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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 DEPARTMENT.

NOTIFICATIONS.

The 25th July 1940.

No. 4992-C.—The following notification by the Government of Bengal is republished for general information.

By order of the Governor,

P. T. MANSFIELD,

Chief Secretary to Government.

Calcutta, the 1st July 1940.

No. 4012-P.—Whereas in the opinion of the Governor the pamphlet in English entitled "Presidential speech of Sjt. Subhas Chandra Bose at the Second Session of the All-India Conference of the Forward Bloc held at Nagpur on the 18th and 19th

June 1940", published by Phani Mazumdar, from 62, Bowbazar Street, Calcutta, and printed by him at Popular Printing Works at 47, Modhu Roy Lane, Calcutta, contains prejudicial reports of the nature described in sub-rule (7) of rule 34 of the Defence of India Rules read with clauses (g) and (k) of sub-rule (6) of that rule;

Now, therefore, in exercise of the power conferred by clauses (b) and (c) of sub-rule (1) of rule 40 of the said Rules, the Governor hereby prohibits the further publication, sale or distribution of the said document and declare to be forfeited to His Majesty all copies, wherever found, of the said pamphlet and all other documents containing copies, reprints and translations of, or extracts from, the said pamphlet.

By order of the Governor,

P. D. MARTYN,

Adl. Secy. to the Govt. of Bengal.

The 25th July 1940.

No. 4994-C.—The following notification by the Government of Bihar is republished for general information.

By order of the Governor,
P. T. MANSFIELD,
Chief Secretary to Government.

The 27th June 1940.

No. 1758-C.—Whereas in the opinion of the Governor of Bihar the English pamphlet entitled "The Second World War", published by the Central Committee of the Communist Party of India contains prejudicial reports of the nature described in sub-rule (7) of rule 34 of the Defence of India Rules read with clauses (e) and (k) of sub-rule (6) of that rule;

Now, therefore, in exercise of the power conferred by clauses (b) and (c) of sub-rule (1) of rule 40 of the said Rules, the Governor of Bihar hereby prohibits the further publication of the said pamphlet and declares to be forfeited to His Majesty all copies, wherever found, of the said pamphlet and all other documents containing copies, reprints and translations of, or extracts from, the said pamphlet.

By order of the Governor,
Y. A. GODBOLE,
Chief Secretary to Government.

The 25th July 1940.

No. 4996 C.—The following notification by the Government of India is republished for general information.

By order of the Governor,
P. T. MANSFIELD,
Chief Secretary to Government.

DEPARTMENT OF COMMERCE.

TREATIES (WAR).

The 3rd July 1940.

No. 43 (8). Tr. (W)/40-(1).—In exercise of the powers conferred by sub-rule (1) of rule 114 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendments shall be made in the Enemy Property (Custody and Registration) Order, 1939, namely:—

In paragraph 4 of the said Order—

I. In sub-paragraph (1), after the words "may take", the words "or authorize the taking of," shall be inserted;

II. In sub-paragraph (2)—

(1) after the word "Custodian" the words "of such person as may

be specially authorized by him in this behalf" shall be inserted; and

(2) clauses (v) and (vi) shall be renumbered as clauses (vi) and (vii) respectively and before clause (vi) as so renumbered the following clause shall be inserted, namely:—

"(v) raise on the security of the property such loans as may be necessary".

The 3rd July 1940.

No. 43 (8)-Tr. (W)/40-(2).—In exercise of the powers conferred by sub-rule (1) of rule 114 of the Defence of India Rules, the Central Government 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. 43 (8)-Tr. (W)/40, dated the 7th June 1940, namely:—

In the said notification—

I. In clause (3), sub-clauses (v) and (vi) shall be renumbered as sub-clauses (vi) and (vii) respectively, and before sub-clause (vi) as so renumbered, the following sub-clause shall be inserted, namely:—

"(v) raise on the security of the said property such loans as may be necessary".

II. In clause (4) after the words "Branch Manager", the words "or any other officer" shall be inserted.

A. H. LLOYD,

Secy. to the Govt. of India.

The 25th July 1940.

No. 4997 C.—The following notification by the Government of India is republished for general information.

By order of the Governor,

P. T. MANSFIELD,

Chief Secretary to Government.

