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

PART III.

Regulations, Orders, Notifications, Rules, etc., issued by the Governor and by Heads of Departments.

HOME AND FINANCE DEPARTMENTS.

NOTIFICATIONS.

The 29th May 1939.

No. 3857-A.—In pursuance of the provision made in clause (*a*) of rule 6 of the rules for regulation of recruitment to the Orissa Civil Service (Executive Branch) and the Orissa Subordinate Civil Service as amended by notification no. 1136-A., dated the 9th February 1938, His Excellency the Governor is pleased to direct that the candidates who submit applications this year for the direct recruitment to be made to the Orissa Subordinate Civil Service under these rules, must be under twenty-five years and over twenty years of age on the 1st October 1939.

The 29th May 1939.

No. 5182-F.—In exercise of the powers conferred by clause (*b*) of sub-section (2) of section 241 of the Government of India Act, 1935, the Governor is pleased to make the following amendment to the Orissa Travelling Allowance Rules :—

Rule 79(*i*).—Delete the proviso under the rule.

The 29th May 1939.

No. 5207-F.—In exercise of the powers conferred by clause (*b*) of sub-section (2) of section 241 of the Government of India Act, 1935, the Governor is pleased to make the following amendment to the Orissa Travelling Allowance Rules :—

Substitute the following for Appendix 8 to the Orissa Travelling Allowance Rules :—

APPENDIX 8.

(*See* RULE 63.)

List of general exemptions from the ten days' halt rule.

Number of item.	Department.	Government servants exempted.	Conditions.
1	2	3	4
1	All	Menial servants.	
2	All	All Government servants attending a fair, darbar or agricultural exhibition.	Subject to maintenance of camp equipage and a certificate from the District Officer that their presence in the fair, darbar or exhibition was necessary.
3	Public Works Department (Civil Works and Irrigation).	All Government servants of the Public Works Department when employed on survey duty.	Subject to the maintenance of camp equipage or the production of a certificate from the controlling officer that the halt continued after the first 10 days to entail extra expense.
4	General Administration.	All clerks accompanying the Revenue Commissioner on tour.	
5	Ditto ...	Staff attached to the special guard of the Governor when accompanying him on tour.	
6	Ditto ...	Sub-Assistant Surgeon attached to the staff of the Governor when accompanying him on tour.	
7	Ditto ...	Inspecting Tahsildars ...	When holding survey classes subject to drawal of daily allowance at half rates for period in excess of 10 days.
8	Land Revenue ...	Jamabandi establishments during Jamabandi.	
9	Ditto ...	Revenue Records Deputy Surveyors.	During their stay with Inspecting Tahsildars in connection with survey schools held outside district headquarters.

Number of item.	Department.	Government servants exempted.	Conditions.
1	2	3	4
10	Administration of Justice.	(*i*) Sessions Judge of Cuttack and the establishment accompanying him when holding sessions at Balasore or Sambalpur; (*ii*) Sessions Judge of Ganjam and the establishment accompanying him when holding sessions at Puri.	
11	Police	Subordinate Police Officers attached to the Criminal Investigation Department.	Half daily allowance after ten days and no allowance after 60 days; provided that the Inspector-General of Police may grant full daily allowance up to 30 days when he considers that the circumstances justify it.
12	Ditto ...	Assistant Sub-Inspectors and constables deputed to the festival duties specified below— (*i*) Goddess festival, Berhampur (20). (*ii*) Car festival, Berhampur (10). (*iii*) Car festival, Parlakimedi (10). (*iv*) Dasahara festival, Jeypore (13).	May be allowed by the District Superintendents of Police of their districts to draw daily allowance at $1\frac{1}{2}$ times the ordinary rates up to the number of days noted in brackets against each.

By order of the Governor,

M. K. VELLODI,

Chief Secretary to Government.

EDUCATION, AND HEALTH AND LOCAL SELF-GOVT. DEPARTMENTS.

NOTIFICATIONS.

The 31st May 1939.

