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No. 18. **CUTTACK, FRIDAY, MAY 5, 1939.**

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.

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

NOTIFICATION.

The 4th April, 1939.

No. 5-R.—The following amendments of Order XLI of the First Schedule to the Code of Civil Procedure, 1908 (Act V of 1908), having been made and approved in accordance with the provisions of Part X of the said Code, are hereby published for general information under section 127 of the Code.

By order of the High Court,
S. K. DAS,
Registrar.

ORDER XLI.

Rule 27.

(1) *Insert* the following as clause (*b*) :—

"(*b*) the party seeking to adduce additional evidence satisfies the Appellate Court that such evidence, notwithstanding exercise of due diligence, was not within his knowledge or could not be produced by him at the time when the decree or order under appeal was passed or made, or".

(2) *Convert* the existing clause "(*b*)" into clause "(*c*)".

HOME, REVENUE AND FINANCE DEPARTMENTS.

NOTIFICATION.

The 29th April 1939.

No. 4437-F.—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,
M. K. VELLODI,
Chief Secretary to Government.

INCOME-TAX.

New Delhi, the 18th March 1939.

No. 5.—In exercise of the powers conferred by sub-section (*1*) of section 60 of the Indian Income-tax Act, 1922 (XI of 1922), the Central Government is pleased to direct that the exemptions granted by clauses (14), (15), (15-A) and (15-B) of paragraph ( ) of the notification of the Government of India in the Finance Department, no. 878-F., dated the 21st March 1922, shall cease to have effect in respect of allowances and salaries paid or drawn after the 31st March 1939.

J. F. SHEEHY,
Joint Secy. to the Govt. of India.

LAW, COMMERCE AND LABOUR DEPARTMENT.

NOTIFICATIONS.

The 28th April 1939.

No. 2984—II-C-36/39-Com.—The following notification, issued by the Government of India, Finance Department (Central Revenues), is republished for general information.

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

CENTRAL EXCISES.

New Delhi, the 25th March 1939.

No. 9.—In exercise of the powers conferred by section 11 of the Sugar (Excise Duty) Act, 1934 (XIV of 1934), the Central Government is pleased to direct that the following further amendments shall be made in the Sugar (Excise Duty) Order, 1934, namely :—

1. In the said Order, after clause 6 the following clause shall be inserted, namely :—

"6-A. (*1*) During the season in which sugar is being manufactured in a factory, no outside sugar shall be received therein for the purpose of crushing only and no sugar not produced in the factory shall be crushed therein during such period.

(*2*) Any sugar, received in a factory for crushing only and not liable to the payment of full duty on issue, shall, both prior and subsequent to crushing, be stored separately from sugar which is produced in the factory.

(*3*) The owner of a factory where sugar is received for crushing only shall maintain correct and separate daily accounts in Form D appended to this Order, in respect of all sugar to which sub-clause (*2*) applies. He shall submit a monthly abstract of the account in the said Form D to the Collector within five days of the close of each month.

(*4*) If sugar to which sub-clause (*2*) applies is mixed either before or after crushing with sugar produced in the factory, the entire quantity shall be assessable to duty on issue as if it had been produced in the factory."

2. To the Forms appended to the said Order, the following Form shall be added, namely :—

"FORM D.

Account of sugar received for crushing only by factory and not liable to payment of full duty on issue.

(*Vide* clause 6 A.)

Date.	Opening balance.		Quantity received.	From whom received.	Quantity crushed.
	Crushed.	Uncrushed.			
1	2	3	4	5	6

Quantity issued.		Balance.		Where stored.	Remarks.
Crushed.	Uncrushed.	Crushed.	Uncrushed.		
7	8	9	10	11	12

M. SLADE,

Joint Secy. to the Govt. of India.

The 28th April 1939.

No. 2985—IIC-12/39-Com.—The following notification, issued by the Government of India, Finance Department (Central Revenues), is republished in the Gazette for general information.

By order of the Governor,

C. G. NAIR,

Secretary to Government.

CENTRAL EXCISES.

New Delhi, the 18th March 1939.

No. 8.—In exercise of the powers conferred by section 7 of the Matches (Excise Duty) Act, 1934 (XVI of 1934), the Central Government is pleased to prohibit absolutely the bringing of matches into British India from the territory of the Bilkha State in the Western Kathiawar Agency, with effect from the 27th March 1939.