DEFENCE CO-ORDINATION
DEPARTMENT.

Simla, the 6th July 1940.

No. 365-OR/4.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely:—

Rule 31A of the said Rules shall be omitted.

A. DEC. WILLIAMS,

Secy. to the Govt. of India.

The 25th July 1940.

No. 4998-C.—The following notification by the Government of India is republished for general information.

By order of the Governor,
P. T. MANSFIELD,
Chief Secretary to Government.

DEFENCE CO-ORDINATION
DEPARTMENT.

Simla, the 6th July 1940.

No. 515-OR/1/40.—In exercise of the powers conferred by sub-section (4) of section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Defence Co-ordination Department, No. 232-OR-2/39, dated the 9th September 1939, namely:—

In the schedule annexed to the said notification, for the entry relating to "2 Any Communications Room or Wireless Room of a civil aerodrome, declared to be a protected place", the following entries shall be substituted, namely:—

"2 Civil Aerodromes.	The officer in charge of the Aerodrome.
2-A. Seaplane station—	
Calcutta ...	The officer in charge of the civil aerodrome at Dum Dum or the British Overseas Airways official in charge of the seaplane station.
Allahabad ...	The officer in charge of the civil aerodrome at Allahabad or the British Overseas Airways official in charge of the seaplane station.
Karachi ...	The officer in charge of the Karachi Airport or the British Overseas Airways official in charge of the seaplane station."

A. DEC. WILLIAMS,
Secy. to the Govt. of India.

The 26th July 1940.

No. 5050-C.—The following notification by the Government of Bombay is republished for general information.

By order of the Governor,
P. T. MANSFIELD,
Chief Secretary to Government.

HOME DEPARTMENT
(POLITICAL).

Bombay Castle, the 24th May 1940.

No. 1266-Poll.—In exercise of the powers conferred by section 19 of the Indian Press (Emergency Powers) Act, 1931, the Government of Bombay is pleased to declare all copies, wherever found, of the issue Volume X, No. 1, for April 1940 of the periodical in Gujarati entitled "Urmi" printed by Mr. Lakshmidas Purushotam Gandhi at the Nav Prabhat Printing Press, near Novelty Talkies, Ahmedabad, and published by him from the Urmi Karyalaya, Ahmedabad, and all other documents containing copies, reprints, translations of, or extracts from, the said issue of the periodical to be forfeited to His Majesty on the ground that it appears to the Government of Bombay that the said issue of the periodical contains words of the nature described in clause (b) of sub-section (1) of section (4) of the said Act.

By order of the Governor of Bombay,
N. P. A. SMITH,
Joint Secy. to the Govt. of Bombay.

The 27th July 1940.

No. 5052-C.—The following notification by the Chief Commissioner, Delhi, is republished for general information.

By order of the Governor,
P. T. MANSFIELD,
Chief Secretary to Government.

Delhi, the 22nd May 1940.

No. F.8(3)/40-General.—In exercise of the powers conferred by section 19 of the Indian Press (Emergency Powers) Act, 1931 (Act XXIII of 1931), the Chief Commissioner hereby declares to be forfeited to His Majesty all copies, wherever found, of the booklet in English entitled "Report on Manzilgah and Sukkur (Sind) Riots" issued and published by Sjt. Lalchand Tirthdass Arya, Member, Sind Provincial Hindu Sabha and Dictator, Hyderabad (Deccan) Satyagraha, and printed at the Hindu Mission Press, Reading Road, New Delhi, and all other documents containing copies or translations of, or extracts from, the aforesaid booklet inasmuch as it contains matter of the nature described in clause (h) of sub-section (1) of section 4 of the said Act.

E. M. JENKINS,
Chief Commissioner, Delhi.

FINANCE DEPARTMENT.

NOTIFICATION.

The 31st July 1940.

No. 7675-F.—The following notification, issued by the Government of India in the Finance Department, is republished for general information.

By order of the Governor,
J. BOWSTEAD,

Additional Secretary to Government.

New Delhi, the 28th March 1940.

No. F. 26 (1)-R. II/39.—The following Rules made by the Secretary of State for India are published for general information :—

THE SUPERIOR SERVICES (INDIA) FAMILY PENSIONS (UNTRANSFERRED)
RULES, 1939. DATED DECEMBER 30, 1939.

