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*Separate paging is given to this Part, in order that it may be filed as a separate compilation.*

## PART IV.

Regulations, Orders, Notifications and Rules, of the Government of India, of the Government of Bihar, and of the High Court. Papers extracted from the *Gazette of India* and Provincial Gazettes. Orders of Commandants of Volunteers Corps.

### HOME, REVENUE AND FINANCE DEPARTMENTS.

#### NOTIFICATIONS.

*The 7th April 1937.*

No. 3801-A.—The following notifications, issued by the Government of India in the Foreign and Political Department and Home Department, are republished for general information.

By order of the Governor,  
P. T. MANSFIELD,

*Chief Secretary to Government.*

*The 4th March 1937.*

No. 141-Fed.—It is hereby notified that, with effect from the date on which Part III

of the Government of India Act, 1935, comes into force, the following designations have been prescribed for official use:—

1. The short designation of the office described in section 3(2) of the Government of India Act, 1935, namely:—

“His Majesty’s Representative for the exercise of the functions of the Crown in its relations with Indian States”,

shall be the “Crown Representative”.

2. (a) The headquarters secretariat of the Crown Representative, corresponding to the present Political side of the Foreign and Political Department, shall be known as the “Political Department”; and (b) the service now known as the “Indian Political Department” shall be known as the “Indian Political Service”.

3. The term "Political Secretary" shall be the short designation of the administrative head of the "Political Department" Secretariat, but for the purpose of official communications the full designation shall be

"Secretary to His Excellency the Crown Representative".

4. The following Political Officers, viz:—

The Hon'ble the Agent to the Governor General in Central India,

The Hon'ble the Agent to the Governor General in Rajputana,

The Hon'ble the Agent to the Governor General in the States of Western India,

The Hon'ble the Agent to the Governor General, Punjab States,

The Agent to the Governor General, Gujerat States,

The Agent to the Governor General, Madras States,

The Agent to the Governor General, Deccan States,

The Agent to the Governor General, Eastern States,

shall be designated "Residents" for the Areas and States concerned, and not Agents to the Governor General, e.g., the Hon'ble the Resident for Central India, the Hon'ble the Resident for the Punjab States, the Resident for Baroda and the Gujerat States and the Resident for the Madras States. Other Political Officers will continue to be designated as heretofore.

B. J. GLANCY,

*Political Secy. to the Govt. of India.*

POLICE.

*The 3rd March 1937.*

No. F. 51/1/36.—The following resolution by the Secretary of State for India in Council is published for general information:—

In exercise of the powers conferred by sub-section (2) of section 96-B of the Government of India Act, the Secretary of State, with the concurrence of the majority of votes at a meeting of the Council of India held this 19th day of January, 1937, hereby makes the following amendments in the Indian Police Service (Regulation of Seniority) Rules, namely:—

In the said Rules for the words "Indian Police Service", wherever they occur, the words "Indian Police" shall be substituted.

This amendment shall be deemed to have had effect from the 28th February 1933.

PUBLIC.

*The 2nd March 1937.*

No. F. 50/21/36-I.—The following Resolution by the Secretary of State in Council making an amendment in the Government Servants' Conduct Rules, 1935, applicable to members of the services under his control is published for general information:—

In exercise of the powers conferred by sub-section (2) of section 96-B of the Government of India Act, the Secretary of State, with the concurrence of the majority of votes at a meeting of the Council of India held this 9th day of February 1937, hereby makes the following amendment in the Government Servants' Conduct Rules, namely:—

For sub rule (1) (i) of rule 20 of the said Rules the following shall be substituted:—

“(1) (i) No Government servant shall take part in, subscribe in aid of, or assist in any way any political movement in India, or relating to Indian affairs”.

No. F. 50/21/36-II.—In exercise of the powers conferred by rule 48 of the Civil Services (Classification, Control and Appeal) Rules, the Governor General in Council is pleased to direct that the following further amendments shall be made in the Government Servants' Conduct Rules, in their application to members of the services specified in sub-rule (1) of rule 48 of the Civil Services (Classification, Control and Appeal) Rules, namely:—

(a) Rule 22 of the said Rules shall be omitted; and

(b) for clause (i) of sub-rule (1) of rule 23 of the said Rules, the following clause shall be substituted, namely:—

“(i) No Government servant shall take part in, subscribe in aid of, or assist in any way, any political movement in India, or relating to Indian affairs”.

*The 13th April 1937.*

No. 1641—IIW-3/37-R.—The following Resolution of the Government of India in the Department of Industries and Labour is republished for general information.

P. T. MANSFIELD,

*Chief Secretary to Government.*

RESOLUTION.

*New Delhi, the 29th March, 1937.*

No. M-75.—The Governor General in Council, with the sanction of His Majesty's Secretary of State for India in Council, is



pleased to direct that the following further amendment shall be made in the rules regulating the grant by Local Governments of licences to prospect for minerals and of mining leases in British India, published with the Resolution of the Government of India in the Department of Commerce and Industry, no. 7552-7581-121, dated the 15th September 1913, as subsequently amended:—

In clause (viii) of rule 50 of the said Rules for the words "two years" the words "three years" shall be substituted.

A. G. CLOW,

*Secretary to the Govt. of India.*

*The 13th April 1937.*

**No. 2745—S/13-37-F.**—The following notification issued by the Government of India, Finance Department (Central Revenues, is republished for general information.

P. T. MANSFIELD,

*Chief Secretary to Government.*

STAMPS.

*New Delhi, the 16th January 1937.*

**No. 1.**—In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Governor General in Council is pleased to remit the

stamp duty chargeable under articles 23 and 62 of Schedule I to the said Act on instruments evidencing transfer of property between companies limited by shares as defined in the Indian Companies Act, 1913, in cases—

- (i) where at least 90 per cent of the issued share capital of the transferee company is in the beneficial ownership of the transferor company, or
- (ii) where the transfer takes place between a parent company and a subsidiary company one of which is the beneficial owner of not less than 90 per cent of the issued share capital of the other, or
- (iii) where the transfer takes place between two subsidiary companies of each of which not less than 90 per cent of the share capital is in the beneficial ownership of a common parent company:

Provided that in each case a certificate is obtained by the parties from the officer appointed in this behalf by the local Government concerned that the conditions above prescribed are fulfilled.

W. W. NIND,

*Joint Secy. to the Govt. of India*

## HOME (REFORMS) DEPARTMENT.

### NOTIFICATION.

*The 7th April 1937.*

**No. 3802—R-90/36-Ref.**—The following Orders of the King's Most Excellent Majesty in Council are republished for general information:—

### THE GOVERNMENT OF INDIA (COMMENCEMENT AND TRANSITORY PROVISIONS) ORDER, 1936.

AT THE COURT AT BUCKINGHAM PALACE,

*The 3rd day of July, 1936.*

PRESENT,

### THE KING'S MOST EXCELLENT MAJESTY IN COUNCIL.

WHEREAS by section three hundred and twenty of the Government of India Act, 1935 (hereafter in this Order referred to as "the new Act"), it is provided that the provisions of that Act other than those of Part II thereof shall, subject to any express provision to the contrary, come into force on a date to be appointed by His Majesty in Council for the commencement of Part III thereof, but His Majesty in Council is empowered to fix an earlier or later date for the coming into operation, either generally or for particular purposes, of any particular provisions of the Act:

AND WHEREAS by section three hundred and ten of the new Act His Majesty in Council is empowered, for the purpose of facilitating the transition to the provisions of the new Act from the provisions of the Government of India Act (hereafter in this Order referred to as "the old Act"), to direct that the new Act and any provisions of the old Act still in force shall, during a limited period, have effect subject to adaptations and modifications, to make with respect to a limited period temporary provision for ensuring that during and after the transition there are

available to all Governments in India sufficient revenues to enable the business of those Governments to be carried on, and to make other temporary provisions for the purposes of removing any difficulties arising in relation to the transition :

AND WHEREAS a draft of this Order was laid before Parliament in accordance with the provisions of subsection (1) of section three hundred and nine of the new Act and an Address has been presented to His Majesty by both Houses of Parliament praying that an Order may be made in the terms of this Order :

NOW, THEREFORE, His Majesty, in the exercise of the said powers and of all other powers enabling him in that behalf, is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, as follows:—

1. This Order may be cited as "The Government of India (Commencement and Transitory Provisions) Order, 1936."

2. The Interpretation Act, 1889, applies for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

3.—(1) The provisions of the new Act, other than those of Part II thereof and other than those referred to in the next succeeding sub-paragraph, shall, subject to the provisions of that Act and of this and any other Order in Council made thereunder, come into force on the first day of April, nineteen hundred and thirty-seven, and accordingly that date is the date referred to in that Act as the date of the commencement of Part III thereof.