No. 3438-L. S.-G.—In exercise of the powers conferred by sub section (2) of section 1 of the Madras Local Authorities Entertainment Tax Act, 1926 (Madras Act V of 1927), the Governor is pleased at the request of the Agency District Board, Koraput, to extend with effect on and from the 1st July 1939 the provisions of the said Act temporarily for a period of three years to the Rayaghada Union in the Rayaghada taluk of the district of Koraput.

The 31st May 1939.

No. 3439-L. S.-G.—In exercise of the powers of section 11 of the Madras Local Authorities Entertainment Tax Act, 1926 (Madras Act V of 1927), the Governor is pleased to make the following rules as to the levy to the entertainments tax in the Rayaghada Union area in the district of Koraput to which the said Act is extended :—

RULES.

NOTIFICATION OF LEVY OF TAX.

1. When a local authority shall have determined on the levy of the entertainments tax for the first time or to revise the rate thereof, the President of the local authority shall forthwith publish a notification in the District Gazette concerned and by beat of drum specifying the rate at which the tax will be levied and the date from which the tax or the revised rate will be levied, such date being not earlier than thirty days from the date of publication of the notification.

ACCOUNTS AND RETURNS.

2. In the following rules "entertainment" shall include a series of entertainments held on any one day reckoned from sunrise to sunrise.

3. The proprietor of an entertainment who has been allowed to make a consolidate payment of the entertainment tax under the provisions of sub-section (4) of section 3 of the Madras Local Authorities Entertainments Tax Act, 1926 (hereinafter referred to as the Act), shall not issue or cause or permit to be issued any ticket being a ticket authorizing any person to be admitted on payment to the entertainment, unless the price of admission and the statement hereinafter mentioned are legibly printed, stamped or otherwise marked on such ticket.

For the purpose of this rule "price of admission" means the price inclusive of the amount of the tax and there shall be marked on every such ticket a statement that the price marked thereon includes the tax.

4. Any such proprietor shall, within seven days from the date of an entertainment, furnish to the local authority concerned a return showing (separately for each class of payments) the gross sum received by him on account of payments for admission to the entertainment.

5. The proprietor shall also forward to the local authority concerned a return showing a number and classes of season tickets issued, the period for which such tickets are available and the gross sum realised thereby at such times as the said local authority may determine.

6. The proprietor shall pay the amount of the tax due to the local authority concerned at such times and in such manner as it may fix

MANNER OF PAYMENT OF THE ENTERTAINMENTS TAX.

7. Rules 8 to 10 shall apply to all entertainments except entertainments, the proprietors of which have compounded the tax payable under sub-section (4) of section 3 of the Act or made the arrangements specified in the proviso to sub-section (1) of section 4 of the Act.

8. In rules 9 to 20 "admission to an entertainment" and all cognate expressions shall include the admission on payment, of a person admitted to one part of a place of entertainment to—

(a) another part thereof subsequently, and

(b) any seat or other accommodation in the place of entertainment.

9. Save as provided by these rules, no person shall mark or cause or permit to be marked in any manner any stamp referred to in clause (*a*) of sub-section (1) of section 4 of the Act.

10. The proprietor shall not issue or cause or permit to be issued any ticket being a ticket authorising any person to be admitted to an entertainment unless the price of admission and the statement hereinafter mentioned are legibly printed, stamped or otherwise marked on the ticket.

For the purpose of this rule "price of admission" means the price exclusive of the entertainments tax and there shall be marked on every such ticket a statement that the price marked thereon excludes the entertainments tax.

11. The proprietor shall not issue or cause or permit to be issued to any person any stamp referred to in clause (*a*) of sub-section (1) of section 4 of the Act otherwise than securely affixed to a ticket issued for the purpose of authorizing admission to the entertainment.

12. The proprietor shall not on any payment for admission to the entertainment being made, issue or cause or permit to be issued in respect of that payment any ticket authorizing admission to the entertainment other than a ticket to which is affixed a stamp denoting the proper amount of entertainments tax chargeable in respect of that payment.

13. (1) Save as provided by these rules, no stamp affixed to a ticket and denoting the proper entertainments tax payable in respect thereof, shall be defaced, cut, torn or diminished before the ticket to which it is so affixed is issued and the proprietor shall not admit or cause or permit to be admitted any person to the entertainment by virtue of a ticket bearing a stamp which has been defaced, cut, torn or diminished.