M. SLADE,

Joint Secy. to the Govt. of India.

The 1st May 1939.

No. 3026-Com.—The following notification of the Government of India in the Department of Commerce is republished for general information.

By order of the Governor,

C. G. NAIR,

Secretary to Government.

IMPORT AND EXPORT REGULATIONS.

New Delhi, the 1st April 1939.

No. 218(1)-Tr. (I. E. R.)/39.—In persuance of clause (*a*) of sub-section (*1*) of section 22 of the Indian Tea Control Act, 1938 (VIII of 1938), and in supersession of the notification of the Government of India in the Department of Commerce no. 218(1)-Tr. (I. E. R.)/38, dated the 1st April 1938, the Central Government is pleased to direct that with effect from the 1st April 1939 the rate of licence fee levied by the Indian Tea Licensing Committee for an export licence, special export licence or permit issued by it shall be annas ten per thousand pounds of tea or part thereof covered by such licence or permit.

H. DOW,

Secy. to the Govt. of India.

The 2nd May 1939.

No. 3067—1J-9/39-Com.—The following notification, issued by the Government of India in the Department of Commerce, is republished for general information.

By order of the Governor,

C. G. NAIR,

Secretary to Government.

REGISTRATION OF ACCOUNTANTS.

New Delhi, the 22nd April 1939.

No. 9-A. (3)/37.—In exercise of the powers conferred by sub-section (2) of section 144 of the Indian Companies Act, 1913 (VII of 1913), the Central Government is pleased to direct that the following further amendments shall be made in the Auditor's Certificates Rules, 1932, the same having been previously published as required by the said sub-section, namely:—

(1) For rule 49 of the said Rules, the following rules shall be substituted, namely:—

"49. (1) The Indian Accountancy Board shall consist of twenty members as follows:—

(*a*) six members nominated by the Central Government of whom two shall be persons in the service of Government and four shall be Approved Accountants,

(*b*) two members who shall be Registered Accountants, one nominated by the Federation of Indian Chambers of Commerce and Industry and the other by the Associated Chambers of Commerce, and

(*c*) twelve members elected by Registered Accountants in the manner hereinafter prescribed:

Provided that no act done by the Board shall be questioned on the ground merely of the existence of any vacancy in it.

(2) If any of the bodies mentioned in clause (b) of sub-rule (1) fails to make, within one month of the receipt from the Central Government of the request to nominate any nomination which it is entitled to make the Central Government may itself nominate a member to fill that vacancy.

(3) Every nomination or election of a member of the Board shall be notified in the *Gazette of India.*

49A. (1) For the purpose of the elections referred to in clause (c) of sub-rule (1) of rule 49 there shall be the following territorial constituencies returning the number of members shown against each :—

(1)	The Province of Madras and the Indian States of Hyderabad, Mysore, Travancore and Cochin	3
(2)	The Province of Bombay and the Western India States	3
(3)	Bengal and Assam	3
(4)	The United Provinces, Bihar, the Central Provinces and Berar, and Orissa	1
(5)	The Punjab and the North-West Frontier Province	1
(6)	Sind, Delhi, Ajmer-Merwara and the Rajputana States	1

(2) Every person enrolled on the Register of Accountants as last published under Rule 18 whose address as given in the Register so published happens to be in one or other of the constituencies mentioned in sub-rule (1) shall be entitled to vote in any election by the constituency to which, according to his address he belongs.

(3) Every person borne on the list of Approved Accountants shall be eligible to stand for election by the constituency to which he is shown as belonging in that list.

49B. (1) At least six weeks before the date of an election the Central Government shall publish in the *Gazette of India*—

(i) a list of Approved Accountants belonging to the constituency, and

(ii) a notice mentioning the date of election and the number of members to be elected, and calling for nominations of candidates for election by a specified date which shall not be less than fourteen days from the date of publication of the notice.

(2) Every nomination of a candidate for election shall be in Form H (Appendix 5) duly signed by the candidate and by the proposer and seconder both of whom shall be persons entitled to vote in the election, and shall be forwarded by registered post to the Secretary, Indian Accountancy Board, by name, so as to reach him on or before the due date.

(3) Every candidate for election shall pay a fee of rupees fifty in the manner prescribed in rule 17 and enclose the bank or treasury receipt therefor with the nomination paper.