(2) The provisions of Part VIII of the new Act, of Chapter I of Part IX of that Act, and of the Eighth Schedule to that Act, shall come into force on such dates as His Majesty in Council may hereafter appoint, and section two hundred and thirty-two of that Act shall not come into force until the establishment of the Federation.

(3) In this paragraph the reference to Part II of the new Act shall be deemed to include a reference to the First and Second Schedules thereto, and to so much of the Third Schedule thereto as relates to the Governor-General.

4.—(1) So far as may be necessary for the purpose of enabling the members of all the Provincial Legislatures to be duly chosen in time for those Legislatures to be ready to meet by the commencement of Part III of the new Act—

(a) the provisions of Parts III and XII of, and of the Fifth and Sixth Schedules to, the new Act shall (so far as those provisions are not already in force) come into force on the date of the making of this Order; and

(b) any Orders in Council or rules made under the new Act with respect to those Legislatures, whether before or after the making of this Order, shall come, or, as the case may be, be deemed to have come, into operation at the date of the making of the Orders or rules in question, and shall authorise or, as the case may be, be deemed to have authorised the giving of any notice or direction and the taking of any other step, given or taken in anticipation of the making or coming into force of the Orders or rules in question.

(2) References in subsection (2) of section sixty-eight of the new Act to the Federal Legislature shall during the period before the commencement of Part III of that Act (as well as during the period in which Part XIII of that Act is in force) be construed as references to the Indian Legislature.

(3) For the avoidance of doubt it is hereby declared that a person who has been chosen to be a member of the Legislative Assembly of Bengal or of the Legislative Assembly of Bihar may, before the commencement of Part III of the new Act, take part in an election to choose members of the Legislative Council of the Province notwithstanding that he has not taken his seat or taken the oath prescribed by section sixty-seven of the new Act.

5.—(1) The Governor of each Province may in his discretion from time to time authorise such expenditure from the revenues of the Province as he deems necessary to enable the business of the Provincial Government to be carried on between the commencement of Part III of the new Act and the date on which a schedule of authorised expenditure is authenticated in accordance with the provisions of section eighty of the new Act, or until the expiration of six months from the commencement of Part III of the new Act, whichever first occurs.

Provided that, except with the consent of the Governor-General in his discretion, the expenditure so authorised shall not exceed one-half of the total expenditure from the revenues of the Province in the previous financial year as shown in the revised estimates for that year.

(2) The expenditure authorised under the preceding sub-paragraph shall be included under the appropriate heads in the first estimates of expenditure laid before the Provincial Legislature under section seventy-eight of the new Act, and the provisions of that section and of sections seventy-nine and eighty of that Act shall apply in relation thereto :



Provided that any expenditure so authorised shall, so far as regards moneys paid and liabilities incurred before the date on which a schedule of authorised expenditure is authenticated in accordance with the provisions of the said section eighty, be deemed for all purposes of the new Act to have been duly authorised notwithstanding that it may not be included in the Schedule so authenticated.

(3) The following provisions of this sub-paragraph shall apply in relation to any expenditure incurred from the revenues of a Province in respect of a period before the commencement of Part III of the new Act in excess of the expenditure authorised in respect of that period under the relevant provisions of the old Act—

- (a) the Governor of the Province may, in his discretion, at any time before the expiration of six months from the commencement of Part III of the new Act declare any such expenditure to have been duly authorised; and
- (b) in so far as no such declaration has been made, the provisions of section eighty one of the new Act (which relates to supplementary statements of expenditure) shall apply in relation to any such expenditure as they apply in relation to expenditure in respect of financial years after the commencement of the said Part III.

6. The Governor of each Province in his discretion may by public notification continue for a period not exceeding twelve months from the commencement of Part III of the new Act any taxation which was being levied for the purposes of the Province and would otherwise expire, without prejudice, however, to the powers of the Provincial Legislature as to the imposition and remission of taxation.

7. Before the first general elections are held to choose the members of the Legislative Assembly of any Province, the Governor shall prorogue the existing Legislative Council, if any, of that Province until the first day of April, nineteen hundred and thirty-seven, and on the commencement of Part III of the new Act the Council shall automatically be dissolved.

The reference in this paragraph to elections held to choose members of a Legislative Assembly does not include a reference to primary elections held to choose candidates for seats in that Assembly.

8. On the commencement of Part III of the new Act, the members of the Council of State and the Legislative Assembly of the Indian Legislature who have been elected or nominated to represent Burma or Burma constituencies shall vacate their seats.

9.—(1) Acts of the Indian Legislature made before the commencement of Part III of the new Act (including Acts made under section sixty-seven B of the old Act) may, notwithstanding the repeal of the old Act and notwithstanding anything in section two hundred and ninety-two of the new Act, be validly made so as first to come into force at, or at any time after, the commencement of Part III of the new Act, but any Act which is valid only by virtue of this paragraph shall, except as respects things done or omitted to be done before its expiration cease to have effect on the expiration of twelve months from the commencement of Part III of the new Act:

Provided that—

- (a) any such Act may be continued, repealed or amended by any Legislature or authority having for the time being power to legislate in relation to the subject-matter of the Act;
- (b) any such Act shall have effect as part of the law of British India, but not as part of the law of Burma;
- (c) if and in so far as any such Act is inconsistent with the new Act, or any Order in Council made thereunder (whether made before or after the Act of the Indian Legislature) the new Act, or the Order in Council, as the case may be, shall prevail.

(2) This paragraph shall apply in relation to regulations and ordinances made under sections seventy-one and seventy-two of the old Act as it applies in relation to Acts of the Indian Legislature.

10. Where any functions of a Local Government under any existing Indian law are transferred by or under the new Act to the Federal Government, the Provincial Government shall, nevertheless, continue to perform those functions for such period, if any, not exceeding one year from the commencement of Part III of the new Act, as the Governor-General may fix, and shall, in the exercise thereof, be subject to the like control by the Governor-General in Council as immediately before the commencement of the said Part III.

11. Section sixteen of the new Act (which authorises the appointment of an Advocate-General for the Federation) and so much of subsection (3) of section thirty-three thereof as declares his salary and allowances to be charged on the revenues of the Federation shall come into force on the commencement of Part III of the new Act.

12. So much of Section three hundred and twenty-one of, and of the Tenth Schedule to, the new Act as repeals subsection (2) of Section sixty-seven of the old Act down to the words "the revenues of India" shall not take effect until the establishment of the Federation.

13.—(1) The provisions of this paragraph shall have effect with respect to the period before the commencement of Part III of the new Act.

(2) The accounts for the said period which, but for the commencement of the said Part III would have been audited in India, shall be audited under Part VII of the new Act as if they were accounts of the Governor-General in Council, but the Auditor-General of India shall transmit to the Secretary of State such information as is necessary to enable him properly to perform the duties mentioned in the subsequent provisions of this paragraph.

(3) The accounts for the said period which, but for the commencement of Part III of the new Act, would have been audited in England by the auditor of the accounts of the Secretary of State in Council shall be audited by the Auditor of Indian Home Accounts, who shall have the like powers and perform the same duties in relation thereto as the auditor of the accounts of the Secretary of State in Council would have had if the new Act had not been passed, except that anything to be done by or to the Secretary of State in Council shall be done by or to the Secretary of State; and subsection (3) of section twenty-seven of the old Act and paragraph nine of the Order in Council of nineteen hundred and twenty relating to the duties of the High Commissioner shall apply accordingly.

Subsections (4) and (5) of section one hundred and seventy of the new Act shall not apply in relation to the functions of the Auditor of Indian Home Accounts under this paragraph.

(4) The Secretary of State shall, notwithstanding the repeal of subsections (1) and (2) of section twenty-six of the old Act, lay before both Houses of Parliament the same accounts and estimates as the Secretary of State in Council would under those subsections have been required so to lay.

14.—(1) Anything which under the provisions of the new Act or of any Order or rules made thereunder, is required or authorised to be done by, to or before the Governor of a Province (whether or not the Governor is to act in his discretion or to exercise his individual judgment), shall, before the commencement of Part III of the new Act, be done by, to or before the Governor in Council or, in the case of Sind or Orissa, the Governor.

(2) The provisions of section two hundred and sixty-one of the new Act, which require the Secretary of State not to exercise certain powers except with the concurrence of his advisers, shall, in relation to any prospective exercise of those powers before the commencement of Part III of the new Act, be deemed to be satisfied if he exercises those powers with the concurrence of the majority of votes at a meeting of the Council of India.

15.—1) For a period of twelve months from the date of the commencement of Part III of the new Act a person who immediately before the said date was holding an office under the Crown in India shall not be disqualified from continuing to hold that office by reason of the fact that he is not a British subject and that no declaration entitling him to hold the office has been made under section two hundred and sixty-two of the new Act.