I, Lawrence John Lumley, Marquess of Zetland, one of His Majesty's Principal Secretaries of State, in virtue of the powers conferred by Section 273 of the Government of India Act, 1935, hereby make, with the concurrence of my Advisers, the following Rules, namely :—

Section I—General.

1. These Rules may be called the Superior Services (India) Family Pensions (Untransferred) Rules, 1939.

2. The sums contributed or paid as hereinafter prescribed shall be credited to the Revenues of the Central Government and said Government shall pay out of those Revenues all pensions, benefits and other outgoings as provided in these Rules.

Section II—Rules relating to Contributions and Benefits (Compulsory contributions).

3. The Rules in this Section apply to every person who being on 31st March 1937 a subscriber or a beneficiary under Section II of the Superior Services (India) Family Pension Fund Rules, then in force, made objection, under the provisions of Section 19 of the Government of India (Family Pension Funds) Order, 1936, to the vesting in Commissioners of his or her interest in the Fund.

4. Every subscriber to whom this Section of the Rules applies (hereinafter referred to as a compulsory subscriber) shall make the

monthly contributions* prescribed in the First Schedule, and the Secretary of State may order that such contributions shall be deducted from his pay or pension at the time of issue. If at any time a subscriber is not in receipt of pay he shall not thereby be relieved of the obligation to pay the contributions due from him,† but the Secretary of State may at his discretion permit recovery of subscription due over a prolonged period of leave on medical certificate or of extraordinary leave without pay to be postponed until the expiration of such leave.

5. Except as provided in Rules 6, 7 and 8, contributions under Rule 4 shall cease on the expiration of 25 years from the date from which they first became payable, or, should the subscriber retire on invalid pension before the expiration of such period, on the date of retirement. Any subscription remaining unrecovered under the terms of Rule 4 shall, however, be recoverable from such invalid pension.

6. A compulsory subscriber who is dismissed from the service shall thereupon cease to be a subscriber, and his family shall cease to be entitled to any benefits under these Rules, and the subscriber shall not be entitled to any refund of contributions.

7.—(1) A compulsory subscriber who resigns or is removed from the service or who retires without being entitled to a pension shall thereupon cease to be a subscriber and his dependants shall cease to be entitled to any benefits under these Rules, but the subscriber may be granted a lump sum, the amount of which shall be fixed in each case by the Secretary of State, whose decision shall be final; and it shall be open to the Secretary of State before deciding upon the amount, if any, of such lump sum, to require medical evidence, in the form prescribed in the Fifth Schedule, of the health of all or any of the dependants of the subscriber.

(2) A compulsory subscriber who retires from the service on a compensation pension may elect, within three months of the date of retirement, to discontinue subscription under these Rules with effect from the date of his letter signifying such election; his dependants shall thereupon cease to be entitled to any benefits under these Rules, but the subscriber may be granted a lump sum on the terms and conditions set forth in the preceding sub-rule.

* These contributions are fixed in sterling and when recovered or paid in India or Burma are convertible into rupees at the current rate of exchange.

† Subscriptions may be substituted for payments to the General Provident Fund subject to the provisions of Rule 17 of the Rules of that Fund.

‡ If a subscriber is not in receipt of pay from a Government in India or the Government of Burma, he should arrange to pay the contributions due from him, either by cash or by cheque, to the Accountant-General, India Office, to the Accountant-General, Central Revenues New Delhi, or to the Accountant General, Burma.

8.—(1) A compulsory subscriber who retires with a pension under the India Premature Retirement Rules or the Burma Premature Retirement Rules may adopt, at his option, one of the following methods of retaining for his wife and children benefits under these Rules, namely:—

- (a) He may cease to make any contributions under the Rules, and shall then retain only the right to a proportion of the contingent benefits under the Rules for his wife and children existing on the date of retirement, and for any children subsequently born to that wife. This proportion shall be equal to the completed number of years during which he has subscribed divided by 25.
- (b) He may continue until the expiration of 25 years from the date on which he became a subscriber to make contributions under the rules at the rates which would have been payable by him from time to time had he remained in the service. In that case he shall retain the full benefits admissible under the Rules as if he had remained in the service.

