals) has been preferred under sub-section (1) or sub-section (2) by the other party may, notwithstanding that he may not have appealed against such order or any part thereof, within thirty days of the receipt of the notice, file a memorandum of cross-objections, verified in the prescribed manner, against any part of the order of the Commissioner (Appeals), and such memorandum shall be disposed of by the Appellate Tribunal as if it were an appeal presented within the time specified in sub-section (3).

(5) The Appellate Tribunal may admit an appeal or permit the filing of a memorandum of cross-objections after the expiry of the relevant period referred to in sub-section (3) or sub-section (4), if it is satisfied that there was sufficient cause for not presenting it within that period.

(6) An appeal to the Appellate Tribunal shall be in the prescribed form and shall be verified in the prescribed manner and shall, except in the case of an appeal referred to in sub-section (2) or a memorandum of cross-objections referred to in sub-section (4), be accompanied by a fee of one hundred and twenty-five rupees. [~~+ two hundred rupees~~]

(7) Subject to the provisions of this Act, in hearing and making an order on any appeal under this section, the Appellate Tribunal shall exercise the same powers and follow the same procedure as it exercises and follows in hearing and making an order on any appeal under the Income-tax Act.

**Rectifica-  
tion of  
mistakes.**

(1) With a view to rectifying any mistake apparent from the record, the Income-tax Officer, the Commissioner (Appeals), the Commissioner and the Appellate Tribunal may, of his or its own motion or on an application by the assessee in this behalf, or where the authority concerned is the Commissioner (Appeals), by the Income-tax Officer also, amend any order passed by him or it in any proceeding under this Act within four years of the date on which such order was passed.

(2) An amendment which has the effect of enhancing the assessment or reducing a refund or otherwise increasing the liability of the assessee shall not be made under this section unless the authority concerned has

given notice to the assessee of its intention so to do and has allowed the assessee a reasonable opportunity of being heard.

(3) Where an amendment is made under this section, the order shall be passed in writing by the authority concerned.

(4) Subject to the other provisions of this Act, where any such amendment has the effect of reducing the assessment, the Income-tax Officer shall make any refund which may be due to such assessee.

(5) Where any such amendment has the effect of enhancing the assessment or reducing the refund already made, the Income-tax Officer shall serve on the assessee a notice of demand in the prescribed form specifying the sum payable.

**21.** Notwithstanding anything contained in the Income-tax Act, in computing the income chargeable to income-tax under the head "Profits and gains of business or profession" in the case of an assessee carrying on the business of a hotel to which this Act applies, the hotel-receipts tax payable by the assessee for any assessment year shall be deductible from the profits and gains of the business of the hotel assessable for that assessment year.

Hotel-  
receipts  
tax  
deducti-  
ble in  
comput-  
ing  
total  
income  
under  
Income-  
tax Act.

**22.** (1) The Commissioner may call for and examine the record of any proceeding under this Act and if he considers that any order passed therein by the Income-tax Officer is erroneous in so far as it is prejudicial to the interests of the revenue, he may, after giving the assessee an opportunity of being heard and after making or causing to be made such enquiry as he deems necessary, pass such order thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment, or cancelling the assessment and directing a fresh assessment.

(2) No order shall be made under sub-section (1)—

(a) to revise an order of reassessment made under section 13,  
or

(b) after the expiry of two years from the date of the order sought to be revised.

(3) Notwithstanding anything contained in sub-section (2), an order in revision under this section may be passed at any time in the case of an order which has been passed in consequence of, or to give effect to, any finding or direction contained in an order of the Appellate Tribunal, the High Court or the Supreme Court.

*Explanation.*—In computing the period of limitation for the purposes of sub-section (2), any period during which any proceeding under this section is stayed by an order or injunction of any court shall be excluded.

**23.** (1) The Commissioner may, either of his own motion or on an application by the assessee for revision, call for the record of any proceeding under this Act which has been taken by an Income-tax Officer subordinate to him and may make such enquiry or cause such enquiry to be made and, subject to the provisions of this Act, may pass such

Revision  
of order  
prejudi-  
cial to  
revenue.

Revision  
of orders  
by Com-  
missioner,

order thereon, not being an order prejudicial to the assessee, as he thinks fit.

(2) The Commissioner shall not of his own motion revise any order under this section if the order has been made more than one year previously.

(3) In the case of an application for revision under this section by the assessee, the application shall be made within one year from the date on which the order in question was communicated to him or the date on which he otherwise came to know of it, whichever is earlier:

Provided that the Commissioner may, if he is satisfied that the assessee was prevented by sufficient cause from making the application within that period, admit an application made after the expiry of that period.

(4) The Commissioner shall not revise any order under this section in the following cases:—

(a) where an appeal against the order lies to the Commissioner (Appeals) but has not been made and the time within which such appeal may be made has not expired, or the assessee has not waived his right of appeal; or

(b) where the order has been made the subject of an appeal to the Commissioner (Appeals).

(5) Every application by an assessee for revision under this section shall be accompanied by a fee of twenty-five rupees.

*Explanation.*—An order by the Commissioner declining to interfere shall, for the purposes of this section, be deemed not to be an order prejudicial to the assessee.

Application of provisions of Income-tax Act.

24. The provisions of the following sections and Schedules of the Income-tax Act and the Income-tax (Certificate Proceedings) Rules, 1962, as in force from time to time, shall apply with necessary modifications as if the said provisions and the rules referred to hotel-receipts tax instead of to income-tax:—

2(43B) and (44), 41(4), 118, 125, 125A, 128 to 136 (both inclusive), 138, 140, 144A, 156, 159 to 163 (both inclusive), 166, 167, 170, 171, 173 to 179 (both inclusive), 187, 188, 189, 219 to 227 (both inclusive), 228A, 229, 231, 232, 237 to 242 (both inclusive), 244, 245, 254 to 262 (both inclusive), 265, 266, 268, 269, 278B, 278C, 278D, 281, 281B, 282, 283, 284, 287, 288, 288A, 288B, 289 to 293 (both inclusive), the Second Schedule and the Third Schedule:

Provided that references in the said provisions and the rules to the "assessee" shall be construed as references to an assessee as defined in this Act.

Income-tax papers to be available for the purposes of this Act.

25. (1) Notwithstanding anything contained in the Income-tax Act, all information contained in any statement or return made or furnished under the provisions of that Act or obtained or collected for the purposes of that Act may be used for the purposes of this Act.

(2) All information contained in any statement or return made or furnished under the provisions of this Act or obtained or collected for the purposes of this Act may be used for the purposes of the Income-tax Act.

**26.** (1) If a person wilfully attempts in any manner whatsoever to evade any tax, penalty or interest chargeable or imposable under this Act, he shall, without prejudice to any penalty that may be imposable on him under any other provision of this Act, be punishable,—

Wilful attempt to evade tax, etc.

(i) in a case where the amount sought to be evaded exceeds one hundred thousand rupees, with rigorous imprisonment for a term which shall not be less than six months but which may extend to seven years and with fine;

(ii) in any other case, with rigorous imprisonment for a term which shall not be less than three months but which may extend to three years and with fine.

(2) If a person wilfully attempts in any manner whatsoever to evade the payment of any tax, penalty or interest under this Act, he shall, without prejudice to any penalty that may be imposable on him under any other provision of this Act, be punishable with rigorous imprisonment for a term which shall not be less than three months but which may extend to three years and shall, in the discretion of the court, also be liable to fine.

*Explanation.*—For the purposes of this section, a wilful attempt to evade any tax, penalty or interest chargeable or imposable under this Act or the payment thereof shall include a case where any person—

(i) has in his possession or control any books of account or other documents (being books of account or other documents relevant to any proceeding under this Act) containing a false entry or statement; or

(ii) makes or causes to be made any false entry or statement in such books of account or other documents; or

(iii) wilfully omits or causes to be omitted any relevant entry or statement in such books of account or other documents; or

(iv) causes any other circumstance to exist which will have the effect of enabling such person to evade any tax, penalty or interest chargeable or imposable under this Act or the payment thereof.

**27.** If a person wilfully fails to furnish in due time the return of chargeable receipts which he is required to furnish under sub-section (1) of section 8 or by notice given under sub-section (2) of section 8 or section 13, he shall be punishable,—

Failure to furnish returns of chargeable receipts.

(i) in a case where the amount of tax, which would have been evaded if the failure had not been discovered, exceeds one hundred thousand rupees, with rigorous imprisonment for a term which shall not be less than six months but which may extend to seven years and with fine;

(ii) in any other case, with imprisonment for a term which shall not be less than three months but which may extend to three years and with fine;

Provided that a person shall not be proceeded against under this section for failure to furnish in due time the return of chargeable receipts under sub-section (1) of section 8, if—

(a) the return is furnished by him before the expiry of the assessment year; or

(b) the tax payable by him on the chargeable receipts determined on assessment as reduced by the tax paid in advance under section 14, if any, does not exceed three thousand rupees.

Failure to produce accounts and documents.

28. If a person wilfully fails to produce, or cause to be produced, on or before the date specified in any notice served on him under sub-section (1) of section 10, such accounts and documents as are referred to in the notice, he shall be punishable with rigorous imprisonment for a term which may extend to one year, or with fine equal to a sum calculated at a rate which shall not be less than four rupees or more than ten rupees for every day during which the default continues, or with both.

False statement in verification, etc.

29. If a person makes a statement in any verification under this Act or under any rule made thereunder, or delivers an account or statement which is false, and which he either knows or believes to be false, or does not believe to be true, he shall be punishable,—

(i) in a case where the amount of tax, which would have been evaded if the statement or account had been accepted as true, exceeds one hundred thousand rupees, with rigorous imprisonment for a term which shall not be less than six months but which may extend to seven years and with fine;

(ii) in any other case, with rigorous imprisonment for a term which shall not be less than three months but which may extend to three years and with fine.

Abetment of false return, etc.

30. If a person abets or induces in any manner another person to make and deliver an account or a statement or declaration relating to any chargeable receipts which is false and which he either knows to be false or does not believe to be true or to commit an offence under sub-section (1) of section 26, he shall be punishable,—

(i) in a case where the amount of tax, penalty or interest which would have been evaded, if the declaration, account or statement had been accepted as true, or which is wilfully attempted to be evaded, exceeds one hundred thousand rupees, with rigorous imprisonment for a term which shall not be less than six months but which may extend to seven years and with fine;

(ii) in any other case, with rigorous imprisonment for a term which shall not be less than three months but which may extend to three years and with fine.

Punishment for second and subsequent offences.

31. If any person convicted of an offence under sub-section (1) of section 26 or section 27 or section 29 or section 30 is again convicted for an offence under any of the aforesaid provisions, he shall be punishable for the second and for every subsequent offence with rigorous imprisonment for a term which shall not be less than six months but which may extend to seven years and with fine.

**2 of 1974.** 32. Notwithstanding anything contained in the Code of Criminal Procedure, 1973, an offence punishable under section 26 or section 27 or section 29 or section 30 shall be deemed to be non-cognizable within the meaning of that Code.

Certain offences to be non-cognizable.

**15 of 1860.**

33. (1) A person shall not be proceeded against for any offence under section 26 or section 27 or section 28 or section 29 or section 30 for any offence under the Indian Penal Code relating to any matter connected with or arising out of this Act, except at the instance of the Commissioner.

Institution of proceedings and composition of offences.

(2) The Commissioner may, either before or after the institution of proceedings, compound any offence punishable under section 26 or section 27 or section 28 or section 29 or section 30.

34. (1) The Board may, subject to the control of the Central Government, by notification in the Official Gazette, make rules for carrying out the purposes of this Act.

Power to make rules.

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

(a) the manner in which the room charges may be determined under sub-section (2) of section 3 in cases where composite charges are payable in respect of residential accommodation and food;

(b) the cases and the circumstances in which payments made in Indian currency by conversion of foreign exchange into Indian currency shall be deemed to have been made in foreign exchange for the purposes of sub-section (1) of section 5;

(c) the form in which returns under section 8 may be furnished, the manner in which they may be verified and the other particulars which a form may contain;

(d) the form in which an estimate under section 14 may be sent and the manner in which it may be verified;

(e) the form in which appeals under section 18 or section 19 may be filed and the manner in which they may be verified;

(f) the form in which a memorandum of cross-objections under sub-section (4) of section 19 may be verified;

(g) the procedure to be followed on applications for rectification of mistakes under section 20;

(h) the form in which a notice of demand may be served on the assessee under sub-section (5) of section 20;

(i) any other matter which by this Act is to be or may be prescribed.

(3) The power to make rules conferred by this section shall on the first occasion of the exercise thereof include the power to give retrospective effect to the rules or any of them from a date not earlier than the date of commencement of this Act.

(4) The Central Government shall cause every rule made under this section to be laid, as soon as may be, after it is made before each House of Parliament while it is in session for a total period of thirty

days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

**Power to exempt.**

35. Where the Central Government is of the opinion that it is necessary or expedient so to do either in the public interest or having regard to the peculiar circumstances of the case, it may, by notification in the Official Gazette and subject to such conditions, if any, as may be specified in the notification, exempt any hotel or any class of hotels from the levy of hotel-receipts tax.

**Power to remove difficulties.**

36. 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 commencement of this Act.

*✓ XXX*  
**Consequential amendments.**

37. (1) In section 2 of the Central Boards of Revenue Act, 1963, in 54 of 1963, sub-clause (1) of clause (c),—

(a) in item (vii), the word "and" occurring at the end shall be omitted; and

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

"(viii) the Hotel-Receipts Tax Act, 1980; and".

1974, in the Schedule, after entry 2A relating to the Interest-tax Act,

(2) In the Economic Offences (Inapplicability of Limitation) Act, 12 of 1974, 45 of 1974, the following entry shall be inserted, namely:—

"2B. The Hotel-Receipts Tax Act, 1980."

*✓ Repealed by Act 19 of 1988, s. 2 & sch-I*

Rep. by Act..... 19..... of 1980, S. 2 & Sch. I

THE SMUGGLERS AND FOREIGN EXCHANGE MANIPULATORS (FORFEITURE OF PROPERTY) AMENDMENT ACT, 1980.

No. 55 OF 1980

[9th December, 1980.]

An Act to amend the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976.

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

1. (1) This Act may be called the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Amendment Act, 1980.

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

2. In section 12 of the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976 (hereinafter referred to as the principal Act),—

(a) after sub-section (6), the following sub-section shall be inserted, namely:—

“(6A) Notwithstanding anything contained in sub-section (6), where the Chairman considers it necessary so to do for the expeditious disposal of appeals under this section, he may constitute a Bench of two members and a Bench so constituted

Short title and commencement.

Amendment of section 12 of Act 13 of 1976.

**REPEALED**

may exercise and discharge the powers and functions of the Appellate Tribunal:

Provided that if the members of a Bench so constituted differ on any point or points, they shall state the point or points on which they differ and refer the same to a third member (to be specified by the Chairman) for hearing on such point or points and such point or points shall be decided according to the opinion of that member.”;

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

“(8) On application to the Appellate Tribunal and on payment of the prescribed fee, the Tribunal may allow a party to any appeal or any person authorised in this behalf by such party to inspect at any time during office hours, any relevant records and registers of the Tribunal and obtain a certified copy of any part thereof.”.

Amend.  
ment of  
section  
26.

3. In section 26 of the principal Act, in sub-section (2), after clause (a), the following clause shall be inserted, namely:—

“(aa) the fees which shall be paid for the inspection of the records and registers of the Appellate Tribunal or for obtaining a certified copy of any part thereof under sub-section (8) of section 12;”.

# THE COMPANY SECRETARIES ACT, 1980

## ARRANGEMENT OF SECTIONS

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2. Definitions and interpretation.

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3. Incorporation of the Institute.
4. Entry of names in the Register.
5. Associates and Fellows.
6. Certificate of practice.
7. Members to be known as Company Secretaries.
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#### COUNCIL OF THE INSTITUTE

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10. Mode of election to the Council.
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12. President and Vice-President.
13. Resignation of membership and casual vacancies.
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**THE FIRST SCHEDULE—**

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**PART III.—Professional misconduct in relation to members of the Institute generally.**

**THE SECOND SCHEDULE—**

**PART I.—Professional misconduct in relation to members of the Institute in practice requiring action by a High Court.**

**PART II.—Professional misconduct in relation to members of the Institute generally requiring action by a High Court.**

# THE COMPANY SECRETARIES ACT, 1980

No. 56 OF 1980

[10th December, 1980.]

An Act to make provision for the regulation and development of the profession of Company Secretaries.

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

## CHAPTER I PRELIMINARY

1 of 1956.

1. (1) This Act may be called the Company Secretaries Act, 1980.  
Short title,  
extent  
and com-  
mence-  
ment.
- (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. (1) In this Act, unless the context otherwise requires,—

- (a) "Associate" means an Associate Member of the Institute;
- (b) "Companies Act" means the Companies Act, 1956.
- (c) "Company Secretary" means a person who is a member of the Institute;
- (d) "Council" means the Council of the Institute constituted under section 9;
- (e) "dissolved company" means the Institute of Company Secretaries of India registered under the Companies Act;
- (f) "Fellow" means a Fellow Member of the Institute;
- (g) "Institute" means the Institute of Company Secretaries of India constituted under this Act;
- (h) "prescribed" means prescribed by regulations made under this Act;

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1.1.1981 : Vide Noti. No. S.O. 989 (E), dt. 27.12.1980  
Gaz. of India, Extra., Pt. II, S. 3 (ii), p. 2000

- (i) "President" means the President of the Council;
  - (j) "Register" means the Register of members of the Institute maintained under this Act;
  - (k) "Vice-President" means the Vice-President of the Council;
  - (l) "year" means the period commencing on the 1st day of April of any year and ending on the 31st day of March of the succeeding year;
  - (m) words and expressions used herein and not defined but defined in the Companies Act shall have the meanings respectively assigned to them in that Act.
- (2) Save as otherwise provided in this Act, a member of the Institute shall be deemed "to be in practice" when, individually or in partnership with one or more members of the Institute in practice or in partnership with members of such other recognised professions as may be prescribed, he, in consideration of remuneration received or to be received,—
- (a) engages himself in the practice of the profession of Company Secretaries to, or in relation to, any company; or
  - (b) offers to perform or performs services in relation to the promotion, forming, incorporation, amalgamation, reconstruction, reorganisation or winding up of companies; or
  - (c) offers to perform or performs such services as may be performed by—
    - (i) an authorised representative of a company with respect to filing, registering, presenting, attesting or verifying any documents (including forms, applications and returns) by or on behalf of the company,
    - (ii) a share transfer agent,
    - (iii) an issue house,
    - (iv) a share and stock broker,
    - (v) a secretarial auditor or consultant,
    - (vi) an adviser to a company on management, including any legal or procedural matter falling under the Capital Issues (Control) Act, 1947, the Industries (Development and Regulation) Act, 1951, the Companies Act, the Securities Contracts (Regulation) Act, 1956, any of the rules or bye-laws made by a recognised stock exchange, the Monopolies and Restrictive Trade Practices Act, 1969, the Foreign Exchange Regulation Act, 1973, or under any other law for the time being in force, 29 of 1947.  
65 of 1951.  
42 of 1956.  
54 of 1969.  
46 of 1973.
    - (vii) issuing certificates on behalf of, or for the purposes of, a company; or
  - (d) holds himself out to the public as a Company Secretary in practice; or
  - (e) renders professional services or assistance with respect to matters of principle or detail relating to the practice of the profession of Company Secretaries; or

(f) renders such other services as, in the opinion of the Council, are or may be rendered by a Company Secretary in practice; and the words "to be in practice", with their grammatical variations and cognate expressions, shall be construed accordingly.

## CHAPTER II

### INSTITUTE OF COMPANY SECRETARIES OF INDIA

**3. (1)** All persons whose names are entered in the Register of the dissolved company immediately before the commencement of this Act and all persons who may hereafter have their names entered in the Register to be maintained under this Act, so long as they continue to have their names borne on the Register to be maintained under this Act, are hereby constituted a body corporate by the name of the Institute of Company Secretaries of India and all such persons shall be known as members of the Institute.

Incorporation of the Institute.

**(2)** The Institute shall have perpetual succession and a common seal and shall have power to acquire, hold and dispose of property, movable or immovable and shall by its name sue or be sued.

**4. (1)** Any of the following persons shall be entitled to have his name entered in the Register, namely:—

(a) any person who immediately before the commencement of this Act was an Associate or a Fellow (including an Honorary Fellow) of the dissolved company;

(b) any person who is a holder of the Diploma in Company Secretaryship awarded by the Government of India;

(c) any person who has passed the examinations conducted by the dissolved company and has completed training either as specified by the dissolved company or as prescribed by the Council, except any such person who is not a permanent resident of India;

(d) any person who has passed such examination and completed such training, as may be prescribed for membership of the Institute;

(e) any person who has passed such other examination and completed such other training without India as is recognised by the Central Government or the Council as being equivalent to the examination and training prescribed under this Act for membership of the Institute:

Provided that in the case of any person belonging to any of the classes mentioned in this sub-section who is not permanently residing in India, the Central Government or the Council may impose such further conditions as it may deem to be necessary or expedient in the public interest.

**(2)** Every person belonging to the class mentioned in clause (a) or clause (b) of sub-section (1) shall have his name entered in the Register without the payment of any entrance fee.

**(3)** Every person belonging to any of the classes mentioned in clauses (c), (d) and (e) of sub-section (1) shall have his name entered in the Register on application being made and granted in the prescribed manner and on payment of prescribed entrance fee, which shall not exceed four hundred rupees in any case.

Entry of names in the Register.

(4) The Central Government may take such steps as may be necessary for the purpose of having the names of all persons belonging to the classes mentioned in clauses (a) and (b) of sub-section (1) entered in the Register at the commencement of this Act.

(5) Notwithstanding anything contained in this section, the Council may confer on any person Honorary Fellow Membership, if the Council is of the opinion that such person has made a significant contribution to the profession of Company Secretaries and thereupon the Council shall enter the name of such person in the Register but such person shall not have any voting rights in any election or meetings of the Institute and shall not also be required to pay any fee to the Institute.

**Associates  
and  
Fellows.**

5. (1) The members of the Institute shall be divided into two classes designated respectively as Associates and Fellows.

(2) Any person other than a person to whom the provisions of sub-section (4) apply, shall, on his name being entered in the Register, be deemed to have become an Associate and as long as his name remains so entered, shall be entitled to use the letters "A.C.S." after his name to indicate that he is an Associate.

(3) A person, being an Associate who has been in continuous practice in India as a Company Secretary for at least five years and a person who has been an Associate for a continuous period of not less than five years and who possesses such qualifications or practical experience as the Council may prescribe with a view to ensuring that he has experience equivalent to the experience normally acquired as a result of continuous practice for a period of five years as a Company Secretary shall, on payment of the prescribed entrance fee, which shall not exceed four hundred rupees in any case, and on application made and granted in the prescribed manner, be entered in the Register as a Fellow.

*Explanation I.*—For the purposes of this sub-section, a person shall be deemed to have practised in India for any period for which he has held a certificate of practice under section 6, notwithstanding that he did not actually practise during that period.

*Explanation II.*—In computing the period during which a person has been an Associate of the Institute, there shall be included any continuous period during which the person has been an Associate of the dissolved company immediately before he became an Associate of the Institute.

(4) Any person who was a Fellow of the dissolved company and who is entitled to have his name entered in the Register under clause (a) of sub-section (1) of section 4, shall be entered in the Register as a Fellow.

(5) Any person whose name is entered in the Register as a Fellow shall, so long as his name remains so entered, be entitled to use the letters "F.C.S." after his name to indicate that he is a Fellow.

6. (1) No member of the Institute shall be entitled to practise, whether in India or elsewhere, unless he has obtained from the Council a certificate of practice.

Certificate  
of prac-  
tice.

(2) A member who desires to be entitled to practise shall make an application in such form and pay such annual fee, for his certificate as may be prescribed which shall not exceed two hundred rupees in any case, and such fee shall be payable on or before the 1st day of April in each year.

7. Every member of the Institute in practice shall, and any other member may, use the designation of a Company Secretary and no member using such designation shall use any other description, whether in addition thereto or in substitution therefor:

Provided that nothing in this section shall be deemed to prohibit any such member from adding any other description or letters to his name, if entitled thereto, to indicate membership of such other institute whether in India or elsewhere as may be recognised in this behalf by the Council, or any other qualification that he may possess, or to prohibit a firm, all the partners of which are members of the Institute and in practice, from being known by its firm name as Company Secretaries.

Members  
to be  
known  
as Com-  
pany Sec-  
retaries.

8. Notwithstanding anything contained in section 4, a person shall not be entitled to have his name entered in, or borne on, the Register if he—

Disabili-  
ties.

(a) has not attained the age of twenty-one years at the time of his application for the entry of his name in the Register; or

(b) is of unsound mind and stands so adjudged by a competent court; or

(c) is an undischarged insolvent; or

(d) being a discharged insolvent, has not obtained from the court a certificate stating that his insolvency was caused by misfortune without any misconduct on his part; or

(e) has been convicted by a competent court, whether within or without India, of an offence involving moral turpitude and punishable with imprisonment or of an offence, not of a technical nature, committed by him in his professional capacity unless in respect of the offence committed he has either been granted a pardon or, on an application made by him in this behalf, the Central Government has, by an order in writing, removed the disability; or

(f) has been removed from membership of the Institute on being found on inquiry to have been guilty of professional or other misconduct:

Provided that a person who has been removed from membership for a specified period shall not be entitled to have his name entered in the Register until the expiry of such period.

## CHAPTER III

## COUNCIL OF THE INSTITUTE

Constitution of  
the Council of the  
Institute.

9. (1) There shall be a Council of the Institute for the management of the affairs of the Institute and for discharging the functions assigned to it by or under this Act.

(2) The Council shall be composed of—

(a) not more than twelve persons elected by members of the Institute from amongst the Fellows chosen in such manner and from such regional constituencies as may be notified in this behalf by the Central Government in the Official Gazette; and

(b) not more than four persons nominated by the Central Government.

Mode of  
election  
to the  
Council.

10. (1) Elections under clause (a) of sub-section (2) of section 9 shall be conducted in the prescribed manner.

(2) Where any dispute arises regarding any such election, the matter shall be referred by the Council to a Tribunal appointed by the Central Government in this behalf and the decision of such Tribunal shall be final:

Provided that no such reference shall be made except on an application made to the Council by an aggrieved party within thirty days from the date of the declaration of the result of the election.

(3) The expenses of the Tribunal shall be borne by the Council.

(4) Notwithstanding anything contained in this section and in Chapter IX, the Council of the dissolved company shall, on the commencement of this Act, become the Council of the Institute and shall function as such—

(i) for a period of two years from such commencement, or

(ii) till the Council is constituted in accordance with the provisions of sub-section (2) of section 9,

whichever is earlier.

*Explanation.*—For the purposes of this sub-section, the Council shall be deemed to have been constituted in accordance with the provisions of sub-section (2) of section 9 with effect from such date [not being later than thirty days from the date on which the results of the first elections, under clause (a) of the said sub-section (2) are announced] as the Central Government may notify in the Official Gazette.

Nomina-  
tion in  
default  
of elec-  
tion.

11. If the members of the Institute fail to elect any member under clause (a) of sub-section (2) of section 9 from any of the regional constituencies that may be notified under that clause, the Central Government may nominate any duly qualified person from such constituency to fill up the vacancy, and any person so nominated shall be deemed to be a duly elected member of the Council.

President  
and  
Vice-  
President.

12. (1) The Council at its first meeting shall elect two of its members to be respectively the President and the Vice-President thereof, and so often as the office of the President or the Vice-President falls vacant.

the Council shall choose a person to be the President or the Vice-President, as the case may be:

Provided that the President of the Council of the dissolved company shall continue to hold such office after the commencement of this Act, until such time as a President is elected under the provisions of this sub-section.

(2) The President shall be the Chief Executive Authority of the Council.

(3) The President or the Vice-President shall hold office for a period of one year from the date on which he is chosen but so as not to extend beyond his term of office as a member of the Council, and subject to his being a member of the Council at the relevant time, he shall be eligible for re-election.

(4) On the expiration of the duration of the Council, or of the term of office of the President thereof, the President shall continue to hold office until such time as a new President is elected and takes over charge of his duties.

(5) In the event of the occurrence of any vacancy in the office of the President, the Vice-President shall act as President until the date on which a new President elected in accordance with the provisions of this section to fill such vacancy enters upon his office and when the President is unable to discharge his functions owing to absence, illness or any other cause, the Vice-President shall discharge his functions until the date on which the President resumes his duties.

**13.** (1) Any member of the Council may at any time resign his membership by writing under his hand addressed to the President, and the seat of such member shall become vacant when such resignation is notified in the Official Gazette.

(2) A member of the Council shall be deemed to have vacated his seat if he is declared by the Council to have been absent without sufficient excuse from three consecutive meetings of the Council or of any of the Committees which has been constituted by the Council and of which he is a member or if his name is, for any cause, removed from the Register under the provisions of section 20.

(3) A casual vacancy in the office of a member of the Council shall be filled by fresh election from the constituency concerned or by nomination by the Central Government, as the case may be, and the person elected or nominated to fill the vacancy shall hold office until the dissolution of the Council:

Provided that no election shall be held to fill a casual vacancy occurring within six months prior to the date of the expiration of the term of the Council, but such a vacancy may be filled by nomination by the Central Government after consultation with the President of the Council.

(4) No act done by the Council shall be called in question on the ground merely of the existence of any vacancy in, or defect in the constitution of, the Council.

Resignation of membership and casual vacancies.

Duration  
and dis-  
solution  
of the  
Council.

Functions  
of the  
Council.

14. (1) The duration of any Council constituted under this Act shall be three years from the date of its first meeting.

(2) Notwithstanding the expiration of the duration of a Council (hereafter in this sub-section referred to as the former Council), the former Council shall continue to exercise its functions under this Act until a new Council is constituted in accordance with the provisions of this Act and on such constitution the former Council shall stand dissolved.

15. (1) The duty of carrying out the provisions of this Act shall be vested in the Council.

(2) In particular, and without prejudice to the generality of the foregoing power, the duties of the Council shall include—

(a) the prescribing of the standards for, and conduct of examinations for enrolment of candidates in the Register and of the fees therefor;

(b) the registration and training of students;

(c) the prescribing of qualifications for entry in the Register;

(d) the recognition of foreign qualifications and training for purposes of enrolment;

(e) the granting or refusal of certificates of practice under this Act;

(f) the maintenance and publication of a Register of persons qualified to practise as Company Secretaries;

(g) the levy and collection of fees from members, examinees and other persons;

(h) the removal of names from the Register and restoration to the Register of names which have been removed;

(i) the regulation and maintenance of the status and the standards of professional qualifications of members of the Institute;

(j) the carrying out, by granting financial assistance to persons other than members of the Council or in any other manner, of research in such matters of interest to Company Secretaries as may be prescribed;

(k) the maintenance in the prescribed manner of libraries and the publication in the prescribed manner of books and periodicals relating to management of companies and such allied subjects as may be prescribed;

(l) the granting of such financial or other assistance to students of the Institute as may be prescribed;

(m) the exercise of such disciplinary powers as may be prescribed.

**16.** (1) For the efficient performance of its duties and functions, the Council shall appoint a Secretary who shall be a member of the Institute and may—

(a) appoint such other persons on the staff of the Institute as it deems necessary;

(b) prescribe the terms and conditions of service and the scales of pay of the Secretary and other employees of the Institute, including persons who have become employees of the Institute under section 33;

(c) fix the allowances of the President, Vice-President and other members of the Council and its Committees.

(2) The Secretary of the Institute shall be entitled to participate in the meetings of the Council and the Committees thereof but shall not be entitled to vote thereat.

**17.** (1) The Council shall constitute from amongst its members the following Standing Committees, namely:—

(a) an Executive Committee;

(b) a Disciplinary Committee; and

(c) an Examination Committee.

(2) The Council may also constitute a Training and Educational Facilities Committee, Professional Research and Publications Committee and such other Committees from amongst its members as it deems necessary for the purpose of carrying out the provisions of this Act.

(3) The Executive Committee shall consist of the President, and the Vice-President, *ex officio*, and three other members of the Council elected by the Council.

(4) The Disciplinary Committee shall consist of the President, *ex officio*, one member to be nominated by the Central Government from amongst the members nominated to the Council by that Government and one member to be elected by the Council.

(5) The Examination Committee shall consist of the President or the Vice-President, *ex officio*, as the Council may decide, and two other members of the Council elected by the Council.

(6) Notwithstanding anything contained in this section, any Committee formed under sub-section (2), may, with the sanction of the Council, co-opt such other members of the Institute not exceeding two-thirds of the total membership of the Committee as the Committee thinks fit, and any member so co-opted shall be entitled to exercise all the rights of a member of the Committee.

(7) Every Committee constituted under this section shall elect its own Chairman:

Provided that—

(i) where the President is a member of such Committee, he shall be the Chairman of such Committee, and in his absence, the Vice-President, if he is a member of such Committee, shall be its Chairman; and

(ii) where the President is not a member of such Committee, but the Vice-President is a member, he shall be its Chairman.

Staff, remuneration and allowances.

Committees of the Council.

**Finances  
of the  
Council.**

(8) The Standing Committees and other Committees formed under this section shall exercise such functions and be subject to such conditions in the exercise thereof as may be prescribed.

18. (1) There shall be established a fund under the management and control of the Council into which shall be paid all moneys (including donations and grants) received by the Council and out of which shall be met all expenses including any donations made and liabilities properly incurred by the Council.

(2) The Council may invest any money for the time being standing to the credit of the fund in any Government security or in any other security approved by the Central Government.

(3) The Council shall keep proper accounts of the funds distinguishing capital from revenue.

(4) The annual accounts of the Council shall be subject to audit by a Chartered Accountant in practice within the meaning of the Chartered Accountants Act, 1949, to be appointed annually by the Council:

38 of 1949.

Provided that no member of the Council who is a Chartered Accountant or a person who is in partnership with such member shall be eligible for appointment as an auditor under this sub-section.

(5) As soon as may be practicable at the end of each year, but not later than the 30th day of September of the year next following, the Council shall cause to be published in the Gazette of India a copy of the audited accounts and the report of the Council for that year and copies of the said accounts and report shall be forwarded to the Central Government and to all the members of the Institute.

(6) Subject to such directions as the Central Government may, by order in writing, make in this behalf, the Council may borrow—

(a) any money required for meeting its liabilities on capital account on the security of the fund or on the security of any other assets for the time being belonging to it; or

(b) for the purpose of meeting current liabilities pending the receipt of income by way of temporary loan or over-draft.

#### CHAPTER IV

##### REGISTER OF MEMBERS

**Register.**

19. (1) The Council shall maintain in the prescribed manner a Register of the members of the Institute.

(2) The Register shall include the following particulars about every member of the Institute, namely:—

(a) his full name, date of birth, domicile, residential and professional addresses;

(b) the date on which his name is entered in the Register;

(c) his qualifications;

(d) whether he holds a certificate of practice; and

(e) any other particulars which may be prescribed.

(3) The Council shall cause to be published in such manner as may be prescribed a list of members of the Institute as on the 1st day of April of each year, and shall, if requested to do so by any such member, send him a copy of such list.

(4) Every member of the Institute shall, on his name being entered in the Register, pay such annual membership fee differing in amount according as he is an Associate or a Fellow as may be prescribed, which shall not exceed three hundred rupees in any case.

20. (1) The Council may remove from the Register the name of any member of the Institute—

(a) who is dead; or

(b) from whom a request has been received to that effect; or

(c) who has not paid any prescribed fee required to be paid by him; or

(d) who is found to have been subject at the time when his name was entered in the Register, or who at any time thereafter has become subject, to any of the disabilities mentioned in section 8, or who for any other reason has ceased to be entitled to have his name borne on the Register.