(2) No person being a holder of a ticket to which a stamp is affixed, issued for the purpose of authorizing admission to an entertainment, shall deface, cut, tear or diminish the stamp or cause or permit to be defaced, cut, torn or diminished.

(3) The proprietor shall collect the tickets of all persons about to be admitted to the entertainment and every person about to be admitted by means of a stamped ticket shall immediately before admission to the entertainment deliver the ticket with the stamp affixed, to the person who is collecting the tickets.

(4) When a ticket is so collected the proprietor shall forthwith deface the stamp on the ticket by tearing the ticket into two portions across the stamp and shall return one portion of the ticket to the person to be admitted to the entertainment and shall retain and keep until midday following the conclusion of the entertainment the other portion thereof and shall then destroy it.

14. When the proprietor of any entertainment is possessed of a stamp or stamps issued for the purpose of the collection of the entertainments tax which have not been cut, torn, defaced, diminished or otherwise spoiled or rendered unfit or useless for the purpose intended but for which he has no immediate use, the local authority shall repay to such person the value of such stamp or stamps in money, deducting one anna for each rupee, or portion of a rupee on the aggregate value of the stamps if there are more than one, upon such person delivering up the same to be cancelled and proving to the satisfaction of the local authority—

(*a*) that such stamp or stamps were purchased by such person with a *bona fide* intention to use them; and

(*b*) that he has paid the full price thereof:

Provided that no refund shall be made where the total value of the stamp or stamps delivered by such person on any one occasion is less than one rupee.

Explanation.—For the purpose of this rule the distinctive mark of the local authority surcharged on such stamps shall not be deemed to be a defacement.

15. All unused stamps which have been returned and in respect of which a refund has been made under rule 14 may be reissued for their face value by the local authority concerned.

16. (1) Where any ticket purporting or intended to authorize the admission to the entertainment of more than one person is issued, the ticket shall be clearly marked with the number of persons so authorized to be admitted and the total price charged for the ticket and the ticket proprietor shall not admit or cause or permit to be admitted to the entertainment by virtue of that ticket a greater number of person than that marked on the ticket.

(2) For the purpose of calculating the entertainments tax chargeable in such a case there shall be deemed to be as many payments for admission as there are persons authorised to be admitted under the ticket and each of these payments shall be deemed to be equal to amount to the total price charged for the ticket divided by the total number of the persons so authorized.

For the purpose of this rule two children under twelve years of age each shall be considered to be equivalent to one person.

17. (1) Where the duty is calculated on a lump sum paid for a season ticket or for a ticket authorising admission to any entertainment during a certain period of time, the ticket shall, before being issued, be marked with the name of the person to whom it is to be issued.

(2) Before any such season or other ticket is issued, a stamp denoting the proper amount of entertainments tax chargeable thereon shall be affixed thereto and the proprietor shall deface the stamp or cause it to be defaced by writing in ink on the face thereof the date of issue of the ticket and any stamp as defaced, shall not be required to be defaced again at the time of admission to the entertainment in the manner prescribed in sub-rule (4) of rule 13.

18. The proprietor shall not admit or cause or permit to be admitted any person to the entertainment without payment unless that person is the holder of a ticket or document entitling him to be admitted without payment and clearly marked "complimentary" or "free" or of a badge recognised by the proprietor as entitling the holder thereof so to be admitted. No person shall obtain admission to an entertainment without payment unless he is the holder of such ticket, document or badge.

19. The local authority concerned may, for the protection of its revenue, requires a proprietor concerned to keep registers of payments for admission and records of stamps denoting the entertainments tax purchased and issued, in the forms annexed hereto and issue tickets in such forms and manner as it may prescribe and it shall be the duty of the proprietor to comply with such requirements.

20. (1) The proprietor shall at all reasonable times on demand by any officer appointed by the Local Authority in this behalf produce or cause to be produced to that officer all books and records kept by the proprietor in connection with any entertainment and all tickets and all portions of tickets and all stamps for the time being in his possession and shall allow the officer to inspect and take an account of the same or to remove the same for the purpose of examination or inquiry.