(2) Until other provision is made under the new Act, the conditions of service applicable to any person or any class of persons appointed or to be appointed to serve His Majesty in a civil capacity in India shall be the same as were applicable to that person or, as the case may be, to persons of that class immediately before the commencement of Part III of the new Act.

16. The provisions of this Order shall be in addition to, and not in derogation of, the provisions of section thirty-seven of the Interpretation Act, 1889.



THE GOVERNMENT OF INDIA (COMMENCEMENT AND TRANSITORY PROVISIONS)  
(NO. 2) ORDER, 1936.

AT THE COURT AT BUCKINGHAM PALACE.

*The 18th day of December, 1936.*

PRESENT,

## THE KING'S MOST EXCELLENT MAJESTY IN COUNCIL.

WHEREAS by section three hundred and twenty of the Government of India Act, 1935 (hereafter in this Order referred to as "the Act"), it is provided that the provisions of that Act other than those of Part II thereof shall, subject to any express provision to the contrary, come into force on a date to be appointed by His Majesty in Council for the commencement of Part III thereof, but His Majesty in Council is empowered to fix an earlier or later date for the coming into operation of any particular provisions of the Act:

AND WHEREAS by the Government of India (Commencement and Transitory Provisions) Order, 1936, it was provided that the provisions of Part VIII of that Act should come into force on such dates as His Majesty in Council might thereafter appoint:

AND WHEREAS by section three hundred and ten of the Act His Majesty in Council is empowered, for the purpose of facilitating the transition to the provisions of the Act from the provisions of the Government of India Act to direct that the Act shall during a limited period have effect subject to adaptations and modifications and to make other temporary provisions for the purposes of removing any difficulties arising in relation to the transition:

AND WHEREAS a draft of this Order was laid before Parliament in accordance with the provisions of subsection (1) of section three hundred and nine of the Act and an address has been presented to His Majesty by both houses of Parliament praying that an Order may be made in the terms of this Order:

NOW, THEREFORE, His Majesty in the exercise of the said powers and of all other powers enabling Him in that behalf is pleased by and with the advice of His Privy Council to order, and it is hereby ordered as follows:

1. This Order may be cited as "The Government of India (Commencement and Transitory Provisions) (No. 2) Order, 1936.

2. The Interpretation Act, 1889, applies for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

3. Section one hundred and ninety-nine of the Act (which relates to the powers of the Secretary of State in Council with respect to the appointment of directors and deputy directors of Indian railway companies) shall come into force on the commencement of Part III of the Act, but until the Federal Railway Authority is established shall have effect as if the words "after consultation with the Authority" were omitted therefrom.

4.—(1) In relation to expenditure and revenue of the Governor General in Council for the financial year beginning on the first day of April, nineteen hundred and thirty-seven, section sixty-seven A of the Government of India Act shall, as from the making of this Order, have effect as set out in the Ninth Schedule to the Act:

Provided that the references in paragraphs (vii) and (viii) of subsection (3) of that section to the provisions of the Act for the time being in force shall be construed as references to the provisions of the Act which will be in force after the said first day of April.

(2) Section one hundred and forty-five of the Act shall, for the purpose of enabling statements to be made thereunder of the sums which will be required in the said financial year for the discharge of the functions of the Crown in its relations with Indian States, come into force on the making of this Order, and any such statements made before the beginning of the said year may, instead of being made by His Majesty's Representative for the exercise of the said functions of the Crown, be made by the Governor-General.

M. P. A. Hankey.

THE GOVERNMENT OF INDIA (PROVINCIAL LEGISLATURES) (MISCELLANEOUS PROVISIONS) ORDER, 1936.

AT THE COURT AT BUCKINGHAM PALACE,

*The 18th day of December, 1936.*

PRESENT:

THE KING'S MOST EXCELLENT MAJESTY IN COUNCIL.

WHEREAS by section two hundred and ninety-one of, and the Fifth and Sixth Schedules to, the Government of India Act, 1935 (hereafter in this Order referred to as "the Act"), His Majesty in Council is empowered to make provision with respect to certain matters connected with Provincial Legislative Assemblies:

AND WHEREAS by subsection (2) of section three hundred and nine of the Act His Majesty in Council is empowered to revoke or vary any Order previously made by him in Council under the said provisions:

AND WHEREAS by section three hundred and ten of the Act His Majesty in Council is empowered to make temporary provisions for the purpose of removing any difficulties arising in relation to the transition from the provisions of the Government of India Act to the provisions of the Act:

AND WHEREAS a draft of this Order has been laid before Parliament in accordance with the provisions of sub-section (1) of section three hundred and nine of the Act, and an Address has been presented to His Majesty by both Houses of Parliament praying that an Order may be made in the terms of this Order:

NOW, THEREFORE, His Majesty, in the exercise of the powers conferred on Him as aforesaid and of all other powers enabling Him in that behalf, is pleased by and with the advice of His Privy Council to order, and it is hereby ordered, as follows:—

1. This Order may be cited as "The Government of India (Provincial Legislatures) (Miscellaneous Provisions) Order, 1936".

2. The Interpretation Act, 1889, applies for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

3. For the purposes of the first elections of persons to serve as members of Provincial Legislatures, no person shall be subject to any disqualification as being the holder of an office of profit under the Crown in India by reason only of any appointment held by him under paragraph ten of the Government of India (Constitution of Orissa) Order, 1936, or paragraph ten of the Government of India (Constitution of Sind) Order, 1936.

4.—(1) For sub-paragraph (2) of paragraph eight of Part III of the Government of India (Provincial Elections) (Corrupt Practices and Election Petitions) Order, 1936, there shall be substituted the following sub-paragraph:—

(2) The report shall further include a recommendation by the Commissioners as to the total amount of costs which are payable and the persons by and to whom costs shall be paid.

"Any such recommendation may include a recommendation for the payment to the Advocate-General of the Province or a person acting under his instructions, attending the trial in pursuance of an order of the Commissioners, of costs in respect of that attendance, but shall not include a recommendation for the payment of costs in respect of any other Government expenditure in connection with the inquiry."

(2) This paragraph shall have effect as from the commencement of the Government of India (Provincial Elections) (Corrupt Practices and Election Petition) Order, 1936, but nothing in this paragraph shall render invalid anything done before the making of this Order by virtue of paragraph eight of Part III of the said Order as originally enacted.

M. P. A. Hankey.



THE GOVERNMENT OF INDIA (GOVERNORS' ALLOWANCES AND PRIVILEGES)  
ORDER, 1936.

AT THE COURT AT BUCKINGHAM PALACE.

*The 18th day of December, 1936.*

PRESENT :

THE KING'S MOST EXCELLENT MAJESTY IN COUNCIL.

WHEREAS by paragraphs two to four of the Third Schedule to the Government of India Act, 1935, His Majesty in Council is empowered to determine the allowances and customs privileges of the Governors of Provinces and the provision which is to be made for enabling them to discharge conveniently and with dignity the duties of their offices :

AND WHEREAS it is provided by paragraph five of the said Schedule that any person appointed by His Majesty to act as a Governor shall, while he is so acting, be entitled, save as may be otherwise provided by His Majesty in Council, to the same allowances and privileges as that Governor :

AND WHEREAS a draft of this Order has been laid before Parliament in accordance with the provisions of subsection (1) of section three hundred and nine of the Act and an Address has been presented to His Majesty by both Houses of Parliament praying that an Order may be made in the terms of this Order :

NOW, THEREFORE, His Majesty, in the exercise of the said powers and of all other powers enabling him in that behalf, is pleased by and with the advice of his Privy Council to order, and it is hereby ordered, as follows :—

*Introductory.*

1. This Order may be cited as "The Government of India (Governors' Allowances and Privileges) Order, 1936."

2. The Interpretation Act, 1889, applies for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

3. In this Order—

"official residences" in relation to the Governor of a Province mean the official residence or residences specified in the First Schedule to this Order in relation to that Province and include the staff quarters and other buildings appurtenant thereto and the gardens thereof ;

"official railway saloons, river craft and aircraft" in relation to the Governor of a Province mean such railway saloons, river craft and aircraft, if any, as have been provided for his use or that of his predecessors with the sanction of the Secretary of State or of the Secretary of State in Council ;

"maintenance" in relation to official residences includes the payment of local rates and taxes and the provision of electricity, gas, and water, and, in relation to river craft, includes expenditure on the pay of the establishment maintained in connection therewith, and on their victualling while afloat, and expenditure on the purchase of marine stores and in relation to motor-cars and aircraft includes the pay and allowances of chauffeurs or pilots and the provision of oil and petrol ;

"acting Governor" means a person appointed by His Majesty to act as Governor while the Governor is absent from India, or is for any reason unable to perform the duties of his office.