(2) The Council shall remove from the Register the name of any member in respect of whom an order has been passed under this Act removing him from membership of the Institute.

Removal  
from the  
Register.

## CHAPTER V

### MISCONDUCT

21. (1) Where on receipt of information by, or a complaint made to it, the Council is *prima facie* of opinion that any member of the Institute has been guilty of any professional or other misconduct, the Council shall refer the case to the Disciplinary Committee constituted under section 17, and the Disciplinary Committee shall thereupon hold such inquiry and in such manner as may be prescribed and shall report the result of its inquiry to the Council.

(2) If on receipt of such report the Council finds that the member of the Institute is not guilty of any professional or other misconduct, it shall record its finding accordingly and direct that the proceedings shall be filed, or the complaint shall be dismissed, as the case may be.

(3) If on receipt of such report the Council finds that the member of the Institute is guilty of any professional or other misconduct, it shall record its finding accordingly, and shall proceed in the manner laid down in the succeeding sub-sections.

(4) Where the finding is that a member of the Institute has been guilty of a professional misconduct specified in the First Schedule, the Council shall afford to the member an opportunity of being heard before orders are passed against him on the case, and may thereafter make any of the following orders, namely:—

(a) reprimand the member;

Procedure  
in inquiries  
relating to mis-  
conduct  
of mem-  
bers  
of the  
Institute.

(b) remove the name of the member from the Register for such period, not exceeding five years, as the Council thinks fit:

Provided that where the Council is of opinion that the case is one in which the name of the member ought to be removed from the Register for a period exceeding five years or permanently, it shall not make any order referred to in clause (a) or clause (b), but shall forward the case to the High Court with its recommendations thereon.

(5) Where the misconduct in respect of which the Council has found any member of the Institute guilty is a misconduct specified in the Second Schedule, it shall forward the case to the High Court with its recommendations thereon.

(6) On receipt of any case under sub-section (4) or sub-section (5), the High Court shall fix a date for the hearing of the case and shall cause notice of the date so fixed to be given to the member of the Institute concerned, the Council and to the Central Government, and shall afford such member, the Council and the Central Government an opportunity of being heard and may thereafter make any of the following orders, namely:—

(a) direct that the proceedings be filed, or dismiss the complaint, as the case may be;

(b) reprimand the member;

(c) remove him from membership of the Institute either permanently or for such period as the High Court thinks fit;

(d) refer the case to the Council for further inquiry and report.

(7) Where it appears to the High Court that the transfer of any case pending before it to another High Court will promote the ends of justice or tend to the general convenience of the parties, it may so transfer the case, subject to such conditions, if any, as it thinks fit to impose, and the High Court to which such case is transferred shall deal with it as if the case had been forwarded to it by the Council.

*Explanation I.*—In this section, “High Court” means the highest civil court of appeal, not including the Supreme Court, exercising jurisdiction in the area in which the person whose conduct is being inquired into is in service or carries on his profession or has his principal place of profession at the commencement of the inquiry:

Provided that where the cases relating to two or more members of the Institute have to be forwarded by the Council to different High Courts, the Central Government shall, having regard to the ends of justice and the general convenience of the parties, determine which of the High Courts to the exclusion of others shall hear the cases against all the members.

*Explanation II.*—For the purposes of this section, “member of the Institute” includes a person who was a member of the Institute on the date of the alleged misconduct although he has ceased to be a member of the Institute at the time of the inquiry.

5 of 1908.

(8) For the purposes of any inquiry under this section, the Council and the Disciplinary Committee referred to in sub-section (1) shall have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908 in respect of the following matters, namely:—

- (a) summoning and enforcing the attendance of any person and examining him on oath;
- (b) the discovery and production of any document; and
- (c) receiving evidence on affidavits.

22. For the purposes of this Act, the expression "professional misconduct" shall be deemed to include any act or omission specified in any of the Schedules, but nothing in this section shall be construed to limit or abridge in any way the power conferred or duty cast on the Council under sub-section (1) of section 21 to inquire into the conduct of any member of the Institute under any other circumstances.

Professional misconduct defined.

## CHAPTER VI

### REGIONAL COUNCILS

Constitution and functions of Regional Councils.

23. (1) For the purpose of advising and assisting it on matters concerning its functions, the Council may constitute such Regional Councils as and when it deems fit for one or more of the regional constituencies that may be notified by the Central Government under clause (a) of sub-section (2) of section 9.

(2) The Regional Councils shall be constituted in such manner and exercise such functions as may be prescribed.

(3) Notwithstanding anything contained in this section, each Regional Council of the dissolved company shall, on the commencement of this Act, become the Regional Council of the Institute for the area for which it was functioning as a Regional Council immediately before such commencement and shall function as such—

(i) for a period of two years from such commencement, or  
 (ii) till a Regional Council is constituted for such area in accordance with the provisions of this section,  
 whichever is earlier.

## CHAPTER VII

### PENALTIES

24. Subject to the provisions of section 7, any person who,—

- (a) not being a member of the Institute,—  
 (i) represents that he is a member of the Institute; or  
 (ii) uses the designation "Company Secretary"; or

Penalty for falsely claiming to be a member, etc.

- (iii) uses the letters "A.C.S." or "F.C.S." after his name; or  
 (b) being a member of the Institute, but not having a certificate of practice, represents that he is in practice or practises as a Company Secretary,

shall be punishable on first conviction with fine which may extend to one thousand rupees, and on any subsequent conviction with imprisonment which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

Penalty  
for using  
name of  
the Coun-  
cil, or  
award-  
ing degree  
of  
Company  
Secretary

25. (1) Save as otherwise provided in this Act, no person shall—  
 (a) use a name or a common seal which is identical with the name or the common seal of the Institute or so nearly resembles it as to deceive or as is likely to deceive the public;  
 (b) award any degree, diploma or certificate or bestow any designation which indicates or purports to indicate the position or attainment of any qualification or competence in Company Secretar- ship similar to that of a member of the Institute; or  
 (c) seek to regulate in any manner whatsoever the profession of Company Secretaries.  
 (2) Any person contravening the provisions of sub-section (1) shall, without prejudice to any other proceedings which may be taken against him, be punishable on first conviction with fine which may extend to one thousand rupees, and on any subsequent conviction with imprisonment which may extend to six months, or with fine which may extend to five thousand rupees, or with both.  
 (3) Nothing contained in this section shall apply to any University or other institution established by law or to any body affiliated to the Institute.

Companies  
not to  
engage in  
Company  
Secre-  
taryship.

26. (1) No company, whether incorporated in India or elsewhere, shall practise as Company Secretaries.

(2) Any company contravening the provisions of sub-section (1) shall be punishable on first conviction with fine which may extend to one thou- sand rupees, and on any subsequent conviction with fine which may extend to five thousand rupees.

Unquali-  
fied  
persons  
not to  
sign  
docu-  
ments.

27. (1) No person other than a member of the Institute shall sign any document on behalf of a Company Secretary in practice or a firm of such Company Secretaries in his or its professional capacity.

(2) Any person contravening the provisions of sub-section (1) shall, without prejudice to any other proceedings which may be taken against him, be punishable on first conviction with fine which may extend to one thousand rupees, and on any subsequent conviction with imprisonment which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

28. (1) If the person committing an offence under this Act is a company, the company as well as every person in charge of, and responsible to, the company for the conduct of its business at the time of the commission of the offence shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

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

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or that the commission of the offence 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.

29. No person shall be prosecuted under this Act except on a complaint made by or under the order of the Council or of the Central Government.

Offences  
by com-  
panies.

Sanction  
to  
prosecute.

## CHAPTER VIII

### APPEALS

30. (1) Any member of the Institute aggrieved by any order of the Council imposing on him any of the penalties referred to in clause (a) or clause (b) of sub-section (4) of section 21, may, within thirty days of the date on which the order is communicated to him, prefer an appeal to the High Court:

Appeals.

Provided that the High Court may entertain any such appeal after the expiry of the said period of thirty days, if it is satisfied that the member was prevented by sufficient cause from filing the appeal in time.

(2) The High Court may, on its own motion or otherwise, after calling for the records of any case, revise any order made by the Council under sub-section (2) or sub-section (4) of section 21 and may—

(a) confirm, modify or set aside the order;

(b) impose any penalty or set aside, reduce, confirm or enhance the penalty imposed by the order;

(c) remit the case to the Council for such further enquiry as the High Court considers proper in the circumstances of the case;

(d) pass such other order as the High Court thinks fit:

Provided that no order of the Council shall be modified or set aside unless the Council has been given an opportunity of being heard and no order imposing or enhancing a penalty shall be passed unless the person concerned has been given an opportunity of being heard.

*Explanation.*—In this section, “High Court” and “member of the Institute” have the same meanings as in section 21.

## CHAPTER IX

### DISSOLUTION OF THE INSTITUTE OF COMPANY SECRETARIES OF INDIA REGISTERED UNDER THE COMPANIES ACT

Dissolution  
of the  
Institute  
of Com-  
pany Sec-  
retaries of  
India re-  
gistered  
under the  
Compa-  
nies Act.

Transfer  
assets  
and lia-  
bilities  
of the  
dissolv-  
ed to  
the Insti-  
tute.

#### 31. On the commencement of this Act—

(a) the company known as the Institute of Company Secretaries of India registered under the Companies Act shall stand dissolved and thereafter no person shall make, assert or take any claims or demands or proceedings against the dissolved company or against any officer thereof in his capacity as such officer except in so far as may be necessary, for enforcing the provisions of this Act;

(b) the right of every member to, or in respect of, the dissolved company shall be extinguished, and thereafter no member of that company shall make, assert or take any claims or demands or proceedings in respect of that company except as provided in this Act.

#### 32. (1) On the commencement of this Act, there shall be transferred to and vested in the Institute all the assets and liabilities of the dissolved company.

(2) The assets of the dissolved company shall be deemed to include all rights and powers, and all property, whether movable or immovable, of that company, including in particular, cash balances, reserve funds, investments, deposits and all other interests and rights in or arising out of such property as may be in the possession of the dissolved company and all books of accounts, papers or documents of the dissolved company; and the liabilities shall be deemed to include all debts, liabilities and obligations of whatever kind then existing of that company.

(3) All contracts, debts, bonds, agreements and other instruments of whatever nature to which the dissolved company is a party, subsisting or having effect immediately before the commencement of this Act, shall be of as full force and effect against or in favour of the Institute, as the case may be, and may be enforced as fully and effectively as if instead of the dissolved company, the Institute had been a party thereto.

(4) If, on the commencement of this Act, any suit, appeal or other legal proceeding of whatever nature by or against the dissolved company is pending, the same shall not abate, be discontinued or be in any way prejudicially affected by reason of the transfer to the Institute of the assets and liabilities of the dissolved company or of anything contained in this Act, but the suit, appeal or other proceeding may be continued, prosecuted and enforced by or against the Institute, in the

same manner and to the same extent as it would or may be continued, prosecuted and enforced by or against the dissolved company if this Act had not been passed.

33. (1) Every person employed in the dissolved company and continuing in its employment immediately before the commencement of this Act shall, as from such commencement, become an employee of the Institute, shall hold his office or service therein by the same tenure and upon the same terms and conditions and with the same rights and privileges as to pension and gratuity as he would have held the same under the dissolved company if this Act had not been passed, and shall continue to do so unless and until his employment in the Institute is terminated or until his remuneration, terms and conditions of employment are duly altered by the Institute.

14 of 1947.

(2) Notwithstanding anything contained in the Industrial Disputes Act, 1947 or in any other law for the time being in force, the transfer of the services of any employee of the dissolved company to the Institute shall not entitle any such employee to any compensation under that Act or other law, and no such claim shall be entertained by any court, tribunal or other authority.

## CHAPTER X

### MISCELLANEOUS

34. (1) Where an order is made under this Act reprimanding a member, a record of the punishment shall be entered against his name in the Register.

(2) Where the name of any member is removed, the certificate of practice granted to him under this Act shall be recalled and cancelled.

35. (1) The Central Government may, from time to time, issue such directions to the Council as in the opinion of the Central Government are conducive to the fulfilment of the objects of this Act and in the discharge of its functions, the Council shall be bound to carry out any such directions.

(2) Directions issued under sub-section (1) may include directions to the Council to make any regulations or to amend or revoke any regulations already made.

(3) If, in the opinion of the Central Government, the Council has persistently committed default in giving effect to the directions issued under this section, the Central Government may, after giving an opportunity to the Council to state its case, by order, dissolve the Council, whereafter a new Council shall be constituted in accordance with the provisions of this Act with effect from such date as may be specified by the Central Government.

(4) Where the Central Government passes an order under sub-section (3) dissolving the Council, it may, pending the constitution of a new Council in accordance with the provisions of this Act, authorise any person or body of persons to take over the management of the affairs of the Institute and to exercise such functions as may be specified in this behalf by the Central Government.

Provisions respecting employees of the dissolved company.

Alteration in the Register and cancellation of certificate.

Directions of the Central Government.

**Protection of action taken in good faith.**

36. No suit, prosecution or other legal proceeding shall lie against the Central Government or the Council in respect of anything which is in good faith done or intended to be done in pursuance of this Act or of any regulations or orders made thereunder.

**Maintenance of branch offices.**

37. (1) Where a Company Secretary in practice or a firm of such Company Secretaries has more than one office in India, each one of such offices shall be in the separate charge of a member of the Institute:

Provided that the Council may in suitable cases exempt any Company Secretary in practice or firm of such Company Secretaries from the operation of this sub-section.

(2) Every Company Secretary in practice or firm of such Company Secretaries maintaining more than one office shall send to the Council a list of offices and the persons in charge thereof and shall keep the Council informed of any changes in relation thereto.

**Reciprocity.**

38. (1) Where any country, notified by the Central Government in this behalf in the Official Gazette, prevents persons of Indian domicile from becoming members of any institution similar to the Institute established under this Act or from practising the profession of Company Secretaryship or subjects them to unfair discrimination in that country, no subject of any such country shall be entitled to become a member of the Institute or practise the profession of Company Secretaries in India.

(2) Subject to the provisions of sub-section (1), the Council may prescribe the conditions, if any, subject to which foreign qualifications relating to Company Secretaryship shall be recognised for the purposes of entry in the Register.

**Power to make regulations.**

39. (1) The Council may, by notification in the Gazette of India, make regulations for the purpose of carrying out the provisions of this Act.

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

(a) the professions that may be recognised under sub-section (2) of section 2 and items (1), (3) and (4) of Part I of the First Schedule;

(b) the examinations and training for the purposes of clauses (c), (d) and (e) of sub-section (1) of section 4;

(c) the manner of making an application and granting thereof under sub-section (3) of section 4 or sub-section (3) of section 5;

(d) the fees payable under sub-section (3) of section 4, sub-section (3) of section 5, sub-section (2) of section 6, clause (a) of sub-section (2) of section 15, sub-section (4) of section 19 and clause (c) of sub-section (1) of section 20;

(e) the qualifications and practical experience for the purposes of sub-section (3) of section 5;

(f) the form in which an application may be made under sub-section (2) of section 6;

- (g) the manner in which an election to the Council may be conducted under section 10;
- (h) the transaction of business by the Council for the discharge of its functions under section 15 and other provisions of this Act, the place at which and the intervals at which the Council shall hold its meetings for the transaction of such business, the procedure to be followed at such meetings and all other matters connected therewith;
- (i) the regulation and maintenance of the status and standards of professional qualifications of members of the Institute, as required by clause (i) of sub-section (2) of section 15;
- (j) the carrying out of research in matters of interest to Company Secretaries as required by clause (j) of sub-section (2) of section 15;
- (k) the maintenance of libraries and publication of books and periodicals relating to management of companies and allied subjects, as required by clause (k) of sub-section (2) of section 15;
- (l) the exercise of disciplinary powers, as required by clause (m) of sub-section (2) of section 15;
- (m) the transaction of business by the Standing Committees and other Committees referred to in section 17, the places at which and the intervals at which such Committees shall hold their meetings for the transaction of such business, the procedure to be followed at such meetings and all other matters connected therewith;
- (n) the manner in which the Register may be maintained under sub-section (1) of section 19;
- (o) the other particulars to be included in the Register, as required by clause (e) of sub-section (2) of section 19;
- (p) the manner in which the annual list of members of the Institute may be published under sub-section (3) of section 19;
- (q) the inquiries to be held under sub-section (1) of section 21;
- (r) the manner in which Regional Council may be constituted under sub-section (2) of section 23 and the functions thereof;
- (s) the conditions subject to which foreign qualifications may be recognised under sub-section (2) of section 38;
- (t) any other matter which is required to be, or may be, prescribed under this Act.

(3) All regulations made by the Council under this Act shall be subject to the condition of previous publication and to the approval of the Central Government.

(4) Every regulation shall, as soon as may be after it is made by the Council, be forwarded to the Central Government and that Government shall cause a copy of the same to be laid 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 regulation or both Houses agree that the regulation should not be made, the 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 regulation.

### THE FIRST SCHEDULE

[See sections 21(4) and 22]

#### PART I

##### *Professional misconduct in relation to members of the Institute in practice*

A Company Secretary in practice shall be deemed to be guilty of professional misconduct, if he—

(1) allows any other person to practise in his name as a Company Secretary unless such other person is a Company Secretary or is a member of such other recognised profession as may be prescribed in this behalf, and is in partnership with or employed by him;

(2) pays or allows or agrees to pay or allow, directly or indirectly, any share, commission or brokerage in the fees or profits of his professional work to any person, other than a member of the Institute or a partner or a retired partner or the legal representative of a deceased partner.

*Explanation.*—In this item, “partner” includes a person residing outside India with whom a Company Secretary in practice has entered into partnership which is not in contravention of item (4) of this Part;

(3) accepts or agrees to accept, except from a member of the Institute or from any one belonging to any of the recognised professions prescribed for the purpose, any part of the profits, fees or other remuneration arising out of the work which is not of a professional nature;

(4) enters into partnership with any person other than a Company Secretary in practice or a member of any other recognised profession as may be prescribed or a person resident without India who but for his residence abroad would have been entitled to be registered as a member of the Institute under clause (e) of subsection (1) of section 4 or whose qualifications are recognised by the Central Government or the Council for the purpose of membership of the Institute provided that the Company Secretary shares in the fees or profits of the professional work of the partnership both within and without India;

(5) secures, either through the services of a person not qualified to be his partner or by means which are not open to a Company Secretary, any professional work;

(6) solicits clients or professional work, either directly or indirectly, by circular, advertisement, personal communication or interview or by any other means;

(7) advertises his professional attainments or services, or uses any designation or expression other than Company Secretary on professional documents, visiting cards, letter-heads or sign boards,

unless it be a degree of a University established by law in India or recognised by the Central Government or a title indicating membership of the Institute or of any other institution that has been recognised by the Central Government or may be recognised by the Council;

(8) accepts the position of a Company Secretary in practice previously held by another Company Secretary in practice without first communicating with him in writing;

(9) charges or offers to charge, accepts or offers to accept, in respect of any professional employment fees which are based on a percentage of profits or which are contingent upon the findings or results of such employment, except in cases which are permitted under any regulations made under this Act;

(10) engages in any business or occupation other than the profession of Company Secretary unless permitted by the Council so to engage:

Provided that nothing contained herein shall disentitle a Company Secretary from being a director of a company except as provided in the Companies Act;

(11) accepts a position as Company Secretary in practice previously held by some other Company Secretary in practice in such conditions as to constitute under-cutting;

(12) allows a person not being a member of the Institute in practice or a member not being his partner to sign on his behalf or on behalf of his firm anything which he is required to certify as a Company Secretary, or any other statements related thereto.

## PART II

### *Professional misconduct in relation to members of the Institute in service*

A member of the Institute (other than a member in practice) shall be deemed to be guilty of professional misconduct, if he, being an employee of any company, firm or person—

(1) pays or allows or agrees to pay, directly or indirectly, to any person any share in the emoluments of the employment undertaken by the member;

(2) accepts or agrees to accept any part of fees, profits or gains from a lawyer, a Company Secretary or broker engaged by such company, firm or person or agent or customer of such company, firm or person by way of commission or gratification;

(3) discloses confidential information acquired in the course of his employment otherwise than as required by any law for the time being in force or as permitted by his employer.

**PART III***Professional misconduct in relation to members of the Institute generally.*

A member of the Institute whether in practice or not shall be deemed to be guilty of professional misconduct, if he—

- (1) includes in any statement, return or form to be submitted to the Council any particulars knowing them to be false;
- (2) not being a Fellow styles himself as a Fellow;
- (3) does not supply the information called for or does not comply with the requirements asked for by the Council or any of its Committees;
- (4) defalcates or embezzles moneys received in his professional capacity.

**THE SECOND SCHEDULE**

[See sections 21(5) and 22]

**PART I***Professional misconduct in relation to members of the Institute in practice requiring action by a High Court*

A Company Secretary in practice shall be deemed to be guilty of professional misconduct, if he—

- (1) discloses information acquired in the course of his professional engagement to any person other than the client so engaging him, without the consent of such client, or otherwise than as required by any law for the time being in force;
- (2) certifies or submits in his name or in the name of his firm a report of an examination of the matters relating to Company Secretarial practice and related statements unless the examination of such statements has been made by him or by a partner or any employee in his firm or by another Company Secretary in practice;
- (3) permits his name or the name of his firm to be used in connection with any report or statement contingent upon future transactions in a manner which may lead to the belief that he vouches for the accuracy of the forecast;
- (4) expresses his opinion on any report or statement given to any business enterprise in which he, his firm or a partner in his firm has a substantial interest, unless he discloses the interest also in his report;
- (5) deliberately aids in or abets the concealment in his report or statement of a material fact known to him although the disclosure of which is necessary to make such statement not misleading;
- (6) fails to disclose in his report a material mis-statement known to him and with which he is concerned in a professional capacity;
- (7) is grossly negligent in the conduct of his professional duties;

- (8) fails to obtain sufficient information to warrant the expression of an opinion or makes exceptions which are sufficiently material to negate the expression of an opinion;
- (9) fails to invite attention to any material departure from the generally accepted procedure relating to the secretarial practice;
- (10) fails to keep moneys of his client in a separate banking account or to use such moneys for purposes for which they are intended.

## PART II

### *Professional misconduct in relation to members of the Institute generally requiring action by a High Court*

A member of the Institute, whether in practice or not, shall be deemed to be guilty of professional misconduct, if he—

- (1) contravenes any of the provisions of this Act or the regulations made thereunder;
- (2) is guilty of such other act or omission as may be specified by the Council in this behalf, by notification in the Official Gazette.

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

THE HIGH COURT AND SUPREME COURT JUDGES  
(CONDITIONS OF SERVICE) AMENDMENT ACT, 1980

No. 57 OF 1980

[10th December, 1980.]

An Act further to amend the High Court Judges (Conditions of Service) Act, 1954, and the Supreme Court Judges (Conditions of Service) Act, 1958.

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

CHAPTER I  
PRELIMINARY

Short title.  
1. This Act may be called the High Court and Supreme Court Judges (Conditions of Service) Amendment Act, 1980.

CHAPTER II

AMENDMENT OF THE HIGH COURT JUDGES (CONDITIONS OF SERVICE)  
Act, 1954

Amend-  
ment of  
section 2.  
2. In section 2 of the High Court Judges (Conditions of Service) Act, 1954 (hereafter in this Chapter referred to as the High Court Judges Act), in clause (h) of sub-section (1), for sub-clause (ii), the following sub-clause shall be substituted, namely:—

28 of 1954.

“(ii) the amount, actually taken, of each period of leave on full allowances at a rate equal to the monthly rate of the salary;”.

Amend-  
ment of  
section 9.  
3. In section 9 of the High Court Judges Act, to sub-section (1), the following proviso shall be added, namely:—

“Provided that where leave on full allowances is granted to a Judge on medical certificate, the monthly rate of leave allowances

**REPEALED**

[ACT 57 OF 1980]    *High Court and Supreme Court Judges  
(Conditions of Service) Amendment*

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shall, for the first one hundred and twenty days of such leave, be a rate equal to the monthly rate of his salary.”

4. In the High Court Judges Act, in the Explanation to section 14 and in section 15, for the words “pensionable civil post”, wherever they occur, the words “pensionable post” shall be substituted and shall be deemed always to have been substituted.

5. After section 22C of the High Court Judges Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1975, namely:—

‘22D. Notwithstanding anything contained in the Income-tax Act, 43 of 1961, 1961,—

(a) the value of rent-free official residence provided to a Judge under sub-section (1) of section 22A; or

(b) the allowance paid to him under sub-section (2) of that section,

shall not be included in the computation of his income chargeable under the head “Salaries” under section 15 of the Income-tax Act, 1961.’

Amendment of sections 14 and 15.

Insertion of new section 22D.

Exemption from liability to pay income-tax on certain perquisites or allowance received by a Judge.

6. In the First Schedule to the High Court Judges Act,—

(a) in paragraph 1 of Part I, for the words “pensionable civil post”, at both the places where they occur, the words “pensionable post” shall be substituted and shall be deemed always to have been substituted;

(b) in paragraph 1 of Part III, for the words “civil pensionable post”, the words “pensionable post” shall be substituted and shall be deemed always to have been substituted.

Amendment of First Schedule.

### CHAPTER III

#### AMENDMENT OF THE SUPREME COURT JUDGES (CONDITIONS OF SERVICE) ACT, 1958

7. In section 2 of the Supreme Court Judges (Conditions of Service) Act, 1958 (hereafter in this Chapter referred to as the Supreme Court Judges Act), in clause (h), for sub-clause (iii), the following sub-clause shall be substituted, namely:—

“(iii) the amount, actually taken, of each period of leave on full allowances at a rate equal to the monthly rate of the salary;”.

8. In section 9 of the Supreme Court Judges Act, to sub-section (1), the following proviso shall be added, namely:—

“Provided that where leave on full allowances is granted to a Judge on medical certificate, the monthly rate of leave allowances shall, for the first one hundred and twenty days of such leave, be a rate equal to the monthly rate of his salary.”.

Amendment of section 2.

Amendment of section 9.

**REPEALED**

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*High Court and Supreme Court Judges [Act 57 or 1980]  
(Conditions of Service) Amendment*

Amend-  
ment of  
sections  
13 and  
14 and  
Sche-  
dule.

Inser-  
tion of  
new  
section  
23D.

Exem-  
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pay  
income-  
tax on  
certain  
per-  
quisites  
received  
by a  
Judge.

9. In the Supreme Court Judges Act, in the Explanation to section 13, in section 14, in paragraph 1 of Part I, and in paragraph 1 of Part III, of the Schedule, for the words "pensionable civil post", wherever they occur, the words "pensionable post" shall be substituted and shall be deemed always to have been substituted.

10. After section 23C of the Supreme Court Judges Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1975, namely:—

'23D. Notwithstanding anything contained in the Income-tax Act, 1961, the value of rent-free official residence provided to a Judge under sub-section (1) of section 23 shall not be included in the computation of his income chargeable under the head "Salaries" under section 15 of the Income-tax Act, 1961.'

43 of 1981.

THE BENGAL CHEMICAL AND PHARMACEUTICAL WORKS  
LIMITED (ACQUISITION AND TRANSFER OF  
UNDER TAKINGS) ACT, 1980

ARRANGEMENT OF SECTIONS

CHAPTER I  
PRELIMINARY

SECTIONS

1. Short title and commencement.
2. Definitions.

CHAPTER II

ACQUISITION AND TRANSFER OF THE UNDERTAKINGS OF THE COMPANY

3. Transfer to, and vesting in, Central Government of the undertakings of the Company.
4. General effect of vesting.
5. Central Government or existing, or new, Government company not to be liable for certain prior liabilities.
6. Power of Central Government to direct vesting of the undertakings of the Company in an existing Government company.
7. Transfer of the undertakings of the Company from an existing Government company to a new Government company.

CHAPTER III

PAYMENT OF AMOUNTS

8. Payment of amount.
9. Payment of further amount.

CHAPTER IV

MANAGEMENT, ETC., OF THE UNDERTAKINGS OF THE COMPANY

10. Management, etc., of the undertakings of the Company.
11. Duty of persons in charge of management of undertakings of the Company to deliver all assets, etc.
12. Accounts to be rendered by the Company or any other person.
13. Accounts and audit.

## CHAPTER V

### PROVISIONS RELATING TO THE EMPLOYEES OF THE COMPANY

#### SECTIONS

14. Employment of certain employees to continue.
15. Provident fund and other funds.

## CHAPTER VI

### COMMISSIONER OF PAYMENTS

16. Appointment of Commissioner of Payments.
17. Payment by Central Government to the Commissioner.
18. Certain powers of Central Government or existing, or new, Government company.
19. Claims to be made to the Commissioner.
20. Priority of claims.
21. Examination of claims.
22. Admission or rejection of claims.
23. Disbursement of money by Commissioner to claimants.
24. Disbursement of amounts to the Company and possession of certain machinery, equipment, etc.
25. Undisbursed or unclaimed amount to be deposited to the general revenue account.

## CHAPTER VII

### MISCELLANEOUS

26. Act to have overriding effect.
27. Contracts to cease to have effect unless ratified by the Central Government or existing, or new, Government company.
28. Penalties.
29. Offences by companies.
30. Protection of action taken in good faith.
31. Delegation of powers.
32. Power to make rules.
33. Power to remove difficulties.

### THE SCHEDULE

THE BENGAL CHEMICAL AND PHARMACEUTICAL WORKS  
LIMITED (ACQUISITION AND TRANSFER OF  
UNDERTAKINGS) ACT, 1980

No. 58 OF 1980

[12th December, 1980.]

An Act to provide for the acquisition and transfer, in the public interest, of the undertakings of the Bengal Chemical and Pharmaceutical Works Limited, and for matters connected therewith or incidental thereto.

WHEREAS the Bengal Chemical and Pharmaceutical Works Limited were engaged in the production and distribution of articles specified in the First Schedule to the Industries (Development and Regulation) Act, 1951, namely, chemicals (other than fertilizers), drugs, pharmaceuticals and other products, which are essential to the needs of the general public;

65 of 1951.

65 of 1951.

AND WHEREAS the Central Government, being of opinion, after an investigation into the affairs of the Company, that the affairs of the Company have been managed in a manner highly detrimental to the public interest, had authorised, under section 18A of the Industries (Development and Regulation) Act, 1951, a body of persons to take over the management of the Company;

AND WHEREAS for the purpose of reconstructing and rehabilitating the undertakings owned by the Company so as to subserve the interests of the general public by the augmentation of production and distribution of different varieties of chemicals (other than fertilizers), drugs, pharmaceuticals and other products which are essential to the needs of the general public and to secure the continued supply thereof, it is necessary to acquire the undertakings of the Company;

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

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Bengal Chemical and Pharmaceutical Works Limited (Acquisition and Transfer of Undertakings) Act, 1980.

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

Short title and commencement.

15.12.1980 : Vide Notifi. No. S.O. 962(E), dt. 12.12.1980

Gaz. of India, Extra Pt. II, S. 3 (ii), p. 1882

## Definitions.

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

(a) "appointed day" means the date on which this Act comes into force;

(b) "Commissioner" means the Commissioner of Payments appointed under section 16;

(c) "Company" means the Bengal Chemical and Pharmaceutical Works Limited, being a company as defined in the Companies Act, 1956, and having its registered office at 6, Ganesh Chunder Avenue, Calcutta-700013;

(d) "existing Government company" means a Government company which is carrying on business on the appointed day;

(e) "new Government company" means a Government company formed and registered on or after the appointed day;

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

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

(h) "specified date" means such date as the Central Government may, for the purpose of any of the provisions of this Act, by notification, specify, and different dates may be specified for different provisions of this Act;

(i) words and expressions used herein and not defined, but defined in the Companies Act, 1956, have the meanings, respectively, assigned to them in that Act.

1 of 1956

1 of 1956

## CHAPTER II

## ACQUISITION AND TRANSFER OF THE UNDERTAKINGS OF THE COMPANY

Transfer  
to, and  
vesting in,  
Central  
Govern-  
ment of  
the under-  
takings  
of the  
Company.

3. On the appointed day, the undertakings of the Company, and the right, title and interest of the Company in relation to its undertakings, shall, by virtue of this Act, stand transferred to, and vest in, the Central Government.

General  
effect  
of vest-  
ing.

4. (1) The undertakings of the Company shall be deemed to include all assets, rights, lease-holds, powers, authorities and privileges, and all property, movable and immovable, including lands, buildings, offices, factories, workshops, stores, instruments, plants, machinery and equipment, installations, laboratories, office furniture, stationery and equipment, vehicles, patents, trade marks, cash balances, cash on hand, 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 Company, whether within or outside India, and all books of account, registers and all other documents of whatever nature relating thereto.

(2) All properties and assets as aforesaid which have vested in the Central Government under section 3 shall, by force of such vesting, be freed and discharged from any trust, obligation, mortgage, charge, lien and all other incumbrances affecting them, and any attachment, injunction, decree or order of any court or other authority restricting the use of such properties or assets in any manner or appointing any receiver in respect of the whole or any part of such properties or assets shall be deemed to have been withdrawn.

(3) Every mortgagee of any property which has vested, under this Act, in the Central Government and every person holding any charge, lien or other interest in, or in relation to, any such property shall give, within such time and in such manner as may be prescribed, an intimation to the Commissioner of such mortgage, charge, lien or other interest.

(4) For the removal of doubts, it is hereby declared that the mortgagee of any property referred to in sub-section (3) or any other person holding any charge, lien or other interest in, or in relation to, any such property shall be entitled to claim, in accordance with his rights and interests, payment of the mortgage money or other dues, in whole or in part, out of the amount specified in section 8, and also out of the amounts determined under section 9, but, no such mortgage, charge, lien or other interest shall be enforceable against any property which has vested in the Central Government.

(5) Any licence or other instrument granted to the Company in relation to any undertaking which has vested in the Central Government under section 3 at any time before the appointed day and in force immediately before the appointed day shall continue to be in force on and after such day in accordance with its tenor in relation to and for the purposes of such undertaking, and, on and from the date of vesting of such undertaking, under section 6, in an existing Government company, or under section 7, in a new Government company, the existing, or new, Government company, as the case may be, shall be deemed to be substituted in such licence or other instrument as if such licence or other instrument had been granted to such existing, or new, Government company and such existing, or new, Government company shall hold it for the remainder of the period for which the Company would have held it under the terms thereof.

(6) If, on the appointed day, any suit, appeal or other proceeding, of whatever nature, in relation to any property or asset which has vested in the Central Government under section 3, instituted or preferred by or against the Company is pending, the same shall not abate, be discontinued or be, in any way, prejudicially affected by reason of the transfer of the undertakings of the Company or of anything contained in this Act, but the suit, appeal or other proceeding may be continued, prosecuted or enforced by or against the Central Government, or where the undertakings of the Company are directed under section 6 to vest in an existing Government company, or become transferred by virtue of the provisions of section 7 to a new Government company, by or against such Government company.

Central Government or existing, or new, Government company, not to be liable for certain prior liabilities.

5. (1) Every liability of the Company in respect of any period prior to the 1st day of April, 1979, shall be the liability of the Company and shall be enforceable against it and not against the Central Government, or, where the undertakings of the Company are directed, under section 6, to vest in an existing Government company, or become transferred by virtue of the provisions of section 7, to a new Government company, against such Government company.

(2) Any liability incurred by, or arising against, the Company on or after the 1st day of April, 1979, including the liability to repay loans advanced to the Company by the Central Government on or after that day, together with the interest due thereon, shall be the liability,—

(a) where the undertakings of the Company are directed, under section 6, to vest in an existing Government company, of that existing Government company; or

(b) where the undertakings of the Company become transferred by virtue of the provisions of section 7, to a new Government company, of that new Government company,

and shall be discharged by such Government company as and when the discharge of such liability becomes due.