(2) In the event of an officer failing to notify within three months of the date of his retirement the method selected by him, he shall be deemed to have selected the first of the methods specified in the foregoing sub-rule.

9.—(1) Every compulsory subscriber shall report his marriage, in the form prescribed in the Second Schedule, within one month of the date thereof.

(2) Every compulsory subscriber shall report in the form prescribed in the Third Schedule, within one month of its occurrence, the birth of every child born alive in wedlock.

(3) The Secretary of State may at his discretion declare a widow or child whose marriage or birth was not reported in accordance with these Rules ineligible for benefit.

(4) Every subscriber shall report within one month of its occurrence the death of any dependant eligible for benefit under these Rules.*

10.—(1) Subject to the provisions of Rules 6, 7, 8 and 9 (3) the widow of a deceased compulsory subscriber and all children born to him in wedlock shall be entitled to the benefits specified in the Fourth Schedule.

* The reports required by these Rules should be made:—

- (1) To the Accountant-General, Central Revenues, New Delhi, when the subscriber is drawing pay in India or in a Colony to which he has gone direct from India.
- (2) To the Accountant-General, Burma, when the subscriber is drawing pay in Burma or in a Colony to which he has gone direct from Burma.
- (3) To the Controller of Pensions Funds, India Office, Whitehall, London, S.W.1, when the subscriber is drawing pay in England or in a Colony to which he has gone direct from England.

(2) A beneficiary to whom these rules apply shall be entitled to the benefits specified in the Fourth Schedule.

11.—(1) The pension† of a widow under these Rules shall continue in full during widowhood. It shall cease on her remarriage, but if she again become a widow she shall be entitled to revert to full pension as widow of her first husband, and should her last husband have been a subscriber, to draw in addition pension as his widow.

(2) The pension† of a male orphan shall be payable until he attains the age of 21 :

Provided that in any case where it is shown that a male orphan on attaining the age of 21 years is by reason of mental or physical infirmity incapable of earning a livelihood, the Secretary of State may at his discretion permit such male orphan to continue to draw beyond that age a pension of amount not exceeding that of which he is then in receipt under this Section of these Rules :—

Provided further that, if a male orphan shall be over the age of 21 on the date of his father's death, and if it shall be shown that by reason of mental or physical infirmity he was not at the age of 21 and has not at any subsequent period been capable of earning a livelihood, the Secretary of State may at his discretion grant to him a pension of amount not exceeding that laid down in the Fourth Schedule of these Rules for sons over 12 years of age.

(3) The pension† of a female orphan shall be payable until the date of her marriage and shall not revive upon widowhood.

12.—(1) A posthumous child of a compulsory subscriber by marriage duly reported in accordance with Rule 9 (1) shall be entitled to pension*.

(2) No child shall be entitled to benefit under this Rule whose birth is not reported within 12 months of the occurrence.

13. On the termination of the marriage of a compulsory subscriber by divorce or annulment, the wife of the marriage so terminated shall be entitled to no benefit under these Rules. The subscriber shall report the dissolution of the marriage within one month of the date thereof.

† Application for admission to pension should be made to the Controller of Pensions Funds, India Office, Whitehall, London, S.W.1, or, if the applicant is in India or Burma, to the Accountant-General, Central Revenues, New Delhi, or to the Accountant-General, Burma, as the case may be.

* The reports required by these Rules should be made :—

- (1) To the Accountant-General, Central Revenues, New Delhi, when the subscriber is drawing pay in India or in a Colony to which he has gone direct from India.
- (2) To the Accountant-General, Burma, when the subscriber is drawing pay in Burma, or in a Colony to which he has gone direct from Burma.
- (3) To the Controller of Pensions Funds, India Office, Whitehall, London, S.W.1, when the subscriber is drawing pay in England or in a Colony to which he has gone direct from England.

14. A compulsory subscriber may, at his option at any time during his service, make further provision for his family as a voluntary subscriber under Section III of these Rules.

Section III—Rules relating to Contributions and Benefits (voluntary contributions).