*Allowances, Privileges, &c.*

4.—(1) The allowances specified in the Second Schedule to this Order shall be paid to each Governor in connection with his appointment.

(2) This paragraph does not apply to acting Governors, but there shall be paid to an acting Governor an allowance equal to his actual expenses in travelling, within India, with his family, if any, and his and his family's effects, to take up his duties as acting Governor.

5. Each Governor throughout his term of office shall be entitled without payment of rent or hire to the use of his official residences and official railway saloons and river craft and aircraft and of the motor-cars provided for his use, and no charge shall fall on him personally in respect of the maintenance thereof.

6.—(1) There shall be paid from time to time to each Governor an allowance equal to his actual expenses in renewing the furnishings of his official residences, so, however, that the total amount paid to each person holding the office of Governor of a Province shall not exceed the maximum specified in the Third Schedule to this Order in relation to that Province.

(2) This paragraph does not apply to acting Governors.

7.—(1) In order that the Governor may be enabled to discharge conveniently and with dignity the duties of his office there shall in each year be charged on and paid out of the revenues of each Province—

- (a) for the purposes specified in the Fourth Schedule to this Order such amounts, not exceeding the maximum amounts specified in that Schedule, as the Governor may, subject to any general or special orders of the Secretary of State, consider to be necessary for that year;
- (b) such further amounts for the maintenance, improvement, renewal or replacement of the Governor's official residences and official railway saloons, river craft, and aircraft, and for the provision, if it is thought desirable, of official aircraft as the Secretary of State may by general or special order authorise:

Provided that—

- (i) the maximum amounts specified in the said Fourth Schedule under the sub-heads "military secretary and his establishment" and "bodyguard" may in any year be increased by such amount as the Governor may consider necessary to defray the leave allowances of any officer provision for whose pay is made under those sub-heads respectively;
- (ii) the maximum amount so specified under the sub-head "maintenance and repairs of furnishings of official residences" may in any year be increased by the amount or amounts not expended in previous years, whether before or after the commencement of Part III of the Act, and by such further amount not exceeding twenty-five per cent of the maximum amount so specified as the Secretary of State may by special direction authorise;
- (iii) The maximum contract allowance for any year may be increased by the amount of any portion of the maximum contract allowances not expended in previous years, whether before or after the commencement of Part III of the Act;
- (iv) The Governors of the North-West Frontier Province and of Orissa (but not the Governors of other Provinces) may charge the cost of petrol consumed during tours against the grant for tour expenses instead of against the contract allowance.

(2) The Governor shall exercise his individual judgment as respects the matters specified in this paragraph, and he shall also exercise his individual judgment as to the amount to be included in any year in the estimates of expenditure laid before the Provincial Legislature for the purpose of giving effect to the provisions of this paragraph.

8.—(1) The leave allowances of Governors shall be at the following rates:—

Governors of Madras, Bengal, Bombay, the United Provinces, the Punjab and Bihar	4,000 rupees per month.
Governors of the Central Provinces and Berar	3,000 rupees per month.
Governors of other Provinces	2,750 rupees per month.

Provided that the Secretary of State may in any particular case, for special reasons to be recorded by him, increase the rate to such amount, not exceeding 5,500 rupees per month, as appears to him just.

(2) Where payment is made in sterling, the rate of exchange taken shall be that ruling on the day of payment or on the last day of the month in respect of which the payment is made, whichever day first occurs.

(3) An acting Governor shall not be entitled to any leave allowance.

9. No customs duties shall be levied in India on the following articles if imported or purchased out of bond by Governors on appointment or during their tenure of office:

- (a) articles for the personal use, wear or consumption of the Governor or any member of his family;
- (b) Food, drink and tobacco for consumption by members of the Governor's household or by his guests, whether official or not;
- (c) Articles for the furnishing of any of the Governor's official residences;
- (d) Motor-cars provided for the Governor's use.



## FIRST SCHEDULE.

## OFFICIAL RESIDENCES.

Madras	...	The Government Houses at Madras, Guindy and Ootacamund.
Bombay	...	The Government Houses at Bombay, Mahabaleshwar and Ganeshkind.
Bengal	...	The Government Houses at Calcutta, Dacca, Darjeeling and Barrackpore.
The United Provinces	...	The Government Houses at Allahabad, Lucknow and Naini Tal.
The Punjab	...	Government House, Lahore, and Barnes Court, Simla.
Bihar	...	The Government Houses at Patna and Ranchi and the Chalet at Netarhat.
Central Provinces and Berar,	...	The Government Houses at Nagpur, Pachmari and Jubbulpore.
Assam	...	Government House, Shillong (including Peak Cottage).
The North-West Frontier Province,	...	The Government Houses at Peshawar and Nathiagali.
Sind	...	Government House, Karachi.
Orissa	...	Government House, Puri, and the Government House to be built at the New Capital of the Province.

## SECOND SCHEDULE.

## ALLOWANCES ON APPOINTMENT.

1. *Equipment and Travelling.*

	Governors of Madras, Bombay and Bengal.	Governor of the United Provinces.	Governors of the Punjab and Bihar.	Governors of other Provinces.
	£	£	£	£
If resident in Europe when appointed ...	2,000	1,800	1,500	1,200
If resident in India or Ceylon when appointed, and not then in the service of the Crown in India.	750	650	550	450
If resident elsewhere when appointed :—				
Equipment ... ..	1,000	900	750	600
Travelling on appointment (see note below) ...	400 (maximum)	300 (Maximum)	300 (maximum)	300 (maximum)
If in the service of the Crown in India when appointed (otherwise than as a Governor).	500	400	300	200
If transferred from the Governorship of another Province :—				
Equipment ... ..	250 if transferred from Madras, Bengal or Bombay ; 350 in other cases.	200	160	120
Travelling on appointment ... ..	Actual expenses in transporting himself, his family, his personal staff and servants, and his and their effects.			

NOTE.—The allowance for travelling to be allowed to a Governor who is resident elsewhere than in Europe, India or Ceylon when he is appointed shall be as decided by the Secretary of State in each case, subject to the maxima specified above.

2. *Motor Cars.*

A sum, to be fixed from time to time by the Secretary of State and to be payable subject to such conditions as may be determined by him, to be spent in the purchase for the Province of suitable motor-cars for the use of the Governor; and the Governor's actual expenses on freight and insurance in transporting those motor-cars to his Province.

## THIRD SCHEDULE.

## MAXIMUM ALLOWANCES TO GOVERNORS FOR RENEWAL OF FURNISHINGS OF OFFICIAL RESIDENCES.

					Rs.	
Madras	...	...	...	...	14,000	For each complete twelve months which have, when the Governor assumes office, elapsed since his predecessor assumed office (acting Governors being disregarded).
Bombay	...	...	...	...	23,000	
Bengal	...	...	...	...	20,500	
The United Provinces	...	...	...	...	4,000	
The Punjab	...	...	...	...	3,000	
Bihar	...	...	...	...	4,500	
The Central Provinces and Berar	...	...	...	...	2,900	
Assam	...	...	...	...	1,000	
The North-West Frontier Province	...	...	...	...	1,750	
Orissa	...	...	...	...	2,500	
Sind	...	...	...	...	1,000	

## FOURTH SCHEDULE.

## MAXIMUM YEARLY AMOUNTS (IN RUPEES) CHARGED ON THE REVENUES OF THE PROVINCES IN RESPECT OF CERTAIN MATTERS.

	Madras.	Bombay.	Bengal.	The United Provinces	The Punjab.	Bihar.	The Central Provinces and Berar.	Assam.	The North-West Frontier Province.	Sind.	Orissa.
1. Sumptuary Allowance	18,000	25,000	25,000	15,000	12,000	6,000	6,000	6,000	6,000	8,000	6,000
2. Staff and Household :—											
(a) Military Secretary (or A. D. C.) and his establishment.	1,12,000	1,36,000	1,21,000	1,10,000	88,000	75,000	61,000	63,000	68,000	59,000	40,000
(b) Band	43,000	45,000	50,000	—	—	—	—	—	—	—	—
(c) Bodyguard	1,26,000	78,000	1,00,000	—	—	—	—	—	—	—	—
(d) Surgeon and his establishment.	36,000	33,600	34,800	—	—	—	—	—	—	—	—
(e) Maintenance and repairs of furnishings of official residences.	21,500	25,000	34,000	14,500	10,500	13,000	9,800	4,000	5,000	4,000	8,000
3. Contract Allowance, i.e., an allowance for miscellaneous expenses, including maintenance of motor cars.	92,000	1,08,000	1,00,000	23,000	21,700	21,700	16,600	14,100	14,100	17,800	11,500
4. Tour Expenses	1,13,000	65,000	1,22,000	1,25,000	60,000	60,000	26,000	55,000	18,000	30,000	35,000



THE GOVERNMENT OF INDIA (AUDIT AND ACCOUNTS) ORDER, 1936.