(3) For the removal of doubts, it is hereby declared that,—

(a) save as otherwise expressly provided in this Act, no liability of the Company in relation to its undertakings in respect of any period prior to the 1st day of April, 1979, shall be enforceable against the Central Government, or, where the undertakings of the Company are directed, under section 6, to vest in an existing Government company, or become transferred by virtue of the provisions of section 7, to a new Government company, against such Government company;

(b) no award, decree or order of any court, tribunal or other authority in relation to the undertakings of the Company, passed on or after the appointed day, in respect of any matter, claim or dispute, which arose before the 1st day of April, 1979, shall be enforceable against the Central Government, or, where the undertakings of the Company are directed, under section 6, to vest in an existing Government company, or become transferred, by virtue of the provisions of section 7, to a new Government company, against such Government company;

(c) no liability incurred by the Company before the 1st day of April, 1979, for the contravention of any provision of law for the time being in force, shall be enforceable against the Central Government, or, where the undertakings of the Company are directed, under section 6, to vest in an existing Government company, or become transferred, by virtue of the provisions of section 7, to a new Government company, against such Government company.

6. (1) Notwithstanding anything contained in sections 3 and 4, and subject to the provisions of section 7, the Central Government may, if it is satisfied that an existing 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, that the undertakings of the Company, and the right, title and interest of the Company in relation to its undertakings which have vested in the Central Government under section 3, shall, instead of continuing to vest in the Central Government, vest in that existing Government company either on the date of publication 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) Where the right, title and interest of the Company in relation to its undertakings vest, under sub-section (1), in an existing Government company, that Government company shall, on and from the date of such vesting be deemed to have become, and until the transfer of the undertakings by virtue of the provisions of section 7 to a new Government company, be deemed to be, the owner in relation to such undertakings and the rights and liabilities of the Central Government in relation to such undertakings shall, on and from the date of such vesting, be deemed to have become, and until the date of such transfer be deemed to be, the rights and liabilities, respectively, of that existing Government company.

7. (1) Notwithstanding anything contained in sections 3 and 4, where the undertakings of the Company have been directed, under sub-section (1) of section 6, to vest in an existing Government company, the Central Government may, if it is satisfied that a new Government company is willing to comply, or has complied, with such terms and conditions as that Government may think fit to impose, declare, by notification, that the undertakings of the Company be transferred to that new Government company, and on the issue of such declaration, the right, title and interest of the Company in relation to its undertakings which had been directed under sub-section (1) of section 6 to vest in an existing Government company, shall, instead of continuing to vest in that existing Government company, vest in that new Government company with effect from the date on which such declaration is made.

(2) Where the right, title and interest of the existing Government company in relation to the undertakings of the Company vest under sub-section (1) in a new Government company, that new Government company shall, on and from the date of such vesting, be deemed to have become the owner in relation to such undertakings and all the rights and liabilities of the existing Government company in relation to such undertakings shall, on and from the date of such vesting, be deemed to have become the rights and liabilities, respectively, of that new Government company.

Power  
of Cen-  
tral  
Govern-  
ment  
to direct  
vesting  
of the  
under-  
takeings  
of the  
Company  
in an  
existing  
Govern-  
ment  
company.

Transfer  
of the  
under-  
takeings  
of the  
Company  
from an  
existing  
Govern-  
ment  
company  
to a  
new  
Govern-  
ment  
company.

### CHAPTER III

#### PAYMENT OF AMOUNTS

8. For the transfer to, and vesting in, the Central Government, under section 3, of the undertakings of the Company and the right, title and interest of the Company in relation to its undertakings, there shall be given by the Central Government to the Company, in cash, and in the

Pay-  
ment  
of  
amount.

manner specified in Chapter VI, an amount of rupees five hundred and two lakhs and four thousand.

Payment  
of further  
amount.

9. (1) For the deprivation of the Company of the management of its undertakings, there shall be given to the Company by the Central Government an amount calculated at the rate of two thousand rupees per month for the period commencing on the date on which the management of the undertakings of the Company was taken over by the persons authorised by the Central Government under section 18A of the Industries (Development and Regulation) Act, 1951, and ending on the appointed day.

65 of 1951.

(2) The amount specified in section 8, and the amount determined under sub-section (1), shall carry simple interest at the rate of four per cent. per annum for the period commencing on the appointed day and ending on the date on which payment of such amounts is made by the Central Government to the Commissioner.

(3) The amounts determined in accordance with the provisions of sub-sections (1) and (2) shall be given by the Central Government to the Company in addition to the amount specified in section 8.

(4) For the removal of doubts, it is hereby declared that the liabilities of the Company in relation to its undertakings which have vested in the Central Government under section 3 shall be discharged from the amount referred to in section 8, and also from the amounts determined under sub-sections (1) and (2), in accordance with the rights and interests of the creditors of the Company.

#### CHAPTER IV

##### MANAGEMENT, ETC., OF THE UNDERTAKINGS OF THE COMPANY

Management,  
etc., of  
the under-  
takings  
of the  
Company.

10. (1) The general superintendence, direction, control and management of the affairs and business of the undertakings of the Company, the right, title and interest in relation to which have vested in the Central Government under section 3, shall,—

(a) where a direction has been given by the Central Government under sub-section (1) of section 6, vest, on and from the date specified in such direction, in the existing Government company specified therein; or

(b) where a declaration has been made under sub-section (1) of section 7, vest, on and from the date of such declaration, in the new Government company specified therein; or

(c) where no direction referred to in clause (a) or declaration under clause (b) has been given or made, vest, on and from the appointed day, in one or more Custodians appointed by the Central Government under sub-section (2),

and thereupon the existing, or new, Government company so specified or the Custodian or Custodians so appointed, as the case may be, shall be entitled to exercise, to the exclusion of all other persons, all such powers and do all such things as the Company is authorised to exercise and do in relation to its undertakings.

(2) The Central Government may appoint one or more individuals or a Government company as the Custodian or Custodians of the undertakings of the Company in relation to which no direction has been made by it under sub-section (1) of section 6 or no declaration has been made by it under sub-section (1) of section 7.

(3) The Custodian or Custodians so appointed shall receive from the funds of the undertakings of the Company such remuneration as the Central Government may fix and hold office during the pleasure of the Central Government.

11. (1) On the vesting of the management of the undertakings of the Company in an existing, or a new, Government company or on the appointment of a Custodian or Custodians, all persons in charge of the management of the undertakings of the Company immediately before such vesting or appointment shall be bound to deliver to such Government company, or Custodian or Custodians, as the case be, all assets, books of account, registers and other documents in their custody relating to the undertakings of such Company.

(2) The Central Government may issue such directions as it may deem desirable in the circumstances of the case to the existing, or new, Government company or the Custodian or Custodians as to the powers and duties of such Government company, or Custodian or Custodians and such Government company, or Custodian or Custodians may also, if it is considered necessary so to do, apply to the Central Government at any time for instructions as to the manner in which the management of the undertakings of the Company shall be conducted or in relation to any other matter arising in the course of such management.

(3) Any person, who on the appointed day has in his possession or under his control any books, documents or other papers relating to the undertakings of the Company which have vested in the Central Government or in any existing, or new, Government company and which belong to the Company, or would have so belonged if the undertakings of the Company had not vested in the Central Government or the existing, or new, Government company, shall be liable to account for the said books, documents or other papers to the Central Government or the existing, or new, Government company, as the case may be, and shall deliver them up to the Central Government or the existing, or new, Government company or to such person or body of persons as the Central Government or such Government company may specify in this behalf.

(4) The Central Government or the existing, or new, Government company may take, or cause to be taken, all necessary steps for securing possession of all undertakings which have vested in the Central Government or the existing, or new, Government company under this Act.

(5) The Company shall, within such period as the Central Government may allow in this behalf, furnish to that Government a complete inventory of all its properties and assets, as on the appointed day, pertaining to the undertakings which have vested in the Central Government under section 3, and, for this purpose, the Central Government or the existing, or new, Government company shall afford to the Company all reasonable facilities.

Duty of  
persons  
in charge  
of  
manage-  
ment of  
under-  
take-  
nings  
of the  
Company  
to  
deliver  
all  
assets  
etc.

Accounts  
to be  
rendered  
by the  
Company  
or any  
other  
person.

**12. (1)** Where, in pursuance of any decree, order or injunction of any court or otherwise—

(a) the authorised persons were, after the date on which the management of the undertakings of the Company was taken over by them under section 18A of the Industries (Development and Regulation) Act, 1951 and before the appointed day; or

(b) the Central Government or the existing, or new, Government company, as the case may be, is, on or after the appointed day,

prevented from taking over the management of any part of the undertakings of the Company, the Company, or any other person in possession, custody or control of such part, shall, in relation to the period commencing on the date of such taking over and ending on the date on which such part was or is handed over to the authorised persons or, as the case may be, the Central Government or the existing, or new, Government company, render, within a period of sixty days from the appointed day or where such part was so handed over after the appointed day, within a period of sixty days from the date of such handing over, accounts with regard to the—

(i) assets and stores of the undertakings or any part thereof, acquired, utilised or sold during the said period; and

(ii) income derived by the Company or any other person from the undertakings or any part thereof during the said period, to the Central Government or the existing, or new, Government company, as the case may be.

(2) If, on examination of the accounts referred to in sub-section (1), any income or other monies is or are found to have been derived by the Company or any other person from such undertakings or any part thereof during the period referred to in that sub-section, or any other monies are found to be payable to the Company, such income or other monies shall be recoverable by the Central Government or the existing, or new, Government company from the Company or such other person, as the case may be, and from the amount payable under this Act to the Company and the debt due to the Central Government or the existing, or new, Government company, as the case may be, on this account shall rank as an unsecured debt.

(3) If no account is rendered by the Company or such other person in respect of the undertakings or any part thereof within the period referred to in sub-section (1) or if the Central Government or the existing, or new, Government company, as the case may be, has any reason to believe that the account rendered by the Company or such other person is incorrect or false in any material particular, the Central Government or the existing, or new, Government company, as the case may be, may refer the matter to the Commissioner and thereupon the Commissioner shall determine the income derived by the Company or such other person from such undertakings or any part thereof during the period referred to in sub-section (1) and take steps to recover the said income or other monies from the Company or such other person and from the amount payable to the Company under this Act, as if the debt due to the Central Government or the existing, or new, Government company, as the case may be, on this account were an unsecured debt.

(4) No mortgage, charge, lien or other incumbrance in relation to the undertakings of the Company or any part thereof shall be binding on the Central Government or the existing, or new, Government company, as the case may be, if such mortgage, charge, lien or other incumbrance was created, at any time during the period in which the authorised persons were and the Central Government or the existing, or new, Government company, as the case may be, is prevented, by any decree, order or injunction of any court or otherwise, from taking over the management of such undertakings or any part thereof.

14 of 1956. 13. The Custodian or Custodians of the undertakings of the Company shall maintain an account of the undertakings of the Company in such form and manner and under such conditions as may be prescribed and the provisions of the Companies Act, 1956, shall apply to the audit of the account so maintained as they apply to the audit of the accounts of a company.

Accounts and audit.

## CHAPTER V

### PROVISIONS RELATING TO THE EMPLOYEES OF THE COMPANY

14. (1) Every person who has been, immediately before the appointed day, employed in any of the undertakings of the Company shall become,—

(a) on and from the appointed day, an employee of the Central Government; and

(b) where the undertakings of the Company are directed, under sub-section (1) of section 6, to vest in an existing Government company, or are transferred by virtue of the provisions of section 7, to a new Government company, an employee of such Government company on and from the date of such vesting or transfer,

Employment of certain employees to continue.

and shall hold office or service under the Central Government or the existing, or new, Government company, as the case may be, with the same rights and privileges as to pension, gratuity and other matters as would have been admissible to him if there had been no such vesting or transfer and shall continue to do so unless and until his employment under the Central Government or the existing, or new, Government company, as the case may be, is duly terminated or until his remuneration and other conditions of service are duly altered by the Central Government or the existing, or new, Government company, as the case may be.

14 of 1947. (2) Notwithstanding anything contained in the Industrial Disputes Act, 1947, or in any other law for the time being in force, the transfer of the services of any officer or other person employed in the undertakings of the Company to the Central Government or the existing, or new, Government company, as the case may be, shall not entitle such officer or other employee to any compensation under this Act or under any other law for the time being in force and no such claim shall be entertained by any court, tribunal or other authority.

15. (1) Where the company has established a provident fund, superannuation fund, welfare fund or other fund for the benefit of the persons employed in the undertakings of the Company, the monies relatable to the employees, whose services have become transferred by or under this

Provident fund and other funds.

Act to the Central Government or the existing, or new, Government company, as the case may be, shall, out of the monies standing, on the appointed day, to the credit of such provident, superannuation, welfare or other fund, stand transferred to, and shall vest in, the Central Government or the existing, or new, Government company, as the case may be.

(2) The monies which stand transferred under sub-section (1) to the Central Government or the existing, or new, Government company, as the case may be, shall be dealt with by that Government or the existing, or new, Government company in such manner as may be prescribed.

## CHAPTER VI

### COMMISSIONER OF PAYMENTS

Appoint-  
ment of  
Commis-  
sioner of  
Payments

16. (1) The Central Government shall, for the purpose of disbursing the amounts payable under sections 8 and 9, by notification, appoint a Commissioner of Payments.

(2) The Central Government may appoint such other persons as it may think fit to assist the Commissioner and thereupon the Commissioner may authorise one or more of such persons also to exercise all or any of the powers exercisable by him under this Act and different persons may be authorised to exercise different powers.

(3) Any person authorised by the Commissioner to exercise any of the powers exercisable by the Commissioner may exercise those powers in the same manner and with the same effect as if they have been conferred on that person directly by this Act and not by way of authorisation.

(4) The salaries and allowances of the Commissioner and other persons appointed under this section shall be defrayed out of the Consolidated Fund of India.

Payment  
by  
Central  
Govern-  
ment  
to the  
Commis-  
sioner.

17. (1) The Central Government shall, within thirty days from the specified date, pay, in cash, to the Commissioner, for payment to the Company—

(a) an amount equal to the amount specified in section 8; and

(b) an amount equal to the amounts payable to the Company under section 9.

(2) A deposit account shall be opened by the Central Government in favour of the Commissioner, in the Public Account of India, and every amount paid under this Act to the Commissioner shall be deposited by him to the credit of the said deposit account and the said deposit account shall be operated by the Commissioner.

(3) Interest accruing on the amounts standing to the credit of the deposit account referred to in sub-section (2) shall enure to the said account.

15.1.1981: Vide Notifi. No. S.O. 26(E), dt. 14.1.1981,

Gaz. of India, Excy., Pt. II, S. 3 (ii), p. 60.

18. (1) The Central Government or the existing, or new, Government company, as the case may be, shall be entitled to receive up to the specified date, to the exclusion of all other persons, any money due to the Company, in relation to its undertakings which have vested in the Central Government or the existing, or new, Government company, as the case may be, and realised after the appointed day, notwithstanding that the realisation pertains to a period prior to the appointed day.

Certain powers of Central Government or existing, or new, Government company.

(2) The Central Government or the existing, or new, Government company, as the case may be, may make a claim to the Commissioner with regard to every payment made by it after the appointed day for discharging any liability of the Company, in relation to any period prior to the 1st day of April, 1979; and every such claim shall have priority in accordance with the priorities attaching, under this Act, to the matter in relation to which such liability has been discharged by the Central Government or the existing, or new, Government company, as the case may be.

(3) Save as otherwise provided in this Act, the liabilities of the Company in respect of any transaction prior to the 1st day of April, 1979, which have not been discharged on or before the specified date, shall be the liabilities of the Company.

19. Every person having a claim against the Company shall prefer such claim before the Commissioner within thirty days from the specified date:

Claims to be made to the Commissioner.

Provided that if the Commissioner is satisfied that the claimant was prevented by sufficient cause from preferring the claim within the said period of thirty days, he may entertain the claim within a further period of thirty days and not thereafter.

20. The claims arising out of the matters specified in the Schedule shall have priorities in accordance with the following principles:—

Priority of claims.

(a) Category I shall have precedence over all other categories and Category II shall have precedence over Category III, and so on;

(b) the claims specified in each of the categories shall rank equally and be paid in full, but if the amount is insufficient to meet such claims in full, they shall abate in equal proportions and be paid accordingly;

(c) the question of discharging any liability with regard to a matter specified in a lower category shall arise only if a surplus is left after meeting all the liabilities specified in the immediately higher category.

21. (1) On receipt of the claims made under section 19, the Commissioner shall arrange the claims in the order of priorities specified in the Schedule and examine the same in accordance with such order of priorities.

Examination of claims.

(2) If, on examination of the claims, the Commissioner is of the opinion that the amount paid to him under this Act is not sufficient to meet the liabilities specified in any lower category, he shall not be required to examine any claim in respect of such lower category.

1. 3. 1979 : Vide Notb. No. S.O. 130 (E), dt. 26.2.1981.  
2. 1. 2. 1981 : Vide Notb. No. S.O. 26 (E), dt. 14.1.1981.

Admiss-  
sion or  
rejec-  
tion of  
claims:

22. (1) After examining the claims with reference to the priorities set out in the Schedule, the Commissioner shall fix a date on or before which every claimant shall file the proof of his claims, failing which he shall be excluded from the benefit of the disbursements made by the Commissioner.

(2) Not less than fourteen days' notice of the date so fixed shall be given by advertisement in such issue of any daily newspaper in the English language and in such issue of daily newspaper in such regional language as the Commissioner may consider suitable, and every such notice shall call upon the claimant to file the proof of his claim with the Commissioner within the time specified in the advertisement.

(3) Every claimant who fails to file the proof of his claim within the time specified by the Commissioner shall be excluded from the disbursements made by the Commissioner.

(4) The Commissioner shall, after such investigation as may, in his opinion, be necessary and after giving the Company an opportunity of refuting the claim and after giving the claimant a reasonable opportunity of being heard, by order in writing, admit or reject the claim in whole or in part.

(5) The Commissioner shall have the power to regulate his own procedure in all matters arising out of the discharge of his functions, including the place or places at which he will hold his sittings and shall, for the purpose of making any investigation under this Act, have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908, while trying a suit, in respect of the following matters, 5 of 1980. namely:—

- (a) the summoning and enforcing the attendance of any witness and examining him on oath;
- (b) the discovery and production of any document or other material object producible as evidence;
- (c) the reception of evidence on affidavits;
- (d) the issuing of any commission for the examination of witnesses.

(6) Any investigation before the Commissioner shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Indian Penal Code and the Commissioner shall be deemed to be a civil court for the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973.

45 of 1860.

2 of 1974.

(7) A claimant who is dissatisfied with the decision of the Commissioner may prefer an appeal against the decision to the principal civil court of original jurisdiction within the local limits of whose jurisdiction the registered office of the Company is situated:

Provided that where a person who is a Judge of a High Court is appointed to be the Commissioner, the appeal shall lie to the High Court at Calcutta and such appeal shall be heard and disposed of by not less than two Judges of that High Court.

23. After admitting a claim under this Act, the amount due in respect of such claim shall be paid by the Commissioner to the person or persons to whom such amount is due, and, on such payment, the liability of the Company in respect of such claim shall stand discharged.

Disburse-  
ment of  
money  
by Com-  
mis-  
sioner  
to claim-  
ants.

24. (1) If, out of the monies paid to him in relation to the undertakings of the Company, there is a balance left after meeting the liabilities in accordance with the priorities specified in the Schedule, the Commissioner shall disburse such balance to the Company.

Disbur-  
sement  
of  
amounts to  
the com-  
pany and  
possession  
of certain  
machin-  
ery,  
equip-  
ment, etc.

(2) Where any machinery, equipment or other property has vested under this Act in the Central Government or the existing, or new, Government company, as the case may be, but such machinery, equipment or other property does not belong to the Company, it shall be lawful for the Central Government or the existing, or new, Government company, as the case may be, to continue to possess such machinery, equipment and other property on the same terms and conditions under which they were possessed by the Company immediately before the appointed day.

Undis-  
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ed or un-  
claimed  
amount  
to be  
deposit-  
ed to the  
general  
reve-  
nue ac-  
count.

25. Any money paid to the Commissioner which remains undisbursed or unclaimed on the date immediately preceding the date on which the office of the Commissioner is finally wound up shall be transferred by the Commissioner to the general revenue account of the Central Government; but a claim to any money so transferred may be preferred to the Central Government by the persons entitled to such payment and shall be dealt with as if such transfer had not been made and the order, if any, for payment of the claim being treated as an order for the refund of the revenue.

## CHAPTER VII

### MISCELLANEOUS

26. The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in any instrument having effect by virtue of any law other than this Act, or in any decree or order of any court, tribunal or other authority.

Act to  
have  
over-  
riding  
effect.

27. Every contract entered into by the Company in relation to its undertakings for any service, sale or supply, and in force immediately before the appointed day, shall, on and from the expiry of one hundred and eighty days from that day, cease to have effect unless such contract is, before the expiry of the said period, ratified in writing by the Central Government or, as the case may be, the existing, or new, Government company, and in ratifying such contract, the Central Government or, as the case may be, the existing, or new, Government

Con-  
tracts  
to cease  
to have  
effect  
unless  
ratified  
by the  
Central

Government or existing, or new, Government company.

company may make such alterations or modifications therein as it may think fit:

Provided that the Central Government or, as the case may be, the existing, or new, Government company shall not omit to ratify a contract and shall not make any alteration or modification therein—

(a) unless it is satisfied that such contract is unduly onerous or has been entered into in bad faith or is detrimental to the interests of the Central Government or, as the case may be, such Government company; and

(b) except after giving the parties to the contract a reasonable opportunity of being heard and except after recording in writing its reasons for its refusal to ratify the contract or for making any alteration or modification therein.

Penalties

28. A person who,—

(a) having in his possession, custody or control any property forming part of the undertakings of the Company, wrongfully withholds such property from the Central Government or the existing, or new, Government company, as the case may be, or any person or body of persons authorised by that Government or existing, or new, Government company; or

(b) wrongfully obtains possession of, or retains, any property forming part of any undertaking of the Company or wilfully withholds or fails to furnish to the Central Government, or, as the case may be, the existing, or new, Government company or any person or body of persons authorised by that Government or Government company, any document relating to such undertakings which may be in his possession, custody or control or fails to deliver to the Central Government or, as the case may be, the existing, or new, Government company or any person or body of persons authorised by that Government or existing, or new, Government company, any assets, books of account, registers or other documents in his possession, custody or control relating to the undertakings of the Company; or

(c) wrongfully removes or destroys any property forming part of the undertakings of the Company or prefers any claim under this Act which he knows or has reasonable cause to believe to be false or grossly inaccurate,

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.

29. (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.

30. No suit, prosecution or other legal proceeding shall lie against the Central Government or any officer of that Government or the Custodian of the undertakings of the Company or the existing, or new, Government company or any officer or other person authorised by that Government or existing, or new, Government company for anything which is in good faith done or intended to be done under this Act.

Protection of action taken in good faith.

31. (1) The Central Government may, by notification, direct that all or any of the powers exercisable by it under this Act, other than the power conferred by this section or section 32 or section 33, may also be exercised by such person or persons as may be specified in the notification.

Delegation of powers.

(2) Whenever any delegation of power is made under sub-section (1), the person to whom such power has been delegated shall act under the direction, control and supervision of the Central Government.

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

Power to make rules.

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

(a) the time within which, and the manner in which, an intimation referred to in sub-section (3) of section 4 shall be given;

(b) the form and the manner in which, and the conditions under which, the Custodian or Custodians shall maintain accounts as required by section 13;

(c) the manner in which monies in any provident fund or other fund referred to in section 15 shall be dealt with;

(d) 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.

Power  
to re-  
move  
difficul-  
ties.

33. 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.

## THE SCHEDULE

(See sections 20, 21, 22 and 24)

### ORDER OF PRIORITIES FOR THE DISCHARGE OF THE LIABILITIES OF THE COMPANY

#### Part A.—Post-take-over and pre-take-over periods

##### Category I—

Wages, salaries and other dues of the employees of the Company for the post-take-over period as well as arrears in relation to wages, salaries, provident fund and other dues of the employees for the pre-take-over period.

#### Part B.—Post-take-over period

##### Category II—

(a) Loans advanced by the Central Government and interest due thereon.

(b) Loans, advanced by banks and financial institutions, guaranteed by the Central Government and interest due thereon.

##### Category III—

(a) Credit availed of for purposes of trade or manufacturing operations.

(b) Any other dues.

Part C.—Pre-take-over period

*Category IV—*

- (a) Revenue, taxes, cesses, rates or other dues to the Central Government or a State Government.
- (b) Sales tax, rates and taxes, contributions to be made to the Employees' State Insurance Fund and additional dearness allowance payable to employees.

*Category V—*

Principal amount of the secured loans advanced by banks and financial institutions and interest due thereon up to and including December 15, 1977, that is to say, the date on which the notified order under section 65 of 1951, 18A of the Industries (Development and Regulation) Act, 1951, was published in the Official Gazette.

*Category VI—*

Revenue, taxes, cesses, rates or any other dues payable to a local authority or State Electricity Board.

*Category VII—*

Amounts due by way of interest on secured loans referred to in category V after December 15, 1977.

*Category VIII—*

(a) Any other credit availed of for purposes of trade or manufacturing operations.

(b) Any other dues.

## THE AUROVILLE (EMERGENCY PROVISIONS) ACT, 1980

No. 59 OF 1980

[17th December, 1980.]

An Act to provide for the taking over, in the public interest, of the management of Auroville for a limited period and for matters connected therewith or incidental thereto.

WHEREAS Sri Aurobindo Society, a non-governmental organisation had been a channel of funds for the setting up of a cultural township known as Auroville, where people of different countries are expected to live together in harmony in one community and are expected to engage in cultural, educational, scientific and other pursuits aiming at human unity;

AND WHEREAS the United Nations Educational, Scientific and Cultural Organisation (hereinafter referred to as 'UNESCO'), being of the opinion that the project aforesaid would contribute to international understanding and promotion of peace, by a resolution passed in 1966, commended Auroville to those interested in UNESCO's ideals;

AND WHEREAS by a further resolution passed in 1968, the UNESCO had invited its member-States and international non-governmental organisations to participate in the development of Auroville as an international cultural township designed to bring together the values of different cultures and civilisations in a harmonious environment with integrated living standards which correspond to man's physical and spiritual needs;

AND WHEREAS by a further resolution passed at its sitting held from the 12th October to 14th November, 1970, the UNESCO had directed its Director-General to take such steps as may be feasible, within the budgetary provisions, to promote the development of Auroville as an important international cultural programme;

AND WHEREAS Auroville was developed as a cultural township with the aid of funds received from different organisations in and outside India

as also from the substantial grants received from the Central and State Governments;

AND WHEREAS pursuant to the complaints received with regard to the misuse of funds by Sri Aurobindo Society, a Committee was set up under the chairmanship of the Lieutenant-Governor of Pondicherry with representatives of the Government of Tamil Nadu and of the Ministry of Home Affairs in the Central Government, and the said Committee had, after a detailed scrutiny of the accounts of Sri Aurobindo Society, found instances of serious irregularities in the management of the said Society, misutilisation of its funds and their diversion to other purposes;

AND WHEREAS in view of the serious difficulties which have arisen with regard to the management of Auroville, it is necessary to take over, for a limited period, the management thereof and any delay in taking over the management of Auroville would be highly detrimental to the interests and objectives of Auroville;

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

## CHAPTER I

### PRELIMINARY

1. (1) This Act may be called the Auroville (Emergency Provisions) Act, 1980.

(2) It shall be deemed to have come into force on the 10th day of November, 1980.

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

(a) "Administrator" means the Administrator appointed under section 5;

(b) "appointed day" means the 10th day of November, 1980;

(c) "Auroville" means so much of the undertakings as form part of, or are relatable to, the cultural township which is known as Auroville and the charter of which was proclaimed by the 'Mother' on the 28th day of February, 1968;

(d) "Council" means the 'Auroville International Advisory Council' constituted under sub-section (1) of section 6;

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

(f) "Society" means Sri Aurobindo Society being a society as defined in the West Bengal Societies Registration Act, 1961, and having its registered office at Calcutta;

(g) words and expressions used herein and not defined, but defined in the Societies Registration Act, 1860, shall have the meanings, respectively, assigned to them in that Act.

Management of Auroville to vest in the Central Government for a limited period.

Applica-  
tions of  
West  
Bengal  
Act XXVI  
of 1961

## CHAPTER II

### TAKING OVER OF THE MANAGEMENT OF AUROVILLE

(S. 11. 1980)

3. (1) On and from the appointed day and for a period of two years thereafter, the management of Auroville shall vest in the Central Government:

Provided that where the Central Government is of opinion that in order to secure the proper management of Auroville, it is expedient that such management should continue to vest in that Government after the expiry of the said period of two years, it may, from time to time, issue directions for the continuance of such management for such period, not exceeding one year at a time, as it may think fit; so, however, that the total period for which such management shall continue to vest in the Central Government shall not, in any case, exceed five years [Seven years]<sup>1</sup> [Eight years]<sup>2</sup>

(2) Auroville shall be deemed to include all the assets, rights, leaseholds, powers, authorities and privileges, and all property (movable and immovable), including lands, buildings, works, workshops, projects, stores, instruments, machinery, automobiles and other vehicles, cash balances, funds, including reserve funds, investments and book debts of the Society as form part of, or are relatable to, Auroville and all other rights and interests arising out of such properties as were immediately before the appointed day in the ownership, possession, power or control of the Society, whether within or without India, and all books of account, registers, maps, plans and all other documents of whatever nature relating thereto.

4. (1) Notwithstanding anything contained in any other law for the time being in force or in the memorandum or the rules and regulations of the Society,—

(a) on and from the appointed day, every member of the Governing Body of the Society, by whatever name called, shall cease to exercise any powers of management in relation to Auroville;

(b) it shall not be lawful for the members of the Society or any other person to nominate or appoint any person as Manager or Director of so much of the assets of the Society as form part of, or are relatable to, Auroville;

(c) no resolution in relation to Auroville passed at any meeting of the members of the Society or of the members of Auroville shall be given effect to unless it is approved by the Central Government;

(d) no proceeding for the dissolution of the Society or merger of the Society with any other society or for the appointment of a receiver in respect of any asset forming part of, or relatable to, Auroville, the management of which has vested in the Central Government under section 3, 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,

<sup>1</sup> Subs. by Act 51 of 1985, S.2

<sup>2</sup> Subs. by Act 44 of 1987, S.2 (w.e.f. 28.10.1987).

**West Bengal Act XXVI of 1961.**

by notification in the Official Gazette, specify in this behalf for the purposes of this Act, the provisions of the West Bengal Societies Registration Act, 1961, shall continue to apply to the Society in the same manner as they applied thereto before the appointed day.

**5. (1)** The Central Government shall, as from the appointed day, appoint a person or a body of persons as the Administrator for the purpose of taking over the management of Auroville and the Administrator shall carry on the management of Auroville for and on behalf of the Central Government.

**(2)** The Administrator may authorise such person as he thinks fit also to exercise all or any of the powers exercisable by him under this Act and different persons may be authorised to exercise different powers, and subject to the general or special directions given or imposed by the Administrator, the person so authorised to exercise any powers of the Administrator may exercise those powers in the same manner and with the same effect as if they had been conferred on that person directly by this Act and not by way of authorisation.

**(3)** If, on the appointed day, any suit, appeal or other proceeding, of whatever nature, in relation to any property which has vested in the Central Government under section 3, instituted or preferred by or against the Society is pending, the same shall not abate, be discontinued or be, in any way, prejudicially affected by reason of the taking over of the management of Auroville or of anything contained in this Act but the suit, appeal or other proceeding may be pursued, prosecuted or enforced by or against the Central Government.

**(4)** 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 Administrator, as to his powers and duties as that Government may deem desirable and the Administrator may apply to the Central Government at any time for instructions as to the manner in which he shall conduct the management of Auroville or in relation to any matter arising in the course of such management.

**(5)** Subject to the other provisions of this Act and to the control of the Central Government, the Administrator shall be entitled, notwithstanding anything contained in the West Bengal Societies Registration Act, 1961, or in any other law for the time being in force, to exercise, in relation to Auroville, the powers of the Governing Body or Executive Committee or, as the case may be, of the Board of Trustees of the Society, including the powers to dispose of any property or assets of the Society, whether such powers are derived from the West Bengal Societies Registration Act, 1961, or from the memorandum and rules and regulations of the Society or from any other source.

**(6)** The Administrator and the other persons authorised by him under sub-section (2) shall receive from the funds of the Society, relatable to Auroville such remuneration as the Central Government may fix.

**6. (1)** As soon as may be after the commencement of this Act and in any case within one month from such commencement, the Central Government shall constitute, by notification in the Official Gazette, a Council to be called the 'Auroville International Advisory Council'.

Administrator of  
Auroville.

**West Bengal Act XXVI of 1961.**

Advisory Council.

(2) The Council may on its own motion or on a reference made to it by the Central Government advise the Central Government on any matter concerning the management of Auroville.

(3) In tendering any advice to the Central Government, the Council shall endeavour to secure that—

(a) the ideals for which Auroville has been established are encouraged, and

(b) the members of Auroville are allowed freedom to grow and develop activities and institutions for the fulfilment of the aspirations and programmes envisaged in the Charter of Auroville.

(4) The Council shall consist of such number of members not exceeding five as may be appointed by the Central Government from amongst persons, who in its opinion are devoted to the ideals of human unity, peace and progress.

(5) There shall be a Chairman of the Council who shall be elected by the members of the Council from among themselves.

(6) The term of office of, the method of filling casual vacancies among, and the allowances and other remuneration, if any, payable to, the members of the Council shall be such as may be prescribed.

(7) The Council shall, subject to any rules that may be made in this behalf under section 17, have power to regulate its own procedure.

**Delivery  
of posses-  
sion of  
properties  
of Auro-  
ville.**

7. (1) Every person having, on the appointed day, in his possession, custody or control any property forming part of, or relatable to, Auroville, shall deliver forthwith such property to the Administrator or to any officer or other employee of the Central Government as may be authorised by the Central Government in this behalf.

(2) Any person who has, on the appointed day, in his possession or under his control any books, papers or other documents relating to Auroville (including the minutes books containing resolutions in relation to Auroville adopted by persons in charge of the management of the Society before the appointed day), the current cheque books relating to Auroville, any letters, memoranda, notes and other communications between him and the Society, 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, notes and other communications) to the Administrator or to such person (being an officer or other employee of the Central Government) as may be authorised by the Central Government in this behalf.

(3) Every person in charge of the management of Auroville immediately before the appointed day shall, within ten days from that day or within such further period as the Central Government may allow in this behalf, furnish to the Administrator a complete inventory of all the properties and assets (including particulars of donations received, book debts, investments and belongings) forming part of, or relatable to, Auroville immediately before the appointed day and all liabilities and obligations of the Society in relation to Auroville subsisting immediately

before that day and also of all agreements entered into by the Society in relation to Auroville and in force immediately before the appointed day.

**8. (1)** If at any time it appears to the Central Government that the purposes for which the management of Auroville had been taken over have been fulfilled or that for any other reason it is not necessary that the management of Auroville should remain vested in that Government, it may, notwithstanding anything contained in sub-section (1) of section 3, by order published in the Official Gazette, relinquish the management of Auroville with effect from such date as may be specified in the order.

**(2)** On and from the date specified in the order made under sub-section (1), the management of the property of the Society forming part of, or relatable to, Auroville, shall vest in the Governing Body (by whatever name called) of the Society and such management shall be carried on in accordance with the provisions of the West Bengal Societies Registration Act, 1961, so, however, that the steps, if any, in relation to the management of the property of the Society forming part of, or relatable to, Auroville, may be taken after the publication of the order made under sub-section (1).