(2) A person who has been admitted to an entertainment shall upon the demand made by any officer appointed by the local authority in this behalf during the course of or immediately before or after the entertainment, produce to such officer the ticket, badge or document by virtue of which he was admitted or the portion of a ticket bearing a stamp defaced in accordance with sub-rule (4) of rule 13 by virtue of which ticket he was admitted.

PENALTY.

21. Whoever commits a breach of rules 3, 4, 5, 6, 9, 10, 11, 12, 13, 16, 17, 18, 19 or 20 shall be punishable with fine which may extend to one hundred rupees.

ANNEXURE.

FORM I.

(*See* RULE 19.)

.... Theatre / Cinema.

Register of Entertainments Tax Stamps.

Denomination of stamp..........................

Date.	Number of stamps received.	Number of stamps issued.	Balance in hand.	Remarks.
1	2	3	4	5

FORM II.

(*See* RULE 19.)

.... Theatre / Cinema.

Statement of ticket sold.

Performance. Dated

Price of admission.	Serial number of tickets issued.	Number of tickets sold.	Number of complimentary or free tickets issued.	Amount received on account of tickets sold.	Amount of Entertainments Tax.	Remarks.
1	2	3	4	5	6	7

By order of the Governor,

S. DAS,

Secretary to Government.

REVENUE AND DEVELOPMENT DEPARTMENTS.

NOTIFICATIONS.

The 25th May 1939.

No. 2200—II-5-20-R.—In exercise of the powers conferred by section 17 (*b*) (*ii*) of the Madras Survey and Boundaries Act (Madras Act VIII of 1923), the Governor of Orissa hereby directs the survey, under the provisions of the said Act, of the land described below required for the construction of a temporary thatched post-mortem shed in the village of B. Singapur in Jeypur taluk of the Koraput district.

SCHEDULE.

District—Koraput.

Taluk—Jeypore.

Village—B. Singapore.

Description of land, wet or dry, inam or poramboke with survey or paimash no.—8. No. 1.

Name of owner and occupier—Maharaja of Jeypore.

Boundaries of the land required to be taken up—

North, East, South and West—West (dry land) of Jeypore Estate.

Approximate extent to be taken up—0·08 acre or 8 cents.

Whether waste or arable—Waste.

The 25th May 1939.

No. 2201—II-5-21-R.—In exercise of the powers conferred under section 17 (*b*) (*ii*) of the Madras Survey and Boundaries Act (Madras Act VIII of 1923), the Governor of Orissa hereby directs the survey, under the provisions of the said Act, of the land described below required for the construction of a post-mortem shed in the Narayanapatnam village in Rayaghada taluk of the Koraput district.

SCHEDULE.

District—Koraput.

Taluk—Rayaghada.

Village—Narayanapatnam.

Description of land, wet or dry, inam or poramboke with survey or paimash no.

Name of owner—Maharaja of Jeypore.

Name of occupier—Endrapu Sambanna.

Boundaries of the land required to be taken up—

North—Estate mango tope,

East, South and West—Endrapu Sambanna's dry land.

Approximate extent to be taken up—Ac. 0·06 cents.

Whether waste or arable—Arable.

The 25th May 1939.

No. 2202—II-5-19-R.—In exercise of the powers conferred by section 17 (*b*) (*ii*) of the Madras Survey and Boundaries Act (Madras Act VIII of 1923), the Governor of Orissa hereby directs the survey, under the provisions of the said Act, of the land described below, required for the construction of the Board Middle School and its play ground at Rayaghada in the Rayaghada taluk of the Koraput district.

SCHEDULE.

District—Koraput.

Taluk—Rayaghada.

Village—Rayaghada.

Description of land, wet or dry, inam or poramboke with survey or paimash no.—Dry, Zirayiti Zamindari.

