REGISTERED No. P 390.

The Orissa Gazette

PUBLISHED BY AUTHORITY.

No. 19. CUTTACK, FRIDAY, SEPTEMBER 4, 1936.

☞ *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 27th August 1936.

No. 3409—P 9M/13-36-P.—The following notification issued by the Government of India in the Home Department is republished for general information.

P. T. MANSFIELD,

Chief Secretary to Government.

JUDICIAL.

Simla, the 2nd July 1936.

No. F. 49/3/35.—In exercise of the powers conferred by section 14 of the Indian Motor Vehicles Act, 1914 (VIII of 1914), the Governor General in Council is pleased to direct that the following further amendments shall be made in the Motor Vehicles International Circulation Rules, 1933, namely:—

(1) In Annex. C of the First Schedule to the said Rules, to the entries in the Note the following entry shall be added, namely:—

"Iceland .. .. I.S.";

(2) in the Second and Third Schedules to the said Rules, to the entries in the lists of Contracting States, the following entry shall be added, namely:—

"Iceland".

J. A. THORNE,

Joint Secretary to the Government of India.

The 2nd September 1936.

No. 891-C.—The following notification by the Government of the Punjab is republished for general information.

By order of the Governor,

P. T. MANSFIELD,

Chief Secretary to Government.

GENERAL.

Simla-E, the 7th August 1936.

No. 4060-P. S. B.—In exercise of the powers conferred by section 19 of the Indian Press (Emergency Powers) Act, XXIII of 1931, the Governor in Council hereby declares to be forfeited to His Majesty, all copies, wherever found, of the hand-written poster in Gurmukhi headed "Babbar Akali Jatha Doab Ailan no. 1, dated 10th July 1936," (Announcement no. 1, dated the 10th July 1936, of the Babbar Akali Jatha of Doaba) and all other documents containing copies or translations of or extracts from the said poster inasmuch as it contains matter of the nature described in clauses (*a*) and (*b*) of sub-section (1) of section 4 of the aforesaid Act.

By order of the Governor in Council,

F. H. PUCKLE,

Chief Secretary to Government, Punjab.

LAW AND COMMERCE DEPARTMENT.

NOTIFICATIONS.

The 27th August 1936.

No. 3186-Com.—The following notification published 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.

PORTS.

Simla, the 30th July 1936.

No. 210-P. & L. (19)/36.—In pursuance of sub-section (2) of section 1 of the Cochin Port Act, 1936 (VI of 1936), the Governor General in Council is pleased to appoint the 1st August 1936 as the date on which the said Act shall come into force.

M. SLADE,

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

The 27th August 1936.

No. 3187-Com.—The following notification published 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.

Simla, the 8th August 1936.

No. 1-A. (32)/35.—In exercise of the powers conferred by sub-section (2) of section 144 of the Indian Companies Act, 1913 (VII of 1913), the Governor General in Council 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. In sub-rule (1) of rule 14 of the said Rules—

(*i*) Clauses (*a*), (*b*) and (*c*) shall be re-lettered as (*b*), (*c*) and (*d*), respectively;

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

"(*a*) from whom a request has been received to that effect; or".

2. For rule 16 of the said Rules, the following rule shall be substituted, namely:—

"16. (1) The Governor General in Council may at any time restore to the Register the name of a person removed temporarily therefrom under clause (*a*) or clause (*b*) of sub-rule (1) of rule 14, provided that—

(*a*) a person whose name was removed under clause (*a*) shall have paid before restoration the full amount of the annual fee for the year during which his name is restored; and

(*b*) a person whose name was removed under clause (*b*) shall have paid before restoration all arrears on account of the annual fee.

(2) The restoration of a name to the Register shall be notified in the Gazette of India and shall be communicated to the person concerned."

3. For clause (*a*) of rule 21 of the said Rules, the following clause shall be substituted, namely:—

"(*a*) has passed the Degree Examination of a University constituted by law in British India or of the University of Mysore or of the Osmania University or of a University constituted by law in Great Britain and Northern Ireland, with Accounting, Auditing and Mercantile or Commercial Law among other subjects for the degree course, or ".

4. In rule 22 of the said Rules :—

(i) in clause (b) after the words " produces a certificate " the words and figure " in the form given in Appendix 4 " shall be inserted.

(ii) in clause (c) after the words " audit clerk " the words " or partly as such clerk and partly as an articled clerk " shall be inserted.

5. After Appendix 3 to the said Rules, the following Appendix shall be inserted, namely :—

"APPENDIX 4.

Certificate to be signed by the head of an institution recognised under rule 22 (b) of the Auditor's Certificates Rules, 1932.