**9. (1)** If any dispute or doubt arises as to whether any asset, right, lease-hold, power, authority, privilege, property (whether movable or immovable) including any land, building, works, workshop, project, stores, instruments, machinery, automobile or other vehicles, cash balances, funds (including reserve funds); investments and book debts forms or form part of, or is or are relatable to, Auroville for the purposes of section 3, such dispute or doubt shall, at the request of the Society or the Administrator or any other person interested or at the instance of the Central Government, be referred to a Tribunal consisting of one member (being a person who is or has been a Judge of a High Court) to be appointed by the Central Government.

5 of 1908.

**(2)** The Tribunal shall, for the purposes of any reference under sub-section (1), have all the powers of a civil court while trying a suit under the Code of Civil Procedure, 1908, in respect of the following matters, namely:—

- (a) summoning and enforcing the attendance of any person and examining him on oath;
- (b) requiring the discovery and production of documents producible as evidence;
- (c) recording evidence on oath;
- (d) requisitioning any public record from any court or office;
- (e) issuing commissions for the examination of witnesses or documents;
- (f) such other matters as may be prescribed.

**(3)** The Tribunal shall have power to regulate its own procedure in all matters arising out of the discharge of its functions (including the place or places at which it shall hold its sittings).

**(4)** All expenses incurred in connection with the Tribunal shall be defrayed out of the Consolidated Fund of India.

Relinquish-  
ment of  
manage-  
ment  
before the  
specified  
period.

tribu-  
nal.

**Appeal**

**10.** Any person aggrieved by the decision of the Tribunal under section 9 may, within thirty days from the date of such decision, prefer an appeal to the High Court at Madras and such appeal shall be heard and disposed of by not less than two Judges of that High Court:

Provided that the High Court may entertain the 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 aforesaid.

### CHAPTER III

#### MISCELLANEOUS

**Act to have overriding effect.**

**11.** 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.

**Contracts, etc. cease to have effect unless ratified by the Central Government.**

**12.** (1) Every contract (including any contract of employment or other arrangement) entered into by the Society in relation to Auroville, the management of which has vested in the Central Government under section 3, and in force immediately before the appointed day, shall, on and from the date of expiry of ninety days from the appointed day, cease to have effect unless such contract or other arrangement has been, before the expiry of that period, ratified, in writing, by the Central Government; and in ratifying such contract or other arrangement, the Central Government may make such alterations or modifications therein as it may think fit:

Provided that the Central Government shall not omit to ratify any contract or other arrangement and shall not make any alteration or modification therein—

(a) unless it is satisfied that such contract or other arrangement is unduly onerous or has been entered into in bad faith or is detrimental to the interests of Auroville; and

(b) except after giving the parties to the contract or other arrangement a reasonable opportunity of being heard and except after recording, in writing, its reasons for refusal to ratify the contract or other arrangement or for making any alteration or modification therein..

(2) Notwithstanding anything contained in any law for the time being in force, no person in respect of whom any contract or other arrangement is terminated, altered or modified under sub-section (1), or who ceases to exercise any powers or hold any office by reason of any provision contained in sub-section (1) of section 4, shall be entitled to claim any compensation for the premature termination of the contract or other arrangement or for any alteration or modification therein or for the loss of his powers or office.

**Exclusion of period of operation of Act.**

**13.** In computing the period of limitation prescribed by any law for the time being in force for any suit or application against any person by the Society in respect of any matter arising out of any transaction relating to Auroville, the time during which this Act is in force shall be excluded.

**14.** (1) No suit, prosecution or other legal proceeding shall lie against the Central Government or any officer or other employee of that Government or the Administrator or any person authorised under sub-section (2) of section 5 by the Administrator for anything which is in good faith done or intended to be done under this Act.

(2) No suit or other legal proceeding shall lie against the Central Government or any officer or other employee of that Government or the Administrator or any person authorised under sub-section (2) of section 5 by the Administrator 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.

**15.** Any person who,—

(a) having in his possession or custody or control any asset or property forming part of, or relatable to, Auroville, wrongfully withholds such property from the Administrator or any person authorised under this Act, or

(b) wrongfully obtains possession of any such asset or property forming part of, or relatable to, Auroville, or

(c) wilfully retains any asset or property forming part of, or relatable to, Auroville, or removes or destroys it, or

(d) wilfully withholds or fails to deliver any books, papers or other documents relatable to Auroville which may be in his possession or custody or under his control to the Administrator or any person authorised under this Act, or

(e) fails, without any reasonable cause, to furnish any inventory of properties and assets as provided in sub-section (3) of section 7, 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.

**16.** (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.

Protection  
of action  
taken  
in good  
faith.

Penalties.

Offences  
by com-  
panies.

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

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

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

Power to make rules.

17. (1) The Central Government may, by notification in the Official Gazette, make rules to carry out the provisions of this Act.

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

(a), the term of office of, the method of filling casual vacancies among, and the allowances and other remuneration, if any, payable to, the members of the Council under sub-section (6) of section 6;

(b) the additional matters in respect of which the Tribunal shall have the powers of a civil court under clause (f) of sub-section (2) of section 9; and

(c) any other matter which is required to be, or may be, prescribed, or in respect of which rules may be made, 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.

Repeal and saving.

18. (1) The Auroville (Emergency Provisions) Ordinance, 1980 is hereby repealed.

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

Rep. by Act.....19 of 1980, s. 2 & sch. I

## THE MONOPOLIES AND RESTRICTIVE TRADE PRACTICES (AMENDMENT) ACT, 1980

No. 60 OF 1980

[19th December, 1980.]

An Act further to amend the Monopolies and Restrictive Trade Practices Act, 1969.

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

1. (1) This Act may be called the Monopolies and Restrictive Trade Practices (Amendment) Act, 1980.

(2) It shall be deemed to have come into force on the 13th day of October, 1980.

2. In section 2 of the Monopolies and Restrictive Trade Practices Act, 1969 (hereinafter referred to as the principal Act),—

(i) in clause (d), after *Explanation VI*, the following *Explanation* shall be inserted, namely:—

*Explanation VII.*—Where goods of any description produced in India by an undertaking have been exported to a country outside India, then the goods so exported shall not be taken into account in computing for the purposes of this clause—

(i) the total goods of that description that are produced in India by that undertaking; or

(ii) the total goods of that description that are produced, supplied or distributed in India or any substantial part thereof;”

Short title and commencement.

Amendment of section 2.

**REPEALED**

422 *Monopolies and Restrictive Trade Practices (Amendment)* [ACT 60 OF 1980]

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

“*Explanation V.*—Where goods of any description produced in India by an undertaking have been exported to a country outside India, then the goods so exported shall not be taken into account in computing for the purposes of this clause—

(i) the total goods of that description that are produced in India by that undertaking; or

(ii) the total goods of that description that are produced, supplied or distributed in India or any substantial part thereof.”

3. (1) The Monopolies and Restrictive Trade Practices (Amendment) Ordinance, 1980 is hereby repealed.

14 of 1980.

(2) Notwithstanding such repeal, anything done or may 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.

Rep. by Act.....<sup>19</sup> of 1988, S. 2 & Sch. I

**THE PUBLIC PREMISES (EVICTION OF UNAUTHORISED OCCUPANTS) AMENDMENT ACT, 1980**

**NO. 61 OF 1980**

[20th December, 1980.]

An Act to amend the Public Premises (Eviction of Unauthorised Occupants) Act, 1971.

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

1. This Act may be called the Public Premises (Eviction of Unauthorised Occupants) Amendment Act, 1980.

Short title.

40 of 1971. 2. In the Public Premises (Eviction of Unauthorised Occupants) Act, 1971 (hereinafter referred to as the principal Act), in section 2,—

Amendment of section 2.

(i) clause (g) shall be omitted, and for the words "corporate authority", wherever they occur in the principal Act, the words "statutory authority" shall be substituted;

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

(e) "public premises" means—

(i) any premises belonging to, or taken on lease or requisitioned by, or on behalf of, the Central Government, and includes any such premises which have been placed by that Government, whether before or after the commencement of the Public Premises (Eviction of Unauthorised Occupants) Amendment Act, 1980, under the control of the Secretariat of either House of Parliament for providing residential accommodation to any member of the staff of that Secretariat;

~~REPEALED~~

424 Public Premises (Eviction of Unauthorised Occupants) Amendment [Act 61]

(2) any premises belonging to, or taken on lease by, or on behalf of,—

(i) any company as defined in section 3 of the Companies Act, 1956, in which not less than fifty-one per cent. of the paid-up share capital is held by the Central Government or any company which is a subsidiary (within the meaning of that Act) of the first-mentioned company,

1 of 1956.

(ii) any corporation (not being a company as defined in section 3 of the Companies Act, 1956, or a local authority) established by or under a Central Act and owned or controlled by the Central Government,

1 of 1956.

(iii) any University established or incorporated by any Central Act,

(iv) any Institute incorporated by the Institutes of Technology Act, 1961,

59 of 1961.

(v) any Board of Trustees constituted under the Major Port Trusts Act, 1963,

38 of 1963.

(vi) the Bhakra Management Board constituted under section 79 of the Punjab Reorganisation Act, 1966, and that Board as and when re-named as the Bhakra-Beas Management Board under sub-section (6) of section 80 of that Act; and

31 of 1966.

(3) in relation to the Union territory of Delhi,—

(i) any premises belonging to the Municipal Corporation of Delhi, or any municipal committee or notified area committee; and

(ii) any premises belonging to the Delhi Development Authority, whether such premises are in the possession of, or leased out by, the said Authority;

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

‘(fa) “statutory authority”, in relation to the public premises referred to in clause (e) of this section, means,—

(i) in respect of the public premises placed under the control of the Secretariat of either House of Parliament, the Secretariat of the concerned House of Parliament,

(ii) in respect of the public premises referred to in item (i) of sub-clause (2) of that clause, the company or the subsidiary company, as the case may be, referred to therein,

(iii) in respect of the public premises referred to in item (ii) of sub-clause (2) of that clause, the corporation referred to therein,

~~REPEALED~~

(iv) in respect of the public premises referred to, respectively, in items (iii), (iv), (v) and (vi) of sub-clause (2) of that clause, the University, Institute or Board, as the case may be, referred to therein, and

(v) in respect of the public premises referred to in sub-clause (3) of that clause, the Corporation, committee or Authority, as the case may be, referred to in that sub-clause;

**3. In section 3 of the principal Act,—**

(i) in clause (a), the word "and", occurring at the end shall be omitted; and

(ii) to clause (a), the following provisos shall be added, namely:—

"Provided that no officer of the Secretariat of the Rajya Sabha shall be so appointed except after consultation with the Chairman of the Rajya Sabha and no officer of the Secretariat of the Lok Sabha shall be so appointed except after consultation with the Speaker of the Lok Sabha:

Provided further that an officer of a statutory authority shall only be appointed as an estate officer in respect of the public premises controlled by that authority; and".

**4. In section 4 of the principal Act, in sub-section (2), for clause (b), the following clause shall be substituted, namely:—**

"(b) require all persons concerned, that is to say, all persons who are, or may be, in occupation of, or claim interest in, the public premises,—

(i) to show cause, if any, against the proposed order on or before such date as is specified in the notice, being a date not earlier than seven days from the date of issue thereof, and

(ii) to appear before the estate officer on the date specified in the notice along with the evidence which they intend to produce in support of the cause shown, and also for personal hearing, if such hearing is desired.”.

**5. In section 5 of the principal Act,—**

(i) in sub-section (1), for the words "any evidence he may produce in support of the same and after giving him a reasonable opportunity of being heard", the words, brackets, letter and figures "any evidence produced by him in support of the same and after personal hearing, if any, given under clause (b) of sub-section (2) of section 4" shall be substituted;

(ii) in sub-section (2),—

(a) for the words, brackets and figure "within thirty days of the date of its publication under sub-section (1)", the words, brackets and figure "on or before the date specified in the said order or within fifteen days of the date of its publication under sub-section (1), whichever is later," shall be substituted;

(b) for the words "may evict that person", the words "may, after the date so specified or after the expiry of the period aforesaid, whichever is later, evict that person" shall be substituted.

Amend-  
ment of  
section  
3.

Amend-  
ment of  
section  
4.

Amend-  
ment of  
section  
5.

**REPEALED**

Insertion  
of  
new  
sections 5A  
and 5B.

Power  
to re-  
move  
unautho-  
rised  
construc-  
tions,  
etc.

Order of  
demoli-  
tion of  
unautho-  
rised  
construc-  
tion.

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

"5A. (1) No person shall—

- (a) erect or place or raise any building or other structure or fixture,
- (b) display or spread any goods,
- (c) bring or keep any cattle or other animal,

on, or against, or in front of, any public premises except in accordance with the authority (whether by way of grant or any other mode of transfer) under which he was allowed to occupy such premises.

(2) Where any building or other structure or fixture has been erected or any goods have been displayed or spread or any cattle or other animal has been brought on, any public premises in contravention of the provisions of sub-section (1), the estate officer may serve upon the person erecting such building or other structure or fixture or displaying or spreading such goods or bringing such cattle or other animal on the public premises, a notice requiring him either to remove, or to show cause why he shall not remove, such building, other structure or fixture, or, as the case may be, such goods or cattle or other animal from the public premises within such period, not being less than seven days, as he may specify in the notice; and on the omission or refusal of such person either to show cause, or to remove such building or other structure or fixture, or, as the case may be, such goods or cattle or other animal from the public premises, or, where the cause shown is not in the opinion of the estate officer, sufficient, the estate officer may remove the building or other structure or fixture, or, as the case may be, such goods or cattle or other animal from the public premises and recover the cost of such removal from the person aforesaid as an arrear of land revenue.

5B. (1) Where the erection of any building or execution of any work has been commenced, or is being carried on, or has been completed, on any public premises by any person in occupation of such public premises under an authority (whether by way of grant or any other mode of transfer), and such erection of building or execution of work is in contravention of, or not authorised by, such authority, then, the estate officer may, in addition to any other action that may be taken under this Act or in accordance with the terms of the authority aforesaid, make an order, for reasons to be recorded therein, directing that such erection or work shall be demolished by the person at whose instance the erection or work has been commenced, or is being carried on, or has been completed, within such period, as may be specified in the order, not being less than seven days, or more than fifteen days, from the date of publication of the order under sub-section (3):

Provided that no order under this sub-section shall be made unless the person concerned has been given, by means of a notice served in the prescribed manner, a reasonable opportunity of showing cause why such order should not be made.

(2) Where the erection or work has not been completed, the estate officer may, by the same order or by a separate order, whether made at the time of the issue of the notice under the proviso to sub-section (1) or at any other time, direct the person at whose instance the erection or work has been commenced, or is being carried on, to stop the erection or work until the expiry of the period within which an appeal against the order of demolition, if made, may be preferred under section 9.

(3) The estate officer shall cause every order made under sub-section (1), or, as the case may be, under sub-section (2), to be affixed on the outer door, or some other conspicuous part, of the public premises.

(4) Where no appeal has been preferred against the order of demolition made by the estate officer under sub-section (1) or where an order of demolition made by the estate officer under that sub-section has been confirmed on appeal, whether with or without variation, the person against whom the order has been made shall comply with the order within the period specified therein, or, as the case may be, within the period, if any, fixed by the appellate officer on appeal, and, on the failure of the person to comply with the order within such period, the estate officer or any other officer duly authorised by the estate officer in this behalf, may cause the erection or work to which the order relates to be demolished.

(5) Where an erection or work has been demolished, the estate officer may, by order, require the person concerned to pay the expenses of such demolition within such time, and in such number of instalments, as may be specified in the order.”

7. In section 6 of the principal Act,—

(i) in sub-section (1), after the words and figure, “Where any persons have been evicted from any public premises under section 5”, the words, figure and letter “or where any building or other work has been demolished under section 5B” shall be inserted;

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

“(1A) Where any goods, materials, cattle or other animal have been removed from any public premises under section 5A, the estate officer may, after giving fourteen days' notice to the persons owning such goods, materials, cattle or other animal and after publishing the notice in at least one newspaper having circulation in the locality, dispose of, by public auction, such goods, materials, cattle or other animal.

(1B) Notwithstanding anything contained in sub-sections (1) and (1A), the giving or publication of any notice referred to therein shall not be necessary in respect of any property which is subject to speedy and natural decay, and the estate officer may, after recording such evidence as he may think fit, cause such property to be sold or otherwise disposed of in such manner as he may think fit.”;

Amendment of  
section  
6.

~~REPEALED~~

428 *Public Premises (Eviction of Unauthorised Occupants) Amendment* [ACT 61]

(iii) after sub-section (2), the following sub-section shall be inserted, namely:—

'(2A) The expression "costs", referred to in sub-section (2), shall include the cost of removal recoverable under section 5A and the cost of demolition recoverable under section 5B.'

Amendment of section 7. 8. In section 7 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

"(2A) While making an order under sub-section (1) or sub-section (2), the estate officer may direct that the arrears of rent or, as the case may be, damages shall be payable together with simple interest at such rate as may be prescribed, not being a rate exceeding the current rate of interest within the meaning of the Interest Act, 1978."

14 of 1978.

Amendment of section 9.

9. In section 9 of the principal Act,—

(i) in sub-section (1), for the word and figure "section 5", the words, figures and letter "section 5 or section 5B" shall be substituted;

(ii) in sub-section (2),—

(a) in clause (a), for the words "within fifteen days", the words "within twelve days" shall be substituted;

(b) in clause (b), for the words and figure "under section 7, within fifteen days", the words, figures and letter "under section 5B or section 7, within twelve days" shall be substituted;

(c) in the proviso, for the words "said period of fifteen days", the words "said period" shall be substituted;

(iii) to sub-section (3), the following proviso shall be added, namely:—

"Provided that where the construction or erection of any building or other structure or fixture or execution of any other work was not completed on the day on which an order was made under section 5B for the demolition or removal of such building or other structure or fixture, the appellate officer shall not make any order for the stay of enforcement of such order, unless such security, as may be sufficient in the opinion of the appellate officer, has been given by the appellant for not proceeding with such construction, erection or work pending the disposal of the appeal."

Amend-  
ment of  
section  
13.

10. In section 13 of the principal Act,—

(i) in sub-section (1), after the words "for the assessment of damages", the words "or for the determination of the amount payable by way of interest on such arrears of rent or damages" shall be inserted;

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

"(1A) Where any person from whom any cost of removal of any building or other structure or fixture, or, as the case may be,

any goods, cattle or other animal is to be recovered under sub-section (2) of section 5A, or any expenses of demolition are to be recovered under sub-section (5) of section 5B, dies before any proceeding is taken for the recovery of such cost or during the pendency thereof, the proceeding may be taken or, as the case may be, continued against the heirs or legal representatives of that person.”;

(iii) in sub-section (2), for the words “rent or damages or costs”, the words, figures, letters and brackets “rent or damages or costs of removal referred to in section 5A or expenses of demolition referred to in section 5B or interest referred to in sub-section (2A) of section 7 or any other cost” shall be substituted.

**11. In section 14 of the principal Act,—**

Amendment of section 14.

(a) after the words “fails to pay”, the words, brackets, figures and letter “the expenses of demolition payable under sub-section (5) of section 5B or” shall be inserted;

(b) after the words, brackets and figure “payable under sub-section (2)”, the words, brackets, figure and letter “or the interest determined under sub-section (2A)” shall be inserted;

(c) for the words “portion of such rent, damages”, the words “portion of such rent, damages, expenses, interest” shall be substituted.

**12. For section 15 of the principal Act, the following section shall be substituted, namely:—**

Substitution of new section for section 15.

Bar of jurisdiction.

“15. No court shall have jurisdiction to entertain any suit or proceeding in respect of—

(a) the eviction of any person who is in unauthorised occupation of any public premises, or

(b) the removal of any building, structure or fixture or goods, cattle or other animal from any public premises under section 5A, or

(c) the demolition of any building or other structure made, or ordered to be made, under section 5B, or

(d) the arrears of rent payable under sub-section (1) of section 7 or damages payable under sub-section (2), or interest payable under sub-section (2A), of that section, or

(e) the recovery of—

(i) costs of removal of any building, structure or fixture or goods, cattle or other animal under section 5A, or

(ii) expenses of demolition under section 5B, or

(iii) costs awarded to the Central Government or statutory authority under sub-section (5) of section 9, or

**REPEALED** 430 Public Premises (Eviction of Unauthorised Occupants) [ACT 61 OF 1980]  
Amendment

(iv) any portion of such rent, damages, costs of removal, expenses of demolition or costs awarded to the Central Government or the statutory authority.”

Amend-  
ment of  
section  
18.

13. In section 18 of the principal Act,—

(i) in sub-section (2), after clause (e), the following clause shall be inserted, namely:—

“(ea) the rate at which interest shall be payable on arrears of rent specified in any order made under sub-section (1) of section 7, or damages assessed under sub-section (2) of that section;”;

(ii) in sub-section (3), for the words “in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following”, the words “in two or more successive sessions; and if, before the expiry of the session immediately following the session or the successive sessions aforesaid,” shall be substituted.

# THE JUTE COMPANIES (NATIONALISATION) ACT, 1980

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29. Offences by companies.
30. Protection of action taken in good faith.
31. Delegation of powers.
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**THE FIRST SCHEDULE****THE SECOND SCHEDULE**

# THE JUTE COMPANIES (NATIONALISATION) ACT, 1980

No. 62 OF 1980

[21st December, 1980.]

An Act to provide for the acquisition and transfer of the undertakings of the jute companies specified in the First Schedule with a view to securing the proper management of such undertakings so as to subserve the interests of the general public by ensuring the continued manufacture, production and distribution of articles made of jute, which are essential to the needs of the economy of the country and for matters connected therewith or incidental thereto.

65 of 1951.

WHEREAS the said jute companies had been engaged in the manufacture and production of articles mentioned in the First Schedule to the Industries (Development and Regulation) Act, 1951, namely, textiles made wholly or in part of jute;

65 of 1951.

AND WHEREAS the management of the undertakings of each of the said jute companies was taken over by the Central Government under the Industries (Development and Regulation) Act, 1951;

AND WHEREAS it is necessary to acquire the undertakings of the said jute companies to ensure that the interests of the general public are served by the continuance, by the undertakings of the said jute companies, of the manufacture, production and distribution of the aforesaid articles which are essential to the needs of the economy of the country;

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

## CHAPTER I

### PRELIMINARY

1. This Act may be called the Jute Companies (Nationalisation) Act, 1980.

Short title.

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

Definitions.

(a) "appointed day" means the date of commencement of this Act;

(b) "Commissioner" means the Commissioner of Payments appointed under section 14;

(c) "jute companies" means the companies (being companies as defined in the Companies Act, 1956) specified in the First Schedule;

1 of 1956.

(d) "Jute Manufactures Corporation" means the National Jute Manufactures Corporation Limited, a company incorporated and registered under the Companies Act, 1956;

1 of 1956.

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

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

(g) "specified date", in relation to any provision of this Act, means such date as the Central Government may, by notification, specify for the purposes of that provision and different dates may be specified for different provisions of this Act;

(h) words and expressions used herein and not defined but defined in the Companies Act, 1956, shall have the meanings respectively assigned to them in that Act.

1 of 1956.

## CHAPTER II

### ACQUISITION AND TRANSFER OF THE UNDERTAKINGS OF THE JUTE COMPANIES

Transfer  
to, and  
vesting  
in, the  
Central  
Govern-  
ment of  
the under-  
takings  
of the  
jute com-  
panies.

General  
Power of  
vesting.

3. On the appointed day, the undertakings of every jute company, and the right, title and interest of every jute company in relation to its undertakings shall, by virtue of this Act, stand transferred to, and vest in, the Central Government.

4. (1) The undertakings of each jute company shall be deemed to include all assets, rights, lease-holds, powers, authorities and privileges and all property, movable and immovable, including lands, buildings, workshops, stores, instruments, machinery and equipment, cash balances, cash on hand, 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 jute company, whether within or outside India, and all books of account, registers 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 5.

(2) All properties as aforesaid which have vested in the Central Government under section 3 shall, by force of such vesting, be freed and discharged from any trust, obligation, mortgage, charge, lien and all other incumbrances affecting them, and any attachment, injunction, decree or order of any court or other authority restricting the use of such properties in any manner or appointing any receiver in respect of

the whole or any part of such properties shall be deemed to have been withdrawn.

(3) Every mortgagee of any property which has vested under this Act in the Central Government and every person holding any charge, lien or other interest in, or in relation to, any such property shall give, within such time and in such manner as may be prescribed, an intimation to the Commissioner of such mortgage, charge, lien or other interest.

(4) For the removal of doubts, it is hereby declared that the mortgagee of any property referred to in sub-section (3) or any other person holding any charge, lien or other interest in, or in relation to, any such property shall be entitled to claim, in accordance with his rights and interests, payment of the mortgage money or other dues, in whole or in part, out of the amounts directed to be given under sections 7 and 8 to the jute company concerned but no such mortgage, charge, lien or other interest shall be enforceable against any property which has vested in the Central Government.

(5) Any licence or other instrument granted to a jute company in relation to its undertakings which have vested in the Central Government under section 3 at any time before the appointed day and in force immediately before that day shall continue to be in force on and after such day in accordance with its tenor in relation to and for the purposes of such undertakings, and, on and from the date of vesting of such undertakings under section 6, in the Jute Manufactures Corporation, that Corporation shall be deemed to be substituted in such licence or other instrument as if such licence or other instrument had been granted to such Corporation and such Corporation shall hold it for the remainder of the period for which the jute company would have held it under the terms thereof.

(6) If, on the appointed day, any suit, appeal or other proceeding of whatever nature, in relation to any matter specified in sub-section (2) of section 5, in respect of the undertakings of any jute company which has vested in the Central Government under section 3, instituted or preferred by or against that company, is pending, the same shall not abate, be discontinued or be, in any way, prejudicially affected by reason of the transfer of the undertakings of such jute company or of anything contained in this Act, but the suit, appeal or other proceeding may be continued, prosecuted or enforced by or against the Central Government or where the undertakings of such jute company are directed under section 6, to vest in the Jute Manufactures Corporation, by or against that Corporation.

5. (1) Every liability, other than the liability specified in sub-section (2), of a jute company in respect of any period prior to the appointed day, shall be the liability of that company and shall be enforceable against it, and not against the Central Government, or, where the undertakings of the jute company vest in the Jute Manufactures Corporation, against that Corporation.

(2) Any liability arising in respect of loans advanced by the Central Government or any State Government, or both, to a jute company (together with interest due thereon) after the management of the undertakings of the said jute company had been taken over by the

Jute  
com-  
panies  
to be  
liable  
for  
certain  
prior  
liabilities.

Central Government shall, on and from the appointed day, be the liability of the Central Government and shall be discharged by that Government, or by the Jute Manufactures Corporation as and when repayment of such loans becomes due and payable.

(3) For the removal of doubts, it is hereby declared that—

(a) save as otherwise expressly provided in this Act, no liability, other than the liability specified in sub-section (2), of any jute company in relation to its undertakings in respect of any period prior to the appointed day, shall be enforceable against the Central Government or where the undertakings of such company are directed under section 6, to vest in the Jute Manufactures Corporation, against that Corporation;

(b) no award, decree or order of any court, tribunal or other authority in relation to the undertakings of any jute company, passed after the appointed day, in respect of any matter, claim or dispute, which arose before that day, not being a matter, claim or dispute in relation to any liability specified in sub-section (2) shall be enforceable against the Central Government or where the undertakings of such company are directed under section 6, to vest in the Jute Manufactures Corporation, against that Corporation;

(c) no liability incurred by any jute company before the appointed day for the contravention of a provision of any law for the time being in force shall be enforceable against the Central Government or where the undertakings of such company are directed under section 6, to vest in the Jute Manufactures Corporation, against that Corporation.

**Power of  
Central  
Govern-  
ment to  
direct  
vesting  
of the  
under-  
takeings  
of the  
jute com-  
panies  
in  
Jute  
Manufac-  
tures  
Corpora-  
tion.**

6. (1) Notwithstanding anything contained in sections 3 and 4, the Central Government shall, as soon as may be, after the appointed day, direct, by notification, that the undertakings of every jute company and the right, title and interest of every jute company in relation to its undertakings, which have vested in that Government under section 3, and such of the liabilities of every jute company as are specified in sub-section (2) of section 5, shall, instead of continuing to vest in the Central Government, vest in the Jute Manufactures Corporation 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) Where the right, title and interest, and the liabilities referred to in sub-section (2) of section 5, of the jute companies in relation to their respective undertakings vest, under sub-section (1), in the Jute Manufactures Corporation, that Corporation shall, on and from the date of such vesting, be deemed to have become the owner in relation to such undertakings, and all the rights and liabilities of the Central Government in relation to such undertakings shall, on and from the date of such vesting, be deemed to have become the rights and liabilities, respectively, of the Jute Manufactures Corporation.

## CHAPTER III

## PAYMENT OF AMOUNTS

7. Every jute company shall be given by the Central Government, for the transfer to and vesting in that Government under section 3 of the undertakings of that company and the right, title and interest of that company in relation to its undertakings, in cash and in the manner specified in Chapter VI, such amount as is specified against the name of that company in the First Schedule.

Payment  
of  
amount.

65 of 1951.

8. (1) Every jute company shall be given by the Central Government, for the deprivation of the management of its undertakings, an amount of rupees ten thousand per annum for the period commencing on the date on which the management of the undertakings of that company was taken over in pursuance of the order made by the Central Government under the provisions of the Industries (Development and Regulation) Act, 1951 and ending on the appointed day.

Payment  
of further  
amount.

(2) Every amount specified in the First Schedule or calculated in accordance with the provisions of sub-section (1) shall carry simple interest at the rate of four per cent. per annum for the period commencing on the appointed day and ending on the date on which the payment of such amount is made by the Central Government to the Commissioner.

(3) The amounts determined in relation to any jute company in accordance with the provisions of sub-sections (1) and (2) shall be given by the Central Government to the jute company in addition to the amount specified in the First Schedule against that company.

## CHAPTER IV

## MANAGEMENT, ETC., OF THE UNDERTAKINGS OF THE JUTE COMPANIES

9. The general superintendence, direction, control and management of the affairs and business of the undertakings owned by each of the jute companies, the right, title and interest in relation to which have vested in the Central Government under section 3, shall, where a direction has been made by the Central Government under sub-section (1) of section 6, vest in the Jute Manufactures Corporation and thereupon the Jute Manufactures Corporation shall be entitled to exercise, to the exclusion of all other persons, all such powers and do all such things in relation to each such undertaking as the jute company which owned it was authorised to exercise and do immediately before the appointed day.

Management,  
etc.,  
of the  
undertakings  
of the  
jute companies.

10. (1) On the vesting of the management of the undertakings of the jute companies in the Central Government or the Jute Manufactures Corporation, as the case may be, the persons in charge of the management of such undertakings immediately before such vesting shall be bound to deliver to the Central Government or the Jute Manufactures Corporation, as the case may be, all assets, books of account, registers and all other documents in their custody relating to such undertakings.

Duty of  
persons  
in charge  
of  
management  
of the  
undertakings  
to deliver  
all assets,  
etc.

(2) The Central Government may issue such directions as it may deem desirable in the circumstances of the case to the Jute Manufactures Corporation and the said Corporation may also, if it is considered necessary so to do, apply to the Central Government at any time for instruc-

tions as to the manner in which the management of the undertakings of the jute companies shall be conducted or in relation to any other matter arising in the course of such management.

Duty of  
persons to  
account  
for assets,  
etc., in  
their  
posse-  
sion.

11. (1) Any person who has, on the appointed day, in his possession or under his control any assets, books, documents or other papers relating to any undertaking owned by a jute company which has vested in the Central Government or the Jute Manufactures Corporation under this Act, shall be liable to account for the said assets, books, documents and other papers to the Central Government or the Jute Manufactures Corporation and shall deliver them up to the Central Government or the Jute Manufactures Corporation or to such person or persons as the Central Government or the Jute Manufactures Corporation may specify in this behalf.

(2) The Central Government or the Jute Manufactures Corporation may take or cause to be taken all necessary steps for securing possession of the undertakings of the jute companies which have vested in the Central Government or the Jute Manufactures Corporation under this Act.

(3) Every jute company shall within such period as the Central Government may allow in this behalf, furnish to that Government a complete inventory of all its property and assets, as on the appointed day, pertaining to its undertakings which have vested in the Central Government under section 3, and for this purpose, the Central Government or the Jute Manufactures Corporation shall afford to such company all reasonable facilities.

## CHAPTER V

### PROVISIONS RELATING TO EMPLOYEES OF THE JUTE COMPANIES

Continu-  
ance of  
employ-  
ees.

12. (1) Every person who has been, immediately before the appointed day, employed in any undertaking of any of the jute companies shall become,—

(a) on and from the appointed day, an employee of the Central Government, and

(b) where the undertakings of the jute companies are vested in the Jute Manufactures Corporation, an employee of the said Corporation, on and from the date of such vesting,

and shall hold office or service under the Central Government or the Jute Manufactures Corporation, as the case may be, with the same rights and privileges as to pension, gratuity and other matters as would have been admissible to him if there had been no such vesting and shall continue to do so unless and until his employment under the Central Government or the Jute Manufactures Corporation, as the case may be, is duly terminated or until his remuneration and other conditions of service are duly altered by the Central Government or the Jute Manufactures Corporation, as the case may be.

(2) Notwithstanding anything contained in the Industrial Disputes Act, 1947, or in any other law for the time being in force, the transfer of the services of any officer or other person employed in any undertaking of the jute companies, to the Central Government or the Jute Manufactures Corporation, shall not entitle such officer or other employee to

any compensation under this Act or any other law for the time being in force and no such claim shall be entertained by any court, tribunal or other authority.

13. (1) Where a jute company has established a provident fund, superannuation fund, welfare fund or other funds for the benefit of persons employed in any of the undertakings owned by it, the monies relatable to its employees whose services have become transferred by or under this Act to the Central Government or the Jute Manufactures Corporation shall, out of the monies standing, on the appointed day, to the credit of such provident fund, superannuation fund, welfare fund or other funds, stand transferred to, and vest in, the Central Government or the Jute Manufactures Corporation, as the case may be.

(2) The monies which stand transferred under sub-section (1) to the Central Government or the Jute Manufactures Corporation, as the case may be, shall be dealt with by that Government or Corporation in such manner as may be prescribed.

## CHAPTER VI

### COMMISSIONER OF PAYMENTS

14. (1) The Central Government shall, for the purpose of disbursing the amounts payable under sections 7 and 8 to the jute companies, by notification, appoint a Commissioner of Payments.

Appoint-  
ment of  
Commis-  
sioner of  
Pay-  
ments.

(2) The Central Government may appoint such other persons as it may think fit to assist the Commissioner and thereupon the Commissioner may authorise one or more of such persons also to exercise all or any of the powers exercisable by him under this Act and different persons may be authorised to exercise different powers.

(3) Any person authorised by the Commissioner to exercise any of the powers exercisable by the Commissioner may exercise those powers in the same manner and with the same effect as if they have been conferred on that person directly by this Act and not by way of authorisation.

(4) The salaries and allowances of the Commissioner and other persons appointed under this section shall be defrayed out of the Consolidated Fund of India.

15. (1) The Central Government shall, within thirty days from the specified date, pay in cash to the Commissioner, for payment to every jute company,—

Payment  
by the  
Central  
Gover-  
nment  
to the  
Commis-  
sioner.

(a) an amount equal to the amount specified against the name of that company in the First Schedule;

(b) a further amount equal to the amount payable to that company under section 8.

(2) A deposit account shall be opened by the Central Government in favour of the Commissioner in the Public Account of India, and every amount paid under this Act to the Commissioner shall be deposited by him to the credit of the said deposit account and the said deposit account shall be operated by the Commissioner.

(3) Separate records shall be maintained by the Commissioner in respect of each of the jute companies in relation to which payment has been made to him under this Act.

(4) Interest accruing on the amount in relation to a jute company standing to the credit of the deposit account referred to in sub-section (2) shall enure to the benefit of such jute company.

