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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.

NOTIFICATION.

The 17th October 1936.

No. 1139-C.—The following notification by the Government of the United Provinces is republished for general information.

By order of the Governor,

A. F. W. DIXON,

Offg. Chief Secy. to Government.

POLICE DEPARTMENT.

MISCELLANEOUS.

Naini Tal, 30th September 1936.

No. 282-C/VIII.—In exercise of the power conferred by section 99-A of the Code of Criminal Procedure, 1898 (Act V of 1898), the Governor in Council hereby declares to be forfeited to His Majesty every copy of a book in Hindi entitled "Samyawad ki Or" (Towards Socialism), written and published by Bhupendra Nath Sanyal, ex-President of the United Provinces Trade Union Congress and printed by Chhedi Lal Jaiswal at the Sri Sewa Press, 54 Hewett Road, Allahabad, on the ground that the said book contains matter, the publication of which is punishable under section 153-A of the Indian Penal Code.

By order of the Governor in Council,

H. BOMFORD,

Chief Secy. to Government,
United Provinces.

LAW AND COMMERCE DEPARTMENT.

NOTIFICATIONS.

The 18th October 1936.

No. 4056-L.—The following notification published by the Government of India, Department of Commerce, is republished for general information.

By order of the Governor,

C. G. NAIR,

Secretary to Government.

REGISTRATION OF ACCOUNTANTS.

Simla, the 26th September 1936.

No. 1-A. (40)/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. For rule 47 of the said Rules, the following rule shall be subsituted, namely:—

"47. Articles may by agreement 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."

2. In Appendix 2 to the said Rules, after Form F, the following Form shall be inserted:—

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.

† AND WHEREAS the Employer has paid to the New Master Rs...............out of the premium received by the Employer under the said Articles.

† AND WHEREAS the $\frac{\text{Guardian}}{\text{Articled Clerks}}$ has paid the New Master the sum of Rs...........
by way of further premium.

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.

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

(a) That the Articled 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.

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

† May be omitted if not required.

(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 14th October 1936.

No. 4273—IJ-25/36-L.—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.

REGISTRATION OF ACCOUNTANTS.

Simla, the 19th September 1936.

No. 1-A. (40)/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 rule 38 of the said Rules:—

(1) For sub-rule (1), 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), for the words "public accountant" the words "Registered Accountant in India" shall be substituted.

2. 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.

3. 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.

(e) 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."

4. 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, wherever practicable, by both the employer and the articled clerk."

5. 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."

H. DOW,

Addl. Secy. to the Govt. of India.

The 3rd/4th November 1936.

No. 4536—1-B-9/36-L.—The following notification of 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 the Government.

Simla, the 24th September 1936.

No. L.-1600.—In pursuance of clause (*b*) of regulation 2 of the Indian Boiler Regulations, 1924, the Governor General in Council is pleased to recognise the Ocean Accident and Guarantee Corporation Limited, New York, as an authority competent to grant a certificate in form 11 annexed to the said Regulations.

A. G. CLOW,

Secretary to the Government of India.

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