(To be sent so as to reach the Secretary to the Government of India, Department of Commerce, New Delhi, at least three weeks before the commencement of the Examination.)

I certify that ____________ has attended ____, ____ out of ____________ lectures and ______ out of ________ lectures delivered for Group I and Group II, respectively, of the First Examination under the Auditor's Certificates Rules, 1932, during ____________.

I further certify that to the best of my knowledge and belief, he bears a good moral character and that I consider him a fit person to appear at the said Examination.

(Signature) ____________

(Designation) ____________

Date ____________.

Note.—Candidates are required to attend at least 75 per cent. of the number of lectures delivered for each Group."

H. DOW,

Addl. Secretary to the Govt. of India.

The 27th August 1936.

No. 3189-Com.—The following notification published 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.

Simla, the 8th August 1936.

No. 1-A. (40)/35.—The following draft of certain further amendments to the Auditor's Certificates Rules, 1932, which it is proposed to make in exercise of the powers conferred by sub-section (2) of section 144 of the Indian Companies Act, 1913 (VII of 1913), is published, as required by the said sub-section, for the information of all persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 15th September 1936.

Any objection or suggestion which may be received from any person with respect to the draft before the aforesaid date will be considered by the Governor General in Council.

Draft Amendments.

1. For sub-rule (1) of rule 38 of the said Rules, the following sub-rule shall be substituted, namely:—

"(1) No person shall be eligible for inclusion in the list of Approved Accountants unless he—

(i) is in practice as a Registered Accountant in India; and

(ii) has been continuously for a period of not less than three years immediately before the date of his application either in practice as a Registered Accountant in India or employed as a paid assistant to a practising Registered Accountant in India or partly in such practice and partly so employed."

2. In sub-rule (3) of rule 38 of the said Rules, for the words "public accountant" the words " Registered Accountant in India" shall be substituted.

3. In rule 39 of the said Rules, for the words "who has ceased to practise as a public accountant" the words "whose name has been removed from the Register of Accountants, or who has ceased to practise as a Registered Accountant in India" shall be substituted.

4. In sub-rule 1 of rule 40 of the said Rules, for clauses (c) (d) and (e), the following clauses shall be substituted, namely:—

"(c) An Approved Accountant in practice without any partner may, in addition to the articled clerks and apprentices hereinbefore allowed to be employed, employ one articled clerk for every paid assistant in his service in India and enrolled on the Register.

(d) An Approved Accountant in practice with one or more partners who are Registered Accountants but who are not Approved Accountants, may, in addition to the articled clerks and apprentices hereinbefore allowed to be employed, employ one articled clerk for each of such partners in India and one articled clerk for each paid assistant in the service of the firm in India and enrolled on the Register.

(c) Where two or more Approved Accountants are in practice as partners with or without additional partners who are Registered Accountants but not Approved Accountants, one or other of the partners who are Approved Accountants, may, in addition to the articled clerks and apprentices hereinbefore allowed to be employed, employ one articled clerk only for each such additional partner in India and one for each paid assistant in the service of the firm in India and enrolled on the Register."

5. For rule 47 of the said Rules, the following rule shall be substituted, namely:—

"47. Articles may by agreements between the articled clerk and his employer be assigned to another employer. Such an assignment shall be in Form G (Appendix 2) and shall be subject to the provisions of rule 42 regarding registration and the payment of a fee."

6. After rule 47 of the said rules, the following rule shall be inserted, namely:—

"47-A. An Approved Accountant shall, on completion, discontinuance or termination otherwise of the service of an articled clerk in his employment, send a report to that effect to the Secretary to the Government of India in the Department of Commerce. Such a report shall have been signed by both the employer and the articled clerk."

7. In Appendix 2 to the said Rules:—

1. In Forms D and E—

(i) in clause 1, for the words "from the date of this deed" the words "from the........day of......" shall be substituted;

(ii) in clause 2, the words "from the day of the date hereof" shall be omitted.

2. To sub-clause (d) of clause 4 in Form D, and to sub-clause (d) of clause 5 in Form E, the following proviso shall be added, namely:—

"Provided that in case of illness he will allow the articled clerk, on production of a certificate from a registered medical practitioner, leave of absence for an additional period of 30 days for each year of completed service."

3. After Form F, the following Form shall be inserted namely:—

FORM G.

(See rule 47.)

ASSIGNMENT OF ARTICLES made the........day of.......One thousand nine hundred and thirty...........BETWEEN........ .... of..........................(hereinafter called "the Employer") of the first part,............ ....of......................(hereinafter called "the Guardian*") of the second part, ...son of the said............. ......(hereinafter called "the Articled Clerk") of the third part and.......... ......of ....carrying on the business of...................at............................ (hereinafter called "the New Master") of the fourth part.