(4) Any candidate may withdraw his candidature by notice in writing subscribed by him and delivered to the Secretary, Indian Accountancy Board, before 3 o'clock on the seventh day succeeding the date fixed for the receipt of nomination papers. No person who has thus withdrawn his candidature shall be allowed to cancel his withdrawal. Any candidate who withdraws his candidature in accordance with this sub-rule will be enlisted, on application made in that behalf, to the refund of the fee deposited by him under sub-rule (3).

49C. (1) At least fourteen days before the date of election the Central Government shall send by registered post to the address of evry voter in the constituency as given in the Register of Accountants as last published under rule 18 a voting paper and a declaration form, together with a letter explaining the manner in which they shall be filled up and specifying the date and hour by which they should reach the Secretary, Indian Accountancy Board.

(2) The voting paper shall contain a list of the candidates standing for election and bear the seal of the Government of India, Department of Commerce.

(3) Each voter shall be entitled to a number of votes equal to the number of members to be elected, but shall not record more than one vote in favour of any one candidate. If a voter records more votes than be is entitled to, the voting paper shall be regarded as invalid.

(4) The declaration form shall be signed by the voter in the presence of a Magistrate or a Notary Public or a Commissioner for Oaths or a Registrar of Joint Stock Companies or an Income-tax Officer, or if the voter resides in an Indian State, in the presence of a First Class Magistrate of that State or of a Political Officer not lower in rank than an Assistant Political Agent, and shall be certified to have been so signed under the hand and seal of the Magistrate or, as the case may be, of the Political Officer.

(5) After recording his vote or votes, a voter shall enclose the voting paper in the envelope provided for that purpose, enclose the declaration form duly signed and certified in accordance with sub-rule (4) and the envelope containing the voting paper, in another envelope, and forward it by registered post to the Secretary, Indian Accountancy Board, or otherwise have it delivered to him, so as to reach him by the due date and hour. Any voting paper which is received after the due date and hour or which has not been forwarded in accordance with this sub-rule shall be regarded as invalid.

49D. (1) The person or persons securing the largest number of valid votes shall be declared to be duly elected.

(2) In the case of equality of votes the final selection shall rest with the Secretary to the Government of India in the Department of Commerce.

49-E. (1) Any doubts or disputes arising as to the validity of an election shall be determined by the Central Government whose decision shall be final.

(2) No election shall be deemed to be invalid merely because of the accidental omission to send, or delay in sending, a voting paper to a voter, or the accidental non-receipt of, or delay in receiving, a voting paper by a voter, or any other accidental irregularity or informality in the conduct of the election."

(2) For rule 52 of the said Rules the following rule shall be substituted, namely :—

"52. Save as provided in these rules the term of office of all members of the Board other than those who are in service of Government shall be three years from the date on which their nomination or election is notified in the *Gazette of India*."

(3) In sub-rule (1) of rule 54 of the said Rules the words "and appoint another member thereto" shall be omitted.

(4) After rule 55 of the said Rules, the following rule shall be inserted, namely :—

"55A. (1) Any casual vacancy in the Board shall be filled up in the same manner as the seat was originally filled.

(2) The term of office of a member nominated or elected to fill a casual vacancy shall extend so long only as the member in whose place he is nominated or elected would have been entitled to hold office if the vacancy had not occurred."

(5) After Appendix 4 to the said Rules the following Appendix shall be inserted, namely :—

APPENDIX 5.

FORM H.

Form of nomination of a candidate for election in the Indian Accountancy Board.

[*See Rule 49B(2).*]

We, the undersigned Registered Accountants, being qualified to vote in the election of members to the Indian Accountancy Board by the .... constituency, do hereby nominate Mr. who is an Approved Accountant belonging to that constituency, as a candidate for the election to be held on the

19 .

(1) Signature of proposer

Enrolment No.

Address.

(2) Signature of seconder

Enrolment No.

Address.

I, being an Approved Accountant belonging to the .... constituency, agree to stand for the election by that constituency to be held on the 19 . I have paid the fee of Rs. 50 to $\frac{\text{the Reserve Bank of India}}{\frac{\text{the Imperial Bank of India}}{\text{the Government Treasury at}}}$ and the $\frac{\text{Bank}}{\text{Treasury}}$ receipt is enclosed herewith.

Signature of candidate

Address.

Dated this day of , 19 .

H. DOW,

Secy. to the Govt. of India.

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