Certain powers of Central Government or Jute Manufactures Corporation.

16. (1) The Central Government or the Jute Manufactures Corporation, as the case may be, shall be entitled to receive, up to the specified date, to the exclusion of all other persons, any money due to any jute company in relation to its undertakings which have vested in the Central Government or the Jute Manufactures Corporation, and realised after the appointed day, notwithstanding that the realisation pertains to a period prior to the appointed day.

(2) The Central Government or the Jute Manufactures Corporation, as the case may be, may make a claim to the Commissioner with regard to every payment made by that Government or Corporation, after the appointed day for discharging any liability of a jute company, not being any liability specified in sub-section (2) of section 5, in relation to any of the undertakings owned by it in respect of any period prior to the appointed day; and every such claim shall have priority, in accordance with the priorities attaching under this Act to the matter in relation to which such liability has been discharged by the Central Government or the Jute Manufactures Corporation.

(3) Save as otherwise provided in this Act, the liabilities of a jute company in relation to any of the undertakings owned by it in respect of any transaction prior to the appointed day, which have not been discharged on or before the specified date, shall be the liabilities of that company.

Claims to be made to the Commissioner.

17. Every person having a claim against a jute company with regard to any of the matters specified in the Second Schedule, pertaining to any undertaking owned by it, shall prefer such claim before the Commissioner within thirty days from the specified date:

Provided that if the Commissioner is satisfied that the claimant was prevented by sufficient cause from preferring the claim within the said period of thirty days, he may entertain the claim within a further period of thirty days, but not thereafter.

Priority of Claims.

18. The claims made under section 17 shall have priorities in accordance with the following principles, namely:—

(a) Category I shall have precedence over all other categories and Category II shall have precedence over Category III, and so on;

(b) the claims specified in each of the categories shall rank equally and be paid in full, but if the amount paid to the Commissioner under this Act is insufficient to meet such claims in full, they shall abate in equal proportions and be paid accordingly; and

(c) the question of discharging any liability with regard to a matter specified in a lower category shall arise only if a surplus is left after meeting all the liabilities specified in the immediately higher category.

1.2.1982 : Vide Noti: No. S.O. 43(E), dt. 22.1.1982,  
Gaz. of India, Ext., Pt. II, S. 3 (ii), p. 72.

19. (1) On receipt of the claims made under section 17, the Commissioner shall arrange the claims in the order of priorities specified in the Second Schedule and examine the same in accordance with such order.

Examination of claims.

(2) If on an examination of the claims against a jute company, the Commissioner is of the opinion that the amount paid to him under this Act for payment to such company is not sufficient to meet the liabilities specified in any lower category, he shall not be required to examine any claim in respect of such lower category.

20. (1) After examining the claims against a jute company, with reference to the priorities set out in the Second Schedule, the Commissioner shall fix a date on or before which every claimant against the company shall file the proof of his claim.

Admission or rejection of claims.

(2) Not less than fourteen days' notice of the date so fixed shall be given by advertisement in one issue of any daily newspaper in the English language having circulation in the major part of the country and one issue of any daily newspaper in such regional language as the Commissioner may consider suitable, and every such notice shall call upon the claimant to file the proof of his claim with the Commissioner within the period specified in the advertisement.

(3) Every claimant who fails to file the proof of his claim within the period specified by the Commissioner shall be excluded from the disbursements made by the Commissioner.

(4) The Commissioner shall, after such investigation as may, in his opinion, be necessary and after giving the jute company concerned an opportunity of refuting the claim and after giving the claimant a reasonable opportunity of being heard, by order in writing, admit or reject the claim in whole or in part.

(5) The Commissioner shall have the power to regulate his own procedure in all matters arising out of the discharge of his functions, including the place or places at which he may hold his sitting and shall, for the purpose of making any investigation under this Act, have the same powers as are vested in a Civil Court under the Code of Civil Procedure, 1908, while trying a suit in respect of the following matters, namely:—

- (a) the summoning and enforcing the attendance of any witness and examining him on oath;
- (b) the discovery and production of any document or other material object producible as evidence;
- (c) the reception of evidence on affidavits;
- (d) the issuing of any commission for the examination of witnesses.

(6) Any investigation before the Commissioner shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Indian Penal Code, and the Commissioner shall be deemed to be a Civil Court for the purposes of section 195, and Chapter XXVI, of the Code of Criminal Procedure, 1973.

(7) A claimant who is dissatisfied with the decision of the Commissioner may prefer an appeal against such decision to the High Court.

within the local limits of whose jurisdiction the registered office of the jute company concerned is situated:

Provided that where a person who is a Judge of a High Court is appointed to be the Commissioner, such appeal shall be heard and disposed of by not less than two Judges of that High Court.

Disbursement of money by the Commissioner.

21. After admitting a claim against a jute company under this Act, the amount due in respect of such claim shall be paid by the Commissioner to the person or persons to whom such amount is due and on such payment, the liability of such jute company in respect of such claim shall stand discharged.

Disbursement of amounts to the jute companies.

22. (1) If out of the monies paid to him in relation to a jute company, there is a balance left after meeting the liabilities as specified in the Second Schedule, the Commissioner shall disburse such balance to such jute company.

(2) Where the possession of any machinery, equipment or other property possessed by a jute company has vested in the Central Government or the Jute Manufactures Corporation under this Act but such machinery, equipment or other property does not belong to such jute company, it shall be lawful for the Central Government or, as the case may be, the Jute Manufactures Corporation, to continue to possess such machinery or equipment or other property on the same terms and conditions under which they were possessed by such jute company immediately before the appointed day.

Undisbursed or unclaimed amounts to be deposited with the general revenue account.

23. Any money paid to the Commissioner which remains undisbursed or unclaimed on the date immediately preceding the date on which the office of the Commissioner is finally wound up, shall be transferred by the Commissioner, before his office is finally wound up, to the general revenue account of the Central Government, but a claim to any money so transferred may be preferred to the Central Government by the person entitled to such payment and shall be dealt with as if such transfer had not been made, and the order, if any, for payment of the claim being treated as an order for the refund of revenue.

## CHAPTER VII

### MISCELLANEOUS

Act to have over-riding effect.

24. The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in any instrument having effect by virtue of any law, other than this Act, or in any decree or order of any court, tribunal or other authority.

Assump-  
tion of  
liability.

25. (1) Where any liability of a jute company arising out of any item in any category specified in Part I of the Second Schedule is not discharged fully by the Commissioner out of the amounts paid to him under this Act, the Commissioner shall intimate in writing to the Central Government the extent of the liability which remains undischarged and that liability shall be assumed by the Central Government.

(2) The Central Government may, by order, direct the Jute Manufactures Corporation to take over the liability assumed by the Central

Government under sub-section (1), and on receipt of such direction, it shall be the duty of the Jute Manufactures Corporation to discharge such liability.

**26.** Notwithstanding the vesting under this Act of the undertakings of any jute company in the Central Government or the Jute Manufactures Corporation—

(a) any person who has been managing the affairs of such undertakings before the date on which the undertakings had so vested shall, until alternative arrangements have been made by the Central Government, or, as the case may be, the Jute Manufactures Corporation, for the management of such undertakings, continue to manage the affairs of the undertakings, as if such person had been authorised by the Central Government, or, as the case may be, the Jute Manufactures Corporation, to manage such undertakings;

(b) such person shall, until alternative arrangements have been made by the Central Government, or, as the case may be, the Jute Manufactures Corporation, continue to be authorised to operate, in relation to the undertakings of such jute company, any account of such undertakings in any bank as if he had been authorised by the Central Government or the Jute Manufactures Corporation to operate such account.

**27.** Every contract entered into by any jute company in relation to any of the undertakings owned by it, which has vested in the Central Government under section 3, for any service, sale or supply and in force immediately before the appointed day, shall, on and from the expiry of a period of one hundred and eighty days from the appointed day, cease to have effect unless such contract is, before the expiry of that period, ratified in writing by the Central Government or the Jute Manufactures Corporation, and in ratifying such contract, the Central Government or the Jute Manufactures Corporation may make such alterations or modifications therein as it may think fit:

Provided that the Central Government or the Jute Manufactures Corporation shall not omit to ratify a contract and shall not make any alteration or modification in a contract—

(a) unless it is satisfied that such contract is unduly onerous or has been entered into in bad faith or is detrimental to the interests of the Central Government or the Jute Manufactures Corporation; and

(b) except after giving the parties to the contract a reasonable opportunity of being heard and except after recording in writing its reasons for refusal to ratify the contract or for making any alteration or modification therein.

**28.** Any person who,—

(a) having in his possession, custody or control any property forming part of the undertakings owned by any jute company, wrongfully withholds such property from the Central Government or the Jute Manufactures Corporation; or

Management to continue to vest in certain persons until alternative arrangements have been made.

Contracts to cease to have effect unless ratified by the Central Government or Jute Manufactures Corporation.

Penalties.

- (b) wrongfully obtains possession of, or retains any property forming part of, the undertakings owned by any jute company; or
- (c) wilfully withholds or fails to furnish to the Central Government or the Jute Manufactures Corporation or any person or body of persons specified by that Government or Corporation, as the case may be, any document or inventory relating to the undertakings owned by any jute company, which may be in his possession, custody or control; or
- (d) fails to deliver to the Central Government or the Jute Manufactures Corporation or any person or body of persons specified by that Government or Corporation, any assets, books of account, registers or other documents in his possession, custody or control relating to the undertakings owned by any jute company; or
- (e) wrongfully removes or destroys any property forming part of the undertakings owned by any jute company or prefers any claim under this Act which he knows or has reason to believe to be false or grossly inaccurate,

shall be punishable with imprisonment for a term which may extend to two years and also with fine which may extend to ten thousand rupees.

**Offences  
by com-  
panies.**

29. (1) Where an offence punishable 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**

30. (1) No suit, prosecution or other legal proceeding shall lie against the Central Government or any officer of that Government or the Jute

Manufactures Corporation or other person authorised by that Government or Corporation for anything which is in good faith done or intended to be done under this Act.

action taken in good faith.

(2) No suit or other legal proceeding shall lie against the Central Government or any of its officers or other employees or the Jute Manufactures Corporation or any officer or other person authorised by that Corporation for any damage caused or likely to be caused for anything which is in good faith done or intended to be done under this Act.

31. (1) The Central Government may, by notification, direct that all or any of the powers exercisable by it under this Act, other than the powers conferred by this section and sections 32 and 33, may also be exercised by such person or persons as may be specified in the notification.

Delegation of powers.

(2) Whenever any delegation of power is made under sub-section (1), the person to whom such power has been delegated shall act under the direction, control and supervision of the Central Government.

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

Power to make rules.

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

(a) the time within which, and the manner in which, an intimation referred to in sub-section (3) of section 4 shall be given;

(b) the manner in which the monies in any provident fund or other fund, referred to in sub-section (2) of section 13, shall be dealt with;

(c) 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.

33. 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.

## THE FIRST SCHEDULE

[See sections 2(c), 7, 8, 15(1)(a)]

Sl. No.	Name of the jute company	Amount (Rupees in lakhs)
1.	Alexandra Jute Mills Limited, Chartered Bank Buildings, 4, Netaji Subhas Road, Calcutta-700001	353.60
2.	Union Jute Company Limited, Chartered Bank Buildings, 4, Netaji Subhas Road, Calcutta-700001	461.32
3.	Khardah Company Limited, 7, Red Cross Place, Calcutta-700001	486.68
4.	The Kinnison Jute Mills Company Limited, Chartered Bank Buildings, 4, Netaji Subhas Road, Calcutta-700001	644.70
5.	R. B. H. M. Jute Mills Private Limited, P.O. Katihar Mills, Katihar (Bihar)	17.04
	TOTAL	1963.34

## THE SECOND SCHEDULE

[See sections 17, 19(1), 20(1), 22(1) and 25(1)]

## ORDER OF PRIORITIES

## PART I

## Category I—

Employees' dues on account of unpaid salaries, wages, provident fund, Employees' State Insurance contribution or premium relating to the Life Insurance Corporation of India and any other amounts due to employees in respect of any period whether before or after the management of the undertakings of any jute company had been taken over by the Central Government.

## Category II—

Secured loans obtained by any jute company from nationalised banks and public financial institutions during any period whether before or after the management of the undertakings of that company had been taken over by the Central Government.

## Category III—

Any credit availed of for trade or manufacturing purpose during the post-take-over management period.

## PART II

## Category IV—

Revenue, taxes, cesses, rates or other dues to the Central Government, State Governments and local authorities or State Electricity Board for any period whether before or after the management of the undertakings of any jute company had been taken over by the Central Government.

## Category V—

Any credit availed of for trade or manufacturing purpose during the pre-take-over management period.

**THE CODE OF CRIMINAL PROCEDURE (AMENDMENT)**  
**ACT, 1980**

No. 63 of 1980

[26th December, 1980.]

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

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

Short title and commencement.

1. (1) This Act may be called the Code of Criminal Procedure (Amendment) Act, 1980.

(2) It shall be deemed to have come into force on the 23rd day of September, 1980.

Amendment of sections 108, 109 and 110.

2. In sections 108, 109 and 110 of the Code of Criminal Procedure, 1973 (hereinafter referred to as the principal Act), for the words "a Judicial Magistrate of the first class", the words "an Executive Magistrate" shall be substituted.

Amendment of section 196.

3. In section 196 of the principal Act,—

(a) in sub-section (1), in clause (a), for the words, figures and letters "section 153B, section 295A or section 505", the words, figures, letter and brackets "section 295A or sub-section (1) of section 505" shall be substituted;

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

"(1A) No Court shall take cognizance of—

(a) any offence punishable under section 153B or sub-section (2) or sub-section (3) of section 505 of the Indian Penal Code, or

(b) a criminal conspiracy to commit such offence,

except with the previous sanction of the Central Government or of the State Government or of the District Magistrate.";

45 of 1860

(c) in sub-section (3), for the words, brackets and figure "under sub-section (1)", the words, brackets, figures and letters "under sub-section (1) or sub-section (1A) and the District Magistrate may, before according sanction under sub-section (1A)" shall be substituted.

4. In section 436 of the principal Act, in sub-section (1), in the second proviso, after the word and figures "section 116", the words, figures and letter "or section 446A" shall be inserted.

**5. In section 437 of the principal Act,—**

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

"(1) When any person accused of, or suspected of, the commission of any non-bailable offence is arrested or detained without warrant by an officer in charge of a police station or appears or is brought before a Court other than the High Court or Court of Session, he may be released on bail, but—

(i) such person shall not be so released if there appear reasonable grounds for believing that he has been guilty of an offence punishable with death or imprisonment for life;

(ii) such person shall not be so released if such offence is a cognizable offence and he had been previously convicted of an offence punishable with death, imprisonment for life or imprisonment for seven years or more, or he had been previously convicted on two or more occasions of a non-bailable and cognizable offence:

Provided that the Court may direct that a person referred to in clause (i) or clause (ii) be released on bail if such person is under the age of sixteen years or is a woman or is sick or infirm:

Provided further that the Court may also direct that a person referred to in clause (ii) be released on bail if it is satisfied that it is just and proper so to do for any other special reason:

Provided also that the mere fact that an accused person may be required for being identified by witnesses during investigation shall not be sufficient ground for refusing to grant bail if he is otherwise entitled to be released on bail and gives an undertaking that he shall comply with such directions as may be given by the Court.”;

(b) in sub-section (2), for the words “the accused shall, pending such inquiry, be released on bail” the words, figures and letter “the accused shall, subject to the provisions of section 446A and pending such inquiry, be released on bail” shall be substituted;

(c) in sub-section (4), for the word “reasons”, the words “reasons or special reasons” shall be substituted.

6. In section 446 of the principal Act, to sub-section (2), the following proviso shall be added, namely:—

“Provided that where such penalty is not paid and cannot be recovered in the manner aforesaid, the person so bound as surety,

Amend-  
ment of  
section  
436.

Amend-  
ment of  
section  
437.

Amend-  
ment of  
section  
446.

shall be liable, by order of the Court ordering the recovery of the penalty, to imprisonment in civil jail for a term which may extend to six months.”

Insertion of new section 446A.  
Cancellation of bond and bail-bond.

7. After section 446 of the principal Act, the following section shall be inserted, namely:—

“446A. Without prejudice to the provisions of section 446, where a bond under this Code is for appearance of a person in a case and it is forfeited for breach of a condition—

(a) the bond executed by such person as well as the bond if any, executed by one or more of his sureties in that case shall stand cancelled; and

(b) thereafter no such person shall be released only on his own bond in that case, if the Police Officer or the Court, as the case may be, for appearance before whom the bond was executed, is satisfied that there was no sufficient cause for the failure of the person bound by the bond to comply with its condition:

Provided that subject to any other provision of this Code he may be released in that case up on the execution of a fresh personal bond for such sum of money and bond by one or more of such sureties as the Police Officer or the Court, as the case may be, thinks sufficient.”

Substitution of new section for section 478

8. For section 478 of the principal Act, the following section shall be substituted, namely:—

478. “If the Legislative Assembly of a State by a resolution so permits, the State Government may, after consultation with the High Court, by notification, direct that references in sections 108, 109, 110, 145 and 147 to an Executive Magistrate shall be construed as references to a Judicial Magistrate of the first class.”

Power to alter functions allocated to Executive Magistrates in certain cases.

Consequential amendment of Act 34 of 1978.

Saving of pending proceedings under sections 108, 109 and 110.

Repeal and saving.

10. All proceedings under sections 108, 109 and 110 of the principal Act, pending before any Judicial Magistrate of the first class immediately before the commencement of this Act shall, notwithstanding anything contained in this Act, be dealt with as if this Act had not been enacted.

11. (1) The Code of Criminal Procedure (Amendment) Ordinance, 1980 is hereby repealed.

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

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

# **THE MARUTI LIMITED (ACQUISITION AND TRANSFER OF UNDERTAKINGS) ACT, 1980**

## **ARRANGEMENT OF SECTIONS**

### **CHAPTER I**

#### **PRELIMINARY**

##### **SECTIONS**

1. Short title and commencement.
2. Definitions.

### **CHAPTER II**

#### **ACQUISITION AND TRANSFER OF THE UNDERTAKINGS OF THE COMPANY**

3. Transfer to, and vesting in, the Central Government of the undertakings of the Company.
4. General effect of vesting.
5. Central Government or Government company not to be liable for prior liabilities.
6. Power of Central Government to direct vesting of the undertakings of the Company in a Government company.

### **CHAPTER III**

#### **PAYMENT OF AMOUNTS**

7. Payment of amount.
8. Payment of further amount.

### **CHAPTER IV**

#### **MANAGEMENT, ETC., OF THE UNDERTAKINGS OF THE COMPANY**

9. Management, etc., of the undertakings of the Company.
10. Duty to deliver possession of the undertakings of the Company and documents relating thereto.
11. Duty to furnish particulars.
12. Accounts and audit.

### **CHAPTER V**

#### **PROVISIONS RELATING TO THE EMPLOYEES OF THE COMPANY**

13. Employment of certain employees to continue.
14. Provident fund and other funds.

## CHAPTER VI

### COMMISSIONER OF PAYMENTS

#### SECTIONS

15. Appointment of Commissioner of Payments.
16. Payment by the Central Government to the Commissioner.
17. Certain powers of the Central Government or Government company.
18. Claims to be made to the Commissioner.
19. Priority of claims.
20. Examination of claims.
21. Admission or rejection of claims.
22. Disbursement of money by the Commissioner to claimants.
23. Disbursement of amounts to the Company.
24. Undisbursed or unclaimed amount to be deposited to the general revenue account.

## CHAPTER VII

#### MISCELLANEOUS

25. Act to have overriding effect.
26. Contracts to cease to have effect unless ratified by Central Government or Government company.
27. Protection of action taken in good faith.
28. Délegation of powers.
29. Penalties.
30. Offences by companies.
31. Power to make rules.
32. Power to remove difficulties.
33. Repeal and saving.

#### THE SCHEDULE.

# **THE MARUTI LIMITED (ACQUISITION AND TRANSFER OF UNDERTAKINGS) ACT, 1980**

No. 64 OF 1980

[27th December, 1980.]

An Act to provide for the acquisition and transfer of the undertakings of Maruti Limited with a view to securing the utilisation of the available infrastructure, to modernise the automobile industry, to effect a more economical utilisation of scarce fuel and to ensure higher production of motor vehicles which are essential to the needs of the economy of the country and for matters connected therewith or incidental thereto.

65 of 1951.

WHEREAS Maruti Limited had been engaged in the manufacture and production of articles mentioned in the First Schedule to the Industries (Development and Regulation) Act, 1951, namely, automobiles;

AND WHEREAS an order has been made for the winding up of the Company and proceedings for its liquidation are pending in the High Court of Punjab and Haryana;

AND WHEREAS the undertakings of the Company have not been functioning;

AND WHEREAS it is necessary to utilise the production facilities and equipment of the undertakings of the Company so as to increase the production of motor vehicles and generate employment in the interest of the general public;

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

## **CHAPTER I**

### **PRELIMINARY**

1. (1) This Act may be called the Maruti Limited (Acquisition and Transfer of Undertakings) Act, 1980.

(2) It shall be deemed to have come into force on the 13th day of October, 1980.

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

(a) "appointed day" means the 13th day of October, 1980;

Short title and commencement.

Definitions.

(b) "Commissioner" means the Commissioner of Payments appointed under section 15;

(c) "Company" means Maruti Limited, being a company within the meaning of the Companies Act, 1956, and having its registered office at Palam Gurgaon Road, Gurgaon (Haryana);  
1 of 1956.

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

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

(f) "specified date", in relation to any provision of this Act, means such date as the Central Government may, by notification, specify for the purposes of that provision, and different dates may be specified for different provisions of this Act;

(g) words and expressions used herein and not defined but defined in the Companies Act, 1956, shall have the meanings, respectively, assigned to them in that Act.  
1 of 1956.

## CHAPTER II

### ACQUISITION AND TRANSFER OF THE UNDERTAKINGS OF THE COMPANY

Transfer  
to, and  
vesting in,  
the Central  
Govern-  
ment  
of the  
under-  
takings of  
the  
Company.

General  
effect of  
vesting.

3. On the appointed day, the undertakings of the Company, and the right, title and interest of the Company in relation to its undertakings, shall, by virtue of this Act, stand transferred to, and vest in, the Central Government.

4. (1) The undertakings of the Company shall be deemed to include all assets, rights, lease-holds, powers, authorities and privileges, and all property, movable and immovable, including lands, buildings, workshops, stores, instruments, machinery and equipment, cash balances, cash on hand, 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 Company, whether within or outside India, and all books of account, registers and all other documents of whatever nature relating thereto.

(2) All properties as aforesaid which have vested in the Central Government under section 3 shall, by force of such vesting, be freed and discharged from any trust, obligation, mortgage, charge, lien and all other incumbrances affecting them, and any attachment, injunction, decree or order of any court restricting the use of such properties in any manner shall be deemed to have been withdrawn.

(3) Every mortgagee of any property which has vested under this Act in the Central Government and every person holding any charge, lien or other interest in, or in relation to, any such property, shall give, within such time and in such manner as may be prescribed, an intimation to the Commissioner of such mortgage, charge, lien or other interest.

(4) For the removal of doubts, it is hereby declared that the mortgagee of any property referred to in sub-section (3) or any other person holding any charge, lien or other interest in, or in relation to, any such property shall be entitled to claim, in accordance with his rights and interests, payment of the mortgage money or other dues, in whole or in part, out of the amount specified in section 7, but no such mortgage, charge, lien or other interest shall be enforceable against any property which has vested in the Central Government.

(5) Any licence or other instrument granted to the Company in relation to any undertaking which has vested in the Central Government under section 3, at any time before the appointed day and in force immediately before that day, shall continue to be in force on and after such day in accordance with its tenor in relation to, and for the purposes of, such undertaking and on and from the day of vesting of such undertaking under section 6 in a Government company, that company shall be deemed to be substituted in such licence or other instrument as if such licence or other instrument had been granted to that Government company and that Government company shall hold it for the remainder of the period for which that company would have held it under the terms thereof.

(6) If, on the appointed day, any suit, appeal or other proceeding of whatever nature in relation to any property which has vested in the Central Government, under section 3, instituted or preferred by or against the Company is pending, the same shall not abate, be discontinued or be, in any way, prejudicially affected by reason of the transfer of the undertakings of the Company or of anything contained in this Act, but the suit, appeal or other proceeding may be continued, prosecuted or enforced by or against the Central Government, or, where the undertakings of the Company are directed under section 6 to vest in a Government company, by or against that Government company.

5. (1) Every liability of the Company in respect of any period prior to the appointed day, shall be the liability of the Company and shall be enforceable against it and not against the Central Government, or, where the undertakings of the Company are directed under section 6 to vest in a Government company, against that Government company.

(2) For the removal of doubts, it is hereby declared that,—

(a) save as otherwise expressly provided in this section or in any other provision of this Act, no liability of the Company in respect of any period prior to the appointed day, shall be enforceable against the Central Government, or, where the undertakings of the Company are directed under section 6 to vest in a Government company, against that Government company;

(b) no award, decree or order of any court, tribunal or other authority in relation to the undertakings of the Company, passed after the appointed day, in respect of any matter, claim or dispute which arose before that day, shall be enforceable against the Central Government, or, where the undertakings of the Company are directed under section 6 to vest in a Government company, against that Government company;

Central  
Govern-  
ment or  
Govern-  
ment com-  
pany not  
to be  
liable for  
prior  
liabilities.

(c) no liability incurred by the Company before the appointed day, for the contravention of a provision of any law for the time being in force, shall be enforceable against the Central Government, or, where the undertakings of the Company are directed under section 6 to vest in a Government company, against that Government company.

**Power of  
Central  
Govern-  
ment to  
direct  
vesting of  
the under-  
takeings of  
the Com-  
pany in a  
Govern-  
ment  
company.**

6. (1) Notwithstanding anything contained in sections 3 and 4, the Central Government may, subject to such terms and conditions as it may think fit to impose, direct, by notification, that the undertakings of the Company, and the right, title and interest of the Company in relation to its undertakings, which have vested in the Central Government under section 3, shall, instead of continuing to vest in the Central Government, vest in a 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) Where the right, title and interest of the Company, in relation to its undertakings, vest in a Government company under sub-section (1), the Government company shall, on and from the date of such vesting, be deemed to have become the owner in relation to such undertakings, and all the rights and liabilities of the Central Government in relation to such undertakings shall, on and from the date of such vesting, be deemed to have become the rights and liabilities of the Government company.

### CHAPTER III

#### PAYMENT OF AMOUNTS

**Payment  
of  
amount.**

7. For the transfer to, and vesting in, the Central Government, under section 3, of the undertakings of the Company and the right, title and interest of the Company in relation to its undertakings, there shall be paid by the Central Government to the Company, in cash, and in the manner specified in Chapter VI, an amount of rupees four hundred and thirty-four lakhs.

**Payment  
of further  
amount.**

8. (1) The amount specified in section 7 shall carry simple interest at the rate of four per cent. per annum for the period commencing on the appointed day and ending on the date on which payment of such amount is made by the Central Government to the Commissioner.

(2) The amount determined in accordance with the provisions of sub-section (1) shall be paid by the Central Government to the Company in addition to the amount specified in section 7.

(3) For the removal of doubts, it is hereby declared that the liabilities of the Company, in relation to its undertakings which have vested in the Central Government under section 3, shall be discharged from the amount referred to in section 7, and also from the amount determined under sub-section (1) in accordance with the rights and interests of the creditors of the Company.

## CHAPTER IV

### MANAGEMENT, ETC., OF THE UNDERTAKINGS OF THE COMPANY

9. (1) The general superintendence, direction, control and management of the affairs and business of the undertakings of the Company, the right, title and interest in relation to which have vested in the Central Government under section 3, shall,—

(a) where a direction has been made by the Central Government under sub-section (1) of section 6, vest in the Government company specified in such direction, or

(b) where no such direction has been made by the Central Government, vest in one or more Custodians appointed by the Central Government under sub-section (2),

and thereupon the Government company so specified or the Custodian or Custodians so appointed, as the case may be, shall be entitled to exercise, to the exclusion of all other persons, all such powers and do all such things as the Company was authorised to exercise and do in relation to its undertakings.

(2) The Central Government may appoint one or more individuals or a Government company as the Custodian or Custodians of the undertakings of the Company in relation to which no direction has been made by it under sub-section (1) of section 6.

10. (1) Notwithstanding any judgment, decree or order of any court, tribunal or other authority or anything contained in any law for the time being in force, the Official Liquidator of the Company or any other person, in whose possession or custody or under whose control the undertakings of the Company or any part thereof may be, shall forthwith deliver possession of the undertakings of the Company or any part thereof to the Central Government, or where the undertakings of the Company are vested under section 6 in a Government company, to that Company.

(2) On the vesting of the management of the undertakings of the Company in a Government company or on the appointment of the Custodian or Custodians, the Official Liquidator of the Company or any other person who has, on the appointed day, in his possession or custody or under his control any books, documents or other papers relating to the undertakings of the Company immediately before such vesting or appointment, shall be bound to deliver the said books, documents or other papers to the Government company or the Custodian or Custodians or to such person as the Central Government or the Government company, as the case may be, may specify in this behalf.

(3) The Central Government may take or cause to be taken all necessary steps for securing possession of the undertakings which have vested in it under section 3.

(4) The Central Government may issue such directions as it may deem desirable in the circumstances of the case to the Government company or the Custodian or Custodians, and such Government company, Custodian or Custodians may also, if it is considered necessary so to do, apply to the Central Government at any time for instructions as to the manner in which the management of the undertakings of the Company shall be conducted or in relation to any other matter arising in the course of such management.

Management,  
etc.,  
of the  
undertakings  
of the  
Company.

Duty to  
deliver  
possession  
of the  
undertakings  
of the  
Company  
and  
documents  
relating  
thereto.

(5) The Custodian or Custodians shall receive from the funds of the undertakings of the Company such remuneration as the Central Government may fix and shall hold office during the pleasure of the Central Government.

**Duty to furnish particulars.**

11. (1) The Company shall, within such period as the Central Government may allow in this behalf, furnish to that Government or to the Government company a complete inventory of all the properties and assets of the Company as on the appointed day pertaining to the undertakings which have vested in the Central Government or the Government company, as the case may be.

(2) So much of the obligation of the Company under sub-section (1) as relates to the properties and assets of the Company in the possession, custody or control of the Official Liquidator of the Company shall be discharged by him.

**Accounts and audit.**

12. The Custodian or Custodians of the undertakings of the Company shall maintain an account of the undertakings of the Company in such form and manner and subject to such conditions as may be prescribed and the provisions of the Companies Act, 1956, shall apply to the audit of the accounts so maintained as they apply to the audit of the accounts of a company.

1 of 1956.

## CHAPTER V

### PROVISIONS RELATING TO THE EMPLOYEES OF THE COMPANY

**Employment of certain employees to continue.**

13. (1) Every person who has been, immediately before the appointed day, employed in any of the undertakings of the Company shall become—

(a) on and from the appointed day, an employee of the Central Government; and

(b) where the undertakings of the Company are directed under sub-section (1) of section 6, to vest in a Government company, an employee of such Government company on and from the date of such vesting,

and shall hold office or service under the Central Government or the Government company, as the case may be, with the same rights and privileges as to pension, gratuity and other matters as would have been admissible to him if there had been no such vesting and shall continue to do so unless and until his employment under the Central Government or the Government company, as the case may be, is duly terminated or until his remuneration and other conditions of service are duly altered by the Central Government or the Government company, as the case may be.

(2) Notwithstanding anything contained in the Industrial Disputes Act, 1947, or in any other law for the time being in force, the transfer of the services of any officer or other person employed in any undertaking of the Company to the Central Government or the Government company shall not entitle such officer or other employee to any compensation under this Act or under any other law for the time being in force and no such claim shall be entertained by any court, tribunal or other authority.

14 of 1947.

(3) Where, under the terms of any contract of service or otherwise, any person, whose services become transferred to the Central Government or the Government company by reason of the provisions of this Act, is entitled to any arrears of salary or wages or any payments for any leave not availed of or any other payment, not being payment by way of gratuity or pension, such person may enforce his claim against the Company, but not against the Central Government or the Government company.

**14.** (1) Where the Company has established a provident fund, superannuation fund, welfare fund or any other fund for the benefit of the persons employed in any of the undertakings of the Company, the monies relatable to the officers or other employees, whose services have become transferred, by or under this Act, to the Central Government or the Government company, shall, out of the monies standing, on the appointed day, to the credit of such provident fund, superannuation fund, welfare fund or other fund, stand transferred to, and vest in, the Central Government or the Government company, as the case may be.

(2) The monies which stand transferred under sub-section (1) to the Central Government or the Government company, as the case may be, shall be dealt with by that Government or that Government company in such manner as may be prescribed.

Provident  
fund and  
other  
funds.

## CHAPTER VI

### COMMISSIONER OF PAYMENTS

**15.** (1) The Central Government shall, for the purpose of disbursing the amounts payable to the Company under section 7 and section 8, by notification, appoint a Commissioner of Payments.

Appoint-  
ment of  
Commis-  
sioner of  
Payments.

(2) The Central Government may appoint such other persons as it may think fit to assist the Commissioner and thereupon the Commissioner may authorise one or more of such persons also to exercise all or any of the powers exercisable by him under this Act and different persons may be authorised to exercise different powers.

(3) Any person authorised by the Commissioner to exercise any of the powers exercisable by the Commissioner may exercise those powers in the same manner and with the same effect as if they have been conferred on that person directly by this Act and not by way of authorisation.

(4) The salaries and allowances of the Commissioner and other persons appointed under this section shall be defrayed out of the Consolidated Fund of India.

**16.** (1) The Central Government shall, within thirty days from the specified date, pay, in cash, to the Commissioner, for payment to the Company—

Payment  
by the  
Central  
Govern-  
ment to  
the  
Commis-  
sioner.

(a) an amount equal to the amount specified in section 7, and

(b) an amount equal to the amount payable to the Company under section 8.

26.3.1981 : Vide Not. No. S.O. 218(E), dt. 26.3.1981  
Gaz. of India, Secy., Pt. II, S. 3(ii), p. 376.

(2) A deposit account shall be opened by the Central Government in favour of the Commissioner in the Public Account of India, and every amount paid under this Act to the Commissioner shall be deposited by him to the credit of the said deposit account and the said deposit account shall be operated by the Commissioner.

(3) Records shall be maintained by the Commissioner in respect of the undertakings of the Company in relation to which payment has been made to him under this Act.

(4) The interest accruing on the amount standing to the credit of the deposit account referred to in sub-section (2) shall enure to the benefit of the Company.

**Certain powers of the Central Government or Government**

17. (1) The Central Government or the Government company, as the case may be, shall be entitled to receive up to the specified date, to the exclusion of all other persons, any money due to the Company, in relation to its undertakings which have vested in the Central Government or the Government company, and realised after the appointed day, notwithstanding that the realisation pertains to a period prior to the appointed day.

(2) The Central Government or the Government company, as the case may be, may make a claim to the Commissioner with regard to every payment made by it after the appointed day for discharging any liability of the Company in relation to any period prior to the appointed day; and every such claim shall have priority in accordance with the priorities attaching, under this Act, to the matter in relation to which such liability has been discharged by the Central Government or the Government company.

(3) Save as otherwise provided in this Act, the liabilities of the Company in respect of any transaction prior to the appointed day, which have not been discharged on or before the specified date, shall be the liabilities of the Company.

**Claims to be made to the Commissioner.**

18. Every person having a claim against the Company shall prefer such claim before the Commissioner within thirty days from the specified date:

Provided that if the Commissioner is satisfied that the claimant was prevented by sufficient cause from preferring the claim within the said period of thirty days, he may entertain the claim within a further period of thirty days and not thereafter.