AT THE COURT AT BUCKINGHAM PALACE,

*The 18th day of December, 1936.*

PRESENT :

THE KING'S MOST EXCELLENT MAJESTY IN COUNCIL.

WHEREAS by subsection (2) of section one hundred and sixty-six of the Government of India Act, 1935, it is provided that the conditions of service of the Auditor-General of India shall be such as may be prescribed by His Majesty in Council, and by subsection (3) of the said section it is further provided that the Auditor-General of India shall perform such duties and exercise such powers in relation to the accounts of the Federation and of the Provinces as may be prescribed by, or by rules made under, an Order of His Majesty in Council :

AND WHEREAS by subsection (3) of section one hundred and seventy of the said Act it is provided that the Auditor of Indian Home Accounts shall perform such duties and exercise such powers in relation to transactions in the United Kingdom affecting the revenues of the Federation, of the Federal Railway Authority, or of any Province as may be prescribed by, or by rules made under, an Order of His Majesty in Council :

AND WHEREAS a draft of this Order was laid before Parliament in accordance with the provisions of subsection (1) of section three hundred and nine of the said Act and an Address has been presented to His Majesty by both Houses of Parliament praying that an Order may be made in the terms of this Order :

NOW, THEREFORE, His Majesty, in the exercise of the the said powers and of all other powers enabling him in that behalf, is pleased by and with the advice of His Privy Council to order, and it is hereby ordered as follows :—

I. INTRODUCTORY.

1. This Order may be cited as "The Government of India (Audit and Accounts) Order, 1936," and shall come into operation on the first day of April, nineteen hundred and thirty-seven.

2.—(1) In this Order the following expressions have the meanings hereby assigned to them, that is to say—

"Accounts" includes, in relation to commercial undertakings of a Government, subsidiary accounts ;

"Appropriation accounts" means accounts relating expenditure brought into account during a financial year to the several items specified in the schedules of authorised expenditure authenticated under section thirty-five, or section eighty, of the Act ;

"Auditor-General" means the Auditor-General of India ;

"Indian Civil Service" means the service known as such at the date of the passing of the Act ;

"Province" means, subject to the provisions of the next succeeding sub-paragraph, a Governor's Province ;

"Rules," in relation to leave, pension and other conditions of service, includes regulations and orders ; and

"The Act" means the Government of India Act, 1935 ; and the Interpretation Act, 1889, applies for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(2) The provisions of this Order shall apply in relation to the accounts of Coorg as they apply in relation to the accounts of a Province, subject, however, to the following adaptations, that is to say,—

(a) any reference to the Governor of a Province shall be construed as a reference to the Governor-General ; and

(b) the reference in the last preceding sub-paragraph to schedules of authorised expenditure shall be construed as a reference to the annual budget estimates of expenditure passed by the Chief Commissioner of Coorg.

(3) As respects the period before the establishment of the Federation,—

(a) any reference in this Order to the Federal Government, or to the accounts or the revenues of the Federation, shall be construed as a reference to the Governor-General in Council or to the accounts or the revenues of the Governor-General in Council, and any reference to the Governor-General, except where the reference is to the Governor-General acting in his discretion or exercising his individual judgment, shall also be construed as a reference to the Governor-General in Council; and

(b) the reference in sub-paragraph (1) of this paragraph to schedules of authorised expenditure shall be construed as a reference to appropriations made and expenditure authorised by the Governor-General under the provisions of section sixty-seven A (which relates to the Indian Budget) included in the Ninth Schedule to the Act.

## II. THE AUDITOR-GENERAL OF INDIA.

### (i) Conditions of service of Auditor-General.

3. The salary of the Auditor-General shall be at the rate of sixty thousand rupees per annum.

4. The Auditor-General shall on his appointment give to the Governor-General an undertaking that he will not after he has ceased to hold his office accept any employment in the service of a local authority or railway company in India, or of an Indian State or Ruler, or, save with the previous consent of the Governor-General in his discretion, any other employment in India.

5. The Auditor-General may at any time by writing under his hand addressed to the Governor-General resign his office.

6.—(1) An Auditor-General who at the date of his appointment was a member of the Indian Civil Service shall vacate his office on completing thirty-five years' total service in that service and as Auditor-General:

Provided that, if at the date of his appointment he had completed thirty years' service or more, he may hold office for five years.

(2) Any other Auditor-General shall vacate his office on attaining the age of fifty-five years, or, if at the date of his appointment he had attained the age of fifty, after holding office for five years.

7.—(1) An Auditor-General who at the date of his appointment was in the service of the Crown in India may be granted leave during his tenure of office in accordance with the rules for the time being applicable to the service to which at the date of his appointment he belonged, his service as Auditor-General being treated for the purposes of those rules as continuing service counting for leave in the service to which he belonged.

(2) Any other Auditor-General may be granted leave on such terms and conditions as may be prescribed by Order in Council.

8. The power to grant or refuse leave to the Auditor-General, and to revoke or curtail leave granted to him, shall be vested in the Governor-General acting in his discretion.

9.—(1) An Auditor-General who at the date of his appointment was in the service of the Crown in India shall be eligible for such pension as may be admissible under the rules for the time being applicable to the service to which at the date of his appointment he belonged, his service as Auditor-General being reckoned for the purposes of those rules as service for pension, including higher additional pension, on such terms and conditions as may be prescribed by or under those rules:

Provided that, if, when any such Auditor-General vacates his office, leave might have been granted to him pending retirement under the rules for the time being applicable to his former service if he had continued to be and still was a member thereof with a claim to further employment in a permanent post, his pension in respect of the period for which leave might have been so granted shall be an amount equal to the pay and allowances which would be payable to him if he were on leave from the office of Auditor-General, and his ultimate pension shall be computed as if the said period were a period of service as Auditor-General.

(2) Any other Auditor-General shall be eligible for such pension, if any, as may be prescribed by Order in Council.

10. Subject to the provisions of section one hundred and sixty-six of the Act and of this Order and any other Order in Council made under the said section, the conditions of service of the Auditor-General, including his emoluments during any period of duty out of India and



his travelling allowances while travelling on duty, shall be determined by the rules for the time being applicable to an officer of non-Asiatic domicile, or, as the case may be, of Asiatic domicile, appointed by the Secretary of State in Council or the Secretary of State to a civil service in India and holding the rank of Secretary to Government :

Provided that nothing in this paragraph shall have effect so as to give to an Auditor-General who was at the date of his appointment in the service of the Crown in India less favourable terms in respect of any of the matters aforesaid than those to which he would be entitled as a member of the service to which at the date of his appointment he belonged, his service as Auditor-General being treated for the purposes of this proviso as continuing service in the service to which he belonged.

(ii) *Duties and Powers of Auditor-General.*

11.—(1) Subject to the provisions of this paragraph, the Auditor-General shall be responsible for the keeping of the accounts of the Federation and of each Province, other than accounts of the Federation relating to defence or railways and accounts relating to transactions in the United Kingdom.

(2) As respects accounts of the Federation, the Governor-General, exercising his individual judgment, and as respects accounts of a Province, the Governor, exercising his individual judgment, may, after consultation with the Auditor-General, make provision by rules for relieving the Auditor-General from responsibility for the keeping of the accounts of any particular service or department.

(3) The Governor-General, exercising his individual judgment, may, after consultation with the Auditor-General make provision by rules relieving the Auditor-General from responsibility for keeping accounts of any particular class or character.

(4) The Auditor-General shall, from the accounts kept by him and by the other persons responsible for keeping public accounts, prepare in each year accounts (including, in the case of accounts kept by him, appropriation accounts) showing the annual receipts and disbursements for the purposes of the Federation and each Province, distinguished under the respective heads thereof, and shall submit those accounts to the Federal Government or, as the case may be, to the Government of the Province on such dates as he may, with the concurrence of the Government concerned, determine.

(5) Notwithstanding anything in this paragraph, the Auditor-General shall comply with any general or special orders of the Governor-General or, as the case may be, a Governor as to the head of account under which any specified transaction or transactions of any specified class is, or are, to be included.

In issuing any such order as aforesaid the Governor-General or Governor shall exercise his individual judgment after consulting the Auditor-General.

12. It shall be the duty of the Auditor-General to prepare annually, in such form as he with the concurrence of the Governor-General may determine, and to submit to the Governor-General a General Financial Statement incorporating a summary of the accounts of the Federation and of all the Provinces for the last preceding year and particulars of their balances and outstanding liabilities and containing such other information as to their financial position as the Governor-General may direct to be included in the Statement.