15. The Rules in this Section apply—

- (a) to every compulsory subscriber as aforesaid who avails himself of the provisions of Rule 14, and
- (b) to every person who being on 31st March 1937 a subscriber or a beneficiary under Section III of the Superior Services (India) Family Pension Fund Rules then in force, made objection, under the provisions of Section 19 of the Government of India (Family Pension Funds) Order, 1936, to the vesting in Commissioners of his or her interest in the Fund.

16. Any beneficiary as aforesaid shall be entitled to an annuity at the rate for which payment was made on his or her behalf.

17.—(1) Any officer to whom these Rules apply may at any time, subject to the conditions laid down in these Rules, provide for the payment of an annuity after his death to his wife and children or any of them or may increase any such provisions previously made.

(2) The total annuity secured to any one dependant including any annuity payable under the Rules of Section II, shall not unless the Secretary of State in any particular case otherwise determines exceed the following :—

	£
To a wife	300
To a child over the age of 12	100
To a child from age 6 to age 12	75
To a child from birth to age 6	75

(3) Premiums shall be at the rates set out in the Sixth Schedule to these Rules but a subscriber may, at his option, if he will be under the age of 50 years on his next birthday, elect to make his contributions in whole or in part by means of monthly subscriptions* actuarially equivalent to those premiums.

18. Every officer applying to subscribe or to increase his contributions under this Section whether in respect of a dependant for whom he has already made provision under these Rules or of a dependant not provided for shall produce medical evidence as to the state of his health in the form prescribed in the Fifth Schedule.

* Rates of monthly subscription will be supplied on application to the Controller of Pension Funds, India Office.

These Contributions are fixed in sterling and when recovered or paid in India or Burma are convertible into rupees at the current rate of exchange. Subscriptions may be substituted for payments to the General Provident Fund, subject to the provisions of Rule 17 of the Rules of that Fund.

Liability for contingent pension under this Section shall commence—

- (a) in the case of pensions paid for by single premium, from the date on which, after acceptance of the application, the single premium is paid ;
- (b) in the case of pensions paid for by monthly contributions, from the date of the letter notifying the acceptance of the application to subscribe, from which date contributions shall be payable. *

Notification of acceptance shall be given in England by the Controller of Pensions Funds, India Office, in India by the Accountant-General, Central Revenues, and in Burma by the Accountant-General ;

Single premiums shall ordinarily be calculated according to the ages of the parties at the date of payment, but they may, at the option of the subscriber, be calculated according to the ages at the date of application and shall then be regarded, for the purposes of Rule 23 as due on that date.

Monthly contributions shall ordinarily be payable from the date of acceptance at the rate appropriate to the ages of the parties on that date ; but they may, at the option of the subscriber, be recovered with effect from the date of application at the rate appropriate to the ages on that date.

19. Contributions paid under this Section of the Rules confer a claim to benefit only on the particular dependant on whose behalf they are paid. The right to pension of a wife, subject to the provisions of Rules 20 and 21 shall not be affected by reason of the termination of her marriage by divorce or annulment.

20. A subscriber whose contributions under this section are in arrear for a period greater than three months shall thereby forfeit all his past payments, and his dependants shall lose all claim to benefits, under this Section :

Provided that the Secretary of State may permit resumption of contributions on such terms as he shall in each case decide :

Provided further that the Secretary of State may at his discretion permit recovery of subscription due over a prolonged period of leave on medical certificate, or of extraordinary leave without pay, to be postponed until the expiration of such leave.

* Rates of monthly subscription will be supplied on application to the Controller of Pension Funds, India Office.

These contributions are fixed in sterling and when recovered or paid in India or Burma are convertible into rupees at the current rate of exchange. Subscriptions may be substituted for payments to the General Provident Fund, subject to the provisions of Rule 17 of the Rules of that Fund.

21.—(1) A subscriber may at any time discontinue or reduce any monthly contributions payable by him under the Rules of this Section, in which case the dependants for whom the contributions so discontinued or reduced were paid shall be entitled, after his death, to modified pensions,* the amount of which shall be decided in each case by the Secretary of State, whose decision shall be final.