**Priority of claims.**

19. The claims arising out of the matters specified in the Schedule shall have priorities in accordance with the following principles, namely:—

(a) Category I shall have precedence over all other categories and Category II shall have precedence over Category III, and so on;

(b) the claims specified in each of the categories shall rank equally and be paid in full, but, if the amount is insufficient to meet such claims in full, they shall abate in equal proportions and be paid accordingly; and

(c) the question of discharging any liability with regard to a matter specified in a lower category shall arise only if a surplus is left after meeting all the liabilities specified in the immediately higher category.

**20.** (1) On receipt of the claims made under section 18, the Commissioner shall arrange the claims in the order of priorities specified in the Schedule and examine the same in accordance with such order of priorities.

(2) If, on examination of the claims, the Commissioner is of opinion that the amount paid to him under this Act is not sufficient to meet the liabilities specified in any lower category, he shall not be required to examine the claims in respect of such lower category.

**21.** (1) After examining the claims with reference to the priorities set out in the Schedule, the Commissioner shall fix a certain date on or before which every claimant shall file the proof of his claim.

(2) Not less than fourteen days' notice of the date so fixed shall be given by advertisement in one issue of any daily newspaper in the English language having circulation in the major part of the country and one issue of any daily newspaper in such regional language as the Commissioner may consider suitable, and every such notice shall call upon the claimant to file the proof of his claim with the Commissioner within the period specified in the advertisement.

(3) Every claimant who fails to file the proof of his claim within the time specified by the Commissioner shall be excluded from the disbursements made by the Commissioner.

(4) The Commissioner shall, after such investigation as may, in his opinion, be necessary and after giving the Company an opportunity of refuting the claim and after giving the claimant a reasonable opportunity of being heard, by order in writing, admit or reject the claim in whole or in part.

(5) The Commissioner shall have the power to regulate his own procedure in all matters arising out of the discharge of his functions, including the place or places at which he may hold his sittings and shall, for the purpose of making an investigation under this Act, have the same powers as are vested in a civil court under the Code of Civil Procedure,

**5 of 1908.** 1908, while trying a suit, in respect of the following matters, namely:—

(a) the summoning and enforcing the attendance of any witness and examining him on oath;

(b) the discovery and production of any document or other material object producible as evidence;

(c) the reception of evidence on affidavits;

(d) the issuing of any commission for the examination of witnesses.

Examination of claims.

Admission or rejection of claims.

(6) Any investigation before the Commissioner shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Indian Penal Code and the Commissioner shall be deemed to be a civil court for the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973.

(7) A claimant, who is dissatisfied with the decision of the Commissioner, may prefer an appeal against the decision to the principal civil court of original jurisdiction within the local limits of whose jurisdiction the registered office of the Company is situated:

Provided that where a person who is a Judge of a High Court is appointed to be the Commissioner, the appeal shall lie to the High Court of Punjab and Haryana and such appeal shall be heard and disposed of by not less than two Judges of that High Court.

**Disbursement of money by the Commissioner to claimants.**

22. After admitting a claim under this Act, the amount due in respect of such claim shall be paid by the Commissioner to the person or persons to whom such amount is due, and, on such payment, the liability of the Company in respect of any claim relating to the undertakings of the Company shall stand discharged.

**Disbursement of amounts to the Company.**

23. (1) If, out of the monies paid to him in relation to the undertakings of the Company, there is a balance left after meeting the liabilities as specified in the Schedule, the Commissioner shall disburse such balance to the Company.

(2) Where the possession of any machinery, equipment or other property, has vested in the Central Government or a Government company under this Act, but such machinery, equipment or other property does not belong to the Company, it shall be lawful for the Central Government or the Government company to continue to possess such machinery or equipment or other property on the same terms and conditions under which they were possessed by the Company immediately before the appointed day.

**Undisbursed or unclaimed amount to be deposited to the general revenue account.**

24. Any money paid to the Commissioner which remains undisbursed or unclaimed on the date immediately preceding the date on which the office of the Commissioner is finally wound up, shall be transferred by the Commissioner, before his office is finally wound up, to the general revenue account of the Central Government; but a claim to any money so transferred may be preferred to the Central Government by the person entitled to such payment and shall be dealt with as if such transfer had not been made, and the order, if any, for payment of the claim, being treated as an order for the refund of revenue.

## CHAPTER VII

### MISCELLANEOUS

**Act to have overriding effect.**

25. The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in any instrument having effect by virtue of any law, other than this Act, or in any decree or order of any court, tribunal or other authority.

**26.** Every contract entered into by the Company in relation to its undertakings, which has vested in the Central Government under section 3, for any service, sale or supply and in force immediately before the appointed day, shall, on and from the expiry of one hundred and eighty days from the appointed day, cease to have effect unless such contract is, before the expiry of that period, ratified, in writing, by the Central Government or Government company, in which such undertakings have been vested under this Act, and in ratifying such contract, the Central Government or such Government company may make such alteration or modification therein as it may think fit:

Contracts  
to cease  
to have  
effect  
unless  
ratified by  
Central  
Govern-  
ment or  
Govern-  
ment  
company.

Provided that the Central Government or such Government company shall not omit to ratify a contract and shall not make any alteration or modification in a contract—

(a) unless it is satisfied that such contract is unduly onerous or has been entered into in bad faith or is detrimental to the interests of the Central Government or such Government company, and

(b) except after giving to the parties to the contract a reasonable opportunity of being heard and except after recording in writing its reasons for refusal to ratify the contract or for making any alteration or modification therein.

**27.** (1) No suit, prosecution or other legal proceeding shall lie against the Central Government or any officer of that Government or the Government company or the Custodian or any officer or other person authorised by the Central Government or the Government company for anything which is in good faith done or intended to be done under this Act.

Protection  
of action  
taken in  
good faith.

(2) No suit or other legal proceeding shall lie against the Central Government or any of its officers or other employees or the Government company or the Custodian or any officer or other person authorised by the Central Government or the Government company 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.

**28.** (1) The Central Government may, by notification, direct that all or any of the powers exercisable by it under this Act, other than the powers conferred by this section, section 31 and section 32, may also be exercised by such person or persons as may be specified in the notification.

Delegation  
of powers.

(2) Whenever any delegation of power is made under sub-section (1), the person to whom such power has been delegated shall act under the direction, control and supervision of the Central Government.

**29.** Any person who,—

(a) having in his possession, custody or control any property forming part of any undertakings of the Company, wrongfully withholds such property from the Central Government or the Government company; or

Penalties.

(b) wrongfully obtains possession of, or retains, any property forming part of, the undertakings of the Company; or

- (c) wilfully withholds or fails to furnish to the Central Government or the Government company or to any person or body of persons specified by that Government or such Government company, as the case may be, any document or inventory relating to the undertakings of the Company, which may be in his possession, custody or control; or
- (d) fails to deliver to the Central Government or the Government company or to any person or body of persons specified by that Government or Government company, any assets, books of account, registers or other documents in his possession, custody or control, relating to the undertakings of the Company; or
- (e) wrongfully removes or destroys any property forming part of the undertakings of the Company; or
- (f) prefers any claim under this Act which he knows or has reasonable cause to believe to be false or grossly inaccurate,

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.** 30. (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;
- (b) "director", in relation to a firm, means a partner in the firm.

**Power to make rules.** 31. (1) The Central Government may, by notification, make rules for carrying out the provisions 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 time within which, and the manner in which, an intimation shall be given to the Commissioner under sub-section (3) of section 4;

(b) the form and the manner in which, and the conditions subject to which, the Custodian or Custodians shall maintain accounts under section 12;

(c) the manner in which the monies in any provident fund or other fund under section 14 shall be dealt with;

(d) 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.

**32.** 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.

13 of 1980.

**33.** (1) The Maruti Limited (Acquisition and Transfer of Undertakings) Ordinance, 1980, is hereby repealed.

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

Power to  
remove  
diffi-  
culties.

Repeal  
and  
saving.

## THE SCHEDULE

(See sections 19, 20, 21 and 23)

### ORDER OF PRIORITIES FOR THE DISCHARGE OF LIABILITIES OF THE COMPANY

#### Category I—

(a) Employees' dues on account of unpaid salaries, wages, provident fund, Employees' State Insurance contribution or premium relating to the Life Insurance Corporation of India or any other amounts due to the employees;

(b) Revenues, taxes, cesses, rates or other dues to the Central Government, State Government and local authorities or the State Electricity Board.

**Category II—**

Amounts due to the Government of Haryana towards the cost of land.

**Category III—**

Secured loans with interest.

**Category IV—**

- (a) Deposits received from the public or from the members of the Company;
- (b) Deposits towards dealership;
- (c) Any credit availed of for purposes of trade or manufacturing operations;
- (d) Share application monies where shares were not allotted.

**Category V—**

Any other dues.

# THE NATIONAL SECURITY ACT, 1980

No. 65 OF 1980

[27th December, 1980.]

An Act to provide for preventive detention in certain cases and for matters connected therewith.

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

1. (1) This Act may be called the National Security Act, 1980.

Short title and extent.

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

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

Definitions.

(a) "appropriate Government" means, as respects a detention order made by the Central Government or a person detained under such order, the Central Government, and as respects a detention order made by a State Government or by an officer subordinate to a State Government or as respects a person detained under such order, the State Government;

(b) "detention order" means an order made under section 3;

(c) "foreigner" has the same meaning as in the Foreigners Act, 1946;

(d) "person" includes a foreigner;

31 of 1946.

(e) "State Government", in relation to a Union territory, means the administrator thereof.

Power to make orders detaining certain persons.

3. (1) The Central Government or the State Government may,—

(a) if satisfied with respect to any person that with a view to preventing him from acting in any manner prejudicial to the defence of India, the relations of India with foreign powers, or the security of India, or

(b) if satisfied with respect to any foreigner that with a view to regulating his continued presence in India or with a view to making arrangements for his expulsion from India,

it is necessary so to do, make an order directing that such person be detained.

(2) The Central Government or the State Government may, if satisfied with respect to any person that with a view to preventing him from acting in any manner prejudicial to the security of the State or from acting in any manner prejudicial to the maintenance of Public order or from acting in any manner prejudicial to the maintenance of supplies and services essential to the community it is necessary so to do, make an order directing that such person be detained.

*Explanation.*—For the purposes of this sub-section, "acting in any manner prejudicial to the maintenance of supplies and services essential to the community" does not include "acting in any manner prejudicial to the maintenance of supplies of commodities essential to the community" as defined in the *Explanation* to sub-section (1) of section 3 of the Prevention of Blackmarketing and Maintenance of Supplies of Essential Commodities Act, 1980, and accordingly, no order of detention shall be made under this Act on any ground on which an order of detention may be made under that Act.

7 of 1980.

(3) If, having regard to the circumstances prevailing or likely to prevail in any area within the local limits of the jurisdiction of a District Magistrate or a Commissioner of Police, the State Government is satisfied that it is necessary so to do, it may, by order in writing, direct, that during such period as may be specified in the order, such District Magistrate or Commissioner of Police may also, if satisfied as provided in sub-section (2), exercise the powers conferred by the said sub-section:

Provided that the period specified in an order made by the State Government under this sub-section shall not, in the first instance, exceed three months, but the State Government may, if satisfied as aforesaid that it is necessary so to do, amend such order to extend such period from time to time by any period not exceeding three months at any one time.

(4) When any order is made under this section by an officer mentioned in sub-section (3), he shall forthwith report the fact to the State Government to which he is subordinate together with the grounds on which the order has been made and such other particulars as, in his opinion, have a bearing on the matter, and no such order shall remain in force for more than twelve days after the making thereof unless, in the meantime, it has been approved by the State Government:

Provided that where under section 8 the grounds of detention are communicated by the officer making the order after five days but not later than ten days from the date of detention, this sub-section shall apply subject to the modification that, for the words "twelve days", the words "fifteen days" shall be substituted.

(5) When any order is made or approved by the State Government under this section, the State Government shall, within seven days, report the fact to the Central Government together with the grounds on which the order has been made and such other particulars as, in the opinion of the State Government, have a bearing on the necessity for the order.

4. A detention order may be executed at any place in India in the manner provided for the execution of warrants of arrest under the Code of Criminal Procedure, 1973.

5. Every person in respect of whom a detention order has been made shall be liable—

(a) to be detained in such place and under such conditions, including conditions as to maintenance, discipline and punishment for breaches of discipline, as the appropriate Government may, by general or special order, specify; and

(b) to be removed from one place of detention to another place of detention, whether within the same State or in another State, by order of the appropriate Government:

Provided that no order shall be made by a State Government under clause

(b) for the removal of a person from one State to another State except with the consent of the Government of that other State.

6. No detention order shall be invalid or inoperative merely by reason—

(a) that the person to be detained thereunder is outside the limits of the territorial jurisdiction of the Government or officer making the order, or

(b) that the place of detention of such person is outside the said limits.

7. (1) If the Central Government or the State Government or an officer mentioned in sub-section (3) of section 3, as the case may be, has reason to believe that a person in respect of whom a detention order has been made has absconded or is concealing himself so that the order cannot be executed, that Government or officer may—

(a) make a report in writing of the fact to a Metropolitan Magistrate or a Judicial Magistrate of the first class having jurisdiction in the place where the said person ordinarily resides;

(b) by order notified in the Official Gazette direct the said person to appear before such officer, at such place and within such period as may be specified in the order.

2 of 1974. (2) Upon the making of a report against any person under clause (a) of sub-section (1), the provisions of sections 82, 83, 84 and 85 of the Code of Criminal Procedure, 1973, shall apply in respect of such person and his property as if the detention order made against him were a warrant issued by the Magistrate.

Execution  
of deten-  
tion orders

Power to  
regulate  
place and  
conditions  
of deten-  
tion.

Detention  
orders not  
to be  
invalid  
or inopera-  
tive on  
certain  
grounds.

Powers in  
relation to  
absconding  
persons.

(3) If any person fails to comply with an order issued under clause (b) of sub-section (1), he shall, unless he proves that it was not possible for him to comply therewith and that he had, within the period specified in the order, informed the officer mentioned in the order of the reason which rendered compliance therewith impossible and of his whereabouts, be punishable with imprisonment for a term which may extend to one year, or with fine, or with both.

(4) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, every offence under sub-section (3) shall be cognizable.

2 of 1974.

**Grounds  
of order  
of deten-  
tion to be  
disclosed  
to persons  
affected  
by the  
order.**

8. (1) When a person is detained in pursuance of a detention order, the authority making the order shall, as soon as may be, but ordinarily not later than five days and in exceptional circumstances and for reasons to be recorded in writing, not later than ten days from the date of detention, communicate to him the grounds on which the order has been made and shall afford him the earliest opportunity of making a representation against the order to the appropriate Government.

(2) Nothing in sub-section (1) shall require the authority to disclose facts which it considers to be against the public interest to disclose.

**Constitu-  
tion of  
Advisory  
Boards.**

9. (1) The Central Government and each State Government shall, whenever necessary, constitute one or more Advisory Boards for the purposes of this Act.

(2) Every such Board shall consist of three persons who are, or have been, or are qualified to be appointed as, Judges of a High Court, and such persons shall be appointed by the appropriate Government.

(3) The appropriate Government shall appoint one of the members of the Advisory Board who is, or has been, a Judge of a High Court to be its Chairman, and in the case of a Union territory, the appointment to the Advisory Board of any person who is a Judge of the High Court of a State shall be with the previous approval of the State Government concerned.

**Reference  
to Advi-  
sory  
Boards.**

10. Save as otherwise expressly provided in this Act, in every case where a detention order has been made under this Act, the appropriate Government shall, within three weeks from the date of detention of a person under the order, place before the Advisory Board constituted by it under section 9, the grounds on which the order has been made and the representation, if any, made by the person affected by the order, and in case where the order has been made by an officer mentioned in sub-section (3) of section 3, also the report by such officer under sub-section (4) of that section.

**Proce-  
dure of  
Adviso  
Boards.**

11. (1) The Advisory Board shall, after considering the materials placed before it and, after calling for such further information as it may deem necessary from the appropriate Government or from any person called for the purpose through the appropriate Government or from the person concerned, and if, in any particular case, it considers it essential so to do or if the person concerned

desires to be heard, after hearing him in person, submit its report to the appropriate Government within seven weeks from the date of detention of the person concerned.

(2) The report of the Advisory Board shall specify in a separate part thereof the opinion of the Advisory Board as to whether or not there is sufficient cause for the detention of the person concerned.

(3) When there is a difference of opinion among the members forming the Advisory Board, the opinion of the majority of such members shall be deemed to be the opinion of the Board.

(4) Nothing in this section shall entitle any person against whom a detention order has been made to appear by any legal practitioner in any matter connected with the reference to the Advisory Board; and the proceedings of the Advisory Board and its report, excepting that part of the report in which the opinion of the Advisory Board is specified, shall be confidential.

**12.** (1) In any case where the Advisory Board has reported that there is, in its opinion, sufficient cause for the detention of a person, the appropriate Government may confirm the detention order and continue the detention of the person concerned for such period as it thinks fit.

(2) In any case where the Advisory Board has reported that there is, in its opinion, no sufficient cause for the detention of a person, the appropriate Government shall revoke the detention order and cause the person concerned to be released forthwith.

**13.** The maximum period for which any person may be detained in pursuance of any detention order which has been confirmed under section 12 shall be twelve months from the date of detention:

Provided that nothing contained in this section shall affect the power of the appropriate Government to revoke or modify the detention order at any earlier time.

**14.** (1) Without prejudice to the provisions of section 21 of the General Clauses Act, 1897, a detention order may, at any time, be revoked or modified,

(a) notwithstanding that the order has been made by an officer mentioned in sub-section (3) of section 3, by the State Government to which that officer is subordinate or by the Central Government;

(b) notwithstanding that the order has been made by a State Government, by the Central Government.

(2) The revocation or expiry of a detention order shall not bar the making of a fresh detention order under section 3 against the same person in any case where fresh facts have arisen after the date of revocation or expiry on which the Central Government or a State Government or an officer mentioned in sub-section (3) of section 3, as the case may be, is satisfied that such an order should be made.

Action upon the report of the Advisory Board.

Maximum period of detention.

Revocation of detention orders.

**Temporary release of persons detained.**

15. (1) The appropriate Government may, at any time, direct that any person detained in pursuance of a detention order may be released for any specified period either without conditions or upon such conditions specified in the direction as that person accepts, and may, at any time, cancel his release.

(2) In directing the release of any person under sub-section (1), the appropriate Government may require him to enter into a bond with or without sureties for the due observance of the conditions specified in the direction.

(3) Any person released under sub-section (1) shall surrender himself at the time and place, and to the authority, specified in the order directing his release or cancelling his release, as the case may be.

(4) If any person fails without sufficient cause to surrender himself in the manner specified in sub-section (3), he shall be punishable with imprisonment for a term which may extend to two years, or with fine, or with both.

(5) If any person released under sub-section (1) fails to fulfil any of the conditions imposed upon him under the said sub-section or in the bond entered into by him, the bond shall be declared to be forfeited and any person bound thereby shall be liable to pay the penalty thereof.

**Protection of action taken in good faith.**

16. No suit or other legal proceeding shall lie against the Central Government or a State Government, and no suit, prosecution or other legal proceeding shall lie against any person, for anything in good faith done or intended to be done in pursuance of this Act.

**Act not to have effect with respect to detentions under State laws.**

17. (1) Nothing in this Act shall apply or have any effect with respect to orders of detention made under any State law, which are in force immediately before the commencement of the National Security Ordinance, 1980, and accordingly every person in respect of whom an order of detention made under any State law is in force immediately before such commencement, shall be governed with respect to such detention by the provisions of such State law or where the State law under which such order of detention is made is an Ordinance (hereinafter referred to as the State Ordinance) promulgated by the Governor of that State and the State Ordinance has been replaced—

11 of 1980.

(i) before such commencement, by an enactment passed by the Legislature of that State, by such enactment; or

(ii) after such commencement, by an enactment which is passed by the Legislature of that State and the application of which is confined to orders of detention made before such commencement under the State Ordinance, by such enactment,

as if this Act had not been enacted.

(2) Nothing in this section shall be deemed to bar the making under section 3, of a detention order against any person referred to in sub-section (1) after the detention order in force in respect of him as aforesaid immediately before the commencement of the National Security Ordinance, 1980, ceases to have effect for any reason whatsoever.

11 of 1980.

**Explanation.**—For the purposes of this section, "State law" means any law providing for preventive detention on all or any of the grounds on which an order of detention may be made under sub-section (2) of section 3 and in force in any State immediately before the commencement of the said Ordinance.

11 of 1980.

**18. (1) The National Security Ordinance, 1980, is hereby repealed,**

Repeal  
and  
saving.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act, as if this Act had come into force on the 23rd day of September, 1980, and, in particular, any reference made under section 10 of the said Ordinance and pending before any Advisory Board immediately before the date on which this Act receives the assent of the President may continue to be dealt with by that Board after that date as if such Board had been constituted under section 9 of this Act.

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

THE PAYMENT OF BONUS (SECOND AMENDMENT)  
ACT, 1980

No. 66 GF 1980

[27th December, 1980.]

An Act further to amend the Payment of Bonus Act, 1965.

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

Short title and commen-  
cement.

1. (1) This Act may be called the Payment of Bonus (Second Amendment) Act, 1980.

(2) It shall be deemed to have come into force on the 21st day of August, 1980, except section 11 which shall come into force at once.

Amend-  
ment of  
section 2.

2. In section 2 of the Payment of Bonus Act, 1965 (hereinafter referred to as the principal Act),—

(a) in sub-clause (a) of clause (4), after the words "being a company", the brackets and words "(other than a banking company)" shall be inserted;

(b) in clause (8), after the figures "1970," the words, figures and brackets "any corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980," shall be inserted.

40 of 1980.

Substitu-  
tion of  
new sec-  
tion for  
section 4.  
Computa-  
tion of  
gross  
profits.

3. For section 4 of the principal Act, the following section shall be substituted, namely:—

"4. The gross profits derived by an employer from an establishment in respect of any accounting year shall—

(a) in the case of a banking company, be calculated in the manner specified in the First Schedule;

(b) in any other case, be calculated in the manner specified in the Second Schedule."

4. In section 6 of the principal Act,—

(a) in clause (b), for the words "development rebate or development allowance", the words "development rebate or investment allowance or development allowance" shall be substituted;

Amend-  
ment of  
section 6.

**REPEALED**

(b) in clause (d), for the words "Second Schedule", the words "Third Schedule" shall be substituted.

5. In section 7 of the principal Act, in clause (e), for the brackets and words "(other than development rebate or development allowance)", the brackets and words "(other than development rebate or investment allowance or development allowance)" shall be substituted.

6. For section 10 of the principal Act, the following sections shall be substituted, namely:—

'10. Subject to the other provisions of this Act, every employer shall be bound to pay to every employee in respect of the accounting year commencing on any day in the year 1979 and in respect of every subsequent accounting year, a minimum bonus which shall be 8.33 per cent. of the salary or wage earned by the employee during the accounting year or one hundred rupees, whichever is higher, whether or not the employer has any allocable surplus in the accounting year:

Provided that where an employee has not completed fifteen years of age at the beginning of the accounting year, the provisions of this section shall have effect in relation to such employee as if for the words "one hundred rupees", the words "sixty rupees" were substituted.

11. (1) Where in respect of any accounting year referred to in section 10, the allocable surplus exceeds the amount of minimum bonus payable to the employees under that section, the employer shall, in lieu of such minimum bonus, be bound to pay to every employee in respect of that accounting year bonus which shall be an amount in proportion to the salary or wage earned by the employee during the accounting year subject to a maximum of twenty per cent. of such salary or wage.

(2) In computing the allocable surplus under this section, the amount set on or the amount set off under the provisions of section 15 shall be taken into account in accordance with the provisions of that section.'

7. In section 12 of the principal Act, for the words and figures "under section 10", the words and figures "under section 10 or, as the case may be, under section 11," shall be substituted.

8. For section 13 of the principal Act, the following section shall be substituted, namely:—

"13. Where an employee has not worked for all the working days in an accounting year, the minimum bonus of one hundred rupees or, as the case may be, of sixty rupees, if such bonus is higher than 8.33 per cent. of his salary or wage for the days he has worked in that accounting year, shall be proportionately reduced."

Substitution of new sections for section 10.

Payment of minimum bonus.

Payment of maximum bonus.

Amendment of section 12.

Substitution of new section for section 13.

Proportionate reduction in bonus in certain cases.

**REPEALED**

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*Payment of Bonus (Second Amendment)*

[ACT 66]

Substitution of new section for section 15.

Set on and set off of allocable surplus.

9. For section 15 of the principal Act, the following section shall be substituted, namely:—

"15. (1) Where for any accounting year the allocable surplus exceeds the amount of maximum bonus payable to the employees in the establishment under section 11, then, the excess shall, subject to a limit of twenty per cent. of the total salary or wage of the employees employed in the establishment in that accounting year, be carried forward for being set on in the succeeding accounting year and so on up to and inclusive of the fourth accounting year to be utilised for the purpose of payment of bonus in the manner illustrated in the Fourth Schedule.

(2) Where for any accounting year, there is no available surplus or the allocable surplus in respect of that year falls short of the amount of minimum bonus payable to the employees in the establishment under section 10, and there is no amount or sufficient amount carried forward and set on under sub-section (1) which could be utilised for the purpose of payment of the minimum bonus, then, such minimum amount or the deficiency, as the case may be, shall be carried forward for being set off in the succeeding accounting year and so on up to and inclusive of the fourth accounting year in the manner illustrated in the Fourth Schedule.

(3) The principle of set on and set off as illustrated in the Fourth Schedule shall apply to all other cases not covered by sub-section (1) or sub-section (2) for the purpose of payment of bonus under this Act.

(4) Where in any accounting year any amount has been carried forward and set on or set off under this section, then, in calculating bonus for the succeeding accounting year, the amount of set on or set off carried forward from the earliest accounting year shall first be taken into account.”.

Amend-  
ment of  
section 16. 10. In section 16 of the principal Act, in sub-section (1B), for the words “Third Schedule” at both the places where they occur, the words “Fourth Schedule” shall be substituted.

Amend-  
ment of  
section  
20.

11. Section 20 of the principal Act shall be renumbered as sub-section (1) thereof, and after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely:—

“(2) Save as otherwise provided in sub-section (1), nothing in this Act shall apply to the employees employed by any establishment in public sector.”.

Amend-  
ment of  
section 21.

12. In section 21 of the principal Act, in the Explanation, for the words and figures “sections 22, 23 and 25”, the words and figures “sections 22, 23, 24 and 25” shall be substituted.

Amend-  
ment of  
section 23.

13. In section 23 of the principal Act, in sub-section (1), for the words and figures “section 25”, the words and figures “sections 24 and 25” shall be substituted.

Insertion  
of new  
section 24.

14. After section 23 of the principal Act, the following section shall be inserted, namely:—

10 of 1949.

"24. (1) Where any dispute of the nature specified in section 22 between an employer, being a banking company, and its employees has been referred to the said authority under that section and during the course of proceedings the accounts of the banking company duly audited are produced before it, the said authority shall not permit any trade union or employees to question the correctness of such accounts, but the trade union or the employees may be permitted to obtain from the banking company such information as is necessary for verifying the amount of bonus due under this Act.

Audited  
accounts  
of  
banking  
companies  
not to be  
ques-  
tioned

(2) Nothing contained in sub-section (1) shall enable the trade union or the employees to obtain any information which the banking company is not compelled to furnish under the provisions of section 34A of the Banking Regulation Act, 1949."

15. In section 27 of the principal Act, after sub-section (4), the following sub-section shall be inserted, namely:—

Amend-  
ment  
of section  
27.

"(5) Nothing contained in this section shall enable an Inspector to require a banking company to furnish or disclose any statement or information or to produce, or give inspection of, any of its books of account or other documents, which a banking company cannot be compelled to furnish, disclose, produce or give inspection of, under the provisions of section 34A of the Banking Regulation Act, 1949."

10 of 1949.

16. In section 30 of the principal Act, in sub-section (1), after the words "appropriate Government", the words and brackets "or an officer of that Government (not below the rank of a Regional Labour Commissioner in the case of an officer of the Central Government, and not below the rank of a Labour Commissioner in the case of an officer of the State Government) specially authorised in this behalf by that Government" shall be inserted.

Amend-  
ment  
of section  
30.

17. In section 31A of the principal Act, in the proviso, for the words "Provided that", the words "Provided further that" shall be substituted and before the proviso as so amended, the following proviso shall be inserted, namely:—

Amend-  
ment  
of section  
31A.

"Provided that any such agreement or settlement whereby the employees relinquish their right to receive the minimum bonus under section 10 shall be null and void in so far as it purports to deprive them of such right."

18. In section 32 of the principal Act,—

Amend-  
ment of  
section 32.

(a) clause (vii) shall be omitted;

(b) in clause (ix),—

(i) sub-clause (ff) shall be omitted;

(ii) in sub-clause (g), after the words "financial institution", the brackets and words "(other than a banking company)" shall be inserted.

19. In the principal Act,—

Amend-  
ment of  
the First  
Schedule.

(a) the First Schedule shall be renumbered as the Second Schedule and in that Schedule as so renumbered—

(i) for the brackets, words and figure "(See section 4)", the brackets, words, figure and letter "[See section 4(b)]" shall be substituted;

~~REPEALED~~

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Payment of Bonus (Second Amendment)

[ACT 66]

(ii) in the second column, against Item No. 2, for the entry " (d) Development rebate/Development allowance reserve.", the entry "(d) Development rebate/Investment allowance/Development allowance reserve." shall be substituted;

(b) before that Schedule as so renumbered, the following Schedule shall be inserted, namely:—

"THE FIRST SCHEDULE

[See section 4(a)]

COMPUTATION OF GROSS PROFITS

Accounting year ending.....

Item No.	Particulars	Amount of sub-items	Amount of main items	Remarks
		Rs.	Rs.	
*1. Net Profit as shown in the Profit and Loss Account after making usual and necessary provisions.				
2. Add back provision for:				
(a) Bonus to employees.				
(b) Depreciation.				
(c) Development Rebate Reserve.				
(d) Any other reserves.				See foot-note (1) See foot-note (1)
Total of Item No. 2 . . . . .		Rs.		
3. Add back also:				
(a) Bonus paid to employees in respect of previous accounting years.				See foot-note (1)
(b) The amount debited in respect of gratuity paid or payable to employees in excess of the aggregate of—				
(i) the amount, if any, paid to, or provided for payment to, an approved gratuity fund; and				
(ii) the amount actually paid to employees on their retirement or on termination of their employment for any reason.				
(c) Donations in excess of the amount admissible for income-tax.				
(d) Capital expenditure (other than capital expenditure on scientific research which is allowed as a deduction under any law for the time being in force relating to direct taxes) and capital losses (other than losses on sale of capital assets on which depreciation has been allowed for income-tax).				See foot-note (1)
(e) Any amount certified by the Reserve Bank of India in terms of sub-section (2) of section 34A of the Banking Regulation Act, 1949.				
(f) Losses of, or expenditure relating to, any business situated outside India.				
Total of Item No. 3 . . . . .		Rs.		

\*Where the profit subject to taxation is shown in the Profit and Loss Account and the provision made for taxes on income is shown, the actual provision for taxes on income shall be deducted from the profit.

10 of 1949.

OF 1980]

## Payment of Bonus (Second Amendment)

~~REPEALED~~

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Item No.	Particulars	Amount of sub-items	Amount of main items	Remarks
		Rs.	Rs.	
4.	Add also income, profits or gains (if any) credited directly to published or disclosed reserves, other than— (i) capital receipts and capital profits (including profits on the sale of capital assets on which depreciation has not been allowed for income-tax); (ii) profits of, and receipts relating to, any business situated outside India; (iii) income of foreign banking companies from investments outside India.			
	Net total of Item No. 4	Rs.	Rs.	
5.	Total of Item Nos. 1, 2, 3 and 4.	Rs.	Rs.	
6. Deduct :				
(a)	Capital receipts and capital profits (other than profits on the sale of assets on which depreciation has been allowed for income-tax).			See foot-note (2)
(b)	Profits of, and receipts relating to, any business situated outside India.			See foot-note (2)
(c)	Income of foreign banking companies from investments outside India.			See foot-note (2)
(d)	Expenditure or losses (if any) debited directly to published or disclosed reserves, other than— capital expenditure and capital losses (other than losses on sale of capital assets on which depreciation has not been allowed for income-tax); (ii) losses of any business situated outside India.			
(e)	In the case of foreign banking companies proportionate administrative (overhead) expenses of Head Office allocable to Indian business.			See foot-note (3)
(f)	Refund of any excess direct tax paid for previous accounting years and excess provision, if any, of previous accounting years, relating to bonus, depreciation, or development rebate, if written back.			See foot-note (2)
(g)	Cash subsidy, if any, given by the Government or by any body corporate established by any law for the time being in force or by any other agency through budgetary grants, whether given directly or through any agency for specified purposes and the proceeds of which are reserved for such purposes.			See foot-note (2)
	Total of Item No. 6.	Rs.	Rs.	
7.	Gross Profits for purposes of bonus (Item No. 5 minus Item No. 6)	Rs.	Rs.	

~~REPEALED~~

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**Explanation.**—In sub-item (b) of Item 3, “approved gratuity fund” has the same meaning assigned to it in clause (5) of section 2 of the Income-tax Act.

*Foot-notes—*

- (1) If, and to the extent, charged to Profit and Loss Account.
- (2) If, and to the extent, credited to Profit and Loss Account.
- (3) In the proportion of Indian Gross Profit (Item No. 7) to Total World Gross Profit (as per consolidated Profit and Loss Account adjusted as in Item No. 2 above only).’.

Amend-  
ment of  
the Second  
Schedule.

20. In the principal Act, the Second Schedule shall be renumbered as the Third Schedule and in that Schedule as so renumbered,—

(a) in column (2), against Item No. 1, for the word “Company”, the words “Company, other than a banking company” shall be substituted;

(b) after Item No. 1 and the entries relating thereto, the following item and entries shall be inserted, namely:—

(1)	(2)	(3)
	“2. Banking company	
		(i) The dividends payable on its preference share capital for the accounting year calculated at the rate at which such dividends are payable;
		(ii) 7.5 per cent. of its paid up equity share capital as at the commencement of the accounting year;
		(iii) 5 per cent. of its reserves shown in its balance-sheet as at the commencement of the accounting year, including any profits carried forward from the previous accounting year;
		(iv) any sum which, in respect of the accounting year, is transferred by it—
		(a) to a reserve fund under sub-section (1) of section 17 of the Banking Regulation Act, 1949; or
		(b) to any reserves in India in pursuance of any direction or advice given by the Reserve Bank of India, whichever is higher;
		Provided that where the banking company is a foreign company within the meaning of section 591 of the Companies Act, 1956, the amount to be deducted under this Item shall be the aggregate of—
		(f) the dividends payable to its preference shareholders for the accounting year at the rate at which such dividends are payable on such amount as bears the same proportion to its total preference share capital as its total working funds in India bear to its total world working funds;

10 of 1949.

1 of 1956.

(1)	(2)	(3)
-----	-----	-----

(ii) 7.5 per cent. of such amount as bears the same proportion to its total paid up equity share capital as its total working funds in India bear to its total world working funds;

(iii) 5 per cent. of such amount as bears the same proportion to its total disclosed reserves as its total working funds in India bear to its total world working funds;

(iv) any sum which, in respect of the accounting year, is deposited by it with the Reserve Bank of India under sub-clause (ii) of clause (b) of sub-section (3) of section 11 of the Banking Regulation Act, 1949, not exceeding the amount required under the aforesaid provision to be so deposited.;

10 of 1949.

(c) in the Explanation, for the figures, brackets and word "1(ii)" and 3(ii)", the figures, brackets and word "1(iii), 2(iii) and 3(ii)" shall be substituted.