13.—(1) It shall be the duty of the Auditor-General—

- (i) to audit all expenditure from the revenues of the Federation and of the Provinces and to ascertain whether moneys shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged and whether the expenditure conforms to the authority which governs it;
- (ii) to audit all transactions of the Federation and of the Provinces relating to debt, deposit, sinking funds, advances, suspense accounts and remittance business;
- (iii) to audit all trading, manufacturing and profit and loss accounts and balance sheets kept by order of the Governor-General or of the Governor of a Province in any department of the Federation or of the Province;

and in each case to report on the expenditure, transactions or accounts so audited by him.

(2) The Auditor-General may with the approval of, and shall if so required by, the Governor-General or the Governor of any Province audit and report on—

- (i) the receipts of any department of the Federation or, as the case may be, of the Province;

- (ii) the accounts of stores and stock kept in any office or department of the Federation or, as the case may be, of the Province.

The Governor-General or the Governor of a Province may after consultation with the Auditor-General make regulations with respect to the conduct of audits under this sub-paragraph.

(3) This paragraph shall not apply to accounts of transactions in the United Kingdom, and the powers and duties of the Auditor-General with respect to the accounts relating to such transactions shall be as specified in section one hundred and seventy of the Act.

14. If the Governor-General appoints an independent officer to audit sanctions to expenditure accorded by the Auditor-General, the Auditor-General shall produce for inspection by that officer all books and other documents relating thereto and give him such information as he may require for the purposes of his audit.

15. It shall be the duty of the Auditor-General, so far as the accounts for the keeping of which he is responsible enable him so to do, to give to the Federal Government and to the Government of every Province such information as they may from time to time require, and such assistance in the preparation of their annual financial statements as they may reasonably ask for.

16. The Federation and every Province shall—

- (i) supply to the Auditor-General free of charge the annual Budget estimates of the Federation or of the Province and any other publications issued by a department of the Federation or of the Province which he may require for purposes connected with his audit functions, and
- (ii) give to him such information as he may require for the preparation of any account or report which it is his duty to prepare.

17. The Auditor-General shall have authority to inspect any office of accounts in India which is under the control of the Federation or of a Province, including treasuries and such offices responsible for the keeping of initial or subsidiary accounts as submit accounts to him.

18. The Auditor-General shall have authority to require that any books and other documents relating to transactions to which his duties in respect of audit extend, other than books or documents which are in the United Kingdom, shall be sent to such place as he may appoint for inspection by him :

Provided that, if the Governor-General or the Governor of a Province certifies that any such book or document is a secret book or document, the Auditor-General shall accept as a correct statement of the facts stated in that book or document a statement certified as correct by the Governor-General or, as the case may be, by the Governor.

19. Anything which under this Order is directed to be done by the Auditor-General may be done by an officer of his department authorised by him, either generally or specially :

Provided that except during the absence of the Auditor-General on leave or otherwise, an officer shall not be authorised to submit on his behalf any report which the Auditor-General is required by the Act to submit to the Secretary of State, the Governor-General or the Governor of a Province.

### III. THE AUDITOR OF INDIAN HOME ACCOUNTS.

20.—(1) The Auditor of Indian Home Accounts (hereafter in this paragraph referred to as "the Auditor") shall, under the general superintendence of the Auditor-General, audit the accounts of transactions in the United Kingdom affecting the revenues of the Federation or of any Province.

(2) In discharging his functions under this paragraph, the Auditor shall examine and audit the accounts, including appropriation accounts, of the receipt, expenditure and disposal in the United Kingdom of all money, stores and other property due to, or held for the purposes of, the Federation or any Province, and shall report on those accounts and, if he is satisfied as to their correctness, shall certify them.

(3) In order that the Auditor's examination of the accounts of accounting authorities and persons may, so far as possible, proceed *pari passu* with their transactions, he shall have free access at all convenient times to their books of account and to the other documents relating to their transactions, and may require them to furnish him from time to time, either at regular intervals or when called upon, with accounts of their transactions up to such date as he may direct :



Provided that, if the Secretary of State, or the High Commissioner for India, certifies that any such book or document as aforesaid is a secret book or document, the Auditor shall accept as a correct statement of the facts appearing in that book or document a statement certified as correct by the Secretary of State or, as the case may be, by the High Commissioner.

(4) As respects any matter for which no provision is made by the Act or by this Order, the Auditor shall comply with any rules which may be made for his guidance by the Governor-General acting in his discretion.

21. The provisions of the last preceding paragraph, except in so far as they relate to appropriation accounts, shall apply in relation to transactions in the United Kingdom affecting the revenues of the Federal Railway Authority as they apply in relation to such transactions affecting the revenues of the Federation.

M. P. A. Hankey.

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THE GOVERNMENT OF INDIA (FEDERAL COURT) ORDER, 1936.

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AT THE COURT AT BUCKINGHAM PALACE,

*The 18th day of December, 1936.*

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY IN COUNCIL.

WHEREAS by sub-section (1) of section two hundred of the Government of India Act, 1935, (hereafter in this Order referred to as "The Act") provision is made for the establishment of a Federal Court consisting of a Chief Justice of India and such number of other Judges as His Majesty may deem necessary so, however, that (except in the circumstances mentioned in the said sub-section) the number of those other Judges shall not exceed six :

AND WHEREAS by section two hundred and one of the Act Judges of the Federal Court are to be entitled to such salaries and allowances including allowances for expenses in respect of equipment and travelling upon appointment, and to such rights in respect of leave and pensions, as may from time to time be fixed by His Majesty in Council :

AND WHEREAS by the Government of India (Commencement and Transitory Provisions) Order, 1936, it is provided that Chapter I of Part IX of the Act (being the Chapter which contains the provisions of the Act with respect to the Federal Court) shall come into force on such date as His Majesty may by Order in Council appoint :

AND WHEREAS a draft of this Order has been laid before Parliament in accordance with the provisions of sub-section (1) of section three hundred and nine of the Act and an address has been presented to His Majesty by both Houses of Parliament praying that an Order may be made in the terms of this Order :

NOW, THEREFORE, His Majesty in exercise of the said powers and of all other powers enabling him in that behalf is pleased by and with the advice of his Privy Council to order, and it is hereby ordered as follows :—

1. This Order may be cited as "The Government of India (Federal Court) Order, 1936".

2. (1) In this Order—

"Chief Justice" means the Chief Justice of India but does not include an acting Chief Justice;

"Judge" means a Judge of Federal Court and, unless the context otherwise requires, includes the Chief Justice;

"actual service" includes—

(i) time spent by a Judge on duty as a Judge, or in the performance of such other functions as he may at the request of the Governor-General undertake to discharge; and

(ii) vacations other than a vacation wholly comprised within a period of leave;

"Service for pension" includes—

(i) actual service;

- (ii) one month or the amount actually taken, whichever is less, of each period of authorised leave on full allowances; and
- (iii) joining time taken on return from leave out of India.

(2) The Interpretation Act, 1889, applies for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

3. The provisions of Chapter I of Part IX of the Act (other than the provisions of sections two hundred and six and two hundred and fifteen) shall come into force on the first day of October, nineteen hundred and thirty-seven :

Provided that section two hundred and five of the Act (which relates to the appellate jurisdiction of the Federal Courts in appeals from High Court in British India) shall come into force on the first day of April, nineteen hundred and thirty-seven, and accordingly certificates may be given under that section at any time after the said date notwithstanding that the Federal Court has not yet been constituted.

4. There shall be paid to Judges in respect of time spent on actual service salary at following rates :—

Chief Justice—Rs. 7,000 per month.

Other Judges—Rs. 5,500 per month.

5. There shall be payable to a Chief Justice—

(a) on his retirement on attaining the age of sixty-five; or

(b) on his retirement at an earlier date, either after completing not less than twelve years' actual service, or on grounds approved by the Secretary of State, a pension at the rate of seventy-five pounds per annum in respect of each period of six months' service for pension; provided that

(i) if his total service for pension is less than six months, or is six months or more but less than twelve months, he shall be deemed for the purposes of this paragraph to have in the first case six, and in second case twelve, months' service for pension;

(ii) the pension shall not in any case exceed two thousand pounds per annum.

6. (1) If a Chief Justice dies during his service as such, there shall be paid to his legal personal representatives a gratuity of three thousand pounds.

For the purposes of this paragraph a Chief Justice who at the date of his appointment was a resident in Europe shall be deemed to have commenced his service at the date when he embarked for India for the purpose of assuming his office.