WHEREAS by Articles of Apprenticeship dated...................and made between the Employer of the first part the Guardian of the second part and the Articled Clerk of the third part the Articled Clerk was bound apprentice to the Employer in the practice or profession of accountancy for a term of..................years from the........ day of 193........

AND WHEREAS it has been agreed that the Articled Clerk shall serve the now unexpired residue of the said term with the New Master being an accountant borne on the list of Approved Accountants maintained under the Auditor's Certificates Rules, 1932, and the Employer has agreed with the consent of the Guardian and of the Articled Clerk to assign the said Articles of Apprenticeship to the New Master.

NOW THIS DEED OF ASSIGNMENT WITNESSETH as follows:—

1. The Employer hereby assigns the said Articles of Apprenticeship and all his interest therein and the benefit of all covenants therein contained to the New Master to hold the same for all the residue now unexpired of the said term of............years.

2. The New Master covenants with the Employer the Guardian and the Articled Clerk and with each of them separately—

(a) That he will take the Articled Clerk as his Articled Clerk for the now unexpired residue of the said term in order that he may complete his studies and acquire the art science and knowledge of accountancy.

(b) That he will observe and perform all the covenants in the said Articles contained and on the part of the Employer to be observed and performed in like manner in all respects as if he the New Master were therein named instead of the Employer and will keep the Employer indemnified from the same and from all actions claims or demands in respect thereof.

*Note.—If the Articled Clerk is of age the reference to Guardian will be omitted and certain consequential alterations necessitated.

3. The Guardian and the Articled Clerk severally covenant with the New Master—

(a) That the Aricled Clerk shall diligently and faithfully serve the New Master as his apprentice in his profession of accountancy for all the residue now unexpired of the said term.

(b) That they and each of them will observe and perform all the covenants in the said Articles contained and on their part to be performed in like manner in all respects as if the New Master were therein named instead of the Employer.

4. This Deed of Assignment is in accordance with the provisions of rule 47 of the Auditor's Certificates Rules, 1932, and is subject in all respects to such Rules.

IN WITNESS whereof the parties have hereunto set their respective hands the day and year first above written.

Executed by................ .. .. in the presence of...........	"the Employer" of the first part.
Executed by........... .... in the presence of........	"the Guardian" of the second part.
Executed by........... .... in the presence of	"the articled clerk" of the third part.
Executed by................ .... in the presence of	"the New Master" of the fourth part.

H. DOW,

Addl. Secy. to the Govt. of India.

The 29th August 1936.

No. 3223-Com.—The following notification, issued by the Government of India in the Department of Industries and Labour, is republished for general information.

By order of the Governor,

C. G. NAIR,

Secretary to Government.

Simla, the 6th August 1936.

No. L.-1750.—In exercise of the powers conferred by section 28 of the Indian Boilers Act, 1923 (V of 1923), the Governor-General in Council is pleased to direct that the following further amendments shall be made in the Indian Boiler Regulations, 1924, the same having been previously published as required by sub-section (1) of section 31 of the said Act, namely:—

In regulation 156 of the said Regulations—

(1) for the words "Bihar and Orissa" the word "Bihar" shall be substituted;

(2) for the entry

"Punjab .. P. B"

the following entries shall be substituted, namely:—

"Orissa...	..	O.
Punjab ..	..	P. B
Sind ...	..	S."

A. G. CLOW,

Secretary to the Government of India.

The 31st August 1936.

No. 3278-Com.—The following notification published 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.

(TARIFFS.)

Simla, the 15th August 1936.

No. 341-T. (22)/36.—In exercise of the powers conferred by sub-section (1) of section 4 of the Indian Tariff Act, 1934 (XXXII of 1934), the Governor General in Council is pleased to direct that the following amendments shall be made in the notification of the Government of India in the Department of Commerce no. 341-T (10)/36, dated the 25th June 1936, namely:—

(1) In the second recital in the preamble to the said notification, for the words "Governor General" the words "Governor General in Council" shall be substituted.

(2) To the table annexed to the said notification the following shall be added, namely:—

"48 (9) The following COTTON FABRICS, namely, sateens including italians of sateen weave, velvets and velveteens and embroidered all-overs—		
(a) of British manufacture ...	25 per cent *ad valorem.*	20 per cent. *ad valorem.*"

H. DOW,

Additional Secretary to the Government of India.

CUTTACK: Printed and Published by V. M. Money, Press Officer; Govt. Press, O.G. 7—225—3-9 1936.