21. For the Third Schedule to the principal Act, the following Schedule shall be substituted, namely:—

#### "THE FOURTH SCHEDULE

(See sections 15 and 16)

Substitution of new Schedule for the Third Schedule.

In this Schedule, the total amount of bonus equal to 8.33 per cent. of the annual salary or wage payable to all the employees is assumed to be Rs. 1,04,167. Accordingly, the maximum bonus to which all the employees are entitled to be paid (twenty per cent. of the annual salary or wage of all the employees) would be Rs. 2,50,000.

Year	Amount equal to sixty per cent. or sixty-seven per cent., as the case may be, of available surplus allocable as bonus	Amount payable as bonus	Set on or set off of the year carried forward	Total set on or set off carried forward
(1)	(2)	(3)	(4)	(5)
1	Rs. 1,04,167	Rs. 1,04,167**	Nil	Nil
2	6,35,000	2,50,000*	Set on 2,50,000*	Set on 2,50,000 (2)

~~REPEALED~~

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(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs. of (year)
3	2,20,000	2,50,000* (inclusive of 30,000 from year-2)	Nil	Set on 2,20,000 (2)
4	3,75,000	2,50,000*	Set on 1,25,000	Set on 2,20,000 1,25,000 (2) (4)
5	1,40,000	2,50,000* (inclusive of 1,10,000 from year-2)	Nil	Set on 1,10,000 1,25,000 (2) (4)
6	3,10,000	2,50,000*	Set on 60,000	Set on Nil† 1,25,000 60,000 (2) (4) (6)
7	1,00,000	2,50,000* (inclusive of 1,25,000 from year-4 and 25,000 from year-6)	Nil	Set on 35,000 (6)
8	Nil (due to loss)	1,04,167** (inclusive of 35,000 from year-6)	Set off 69,167	Set off 69,167 (8)
9	10,000	1,04,167**	Set off 94,167	Set off 69,167 94,167 (8) (9)
10	2,15,000	1,04,167** (after setting off 69,167 from year-8 and 41,666 from year-9)	Nil	Set off 52,501 (9)

NOTES—

\*Maximum.

†The balance of Rs. 1,10,000 set on from year-2 lapses.

\*\*Minimum".

Repeal  
and  
saving.

22. (1) The Payment of Bonus (Amendment) Ordinance, 1980, 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 BIRD AND COMPANY LIMITED (ACQUISITION AND  
TRANSFER OF UNDERTAKINGS AND OTHER PROPER-  
TIES) ACT, 1980

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**SCHEDULE I.****SCHEDULE II.**

THE BIRD AND COMPANY LIMITED (ACQUISITION AND  
TRANSFER OF UNDERTAKINGS AND OTHER  
PROPERTIES) ACT, 1980

No. 67 OF 1980

[27th December, 1980.]

An Act to provide for the acquisition and transfer of the undertakings of the Bird and Company Limited for the purpose of ensuring the continuity of production of goods which are vital to the needs of the country and for the acquisition of shares held by the Bird and Company Limited in the specified companies for the purpose of securing to those undertakings the facilities and advantages derived by reason of such shareholding with respect to the operation and functioning of those undertakings and also to enable the Central Government to exercise such control over the affairs of the specified companies as is necessary to ensure that the affairs of those companies are not mismanaged and for matters connected therewith or incidental thereto.

WHEREAS the Bird and Company Limited were engaged in the manufacture of E.O.T. cranes and other varieties of cranes; polystyrene based cation exchange resin; equipment for fertilizers, oil refineries, steel plants, petro-chemical and other industries; tanks and vessels of various shapes and sizes; water treatment equipment and other types of equipment for the control of water pollution and were also engaged in various other activities;

AND WHEREAS the top management of the Bird and Company Limited had so mismanaged the affairs of that Company as to cause heavy losses to the Company and had also managed the affairs of the Company in a manner prejudicial to the interests of the Company and the public interest;

AND WHEREAS in view of the mismanagement aforesaid, the Central Government had, in pursuance of the provisions of section 408 of the Companies Act, 1956, appointed six directors on the Board of directors of the Bird and Company Limited;

AND WHEREAS investment of a large amount is necessary for the maintenance and development of the production of the undertakings of the Company;

AND WHEREAS it is necessary in the public interest to acquire the undertakings of the Bird and Company Limited to enable the Central Government to have such investment made and to ensure that the interests of the general public are served by the continuance, by the undertakings of the Company, of the manufacture, production and distribution of goods or articles which are essential to the needs of the economy of the country;

AND WHEREAS the Bird and Company Limited is holding shares in the specified companies which are either engaged in the production, distribution or marketing of goods which are vital to the needs of the country or are engaged in providing finance to other companies which are so engaged and it is expedient in the public interest to acquire the said shares to secure for the undertakings of the Company the facilities and advantages derived by reason of such shareholding with respect to the operation and functioning of such undertakings and also to enable the Central Government to exercise, through such shareholdings, such control on the affairs of those companies as may be necessary to prevent their mismanagement;

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

## CHAPTER I PRELIMINARY

**Short title and commencement.**

1. (1) This Act may be called the Bird and Company Limited (Acquisition and Transfer of Undertakings and Other Properties) Act, 1980.

(2) It shall be deemed to have come into force on the 25th day of October, 1980.

**Definitions.**

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

(a) "appointed day" means the 25th day of October, 1980;

(b) "Commissioner" means the Commissioner of Payments appointed under section 13;

1 of 1956. (c) "Company" means the Bird and Company Limited, being a company as defined in the Companies Act, 1956, and having its registered office at Chartered Bank Buildings, Calcutta-700001, in the State of West Bengal;

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

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

(f) "share" means a share, whether equity or preference, held by the Company in the capital of a specified company and includes any such share pledged by the Company with any bank or any other creditor;

(g) "specified company" means a company specified in Schedule I;

(h) "specified date" means such date as the Central Government may, for the purposes of any provision of this Act, by notification, specify, and different dates may be specified for different provisions of this Act;

1 of 1956. (i) words and expressions used herein and not defined but defined in the Companies Act, 1956, shall have the meanings, respectively, assigned to them in that Act.

## CHAPTER II

### ACQUISITION AND TRANSFER OF THE UNDERTAKINGS OF THE COMPANY AND OF SHARES HELD BY THE COMPANY IN THE SPECIFIED COMPANIES

3. On the appointed day, the undertakings of the Company and the right, title and interest of the Company in relation to its undertakings shall, by virtue of this Act, stand transferred to, and vest in, the Central Government.

Transfer to, and vesting in, Central Government of the undertakings of the Company.

Transfer  
and  
vesting of  
shares  
held  
by the  
Company  
in the  
specified  
compa-  
nies.

General  
effect of  
vesting.

4. (1) On the appointed day, all the shares held by the Company in the specified companies shall, by virtue of this Act, stand transferred to, and vest in, the Central Government.

(2) The Central Government shall be deemed, on and from the appointed day, to have been registered in the Register of Members of the concerned specified company as the holder of each share which stands transferred to, and vested in, it by virtue of the provisions of sub-section (1).

(3) For the removal of doubts, it is hereby declared that the provisions of sub-sections (1) and (2) shall not be deemed to affect,—

(a) any right of a specified company subsisting, immediately before the appointed day, against the Company to recover from it any sum of money on the ground that the Company has not paid or credited to the specified company the whole or any part of the value of the shares held by it, or on any other ground whatsoever; or

(b) any right of a specified company subsisting, immediately before the appointed day, against the Company to receive any payments due from the Company.

5. (1) The undertakings of the Company shall be deemed to include all assets, rights, leaseholds, powers, authorities and privileges, and all property, movable and immovable, including lands, buildings, workshops, stores, instruments, machinery and equipment, cash balances, cash on hand, 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 Company, whether within or outside India, and all books of account, registers and other documents of whatever nature relating thereto.

(2) All properties as aforesaid which have vested in the Central Government, whether under section 3 or section 4, shall, by force of such vesting, be freed and discharged from any trust, obligation, mortgage, charge, lien and all other incumbrances affecting them, and any attachment, injunction, decree or order of any court or other authority restricting the use of such properties in any manner or appointing any receiver in respect of the whole or any part of such properties shall be deemed to have been withdrawn.

(3) Every mortgagee of any property which has vested under this Act in the Central Government and every person holding any charge, lien or other interest in, or in relation to, any such property, shall give, within such time and in such manner as may be prescribed, an intimation to the Commissioner of such mortgage, charge, lien or other interest.

(4) For the removal of doubts, it is hereby declared that the mortgagee of any property referred to in sub-section (3) or any other person holding any charge, lien or other interest in, or in relation to, any such property shall be entitled to claim, in accordance with his rights and interests, payment of the mortgage money or other dues, in whole or in part, out of the amounts specified in section 8, but no such mortgage, charge, lien or other interest shall be enforceable against any property which has vested in the Central Government.

(5) Any licence or other instrument granted to the Company in relation to any undertaking which has vested in the Central Government under section 3, at any time before the appointed day and in force immediately before that day, shall continue to be in force on and after such day in accordance with its tenor in relation to, and for the purposes of, such undertaking and on and from the date of vesting of such undertaking under section 7, in a Government company, that Government company shall be deemed to be substituted in such licence or other instrument as if such licence or other instrument had been granted to such Government company and such Government company shall hold it for the remainder of the period for which that company would have held it under the terms thereof.

(6) If, on the appointed day, any suit, appeal or other proceeding of whatever nature in relation to any property which has vested in the Central Government, whether under section 3 or under section 4, instituted or preferred by or against the Company is pending, the same shall not abate, be discontinued or be, in any way prejudicially affected by reason of the transfer of the undertakings of the Company or of anything contained in this Act, but the suit, appeal or other proceeding may be continued, prosecuted or enforced by or against the Central Government, or where the undertakings of the Company are directed under section 7, to vest in a Government company, by or against such company.

6. (1) Every liability of the Company in respect of any period prior to the appointed day, shall be the liability of the Company and shall be enforceable against it and not against the Central Government, or, where the undertakings of the Company are directed, under section 7, to vest in a Government company, against such company.

(2) For the removal of doubts, it is hereby declared that—

(a) save as otherwise expressly provided in this Act, no liability of the Company in relation to its undertakings, or in relation to any share held by it in a specified company, in respect of any period prior to the appointed day, shall be enforceable against the Central Government, or, where the undertakings of the Company are directed under section 7 to vest in a Government company, against such company;

(b) no award, decree or order of any court, tribunal or other authority in relation to the undertakings of the Company or in relation to any share held by the Company in a specified company passed after the appointed day, in respect of any matter, claim or dispute which arose before that day, shall be enforceable against the Central Government, or where the undertakings of the Company are directed under section 7 to vest in a Government company, against such company;

(c) no liability incurred by the Company before the appointed day, for the contravention of any provision of law for the time being in force, shall be enforceable against the Central Government, or, where the undertakings of the Company are directed under section 7, to vest in a Government company, against such company.

Central  
Govern-  
ment  
or the  
Govern-  
ment  
com-  
pany  
not to  
be liable  
for prior  
liabi-  
lities.

Power  
of Central  
Government  
to direct  
vesting  
of the  
undertakings  
of the  
Company  
in a  
Govern-  
ment  
company.

7. (1) Notwithstanding anything contained in section 3, the Central Government may, if it is satisfied that a Government company is willing to comply with such terms and conditions as that Government may think fit to impose, direct, by notification, that the undertakings of the Company and the right, title and interest of the Company in relation to its undertakings which have vested in the Central Government under section 3, shall, instead of continuing to vest in the Central Government, vest in the Government company either on the date of the publication 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) Where the right, title and interest of the Company in relation to its undertakings, vest under sub-section (1), in a Government company that Government company shall, on and from the date of such vesting, be deemed to have become the owner in relation to such undertakings, and all the rights and liabilities of the Central Government in relation to such undertakings shall, on and from the date of such vesting, be deemed to have become the rights and liabilities, respectively, of that Government company.

### CHAPTER III

#### PAYMENT OF AMOUNTS

Payment  
of amounts  
to the  
Company  
and spe-  
cified  
compa-  
nies.

8. (1) For the transfer to, and vesting in, the Central Government, under section 3, of the undertakings of the Company and the right, title and interest of the Company in relation to its undertakings there shall be paid by the Central Government to the Company in cash and in the manner specified in Chapter VI, an aggregate amount of rupees two hundred and eighty-three lakhs.

(2) For the transfer to, and vesting in, the Central Government, under section 4, of the shares held by the Company in the specified companies, there shall be paid by the Central Government to the Company in cash and in the manner specified in Chapter VI, an aggregate amount of rupees twenty-seven lakhs.

(3) The amount specified in sub-section (1) and the amount specified in sub-section (2) shall carry simple interest of four per cent. per annum for the period commencing on the appointed day and ending on the date on which payment of such amount is made by the Central Government to the Commissioner.

(4) For the removal of doubts, it is hereby declared that the liabilities of the Company, in relation to its undertakings, shall be met, in accordance with the rights and interests of the creditors of the Company, from the amounts due to the Company under sub-section (1) and sub-section (2).

## CHAPTER IV

## MANAGEMENT, ETC., OF THE UNDERTAKINGS OF THE COMPANY

9. (1) The general superintendence, direction, control and management of the affairs and business of the undertakings of the Company, the right, title and interest in relation to which have vested in the Central Government under section 3, shall,—

(a) where a direction has been made by the Central Government under sub-section (1) of section 7, vest, on and from the date specified in such direction, in the Government company specified therein;

(b) where no such direction has been made by the Central Government, vest, on and from the appointed day, in one or more Custodians appointed by the Central Government under sub-section (2),

and thereupon the Government company so specified or the Custodian or Custodians so appointed, as the case may be, shall be entitled to exercise to the exclusion of all other persons, all such powers and do all such things as the Company is authorised to exercise and do in relation to its undertakings.

(2) The Central Government may appoint an individual or a Government company as the Custodian of the undertakings of the Company in relation to which no direction has been made by it under sub-section (1) of section 7.

(3) The Custodian shall receive from the funds of the undertakings of the Company such remuneration as the Central Government may fix and shall hold office during the pleasure of the Central Government.

10. (1) On the vesting of the management of the undertakings of the Company in a Government company or on the appointment of a Custodian, all persons in charge of the management of the undertakings of the Company immediately before such vesting or appointment, shall be bound to deliver to such Government company or Custodian, as the case may be, all assets, books of account, registers or other documents in their custody relating to the undertakings of the Company.

(2) The Central Government may issue such directions as it may deem desirable in the circumstances of the case to the Government company or the Custodian as to the powers and duties of such Government company or Custodian and such Government company or Custodian may also, if it is considered necessary so to do, apply to the Central Government at any time for instructions as to the manner in which the management of the undertakings of the Company shall be conducted or in relation to any other matter arising in the course of such management.

(3) The Custodian shall maintain an account of the undertakings of the Company in such form and manner and under such conditions as may be prescribed and the provisions of the Companies Act, 1956, shall apply to the audit of the account so maintained as they apply to the audit of the accounts of a company.

Management,  
etc., of  
the  
undertakings  
of the  
Company.

Duty of  
persons in  
charge of  
management  
of the  
undertakings  
of the  
Company  
to deliver  
all assets,  
etc.

Continuance  
of em-  
ployees.

11. (1) Every employee of the Company, employed in connection with any undertaking owned by it, shall, on and from the appointed day, become an employee of the Central Government, and where such undertaking is vested in a Government company under this Act, become, on and from the date of such vesting in such Government company, an employee thereof and shall hold office or service under the Central Government or the Government company, as the case may be, with the same rights and privileges as to pension, gratuity and other matters as would have been admissible to him if there had been no such vesting and shall continue to do so unless and until his employment under the Central Government or the Government company, as the case may be, is duly terminated or until his remuneration and other conditions of service are duly altered by the Central Government or the Government company, as the case may be.

(2) Notwithstanding anything contained in the Industrial Disputes Act, 1947, or in any other law for the time being in force, the transfer of the services of any officer or other person employed in any undertaking owned by the Company to the Central Government or the Government company shall not entitle such officer or other employee to any compensation under this Act or any other law for the time being in force and no such claim shall be entertained by any court, tribunal or other authority.

14 of 1947.

Provi-  
dent  
fund  
and  
other  
funds.

12. (1) Where the Company has established a provident fund, superannuation fund, welfare fund or other fund for the benefit of the person employed in any of the undertakings of the Company, the monies relatable to the employee, whose services have become transferred by or under this Act, to the Central Government or the Government company, shall, out of the monies standing, on the appointed day, to the credit of such provident, superannuation, welfare or other fund, stand transferred to, and vest in, the Central Government or the Government company, as the case may be.

(2) The monies which stand transferred under sub-section (1) to the Central Government or the Government company, as the case may be, shall be dealt with by that Government or the Government company in such manner as may be prescribed.

## CHAPTER VI

### COMMISSIONER OF PAYMENTS

Appoint-  
ment of  
Commis-  
sioner of

Pay-  
ments.

13. (1) The Central Government shall, for the purpose of disbursing the amounts payable to the Company under section 8, by notification, appoint a Commissioner of Payments.

(2) The Central Government may appoint such other persons as it may think fit to assist the Commissioner and thereupon the Commissioner may authorise one or more of such persons also to exercise all or any of the powers exercisable by him under this Act and different persons may be authorised to exercise different powers.

(3) Any person authorised by the Commissioner to exercise any of the powers exercisable by the Commissioner may exercise those powers in the same manner and with the same effect as if they have been conferred on that person directly by this Act and not by way of authorisation.

(4) The salaries and allowances of the Commissioner and other persons appointed under this section shall be defrayed out of the Consolidated Fund of India.

14. (1) The Central Government shall, within thirty days from the specified date, pay, in cash, to the Commissioner, for payment to the Company the amounts specified in section 8.

(2) A deposit account shall be opened by the Central Government in favour of the Commissioner, in the Public Account of India, and every amount paid under this Act to the Commissioner shall be deposited by him to the credit of the said deposit account and the said deposit account shall be operated by the Commissioner.

(3) Records shall be maintained by the Commissioner in respect of the undertakings of the Company and the shares held by it in the specified companies, in relation to which payment has been made to him under this Act.

(4) The interest accruing on the amount standing to the credit of the deposit account referred to in sub-section (2) shall enure to the benefit of the Company.

15. (1) The Central Government or the Government company, as the case may be, shall be entitled to receive, up to the specified date, to the exclusion of all other persons, any money due to the Company, or the Government company, and realised after the appointed day, notwithstanding that the realisation pertains to a period prior to the appointed day.

(2) The Central Government or the Government company, as the case may be, may make a claim to the Commissioner with regard to every payment made by it after the appointed day for discharging any liability of the Company in relation to any period prior to the appointed day; and every such claim shall have priority in accordance with the priorities attaching, under this Act, to the matter in relation to which such liability has been discharged by the Central Government or the Government company.

(3) Save as otherwise provided in this Act, the liabilities of the Company in respect of any transaction prior to the appointed day, which have not been discharged on or before the specified date, shall be the liabilities of the Company.

16. Every person having a claim against the Company shall prefer such claim before the Commissioner within thirty days from the specified date:

Provided that if the Commissioner is satisfied that the claimant was prevented by sufficient cause from preferring the claim within the

1. 12. 1981 : Vide Notifn. No. S.O. 860 (E), dt. 1.12. 1981

2. 1. 1982 : Vide Notifn. No. S.O. 860 (E), dt. 1.12. 1981

Pay-  
ment by  
the  
Central  
Govern-  
ment  
to the  
Commis-  
sioner.

Certain  
powers of  
the  
Central  
Govern-  
ment or  
Govern-  
ment  
company.

Claims  
to be  
made  
to the  
Commis-  
sioner.

said period of thirty days, he may entertain the claim within a further period of thirty days and not thereafter.

**Priority of  
Claims.**

17. The claims arising out of the matters specified in Schedule II shall have priorities in accordance with the following principles, namely:—

- (a) Category I shall have precedence over all other categories and Category II shall have precedence over Category III, and so on;
- (b) the claims specified in each of the categories, shall rank equally and be paid in full, but, if the amount is insufficient to meet such claims in full, they shall abate in equal proportions and be paid accordingly;
- (c) the question of discharging any liability with regard to a matter specified in a lower category shall arise only if a surplus is left after meeting all the liabilities specified in the immediately higher category.

**Examina-  
tion of  
claims.**

18. (1) On receipt of the claims made under section 16, the Commissioner shall arrange the claims in the order of priorities specified in Schedule II and examine the same in accordance with such order of priorities.

(2) If, on an examination of the claims, the Commissioner is of opinion that the amount paid to him under this Act is not sufficient to meet the liabilities specified in any lower category, he shall not be required to examine the claims in respect of such lower category.

**Admis-  
sion or  
rejection  
of claims.**

19. (1) After examining the claims with reference to the priorities set out in Schedule II, the Commissioner shall fix a certain date on or before which every claimant shall file the proof of his claim or be excluded from the benefit of the disbursements made by the Commissioner.

(2) Not less than fourteen days' notice of the date so fixed shall be given by advertisement in one issue of any daily newspaper in the English language and in one issue of such daily newspaper in the regional language as the Commissioner may consider suitable, and every such notice shall call upon the claimant to file the proof of his claim with the Commissioner within the time specified in the advertisement.

(3) Every claimant who fails to file the proof of his claim within the time specified by the Commissioner shall be excluded from the disbursements made by the Commissioner.

(4) The Commissioner shall, after such investigation as may, in his opinion, be necessary and after giving the Company an opportunity of refuting the claim and after giving the claimant a reasonable opportunity of being heard, by order in writing, admit or reject the claim in whole or in part.

5 of 1908.

45 of 1860.

2 of 1974.

(5) The Commissioner shall have the power to regulate his own procedure in all matters arising out of the discharge of his functions, including the place or places at which he may hold his sittings and shall, for the purpose of making an investigation under this Act, have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908, while trying a suit, in respect of the following matters, namely:—

- (a) the summoning and enforcing the attendance of any witness and examining him on oath;
- (b) the discovery and production of any document or other material object producible as evidence;
- (c) the reception of evidence on affidavits;
- (d) the issuing of any commission for the examination of witnesses.

(6) Any investigation before the Commissioner shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Indian Penal Code and the Commissioner shall be deemed to be a civil court for the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973.

(7) A claimant, who is dissatisfied with the decision of the Commissioner, may prefer an appeal against the decision to the principal civil court of original jurisdiction within the local limits of whose jurisdiction the registered office of the Company is situated:

Provided that where a person who is a Judge of a High Court is appointed to be the Commissioner, such appeal shall lie to the High Court at Calcutta, and such appeal shall be heard and disposed of by not less than two Judges of that High Court.

20. After admitting a claim under this Act, the amount due in respect of such claim shall be paid by the Commissioner to the person or persons to whom such amount is due, and, on such payment, the liability of the Company in respect of such claim shall stand discharged.

Disbursement  
of money by  
the Com-  
missioner  
to clai-  
mants.

21. (1) If, out of the monies paid to him in relation to the undertakings of the Company, there is a balance left after meeting the liabilities as specified in Schedule II, the Commissioner shall disburse such balance to the Company.

(2) Where any machinery, equipment or other property, has vested, under this Act, in the Central Government or the Government company, as the case may be, but such machinery, equipment or other property does not belong to the Company, it shall be lawful for the Central Government or the Government company, as the case may be, to continue to possess such machinery, equipment and other property on the same terms and conditions under which they were possessed by the Company immediately before the appointed day.

Disburse-  
ment of  
amounts  
to the  
Company  
and pos-  
session of  
certain  
machin-  
ery,  
equip-  
ment, etc.

Undisbursed or unclaimed amount to be deposited to the general revenue account.

Act to have over-riding effect.

Contracts to cease to have effect unless ratified by the Central Government or Government company.

Penal-ties.

22. Any money paid to the Commissioner which remains undisbursed or unclaimed on the date immediately preceding the date on which the office of the Commissioner is finally wound up, shall be transferred by the Commissioner, before his office is finally wound up, to the general revenue account of the Central Government; but a claim to any money so transferred may be preferred to the Central Government by the person entitled to such payment and shall be dealt with as if such transfer had not been made, and the order, if any, for payment of the claim, being treated as an order for the refund of revenue.

## CHAPTER VII

### MISCELLANEOUS

23. The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in any instrument having effect by virtue of any law, other than this Act, or in any decree or order of any court, tribunal or other authority.

24. Every contract entered into by the Company in relation to the undertakings owned by it, which has vested in the Central Government under section 3, for any service, sale or supply, and in force immediately before the appointed day, shall, on and from the expiry of a period of one hundred and eighty days from the appointed day, cease to have effect unless such contract is, before the expiry of that period, ratified, in writing, by the Central Government or Government company, in which such undertakings have been vested under this Act, and in ratifying such contract, the Central Government or Government company may make such alteration or modification therein as it may think fit:

Provided that the Central Government or Government company shall not omit to ratify a contract and shall not make any alteration or modification in a contract—

(a) unless it is satisfied that such contract is unduly onerous or has been entered into in bad faith or is detrimental to the interests of the Central Government or such Government company; and

(b) except after giving to the parties to the contract a reasonable opportunity of being heard and except after recording, in writing, its reasons for refusal to ratify the contract or for making any alteration or modification therein.

25. Any person who—

(a) having in his possession, custody or control any property forming part of any undertaking of the Company, or any share held by the Company in any specified company, wrongfully withholds such property or share from the Central Government or Government company; or

(b) wrongfully obtains possession of, or retains any property forming part of any undertaking of the Company or wilfully withholds or fails to furnish to the Central Government or Government

company or any person specified by that Government or Government company, any document relating to such undertaking or share which may be in his possession, custody or control or fails to deliver to the Central Government or Government company or any person specified by that Government or Government company, any assets, books of account, registers or other documents in his possession, custody or control, relating to the undertakings of the Company or any share held by the Company in any specified company; or

(c) wrongfully recovers or destroys any property forming part of any undertaking of the Company or prefers any claim under this Act which he knows or has reasonable cause to believe to be false or grossly inaccurate,

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.

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

Offences  
by com-  
panies

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

(2) Notwithstanding anything contained in sub-section (1) where 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;

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

**27.** No suit, prosecution or other legal proceeding shall lie against the Central Government or the Custodian of the undertakings of the Company, or the Government company or any officer or other person authorised by that Government or Government company for anything which is in good faith done or intended to be done under this Act.

Protec-  
tion of  
action  
taken  
in good  
faith.

**Delega-  
tion of  
powers.**

28. (1) The Central Government may, by notification, direct that all or any of the powers exercisable by it under this Act, other than the powers conferred by this section and section 29 and section 30, may also be exercised by such person or persons as may be specified in the notification.

(2) Whenever any delegation of power is made under sub-section (1), the person to whom such power has been delegated shall act under the direction, control and supervision of the Central Government.

**Power to  
make  
rules.**

29. (1) The Central Government may, by notification, make rules for carrying out the provisions 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 time within which, and the manner in which, an intimation shall be given to the Commissioner under sub-section (3) of section 5;

(b) the form and the manner in which, and the conditions under which, accounts shall be maintained by the Custodian as required by sub-section (3) of section 10;

(c) the manner in which the monies in any provident fund or other fund referred to in section 12 shall be dealt with;

(d) 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.

**Power to  
remove  
difficul-  
ties.**

30. 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.

**Repeal  
and  
saving.**

31. (1) The Bird and Company Limited (Acquisition and Transfer of Undertakings and Other Properties) Ordinance, 1980, is hereby repealed.

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

SCHEDULE I

[See section 2(g)]

1. Bisra Stone Lime Company Limited
2. Burakur Coal Company Limited
3. Birds Trading and Investments Company Limited
4. Eastern Investments Limited,
5. Garuda Investments Limited
6. Karanpura Development Company Limited  
(including Funders' Shares)
7. Kinnison Jute Mills Company Limited
8. Kumardhubi Fireclay and Silica Works Limited
9. Lawrence Investments and Property Company Limited
10. Ondal Investments Company Limited
11. Orissa Minerals Development Company Limited
12. Sendra Investments Company Limited
13. Birds Employees' Co-operative Society Limited
14. Becker Gray and Company (1930) Limited
15. Karanpura Collieries Limited—Preference Shares,  
having registered office at 11, British Indian Street,  
Calcutta-700069.
16. Calcium Carbide and Chemicals Ltd., having re-  
gistered office at 161/1, Mahatma Gandhi Road,  
Calcutta-700007 (Partly paid).
17. Holman-Climax (Rock Drills) Limited
18. Holman-Climax Manufacturing Limited
19. Patya Tea Company Limited, having registered  
office at 12, Dilkusha Street, Calcutta-700017.
20. The Titaghur Paper Mills Company Limited,  
having registered office at 95, Park Street,  
Calcutta-700016.
21. Sonakunda Baling Company Limited, having re-  
gistered office in Bangla Desh.

Having  
Registered  
Office at  
Chartered  
Bank  
Buildings,  
Calcutta-  
700001.

Having  
Registered  
Office at  
Dolphin  
Court, 7-A,  
Middleton  
Street,  
Calcutta-  
700016.

SCHEDULE II

(See sections 17, 18, 19 and 21)

ORDER OF PRIORITIES FOR THE DISCHARGE OF LIABILITIES OF THE COMPANY

*Category I—*

- (a) Wages, salaries and other dues payable to the employees of  
the Company.

(b) Arrears in relation to contributions to be made by the Company to the Provident Fund, Employees State Insurance Fund, Life Insurance Corporation premium and any other arrear under any law for the time being in force (excluding gratuity).

*Category II—*

Principal amount of secured loans advanced by—

- (i) Central Government;
- (ii) State Government;
- (iii) Banks;
- (iv) public financial institutions.

*Category III—*

Principal amount of unsecured loans advanced by—

- (i) Central Government;
- (ii) State Government;
- (iii) Banks;
- (iv) public financial institutions.

*Category IV—*

- (a) Any credit availed of by the Company for the purpose of carrying on any trading or manufacturing operations.
- (b) Any dues payable to the State Electricity Boards or other Government or semi-Government institutions for supply of goods or services.
- (c) Arrears of interest on loans and advances.

*Category V—*

- (a) Revenue, taxes, cesses, rates or other dues to Central Government, State Government and local authorities.
- (b) Any other loans or dues.

# THE TEA (AMENDMENT) ACT, 1980

No. 68 OF 1980

[27th December, 1980.]

## An Act further to amend the Tea Act, 1953.

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

75 of 1976.

1. (1) This Act may be called the Tea (Amendment) Act, 1980.

Short title and commencement.

(2) This section and section 8 shall come into force at once.

(3) Sections 3 and 4 shall be deemed to have come into force on and with effect from the date of commencement of the Tea (Amendment) Act, 1976.

(4) Section 7 shall be deemed to have come into force on and with effect from the 13th day of October, 1980.

(5) Sections 2, 5 and 6 shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

29 of 1953.

2. In the Tea Act, 1953 (hereinafter referred to as the principal Act), in section 10, in sub-section (2), after clause (j), the following clause shall be inserted, namely:—

Amendment of section 10.

"(jj) subscribing to the share capital of, or entering into any agreement or other arrangement (whether by way of partnership, joint venture or in any other manner) with, any body corporate for the purpose of promoting the development of tea industry or for promotion and marketing of tea, in India or elsewhere;".

3. In the principal Act, in section 16E, in sub-section (1),—

Amendment of section 16E.

(a) in clause (a), between the words "by reckless investments or" and "creation of incumbrances", the word "by" shall be inserted;

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

*Explanation.*—For the purposes of this sub-section, "incumbrances" includes any liability which may be recovered or satisfied from the assets of the tea undertaking or, as the case may be, tea unit or the person owning the tea undertaking or tea unit.

Insertion  
of new  
seetion  
16LL.

Debts in-  
curred  
and  
invest-  
ments  
made by  
the autho-  
rised per-  
son to have  
priority.

Amend-  
ment of  
section  
27.

Amend-  
ment of  
section  
46.

Valida-  
tion.

Repeal  
and  
saving.

4. After section 16L of the principal Act, the following section shall be inserted, namely:—

“16LL. Every debt arising out of any loan or any other financial accommodation obtained by the authorised person for carrying on the management of, or exercising functions of control in relation to, the whole or any part of a tea undertaking or tea unit, the management of which has been taken over or is purported to have been taken over under section 16D or section 16E or section 16-I,—

(a) shall have priority over all other debts, whether secured or unsecured, incurred before the management of such tea undertaking or tea unit was taken over;

(b) shall be a preferential debt within the meaning of section 530 of the Companies Act, 1956,

1 of 1956.

and all such debts shall rank equally among themselves and be paid in full out of the assets of the tea undertaking or tea unit, unless such assets are insufficient to meet them, in which case they shall be recoverable from the owner of the tea undertaking or tea unit as arrears of land revenue notwithstanding that the period of management or control has ended due to expiry of the period for which it was taken over or due to cancellation of the order under section 16H or in pursuance of the order of any court.”

5. In section 27 of the principal Act, in sub-section (1), clause (aa) shall be re-lettered as clause (ab) and before that clause as so re-lettered, the following clause shall be inserted, namely:—

“(aa) any sum of money including dividend, if any, realised by the Board in carrying out any measure referred to in clause (jj) of sub-section (2) of section 10;”.

6. Section 46 of the principal Act shall be re-numbered as sub-section (1) thereof and,—

(a) in sub-section (1) as so re-numbered, for the words “the rules”, the words “any rule or order” shall be substituted;

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

“(2) No suit or other legal proceeding shall lie against the Central Government 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 or any rule or order made thereunder.”

7. Notwithstanding any judgment, decree or order of any court, any action or thing (including any order passed or proceeding initiated) taken or done or purported to have been taken or done under sub-section (1) of section 16E of the principal Act at any time after the commencement of the Tea (Amendment) Act, 1976, shall be deemed to be as valid and effective as if the amendments made by section 3 had been in force at the time such action or thing was taken or done.

75 of 1976.

8. (1) The Tea (Amendment) Ordinance, 1980, is hereby repealed.

15 of 1980.

(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 FOREST (CONSERVATION) ACT, 1980

No. 69 of 1980

[27th December, 1980.]

An Act to provide for the conservation of forests and for matters connected therewith or ancillary or incidental thereto.

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

1. (1) This Act may be called the Forest (Conservation) Act, 1980.

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

(3) It shall be deemed to have come into force on the 25th day of October, 1980.

2. Notwithstanding anything contained in any other law for the time being in force in a State, no State Government or other authority shall make, except with the prior approval of the Central Government, any order directing—

(i) that any reserved forest (within the meaning of the expression "reserved forest" in any law for the time being in force in that State) or any portion thereof, shall cease to be reserved;

(ii) that any forest land or any portion thereof may be used for any non-forest purpose.

*Explanation.*—For the purposes of this section "non-forest purpose" means breaking up or clearing of any forest land or portion thereof for any purpose other than reafforestation.

3. The Central Government may constitute a Committee consisting of such number of persons as it may deem fit to advise that Government with regard to—

(i) the grant of approval under section 2; and

(ii) any other matter connected with the conservation of forests which may be referred to it by the Central Government.

Short title,  
extent  
and  
commencement.

Restriction on  
the de-reserva-  
tion of  
forests  
or use of  
forest  
land for  
non-forest  
purpose.

Constitu-  
tion of Ad-  
visory  
Committee.

**NOT CORRECTED: SEE INDIA CODE**

Vol. IV, Pt. XV  
504 Forest (Conservation) 39

[ACT 69 OF 1980]

Power to  
make  
rules.

4. (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.

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

5. (1) The Forest (Conservation) Ordinance, 1980 is hereby repealed.

Repeal  
and  
saving.

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

17 of 1980.