(2) If a Chief Justice who is entitled to a pension under provisions of this Order dies within one year from the date of his retirement there shall be paid to his legal personal representatives by way of gratuity the sum, if any, by which the aggregate of any amounts paid or due to him whether from the revenues of the Federation or from the Exchequer in respect of pension (including any gratuity payable on retirement) falls short of three thousand pounds.

7. The rights of Judges other than the Chief Justice in respect of pensions shall be such as His Majesty in Council may hereafter determine.

8. There shall be paid to a Judge who was permanently resident in Europe at the date of his appointment and was not a member of a Civil Service of the Crown in India an allowance of five hundred pounds for expenses in respect of equipment and travelling on appointment.

9. A Judge shall receive such reasonable allowances to reimburse him for expenses incurred in travelling on duty in India and shall be afforded such reasonable facilities in connection with travelling as the Governor-General may from time to time prescribe, exercising his individual judgment.

10. Subject to the provisions of this Order and of any other Order in Council made under the Act, the privileges of a Judge in respect of leave and passages and the other conditions of his service shall be determined by the Rules for the time being applicable to an officer of non-Asiatic domicile, or, as the case may be, of Asiatic domicile, appointed by the Secretary of State to a Civil Service of the Crown in India and holding the rank of Secretary to the Government of India.



THE GOVERNMENT OF INDIA (DISTRIBUTION OF REVENUES)  
ORDER, 1936.

AT THE COURT AT BUCKINGHAM PALACE,

*The 3rd day of July, 1936.*

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY IN COUNCIL.

WHEREAS by subsection (1) of section one hundred and thirty-eight of the Government of India Act, 1935 (hereafter in this Order referred to as "the Act") it is provided that taxes on income other than agricultural income shall be levied and collected by the Federation, but that (subject to the provisions of the said subsection with respect to surcharges for Federal purposes) a percentage to be prescribed by His Majesty in Council of the net proceeds in any financial year of any such tax, except in so far as those proceeds represent proceeds attributable to Chief Commissioners' Provinces or to taxes payable in respect of Federal omoluments, shall be assigned to the Provinces and to the Federated States, if any, within which that tax is leviable in that year, and shall be distributed among the Provinces and those States in such manner as may be proscribed by His Majesty in Council:

AND WHEREAS by subsection (2) of the said section one hundred and thirty-eight the Federation is, notwithstanding anything in subsection (1) of that section, authorised to retain out of the moneys assigned by the said subsection (1) to Provinces and States—

- (a) in each year of a period to be prescribed by His Majesty in Council such sum as may be so prescribed;
- (b) in each year of a further period to be so prescribed a sum less than that retained in the preceding year by an amount, being the same amount in each year, so calculated that the sum to be retained in the last year of the period will be equal to the amount of each such annual reduction:

AND WHEREAS by subsection (2) of section one hundred and forty of the Act it is provided that one-half, or such greater proportion as His Majesty in Council may determine, of the net proceeds in each year of any export duty on jute or jute products shall be assigned to the Provinces or Federated States in which jute is grown in proportion to the respective amounts of jute grown therein:

AND WHEREAS by section one hundred and forty-two of the Act it is provided that such sums as may be prescribed by His Majesty in Council shall be charged on the revenues of the Federation in each year as grants in aid of the revenues of such Provinces as His Majesty may determine to be in need of assistance:

AND WHEREAS by virtue of the provisions of Part XIII of the Act references in the subsections and sections aforesaid to the Federation are, as respects the period elapsing between the commencement of Part III of the Act and the establishment of the Federation, to be construed as references to the Governor-General in Council:

AND WHEREAS a draft of this Order has been laid before Parliament in accordance with the provisions of subsection (1) of section three hundred and nine of the Act and an Address has been presented to His Majesty by both Houses of Parliament praying that an Order may be made in the terms of this Order:

NOW, THEREFORE, His Majesty, in the exercise of the powers conferred on him as aforesaid and of all other powers enabling him in that behalf, is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, as follows:—

*Introductory.*

1. This Order may be cited as "The Government of India (Distribution of Revenues) Order, 1936."
2. The Interpretation Act, 1889, applies for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.
3. As respects the period elapsing between the commencement of Part III of the Act and the establishment of the Federation, references in this Order to the Federation shall be construed as references to the Governor-General in Council.
4. Any reference in this Order to a year shall be construed as a reference to a period of twelve months beginning on the first day of April.

*Taxes on income.*

5. The percentage which under subsection (1) of section one hundred and thirty-eight of the Act is to be prescribed by His Majesty in Council shall be fifty per cent., and the sums falling to be distributed under that subsection in any year among the Provinces shall be distributed as follows:—

	<i>Per cent.</i>
Madras ... ..	15
Bombay ... ..	20
Bengal ... ..	20
The United Provinces ... ..	15
The Punjab ... ..	8
Bihar ... ..	10
The Central Provinces and Berar ... ..	5
Assam ... ..	2
The North-West Frontier Province ... ..	1
Orissa ... ..	2
Sind ... ..	2

6.—(1) The first of the periods to be prescribed by His Majesty in Council under subsection (2) of the said section one hundred and thirty-eight shall be five years from the commencement of Part III of the Act, and the sum to be retained by the Federation under that subsection shall, in each of those years, be either the whole of the moneys assigned by subsection (1) of the said section to Provinces and States, or such part thereof as will together with—

- (a) the Federation's share of the divisible net proceeds of the taxes on income for that year; and
- (b) the sum, if any, to be brought into account by the Federation under sub-paragraph (3) of this paragraph, amount to thirteen crores of rupees, whichever is the less.

(2) In this paragraph, "the divisible net proceeds of the taxes on income" means the net proceeds of the taxes on income to which the said section one hundred and thirty-eight relates, except in so far as they represent proceeds attributable to Chief Commissioners' Provinces or to taxes payable in respect of Federal emoluments, or proceeds of any surcharge for Federal purposes.

(3) The sum, if any, to be brought into account by the Federation in any year for the purposes of sub-paragraph (1) of this paragraph shall be a sum to be ascertained by applying to the accounts of the railways, with such alterations in accounts as are necessitated by the separation of Burma, the principles laid down in the Resolution of the Legislative Assembly of the twentieth day of September nineteen hundred and twenty-four, and ascertaining in accordance with those principles what sum, if any, would be the net amount payable for that year under clauses (2) and (3) of that Resolution to general revenues out of the net receipt of the railways:

Provided that for the purpose of ascertaining the net amount so payable to general revenues, borrowings from the depreciation fund before the commencement of Part III of the Act shall be deemed not to be repayable, and arrears of contributions to general revenues for any year before the commencement of the said Part III shall be deemed not to be payable.

7. The second period to be prescribed by His Majesty in Council under subsection (2) of the said section one hundred and thirty-eight shall be five years from the expiration of the first period prescribed thereunder.

*Jute Export Duty.*

8. The proportion of the net proceeds in each year of any export duty on jute or jute products which under subsection (2) of section one hundred and forty of the Act is to be assigned to the Provinces or Federated States in which jute is grown shall be sixty-two and one-half per cent.

*Grants-in-Aid to Certain Provinces.*

9. There shall be charged on the revenues of the Federation as grants in aid of the revenues of the Provinces mentioned in the Schedule to this Order the sums specified in that Schedule in relation to those Provinces respectively, in each of the years so specified.

M. P. A. Hankey.



## SCHEDULE.

## GRANTS TO CERTAIN PROVINCES.

## 1. The United Provinces:

25 lakhs of rupees in each year of the first five years from the commencement of Part III of the Act.

## 2. Assam:

30 lakhs of rupees in each year.

## 3. The North-West Frontier Province:

100 lakhs of rupees in each year.

## 4. Orissa:

In the first year after the commencement of Part III of the Act, 47 lakhs of rupees; in each of the next four succeeding years 43 lakhs of rupees; and in every subsequent year, 40 lakhs of rupees.

## 5. Sind:

In the first year after the commencement of Part III of the Act, 110 lakhs of rupees; in each of the next nine years, 105 lakhs of rupees; in each of the next twenty years, 80 lakhs of rupees; in each of the next five years, 65 lakhs of rupees; in each of the next five years, 60 lakhs of rupees; and in each of the next five years, 55 lakhs of rupees.

By order of the Governor,

P. T. MANSFIELD,

*Chief Secretary to Government.*

## LAW AND COMMERCE DEPARTMENT.

*The 8th April 1937.*

## NOTIFICATIONS.

*The 7th April 1937.*

**No. 3313—HIC-17-Com.**—The following notification, issued by the Government of India in the Finance Department (Central Revenues), is republished for general information.

By order of the Governor,

C. G. NAIR,

*Secretary to Government.*

## CUSTOMS.

*New Delhi, 20th February 1937.*

No. 10.—In exercise of the power conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Governor General in Council is pleased to cancel the notification of the Government of India in the Finance Department (Central Revenues), no. 5634-Customs, dated the 24th November 1924, except as regards anything done or any offence committed or any fine or penalty incurred or any proceedings instituted.