(2) A subscriber may at any time, on giving not less than one month's notice in writing, reduce or cancel the provision made for his wife or children under the rules of this Section and may thereupon be granted a refund equivalent to the net liability of which the Fund is so relieved : but the Secretary of State may require medical evidence of the health of each dependant in respect of whom a refund † is payable in the form prescribed in the Fifth Schedule.

The amount of the refund shall be fixed in each case by the Secretary of State and his decision shall be final.

22. A subscriber may at any time commute any level monthly contributions payable by him under the Rules of this Section. ‡

Section IV—Rules relating to contributions and benefits.

(General).

23. Interest at the rate of 4 per cent shall be charged on contributions remaining unpaid for more than one month from the date on which they become due.

24. Any payment due at a subscriber's death shall be deducted without any addition for interest beyond the date of death, from the pensions due to his dependants in four quarterly instalments, or, if the sum due is more than half the annual amount of the pensions, in such number of quarterly instalments as the Secretary of State may direct.

25.—(1) The Secretary of State may at his discretion permit a portion of the pension of a male orphan who has reached the age of 16 years to be commuted with a view to the proceeds being applied to the pensioner's advancement in life.

(2) The pension of a minor orphan shall be paid to his or her mother or other duly appointed or recognised guardian.

* A dependant, the contribution on whose behalf has been wholly discontinued will not necessarily remain entitled under this Rule to any pension. For instance, no pension will normally be payable in these circumstances in the case of children whose pensions would have ceased at age 21 or of daughters approaching marriageable age.

† No refund will be payable in the case of (a) children whose pensions would cease at age 21, except where the contracts have been effected by payment of single premiums, and (b) daughters approaching marriageable age.

‡ The commuted value of any subscription will be supplied on application being made to the Controller of Pensions Funds, India Office.

26. Declarations shall be furnished quarterly as to the continued widowhood, spinsterhood or survival of pensioners as the case may be.*

27. A pension payable under these Rules shall enure for the benefit of the pensioner only and no transfer, assignment or other alienation thereof shall be recognised.

28.--(1) Pensions and gratuities under these Rules shall be payable in London in sterling.† Pensioners residing in India or Burma may, however, at their option, receive payment‡ there in rupees at such rate of exchange as the Secretary of State may prescribe.

(2) A pensioner residing in India or Burma who has elected to receive payment there shall not subsequently be permitted to change the place of payment except at the commencement of an official year.

29. References in these Rules to the Secretary of State shall be construed as references to the Secretary of State acting with the concurrence of his advisers in accordance with the provisions of Section 261 of the Government of India Act, 1935.

30. The Superior Services (India) Family Pensions Fund (Untransferred Section) Provisional Rules previously in force are hereby repealed.

* Forms for the purpose of the declarations required by this Rule are supplied by the High Commissioner for India, India House, Aldwych, London, W.C.2, or, in the case of pensioners receiving payment in India or Burma, by the Accountant-General, Central Revenues, New Delhi, or the Accountant-General, Burma, as the case may be.

† By the High Commissioner for India, India House, Aldwych, London, W.C.2.

‡ From the Accountant-General, Central Revenues, New Delhi, or the Accountant-General, Burma, as the case may be.

SCHEDULES.

FIRST SCHEDULE (RULES 4 AND 5).

The contribution payable by each subscriber, whether a bachelor, married, or a widower, to whom Section II of these Rules applies, shall be:—

For the first year, £1 13s. 4d. a month, rising each year by 3s. 4d. a month to £4 16s. 8d. a month in the twentieth and subsequent years.

SECOND SCHEDULE (RULE 9).

Form of a Letter reporting Marriage.

SIR,

I have to report my marriage on the _____ A certified copy of the register of our marriage is herewith transmitted. I was born on the _____ My wife was born on the _____

THIRD SCHEDULE (RULE 9).

Form of a Letter reporting the Birth of a Child

SIR,

I have to report the birth to me of a $\frac{\text{son}}{\text{daughter}}$ on the _____ and I request that the name may be entered in the records of the Fund.*

FOURTH SCHEDULE (RULES 10 AND 11).

Benefits to Dependents of Compulsory Subscribers.

The annual pension payable to a widow during widowhood shall be £200, payable quarterly in arrear with a gratuity on the death of the subscriber of one year's pension (£200).