THE HIND CYCLES LIMITED AND SEN-RALEIGH LIMITED  
(NATIONALISATION) ACT, 1980

ARRANGEMENT OF SECTIONS

**CHAPTER I**

**PRELIMINARY**

**SECTIONS**

1. Short title and commencement.
2. Definitions.

**CHAPTER II**

**ACQUISITION OF THE UNDERTAKINGS OF THE TWO COMPANIES**

3. Transfer to, and vesting in, Central Government of the undertakings of the two companies.
4. General effect of vesting.
5. Owners of the two companies to be liable for certain prior liabilities.
6. Power of Central Government to direct vesting of the undertakings of the two companies in two Government companies.

**CHAPTER III**

**PAYMENT OF AMOUNTS**

7. Payment of amount.
8. Payment of further amounts.

**CHAPTER IV**

**MANAGEMENT, ETC., OF THE UNDERTAKINGS OF THE TWO COMPANIES**

9. Management, etc., of the undertakings of the two companies.
10. Duty of persons in charge of management of the undertakings of the two companies to deliver all assets, etc.
11. Duty of persons to account for assets, etc., in their possession.
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**CHAPTER V**

**PROVISIONS RELATING TO EMPLOYEES OF THE TWO COMPANIES**

13. Continuance of employees.
14. Provident fund and other funds.

**CHAPTER VI**  
**COMMISSIONER OF PAYMENTS**

**SECTIONS**

15. Appointment of Commissioner of Payments.
16. Payment by Central Government to the Commissioner.
17. Certain powers of Central Government or Government companies.
18. Claims to be made to the Commissioner.
19. Priority of claims.
20. Examination of claims.
21. Admission or rejection of claims.
22. Disbursement of money by the Commissioner.
23. Disbursement of amounts to the two companies.
24. Undisbursed or unclaimed amount to be deposited with the general revenue account.

**CHAPTER VII**

**MISCELLANEOUS**

25. Act to have overriding effect.
26. Contracts to cease to have effect unless ratified by Central Government or Government companies.
27. Penalties.
28. Offences by companies.
29. Protection of action taken in good faith.
30. Delegation of powers.
31. Power to make rules.
32. Power to remove difficulties.
33. Repeal and saving.

**THE FIRST SCHEDULE.**

**THE SECOND SCHEDULE.**

**THE THIRD SCHEDULE.**

**THE HIND CYCLES LIMITED AND SEN-RALEIGH LIMITED  
(NATIONALISATION) ACT, 1980**

No. 70 OF 1980

[27th December, 1980.]

An Act to provide for the acquisition of the undertakings of Hind Cycles Limited, and Sen-Raleigh Limited, with a view to securing the proper management of such undertakings so as to subserve the interests of the general public by ensuring the continued manufacture, production and distribution of bicycles and their component parts and accessories which are essential to the needs of the economy of the country and for matters connected therewith or incidental thereto.

WHEREAS Hind Cycles Limited and Sen-Raleigh Limited had been engaged in the manufacture and production of articles mentioned in the First Schedule to the Industries (Development and Regulation) Act, 1951, namely, bicycles and their component parts and accessories;

65 of 1951.

AND WHEREAS the management of the undertakings of Hind Cycles Limited and Sen-Raleigh Limited were taken over by the Central Government under the provisions of the Industries (Development and Regulation) Act, 1951;

65 of 1951.

AND WHEREAS it is necessary to acquire the undertakings of Hind Cycles Limited and Sen-Raleigh Limited to ensure that the interests of the general public are served by the continuance, by the undertakings of the two companies, of the manufacture, production and distribution of the aforesaid articles which are essential to the needs of the economy of the country;

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

**CHAPTER I**

**PRELIMINARY**

**1. (1)** This Act may be called the Hind Cycles Limited and Sen-Raleigh Limited (Nationalisation) Act, 1980.

Short title  
and com-  
mence-  
ment.

**(2)** It shall be deemed to have come into force on the 15th day of October, 1980.

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

- (a) "appointed day" means the 15th day of October, 1980;
- (b) "Commissioner" means the Commissioner of Payments appointed under section 15;
- (c) "Custodian" means the Custodian appointed under subsection (2) of section 9 to take over, or carry on, the management of the undertakings of either, or both, of the two companies;
- (d) "notification" means a notification published in the Official Gazette;
- (e) "prescribed" means prescribed by rules made under this Act;
- (f) "Sen-Raleigh Limited" includes Sen and Pandit Industries Limited, Ancillary Industries (Lugs) Private Limited, Ancillary Industries (Forgings) Private Limited, Ancillary Industries (Cranks) Private Limited and Naokhali Machine Tools Limited, all having their registered offices at 1, Middleton Street, Calcutta;
- (g) "specified date", in relation to any provision of this Act, means such date as the Central Government may, by notification, specify for the purposes of that provision and different dates may be specified for different provisions of this Act;
- (h) "two companies" means Hind Cycles Limited and Sen-Raleigh Limited, being companies as defined in the Companies Act, 1956, and having their registered offices at Birlagram, Nagda (Madhya Pradesh), and 1, Middleton Street, Calcutta, respectively;
- (i) words and expressions used herein and not defined but defined in the Companies Act, 1956, shall have the meanings, respectively, assigned to them in that Act.

1 of 1956.

1 of 1956.

## CHAPTER II

### ACQUISITION OF THE UNDERTAKINGS OF THE TWO COMPANIES

Transfer  
to,  
and vest-  
ing in,  
Central  
Govern-  
ment of  
the under-  
takings  
of the two  
companies.

3. On the appointed day, the undertakings of each of the two companies, and the right, title and interest of each of the two companies in relation to such undertakings, shall, by virtue of this Act, stand transferred to, and shall vest in, the Central Government.

General  
effect of  
vesting.

4. (1) The undertakings of each company referred to in section 3 shall be deemed to include all assets, rights, lease-holds, powers, authorities and privileges, and all property, movable and immovable, including lands, buildings, workshops, stores, instruments, machinery and equipment, cash balances, cash on hand, cheques, demand drafts, 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 such company, whether within or outside India, and all books of account, registers 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 5.

(2) All properties as aforesaid which have vested in the Central Government under section 3 shall, by force of such vesting, be freed and discharged from any trust, obligation, mortgage, charge, lien and all other encumbrances affecting them, and any attachment, injunction, decree or order of any court restricting the use of such properties in any manner or appointing any receiver in respect of the whole or any part of such properties shall be deemed to have been withdrawn.

(3) Every mortgagee of any property which has vested under this Act in the Central Government and every person holding any charge, lien or other interest in, or in relation to, any such property shall give, within such time and in such manner as may be prescribed, an intimation to the Commissioner of such mortgage, charge, lien or other interest.

(4) For the removal of doubts, it is hereby declared that the mortgagee of any property referred to in sub-section (3) or any other person holding any charge, lien or other interest in, or in relation to, any such property shall be entitled to claim, in accordance with his rights and interests, payment of the mortgage money or other dues, in whole or in part, out of the amount specified, in relation to the company owning such property, in the First Schedule, and also out of the amounts determined under section 8, but no such mortgage, charge, lien or other interest shall be enforceable against any property which has vested in the Central Government.

(5) Any licence or other instrument granted to either of the two companies in relation to any undertaking which has vested in the Central Government under section 3 at any time before the appointed day and in force immediately before that day shall continue to be in force on and after such day in accordance with its tenor in relation to and for the purposes of such undertaking, and, on and from the date of vesting of such undertaking under section 6 in a Government company, such Government company shall be deemed to be substituted in such licence or other instrument as if such licence or other instrument had been granted to such Government company and such Government company shall hold it for the remainder of the period for which the company to which it was granted would have held it under the terms thereof.

(6) If, on the appointed day, any suit, appeal or other proceeding of whatever nature in relation to any matter specified in sub-section (2) of section 5, in respect of any undertaking of either of the two companies, instituted or preferred by or against either of the two companies, is pending, the same shall not abate, be discontinued or be, in any way, prejudicially affected by reason of the transfer of the undertakings of either of the two companies or of anything contained in this Act, but the suit, appeal or other proceeding may be continued, prosecuted or enforced by or against the Central Government, or, where the undertakings of the two companies are directed, under section 6, to vest in Government companies, by or against the concerned Government company.

**Owners of  
the two  
companies  
to be  
liable for  
certain  
prior lia-  
bilities.**

5. (1) Every liability, other than the liability specified in sub-section (2), of each of the two companies in respect of any period prior to the appointed day, shall be the liability of the concerned company and shall be enforceable against it and not against the Central Government, or, where the undertakings of the two companies are directed, under section 6, to vest in Government companies, against the concerned Government company.

(2) Any liability arising in respect of materials supplied to either of the two companies after the management of the undertakings of the company had been taken over by the Central Government shall, on and from the appointed day, be the liability of the Central Government or of the concerned Government company aforesaid and shall be discharged by that Government or Government company, as and when repayment for such supplies becomes due and payable.

(3) For the removal of doubts, it is hereby declared that—

(a) save as otherwise expressly provided in this section or in any other provision of this Act, no liability, other than the liability specified in sub-section (2), of either of the two companies in relation to its undertakings in respect of any period prior to the appointed day, shall be enforceable against the Central Government, or, where the undertakings of the two companies are directed, under section 6, to vest in Government companies, against the concerned Government company;

(b) no award, decree or order of any court, tribunal or other authority in relation to the undertakings of either of the two companies, passed on or after the appointed day, in respect of any matter, claim or dispute, not being a matter, claim or dispute in relation to any matter referred to in sub-section (2), which arose before that day, shall be enforceable against the Central Government, or, where the undertakings of the two companies are directed, under section 6, to vest in Government companies, against the concerned Government company;

(c) no liability incurred by either of the two companies before the appointed day, for the contravention of any provision of law for the time being in force, shall be enforceable against the Central Government, or, where the undertakings of the two companies are directed, under section 6, to vest in Government companies, against the concerned Government company.

6. (1) Notwithstanding anything contained in sections 3 and 4, the Central Government may, subject to such terms and conditions as it may think fit to impose, direct, by notification, that each of the undertakings of the two companies and the right, title and interest of each of the two companies in relation to their respective undertakings which have vested in that Government under section 3, and such of the liabilities of each of the two companies as are specified in sub-section (2) of section 5, shall, instead of continuing to vest in the Central Government, vest in two Government companies 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) Where the right, title and interest, and the liabilities referred to in sub-section (2) of section 5, of each of the two companies, in relation to its undertakings, vest in two Government companies under sub-section (1), the Government companies shall, on and from the date of such vesting, be deemed to have become the owners in relation to such undertakings, and all the rights and liabilities of the Central Government in relation to such undertakings shall, on and from the date of such vesting, be deemed to have become the rights and liabilities, respectively, of the Government companies.

Power of  
Central  
Govern-  
ment to  
direct  
vesting of  
the under-  
takeings of  
the two  
Com-  
panies in  
two  
Govern-  
ment  
companies.

### CHAPTER III

#### PAYMENT OF AMOUNTS

7. For the transfer to, and vesting in, the Central Government, under section 3, of the undertakings of each of the two companies and the right, title and interest of each of the two companies in relation to such undertakings, there shall be given by the Central Government to each of the companies, in cash and in the manner specified in Chapter VI, an amount equal to the amount specified against the name of such company in the First Schedule.

Payment  
of  
amount.

8. (1) For the deprivation of the two companies of the management of their undertakings, there shall be given by the Central Government to each of the companies in cash, an amount calculated at the rate specified against the name of such company in the Second Schedule for the period commencing on the date on which the management of the undertakings of such company was taken over in pursuance of the orders made by the Central Government under the provisions of the Industries (Development and Regulation) Act, 1951 and ending on the appointed day.

Payment  
of further  
amounts.

65 of 1951.

(2) The amount specified in section 7 and the amount calculated in accordance with the provisions of sub-section (1) shall carry simple interest at the rate of four per cent. per annum for the period commencing on the appointed day and ending on the date on which payment of such amount is made by the Central Government to the Commissioner.

(3) The amounts determined in accordance with the provisions of sub-sections (1) and (2) shall be given by the Central Government to the two companies in addition to the amount specified in the First Schedule.

## CHAPTER IV

## MANAGEMENT, ETC., OF THE UNDERTAKINGS OF THE TWO COMPANIES

**Management, etc.,  
of the  
undertakings of  
the two  
companies.**

9. (1) The general superintendence, direction, control and management of the affairs and business of the undertakings of each of the two companies, the right, title and interest in relation to which have vested in the Central Government under section 3, shall,—

(a) where a direction has been made by the Central Government under sub-section (1) of section 6, vest in the Government company specified in such direction; or

(b) where no such direction has been made by the Central Government, vest in one or more Custodians appointed by the Central Government under sub-section (2),

and thereupon the Government company so specified or the Custodian or Custodians so appointed, as the case may be, shall be entitled to exercise, to the exclusion of all other persons, all such powers and do all such things as either, or both, of the two companies is, or are, authorised to exercise and do in relation to its or their undertakings.

(2) The Central Government may appoint one or more individuals or a Government company as the Custodian or Custodians of the undertakings of either, or both, of the two companies in relation to which no direction has been made by it under sub-section (1) of section 6.

(3) The Custodian or Custodians so appointed shall receive, from the funds of the undertakings of the two companies, such remuneration as the Central Government may fix and shall hold office during the pleasure of the Central Government.

**Duty of  
persons  
in charge  
of  
manage-  
ment of  
the  
under-  
takings  
of the  
two com-  
panies  
to deliver  
all  
assets, etc.**

10. (1) On the vesting of the management of the undertakings of the two companies in Government companies or on the appointment of a Custodian or Custodians, all persons in charge of the management of the undertakings of either of the two companies immediately before such vesting or appointment, shall be bound to deliver to the concerned Government company or the Custodian or Custodians, as the case may be, all assets, books of account, registers or other documents in their custody relating to the undertakings.

(2) The Central Government may issue such directions as it may deem desirable in the circumstances of the case to the Government companies or the Custodian or Custodians, and such Government companies or the Custodian or Custodians may also, if it is considered necessary so to do, apply to the Central Government at any time for instructions as to the manner in which the management of the undertakings of the two companies shall be conducted or in relation to any other matter arising in the course of such management.

**Duty of  
persons  
to account  
for assets  
etc., in  
their pos-  
session.**

11. (1) Any person who has, on the appointed day, in his possession or under his control any assets, books, documents or other papers relating to any undertaking owned by the two companies, which have vested in the Central Government or in Government companies under this Act, and which belong to the two companies, or would have so belonged, if the undertakings owned by the two companies had not vested in the Central Government or such Government companies, shall be liable to account for the said assets, books, documents and other

papers to the Central Government or the Government companies and shall deliver them up to the Central Government or such Government companies or to such person or persons as the Central Government or the concerned Government company may specify in this behalf.

(2) The Central Government or the Government companies aforesaid may take or cause to be taken all necessary steps for securing possession of the undertakings of the two companies which have vested in the Central Government or the Government companies under this Act.

(3) The two companies shall within such period as the Central Government may allow in this behalf, furnish to that Government a complete inventory of all their properties and assets, as on the appointed day, pertaining to the undertakings which have vested in the Central Government under section 3, and, for this purpose, the Central Government or the Government companies aforesaid shall afford to the two companies all reasonable facilities.

1 of 1956.

12. The Custodian or Custodians of the undertakings of either, or both, of the two companies shall maintain an account of the undertakings of the concerned company or companies in such form and manner and under such conditions as may be prescribed and the provisions of the Companies Act, 1956, shall apply to the audit of the accounts so maintained as they apply to the audit of the accounts of a company.

Accounts  
and audit.

## CHAPTER V

### PROVISIONS RELATING TO EMPLOYEES OF THE TWO COMPANIES

13. (1) Every person who has been, immediately before the appointed day, employed in any undertaking of either of the two companies shall become,—

Conti-  
nuance of  
em-  
ployees.

(a) on and from the appointed day, an employee of the Central Government, and

(b) where the undertakings of the two companies are directed, under sub-section (1) of section 6, to vest in Government companies, an employee of the concerned Government company on and from the date of such vesting or transfer,

and shall hold office or service under the Central Government or the concerned Government company, as the case may be, with the same rights and privileges as to pension, gratuity and other matters as would have been admissible to him if there had been no such vesting and shall continue to do so unless and until his employment under the Central Government or the concerned Government company, as the case may be, is duly terminated or until his remuneration and other conditions of service are duly altered by the Central Government or the concerned Government company, as the case may be.

14 of 1947.

(2) Notwithstanding anything contained in the Industrial Disputes Act, 1947, or in any other law for the time being in force, the transfer of the services of any officer or other person employed in any undertaking of either of the two companies, to the Central Government or a Government company, shall not entitle such officer or other employee to any compensation under this Act or any other law for the time being in force and no such claim shall be entertained by any court, tribunal or other authority.

Provident  
fund and  
other  
funds.

14. (1) Where either of the two companies has established a provident fund, superannuation, welfare or other fund for the benefit of the persons employed in any of its undertakings, the moneys relatable to the officers or other employees whose services have become transferred by or under this Act to the Central Government or a Government company shall, out of the moneys 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 concerned Government company, as the case may be.

(2) The moneys which stand transferred under sub-section (1) to the Central Government or the Government company, as the case may be, shall be dealt with by that Government or Government company in such manner as may be prescribed.

## CHAPTER VI

### COMMISSIONER OF PAYMENTS

Appoint-  
ment of  
Commis-  
sioner  
of Pay-  
ments.

15. (1) The Central Government shall, for the purpose of disbursing the amounts payable under sections 7 and 8 to each of the two companies, by notification, appoint a Commissioner of Payments.

(2) The Central Government may appoint such other persons as it may think fit to assist the Commissioner and thereupon the Commissioner may authorise one or more of such persons also to exercise all or any of the powers exercisable by him under this Act and different persons may be authorised to exercise different powers.

(3) Any person authorised by the Commissioner to exercise any of the powers exercisable by the Commissioner may exercise those powers in the same manner and with the same effect as if they have been conferred on that person directly by this Act and not by way of authorisation.

(4) The salaries and allowances of the Commissioner and other persons appointed under this section shall be defrayed out of the Consolidated Fund of India.

Payment  
by Central  
Govern-  
ment to  
the  
Commis-  
sioner.

16. (1) The Central Government shall, within thirty days from the specified date, pay in cash to the Commissioner, for payment to each of the two companies,—

(a) an amount equal to the amount specified against the name of such company in the First Schedule; and

(b) an amount equal to the amount payable to each of the two companies under section 8.

(2) A deposit account shall be opened by the Central Government in favour of the Commissioner in the Public Account of India and every amount paid under this Act to the Commissioner shall be deposited by him to the credit of the said deposit account and the said deposit account shall be operated by the Commissioner.

(3) Separate records shall be maintained by the Commissioner in respect of the undertakings of each of the two companies in relation to which payments have been made to him under this Act.

→ 31.3.1981 : Vide Notifn. No. S.O. 263(E), dt. 31.3.1981,  
Gaz. of India, Ext., Pt. II, S. 3(ii), p. 414.

(4) Interest accruing on the amount standing to the credit of the deposit account referred to in sub-section (2) shall enure to the benefit of the two companies.

17. (1) The Central Government or the concerned Government company, as the case may be, shall be entitled to receive, up to the specified date, to the exclusion of all other persons, any money due to either of the two companies in relation to the undertakings which have vested in the Central Government or the Government company and realised after the appointed day, notwithstanding that the realisation pertains to a period prior to the appointed day.

Certain powers of Central Government or Government companies.

(2) The Central Government or the concerned Government company, as the case may be, may make a claim to the Commissioner with regard to every payment made by that Government or Government company after the appointed day, for discharging any liability of either of the two companies, not being any liability specified in sub-section (2) of section 5, in relation to any period prior to the appointed day, and every such claim shall have priority, in accordance with the priorities attaching, under this Act, to the matter in relation to which such liability has been discharged by the Central Government or the Government company.

(3) Save as otherwise provided in this Act, the liabilities of either of the two companies in respect of any transaction prior to the appointed day which have not been discharged on or before the specified date shall be the liabilities of the respective company.

18. Every person having a claim against either of the two companies with regard to any of the matters specified in the Third Schedule pertaining to any undertaking owned by it shall prefer such claim before the Commissioner within thirty days from the specified date:

Claims to be made to the Commissioner.

Provided that if the Commissioner is satisfied that the claimant was prevented by sufficient cause from preferring the claim within the said period of thirty days, he may entertain the claim within a further period of thirty days, but not thereafter.

19. The claims made under section 18 shall have priorities in accordance with the following principles, namely:—

Priority of claims.

(a) Category I shall have precedence over all other categories and Category II shall have precedence over Category III, and so on;

(b) the claims specified in each of the categories shall rank equally and be paid in full, but, if the amount is insufficient to meet such claims in full, they shall abate in equal proportions and be paid accordingly; and

(c) the question of discharging any liability with regard to a matter specified in a lower category shall arise only if a surplus is left after meeting all the liabilities specified in the immediately higher category.

20. (1) On receipt of the claims made under section 18, the Commissioner shall arrange the claims in the order of priorities specified in the Third Schedule and examine the same in accordance with such order,

Examination of claims.

Admission  
or rejec-  
tion of  
claims.

(2) If, on examination of the claims, the Commissioner is of opinion that the amount paid to him under this Act is not sufficient to meet the liabilities specified in any lower category, he shall not be required to examine the claims in respect of such lower category.

21. (1) After examining the claims with reference to the priorities specified in the Third Schedule, the Commissioner shall fix a date on or before which every claimant shall file the proof of his claim.

(2) Not less than fourteen days' notice of the date so fixed shall be given by advertisement in one issue of any daily newspaper in the English language having circulation in the major part of the country and in one issue of any daily newspaper in such regional language as the Commissioner may consider suitable, and every such notice shall call upon the claimant to file the proof of his claim with the Commissioner within the period specified in the advertisement.

(3) Every claimant who fails to file the proof of his claim within the period specified by the Commissioner shall be excluded from the disbursements made by the Commissioner.

(4) The Commissioner shall, after such investigation as may, in his opinion, be necessary and after giving the concerned company an opportunity of refuting the claim and after giving the claimant a reasonable opportunity of being heard, by order in writing, admit or reject the claim in whole or in part.

(5) The Commissioner shall have the power to regulate his own procedure in all matters arising out of the discharge of his functions, including the place or places at which he may hold his sitting and shall, for the purpose of making any investigation under this Act, have the same powers as are vested in a Civil Court under the Code of Civil Procedure, 1908, while trying a suit, in respect of the following matters, namely:—

(a) the summoning and enforcing the attendance of any witness and examining him on oath;

(b) the discovery and production of any document or other material object producible as evidence;

(c) the reception of evidence on affidavits;

(d) the issuing of any commission for the examination of witnesses.

(6) Any investigation before the Commissioner shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Indian Penal Code and the Commissioner shall be deemed to be a Civil Court for the purposes of section 195, and Chapter XXVI, of the Code of Criminal Procedure, 1973.

(7) A claimant who is dissatisfied with the decision of the Commissioner, may prefer an appeal against such decision to the principal civil court of original jurisdiction within the local limits of whose jurisdiction the registered office of the concerned company is situated:

Provided that where a person who is a Judge of a High Court is appointed to be the Commissioner, such appeal shall lie to the High Court

5 of 1908.

45 of 1860.

2 of 1974.

exercising jurisdiction over the place in which the registered office of the concerned company is situated and such appeal shall be heard and disposed of by not less than two Judges of that High Court.

**22.** After admitting a claim under this Act, the amount due in respect of such claim shall be paid by the Commissioner to the person or persons to whom such amount is due, and on such payment, the liability of each of the two companies in respect of such claim shall stand discharged.

**23.** (1) If, out of the moneys paid to him in relation to the undertakings of either of the two companies, there is a balance left after meeting the liabilities as specified in the Third Schedule, the Commissioner shall disburse such balance to the concerned company.

(2) Where the possession of any machinery, equipment or other property has vested in the Central Government or a Government company under this Act, but such machinery, equipment or other property does not belong to either of the two companies, it shall be lawful for the Central Government or the concerned Government company to continue to possess such machinery or equipment or other property on the same terms and conditions under which they were possessed by either of the companies immediately before the appointed day.

**24.** Any money paid to the Commissioner which remains undisbursed or unclaimed on the date immediately preceding the date on which the office of the Commissioner is finally wound up, shall be transferred by the Commissioner, before his office is finally wound up, to the general revenue account of the Central Government; but a claim to any money so transferred may be preferred to the Central Government by the person entitled to such payment and shall be dealt with as if such transfer had not been made, and the order, if any, for the payment of the claim being treated as an order for the refund of revenue.

Disbursement  
of money  
by the  
Commissioner.

Disbursement  
of amounts  
to the  
two companies.

Undisbursed or  
unclaimed  
amount to  
be deposited  
with  
the  
general  
revenue  
account.

## CHAPTER VII

### MISCELLANEOUS

**25.** The provisions of this Act shall have effect notwithstanding anything inconsistent therewith 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.

Act  
to have  
overriding  
effect.

**26.** Every contract entered into by either of the two companies in relation to any of its undertakings which has vested in the Central Government under section 3 for any service, sale or supply, and in force immediately before the appointed day, shall, on and from the expiry of a period of thirty days from the appointed day, cease to have effect unless such contract is, before the expiry of that period, ratified, in writing, by the Central Government or the Government company concerned, in which such undertaking has been vested under this Act and in ratifying such contract, the Central Government or such Government company may make such alteration or modification therein as it may think fit:

Contracts  
to cease to  
have  
effect  
unless ratified  
by  
Central  
Government  
or  
Government  
companies.

Provided that the Central Government or such Government company shall not omit to ratify a contract and shall not make any alteration or modification in a contract—

(a) unless it is satisfied that such contract is unduly onerous or has been entered into in bad faith or is detrimental to the interests of the Central Government or such Government company; and

(b) except after giving the parties to the contract a reasonable opportunity of being heard and except after recording in writing its reasons for refusal to ratify the contract or for making any alteration or modification therein.

## Penalties.

## 27. Any person who,—

(a) having in his possession, custody or control any property forming part of any undertaking of either of the two companies, wrongfully withholds such property from the Central Government or the Government company concerned; or

(b) wrongfully obtains possession of, or retains, any property forming part of any undertaking of either of the two companies; or

(c) wilfully withholds or fails to furnish to the Central Government or the Government company concerned or any person or body of persons specified by that Government or such Government company, any document relating to such undertaking, which may be in his possession, custody or control; or

(d) fails to deliver to the Central Government or the Government company concerned or any person or body of persons specified by that Government or Government company, any assets, books of account, registers or other documents in his possession, custody or control, relating to the undertakings of either of the two companies; or

(e) wrongfully removes or destroys any property forming part of any undertaking of either of the two companies or prefers any claim which he knows or has reason to believe to be false or grossly inaccurate,

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 com-  
panies.

28. (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.

29. (1) No suit, prosecution or other legal proceeding shall lie against the Central Government or any officer of that Government or the Custodian or the Government companies or other person authorised by that Government or Government companies for anything which is in good faith done or intended to be done under this Act.

Protection of action taken in good faith.

(2) No suit or other legal proceeding shall lie against the Central Government or any of its officers or other employees or the Custodian or the Government companies or any officer or other person authorised by those companies 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.

30. (1) The Central Government may, by notification, direct that all or any of the powers exercisable by it under this Act, other than the powers conferred by this section and sections 31 and 32 may also be exercised by such person or persons as may be specified in the notification.

Delegation of powers.

(2) Whenever any delegation of power is made under sub-section (1), the person to whom such power has been delegated shall act under the direction, control and supervision of the Central Government.

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

Power to make rules.

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

(a) the time within which, and the manner in which, an intimation referred to in sub-section (3) of section 4 shall be given;

(b) the form and manner in which, and the conditions under which, the Custodian or Custodians shall maintain the accounts as required by section 12;

(c) the manner in which the moneys in any provident fund or other fund, referred to in section 14, shall be dealt with;

(d) 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.

Power to remove diffi-  
culties.

32. 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.

Repeal  
and  
saving.

33. (1) The Hind Cycles Limited and Sen-Raleigh Limited (Nationalisation) Ordinance, 1980, is hereby repealed.

16 of 1980.

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

#### THE FIRST SCHEDULE

[See sections 4(4), 7, 8(3) and 16(1) (a)]

Sl. No.	Name of the company	Amount (Rupees in lakhs)
1.	Hind Cycles Limited	241.47
2.	Sen-Raleigh Limited	708.00
3.	Sen and Pandit Industries Limited	23.96
4.	Ancillary Industries (Lugs) Private Limited	1.31
5.	Ancillary Industries (Forgings) Private Limited	1.44
6.	Ancillary Industries (Crank) Private Limited	2.33
7.	Naokhali Machine Tools Limited	2.87

#### THE SECOND SCHEDULE

[See section 8(1)]

Sl. No.	Name of the company	Rate per annum (Rupees)
1.	Hind Cycles Limited	8,000
2.	Sen-Raleigh Limited	8,000
3.	Sen and Pandit Industries Limited	500
4.	Ancillary Industries (Lugs) Private Limited	500
5.	Ancillary Industries (Forgings) Private Limited	500
6.	Ancillary Industries (Crank) Private Limited	500

## THE THIRD SCHEDULE

[See sections 18, 20(1), 21(1) and 23(1)]

## ORDER OF PRIORITIES FOR THE DISCHARGE OF LIABILITIES OF THE TWO COMPANIES

*Post-take-over management period**Category I—*

- (a) Wages, salaries and other dues payable to the employees of the companies.
- (b) Deductions made from the salaries and wages of the employees for provident fund, the Employees' State Insurance Fund, premium relating to the Life Insurance Corporation of India or for any other purpose.

*Category II—*

- Principal amount of loans advanced by—
- (i) the Central Government
  - (ii) a State Government
  - (iii) Banks and financial institutions
  - (iv) any other sources.

*Category III—*

- (a) Arrears in relation to contributions to be made by the companies to provident fund, the Employees' State Insurance Fund or under any other law for the time being in force providing for such contributions.
- (b) Any credits availed of by the companies for the purpose of carrying on any trading or manufacturing operations, other than those specified in sub-section (2) of section 5.
- (c) Any dues of State Electricity Boards or other Government or semi-Government institutions against supply of goods or services, other than those specified in sub-section (2) of section 5.
- (d) Arrears of interest on loans and advances.

*Category IV—*

- (a) Revenue, taxes, cesses, rates or other dues to the Central Government, a State Government or any local authority.
- (b) Any other dues.

*Pre-take-over management period**Category V—*

- (a) Wages, salaries and other dues payable to the employees of the companies.
- (b) Deductions made from the salaries and wages of the employees for provident fund, the Employees' State Insurance Fund, premium relating to the Life Insurance Corporation of India or for any other purpose.

**Category VI—**

(a) Principal amount of secured loans advanced by—

(i) the Central Government

(ii) a State Government

(iii) Banks and financial institutions.

(b) Arrears in relation to contributions to be made by the companies to provident fund, the Employees' State Insurance Fund or under any other law for the time being in force providing for such contributions.

**Category VII—**

Principal amount of unsecured loans advanced by—

(i) the Central Government

(ii) a State Government

(iii) Banks and financial institutions.

**Category VIII—**

(a) Any credits availed of by the companies for the purpose of carrying on any trading or manufacturing operations.

(b) Any dues of State Electricity Boards or other Government or semi-Government institutions against supply of goods or services.

(c) Arrears of interest on loans and advances.

(d) Revenue, taxes, cesses, rates or other dues to the Central Government, a State Government or any local authority.

(e) Any other loans or dues.

# THE APPROPRIATION (No. 4) ACT, 1980

NO. 71 OF 1980

[29th December, 1980.]

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 1980-81.

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

1. This Act may be called the Appropriation (No. 4) Act, 1980.  
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 thirteen thousand three hundred and seventy crores, sixty-three lakhs and twenty-one thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1980-81, in respect of the services specified in column 2 of the Schedule.  
Issue of Rs.  
13,370,63,  
21,000 out of  
the Conso-  
lidated  
Fund of  
India for the  
year 1980-81.
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.  
Appropria-  
tion.

## THE SCHEDULE

(See sections 2 and 3)

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Department of Agriculture and Co-operation . . . Revenue	7,70,000	..	7,70,000
2	Agriculture . . . Capital	325,00,00,000	25,00,00,000	350,00,00,000
8	Department of Agricultural Research and Education . . . Revenue	3,50,000	..	3,50,000
10	Ministry of Irrigation . . . Revenue	2,00,000	..	2,00,000
12	Foreign Trade and Export Production . . . Revenue Capital	15,00,00,000 25,00,000	..	15,00,00,000 25,00,000
13	Textiles, Handloom and Handicrafts . . . Revenue Capital	30,75,00,000 40,00,000	..	30,75,00,000 40,00,000
17	Posts and Telegraphs—Working Expenses . . . Revenue	39,55,00,000	..	39,55,00,000
19	Capital Outlay on Posts and Telegraphs . . . Capital	2,000	..	2,000
20	Ministry of Defence . . . Capital	1,000	..	1,000
21	Defence Services—Army . . . Revenue	..	15,00,000	15,00,000
25	Capital Outlay on Defence Services . . . Capital	..	85,00,000	85,00,000
27	Education . . . Revenue	1,000	..	1,000
30	Ministry of Energy . . . Capital	40,00,01,000	..	40,00,01,000
35	Taxes on Income, Estate Duty, Wealth Tax and Gift Tax . . . Revenue	3,00,00,000	..	3,00,00,000
36	Stamps . . . Capital	50,00,000	..	50,00,000
41	Transfers to State Governments . . . Revenue Capital	194,71,20,000 ..	..	194,71,20,000 190,50,80,000
42	Other Expenditure of the Ministry of Finance . . . Revenue	1,000	..	1,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
43	Loans to Government Servants, etc. Capital	15,00,00,000	..	15,00,00,000
	CHARGED—Repayment of Debt Capital	..	12,200,00,00,000	12,200,00,00,000
45	Medical and Public Health Revenue	..	99,000	99,000
46	Family Welfare Revenue	..	1,37,000	1,37,000
48	Cabinet Revenue	45,00,000	..	45,00,000
52	Other Expenditure of the Ministry of Home Affairs Revenue	1,000	..	1,000
59	Industries Revenue Capital	12,22,28,000 62,54,74,000	..	12,22,28,000 62,54,74,000
62	Information and Publicity Revenue Capital	2,00,00,000	79,000	2,00,00,000
63	Broadcasting Revenue	..	29,000	29,000
69	Petroleum and Petro-Chemicals Industries Capital	16,40,24,000	..	16,40,24,000
70	Chemicals and Fertilizers Industries Revenue Capital	1,000 1,000	..	1,000 1,000
79	Ministry of Social Welfare Revenue	1,000	..	1,000
80	Department of Steel Capital	122,50,00,000	..	122,50,00,000
81	Department of Mines Revenue Capital	3,00,00,000 44,00,00,000	..	3,00,00,000 44,00,00,000
84	Supplies and Disposals Revenue	24,00,000	19,19,000	43,19,000
85	Department of Rehabilitation Capital	..	5,50,00,000	5,50,00,000
88	Aviation Capital	18,00,00,000	..	18,00,00,000
92	Water Supply and Sewerage Revenue	1,000	..	1,000
93	Housing and Urban Development Revenue	58,00,000	..	58,00,000
98	Department of Electronics Revenue Capital	1,000 2,16,00,000	..	1,000 2,16,00,000
	TOTAL	948,39,78,000	12,422,23,43,000	13,370,63,21,000

THE CONSTITUTION (FORTY-FIFTH AMENDMENT)  
ACT, 1980

[14th April, 1980.]

An Act further to amend the Constitution of India.

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

short  
title and  
Commen-  
cement.

1. (1) This Act may be called the Constitution (Forty-fifth Amendment) Act, 1980.  
(2) It shall be deemed to have come into force on the 25th day of January, 1980.
2. In article 334 of the Constitution, for the words "thirty years", the words "forty years" shall be substituted.

Amend-  
ment of  
article  
334.

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