Name of owner or occupier—

	Acres.	Cents.
1. Appadu Bisalo ...	3	87
2. Dakoju Lingaraju, etc.	3	84
3. Narasinga Panda ...	2	59
4. O. Jonson (Missionary)	2	12
5. Palikala Narasing Rao	15	08
Total ...	27	50

Boundaries of the land required to be taken up—

North—B.-N. Ry. boundary,

East—Rayaghada Union site and Sub-Assistant Surgeon's quarters,

South—Union Road,

West—Palada Krishnamma's dry land and Andhavarapu Lokanatham's mango tope.

Approximate extent to be taken up—27 acres, 50 cents.

Whether waste or arable—Arable.

The 25th May 1939.

No. 2203—II-5-22-R.—In exercise of the powers conferred under section 17 (*b*) (*ii*) of the Madras Survey and Boundaries Act, 1923 (Madras Act VIII of 1923), the Governor of Orissa hereby directs the survey under the provisions of the said Act, of the land described below required for the construction of a post-mortem shed at Omerkote village of the Jeypur zamindari in Nowrangapur taluk of the Koraput district.

SCHEDULE.

District—Koraput.

Taluk—Nowrangapur.

Village—Omerkote.

Description of land, wet or dry, inam or poramboke with survey or paimash no.—Dry waste.

Name of owner or occupier—Maharaja of Jeypore.

Boundaries of the land required to be taken up—

North, East, South and West—Surrounded on all sides by mango tope of the Maharaja of Jeypore.

Approximate extent to be taken up—0·10 acre.

Whether waste or arable—Waste.

The 29th May 1939.

No. 2284—La-59-R.—Whereas it appears to the Government that the land specified in the schedule below and situated in the Lakshmipur village, Koraput taluk and district, is needed for a public purpose, to wit, for constructing a temporary post-mortem shed at Lakshmipur, notice to that effect is hereby given to all whom it may concern in accordance with the provisions of section 4 (1) of the Land Acquisition Act I of 1894, as amended by the Land Acquisition Amendment Act XXXVIII of 1923; and the Governor of Orissa hereby authorises the Sub-Deputy Collector, Koraput, and his staff and workmen to exercise the powers conferred by section 4 (2) of the Act. Under section 3 (*c*) of the same Act the Governor of Orissa appoints the Sub-Deputy Collector, Koraput, to perform the functions of a Collector under section 5-A of the Act.

SCHEDULE.

District—Koraput.

Taluk—Koraput.

Village—Lakshmipur.

Description of land, wet or dry, inam or poramboke with survey of paimash no.—Dry occupied (jeroyiti) land.

Name of owner—Maharaja of Jeypore.

Occupier—Dullabho Bissoy of Lakshmipur.

Boundaries of the land required to be taken up—

North—Dullabho Bissoy's dry land,

East—Tank of Dullabho Bissoy, Arjuno Bissoy, Chudamoni Bissoy, Thansudhar Bissoy and Dullabho Bissoy's dry land, South—Dullabho Bissoy's dry land and road,

West—Dullabho Bissoy's dry land.

Approximate extent to be taken up—0·10 cents.

Whether waste or arable—Arable.

The 30th May 1939.

No. 2306—La-60-R.—Whereas it appears to the Government of Orissa that land is required to be taken by Government at the expense of the Bengal-Nagpur Railway Company, viz., for proposed Assisted siding for the Orient Paper Mills between Ib and Belpahar stations in the village of Telenpali, police-station Jharsogra, zila Sambalpur, it is hereby notified that for the above purpose a piece of land measuring, more or less, 6·67 acres of standard measurement consisting of plot nos. 195/1 (6·25), 155/1 (0·10) and 193/1 (0·32) bounded on the—

North—By plot nos. 155, 193, 195 and 195/2,

East—By plot nos. 155, 193, 195 and 195/2,

South—By plot no. 218,

West—By plot nos. 196 and 218,

is likely to be required within the aforesaid village of Telenpali.

This notification is made, under the provisions of section 4 of Act I of 1894, to all whom it may concern.

A plan of the land may be inspected in the office of the Deputy Commissioner, Sambalpur.

Objections to the acquisition, if any, filed under section 5-A, by any person interested within the meaning of that section on or before the 2nd July 1939, before the Deputy Commissioner of Sambalpur will be considered.

By order of the Governor,

W. W. DALZIEL,

Secretary to Government.

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