The annual pension payable to a fatherless child shall be as follows:—

	£
From birth till age of 6 years	30
From age of 6 till age of 12 years	45
From age of 12 years	60

with a gratuity on the death of the subscriber of one year's pension at the rate appropriate to the then age of the child as specified above. The pension is payable quarterly in arrear.

FIFTH SCHEDULE [RULES 7, 18 AND 21 (2)].

Certificate of Health.

We, the undersigned, do hereby solemnly and sincerely declare that we have carefully and personally examined into the state of health of _____, and that we pronounce $\frac{\text{him}}{\text{her}}$ free from any bodily complaint of a dangerous tendency and believe $\frac{\text{him}}{\text{her}}$ to be a good average life.

Signatures of two qualified Medical Practitioners, one of whom, the case of certificates signed in India shall be a medical officer of not lower standing than a Civil Surgeon, District Medical Officer or Presidency Surgeon.

Date

*A certificate of birth need not accompany this Report, but subscribers are advised to send one, as its production at this stage might avoid possible delay when the child is admitted to pension.

Declaration.†

I, _____, hereby solemnly and sincerely declare that the contents of the above certificate are in all respects true to the best of my knowledge and belief; that I have disclosed to _____ and every thing relating to my health and constitution; and that I believe myself to be a good average life.

Signature of applicant

Date

*SIXTH SCHEDULE (RULE 17).**Terms of Voluntary Subscription.*

Provision may be made on the terms laid down in this Schedule for annuities of any amount not exceeding the limits stated in Rule 17, and may be secured in the case of an officer under the age of 50, by single premium or by monthly contribution or partly by one and partly by the other of these methods. An officer of 50 years of age or over can make provision by single premium only. In calculating premiums or contributions all fractions of a penny should be reckoned as one penny. The rates appropriate to ages not covered by the subjoined tables may be ascertained by application to the Controller of Pension Funds, India Office.

† In the case of daughters the declaration must be completed by the subscriber after making the necessary alterations in the Form.

Contributions required to provide a pension of £ 200 to a widow on the death together with an immediate payment to the widow on the

Single

Subscriber's age next birthday.	Wife older than subscriber by—					Wife younger				
	5 and over 4 years.	4 and over 3 years.	3 and over 2 years.	2 years and over 1.	1 year or under.	Under 1 year.	1 year and under 2 years.	2 and under 3 years.	3 and under 4 years.	4 and under 5 years.
	£	£	£	£	£	£	£	£	£	£
26	421	432	443	454	464	474	484	493	502	510
27	426	438	449	460	471	482	493	503	513	522
28	431	444	456	468	480	491	502	513	523	533
29	436	449	462	475	488	500	512	523	534	545
30	441	455	469	483	496	509	522	534	546	557
31	446	461	476	490	504	518	531	544	557	569
32	451	467	482	497	512	527	541	555	569	582
33	457	473	489	504	520	536	552	566	580	594
34	463	479	496	512	529	546	562	577	592	607
35	468	485	503	520	537	555	572	588	604	620
36	473	491	509	527	545	563	581	598	615	632
37	477	496	515	534	553	571	589	607	625	644
38	481	500	520	540	560	579	598	617	636	655
39	484	504	524	545	565	585	605	625	645	666
40	488	507	528	549	570	591	612	633	654	676
41	486	508	530	553	575	597	619	641	663	685
42	486	509	532	555	578	601	624	647	670	693
43	486	509	533	557	581	605	629	653	677	701
44	486	510	534	559	583	608	633	658	683	708
45	486	510	535	560	585	610	636	662	688	714
46	488	513	538	564	590	616	643	670	697	724
47	493	519	545	572	599	626	654	682	711	740
48	502	530	558	586	614	642	671	701	732	763
49	515	545	575	605	635	665	695	726	758	789
50	524	556	588	621	654	687	720	754	787	819
51	530	564	598	632	666	701	737	773	808	842
52	534	569	604	640	676	712	749	787	824	860
53	537	574	611	648	685	722	760	799	837	875
54	541	579	617	655	693	732	771	810	849	888
55	546	584	623	662	701	741	781	821	861	900

(NOTE.—Single premiums may be paid in whole or in part by

of the subscriber, ceasing, on remarriage but reviving again on her widowhood, death of the subscriber of one year's pension (£200).