W. W. NIND,

*Joint Secy. to the Govt. of India.*

**No. 3321—IC-13/37-Com.**—The following notification, issued by the Government of India in the Finance Department (Central Revenues), is republished for general information.

By order of the Governor,

C. G. NAIR,

*Secretary to Government.*

## CENTRAL EXCISES.

*New Delhi, 13th February 1937.*

No. 5.—In exercise of the powers conferred by sections 14 and 15 of the Mechanical Lighters (Excise Duty) Act, 1934 (XXIII of 1934), the Governor General in Council is pleased to direct that the following further amendment shall be made in the Mechanical Lighters (Excise Duty) Order, 1934, namely:—

To clause 2 of the said Order, the following sub-clause shall be added, namely:—

“(v) ‘India’ means the territories included in India as defined in the General Clauses Act, 1897, together with all foreign possessions on the Continent of India not protected by a customs cordon”.

W. W. NIND,

*Joint Secy. to the Govt. of India*

*The 13th April 1937.*

**No. 3522—HC-26/37-Com.**—The following notification, issued by the Government of India in the Finance Department (Central Revenues), is republished for general information.

By order of the Governor,  
C. G. NAIR,  
*Secretary to Government.*  
CUSTOMS.

*New Delhi, 13th February 1937.*

No. 8.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Governor General in Council is pleased to make the following amendments to the Finance Department (Central Revenues) notification no. 75-Customs, dated the 7th November 1936:—

1. Change the existing paragraph (2) into (3) and substitute for the word, "publication" the word "publications".

2. Add a new paragraph—

"(2) any copy of the publication entitled "The Left News", published by Victor Gollancz, Limited, 14 Henrietta Street, London, W. C. 2., and incorporating "The Left Book News" or

W. W. NIND,  
*Joint Secy. to the Govt. of India.*

*The 13th April 1937.*

**No. 3523—HE-9/37-Com.**—The following notifications, issued by the Government of India in the Department of Industries and Labour, are republished for general information.

By order of the Governor,  
C. G. NAIR,  
*Secretary to Government.*

*New Delhi, 23rd March 1937.*

No. M.-826(1).—In exercise of the powers conferred by sub-section (1) of section 30 of the Petroleum Act, 1934 (XXX of 1934), read with section 22 of the General Clauses Act, 1897 (X of 1897), the Governor General in Council is pleased to apply to Calcium Phosphide the provisions of sections 2-4, 12-14, 23-29 and 31 of the first-mentioned Act.

*New Delhi, 27th March 1937.*

No. M.-826(2).—In exercise of the powers conferred by sub-section (1) of section 30 of the Petroleum Act, 1934 (XXX of 1934), as applied to Calcium Phosphide by the notification of the Government of India,

Department of Industries and Labour, no. M.-826(1), dated the 23rd March 1937, read with section 22 of the General Clauses Act, 1897 (X of 1897), the Governor General in Council is pleased to direct that, in so far as they are applicable, the Carbide of Calcium Rules, 1937, and the Burma Carbide of Calcium Rules, 1937, shall apply, with such verbal modifications, not affecting the sense, as may be necessary for such application, to Calcium Phosphide:

Provided that

- (a) nothing in rule 20 of the said rules shall apply to Calcium Phosphide;
- (b) nothing in rules 14 and 18 of the said rules shall apply to Calcium Phosphide contained in specially prepared danger and distress lights carried by any ship for use on that ship.

*New Delhi, 23rd March 1937.*

No. M.-826(3).—In exercise of the powers conferred by proviso (e) to section 6 of the Petroleum Act, 1934 (XXX of 1934), read with section 22 of the General Clauses Act, 1897 (X of 1897), the Governor General in Council is pleased to exempt from the operation of the first-mentioned section—

- (i) tanks within installations or refineries or at or near oil wells; and
- (ii) receptacles in the possession of His Majesty's forces.

*New Delhi, 23rd March 1937.*

No. M.-826(4).—In exercise of the powers conferred by section 12 of the Petroleum Act, 1934 (XXX of 1934), read with section 22 of the General Clauses Act, 1897 (X of 1897), the Governor General in Council is pleased to exempt from all the provisions of Chapter I of the first-mentioned Act—

- (i) petroleum which is in the possession of any officer of Government for the purpose of the performance by him of any duties entrusted to him by or under the first-mentioned Act or any rules made under it; and
- (ii) Turpentine, Turpentine Oil and Spirits of Turpentine, when derived wholly from the various species of *Pinus*.

*New Delhi, 23rd March 1937.*

No. M.-826(5).—In pursuance of sub-section (3) of section 1 of the Petroleum Act, 1934 (XXX of 1934), the Governor General in Council is pleased to appoint the 30th March 1937 as the date on which the said Act shall come into force.



New Delhi, 27th March 1937.

No. M.-826(7).—In exercise of the powers conferred by sub-section (1) of section 30 of the Petroleum Act, 1934 (XXX of 1934), read with section 22 of the General Clauses Act, 1897 (X of 1897), the Governor General in Council is pleased to apply all the provisions of the first-mentioned Act and of the

Petroleum Rules, 1937, to each of the following substances, namely:—

1. Acetone.
2. Wood Naphtha.
3. Methyl Alcohol.

A. G. CLOW,  
Secy. to the Govt. of India.

The 13th April 1937.

No. 3524—11C-25/37-Com.—The following notifications, issued by the Government of India in the Finance Department (Central Revenues), are republished for general information.

By order of the Governor,  
C. G. NAIR,  
Secretary to Government.

#### CUSTOMS.

New Delhi, 1st April 1937.

No. 4-X.—In exercise of the powers conferred by section 13 of the Sea Customs Act, 1878 (VIII of 1878), the Governor-General in Council is pleased to direct that all goods imported from, or exported to, a port in Burma shall be treated, for the purposes of the Act, as goods imported from, or exported to, a Customs-port, as the case may be:

Provided that—

- (i) spirit; and
- (ii) goods produced or manufactured in Burma which are similar to goods on which an excise duty is leviable or if produced or manufactured in British India shall not be so treated for the purpose of clause (a) of section 20 of the said Act.

#### CUSTOMS.

New Delhi, 1st April 1937.

No. 5-X.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), the Governor General in Council is pleased to direct that the following further amendments shall be made in the notification of the Government of India in the Finance Department (Central Revenues), no. 33-Customs, dated the 22nd June 1935, relating to the exemption of certain goods from customs duties or part thereof:—

In the said notification—

I. In Schedule I—Import Duties, under the head “G.—Kathiawar and Cambay” after entry no. 74 the following head and entries shall be inserted, namely:—

#### “GG.—BURMA.

- |     |   |  |   |
|-----|---|--|---|
| 74A | Steel ingots and articles manufactured therefrom imported from a port in Burma to any Customs-port in British India.                                | Provided that the Customs-collector is satisfied that the goods are the produce or the manufacture of Burma. | So much as exceeds the amount of refund payable on export from British India on similar goods produced or manufactured therein under section 7 of the Iron and Steel Duties Act, 1934 (XXXI of 1934). |
| 74B | The following goods imported from a port in Burma into any Customs-port in British India, namely, Kerosene, matches, mechanical lighters and sugar. | Provided that the Customs-collector is satisfied that the goods are the produce or the manufacture of Burma. | So much as exceeds the excise duty leviable in British India on the 31st March 1937 on similar goods produced or manufactured therein.  |

II. In Schedule II—Export Duties to the entries under the head “B.—Special”, the following entries shall be added, namely:—

“7. Cotton exported to any place in Burma.	...	The whole of the duty leviable under section 3 of the Indian Cotton Cess Act, 1923 (XIV of 1923).
8. Lac and lacrefuse exported to any place in Burma.	...	The whole of the duty leviable under section 3 of the Indian Lac Cess Act, 1930 (XXIV of 1930).
9. Tea exported to any place in Burma.	...	The whole of the duty leviable under section 3 of the Indian Tea Cess Act, 1903 (IX of 1903)’.

W. W. NIND,

*Joint Secy. to the Govt. of India.*

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**PUBLISHED UNDER THE AUTHORITY OF THE HIGH COURT OF  
JUDICATURE OF PATNA.**

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NOTIFICATION.

*The 5th April 1937.*

**No. 6-A.**—In exercise of the powers conferred by sub-section (1) of section 138 of the Code of Civil Procedure (Act V of 1908), the High Court is pleased to direct that every District Judge in the Province of Orissa shall, in cases in which an appeal is allowed, take down evidence with his own hand in the English language.

By order of the High Court,

S. K. DAS,

*Registrar.*