Premiums.

than Subscriber by										Subscriber's age next birthday.
5 and under 6 years.	6 and under 7 years.	7 and under 8 years.	8 and under 9 years.	9 and under 10 years.	10 and under 11 years.	11 and under 12 years.	12 and under 13 years.	13 and under 14 years.	14 and under 15 years.	
£	£	£	£	£	£	£	£	£	£	
517										26
530	537									27
542	550	558								28
554	563	572	581							29
567	577	587	597	607						30
580	591	602	613	623	633					31
594	606	618	629	640	650	660				32
608	621	633	645	657	668	678	688			33
622	636	649	662	674	686	697	707	717		34
636	651	665	679	692	704	716	727	737	746	35
649	665	680	695	709	722	735	747	758	768	36
662	679	695	711	726	741	755	767	779	790	37
674	692	709	723	743	759	773	786	799	811	38
686	705	723	741	758	775	791	805	819	832	39
697	717	736	755	773	791	807	823	838	853	40
707	728	748	768	787	806	823	840	857	873	41
716	739	760	781	801	820	839	857	875	892	42
725	749	771	793	814	834	854	874	893	911	43
733	758	782	805	827	849	869	890	910	929	44
741	767	792	816	840	863	885	906	927	948	45
752	779	805	831	856	881	905	928	950	972	46
769	797	824	851	878	904	929	953	977	1,000	47
793	822	850	878	905	932	958	983	1,008	1,032	48
820	850	879	908	937	965	992	1,018	1,044	1,068	49
851	812	913	943	973	1,002	1,030	1,057	1,083	1,107	50
876	909	941	972	1,002	1,032	1,060	1,088	1,115	1,141	51
896	931	964	996	1,028	1,059	1,088	1,116	1,143	1,170	52
912	948	983	1,017	1,050	1,083	1,112	1,140	1,167	1,194	53
926	963	999	1,035	1,070	1,105	1,137	1,167	1,195	1,223	54
939	977	1,015	1,052	1,089	1,125	1,160	1,194	1,226	1,257	55

transfer from the subscriber's General Provident Fund balance.)

Pensions to Sons and

Contributions required to provide a pension to a son or daughter on the death of together with an immediate payment to the child on the death of the subs.

Single

Subscriber's age next birthday.	From birth to 6 years of age, £30.					From age 6 to 12			
	Age of								
	under 1 year.	1 year and under 2 years.	2 and under 3 years.	3 and under 4 years.	4 and under 5 years.	5 and under 6 years.	6 and under 7 years.	7 and under 8 years.	8 and under 9 years.
	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.
26	38 0	35 10							
27	39 0	36 10	34 10						
28	39 10	37 0	35 0	32 10					
29	40 0	37 10	35 10	33 0	31 0				
30	40 10	38 0	36 0	33 10	31 10	29 0			
31	41 0	38 10	36 10	34 0	31 10	29 0	26 10		
32	41 10	39 0	37 0	34 10	32 0	29 10	27 0	24 10	
33	42 0	39 10	37 10	35 0	32 10	30 0	27 10	25 0	22 0
34	43 0	40 10	38 0	35 10	33 0	30 10	28 0	25 10	22 10
35	44 0	41 10	39 0	36 10	34 0	31 10	28 10	26 0	23 0
36	45 0	42 10	39 10	37 0	34 10	32 0	29 0	26 0	23 0
37	46 0	43 10	40 10	38 0	35 0	32 10	29 10	26 10	23 10
38	47 0	44 10	41 10	39 0	36 0	33 0	30 0	27 0	24 0
39	48 10	45 10	42 10	39 10	36 10	33 10	30 10	27 10	24 10
40	50 0	47 0	44 0	40 10	37 10	34 10	31 0	28 0	25 0
41	52 0	48 10	45 10	42 0	38 10	35 10	32 0	29 0	26 10
42	54 0	50 10	47 0	43 10	40 0	36 10	33 0	29 10	26 0
43	56 10	53 0	49 0	45 0	41 10	37 10	34 0	30 10	27 0
44	59 10	55 10	51 10	47 0	43 0	39 0	35 0	31 10	28 0
45	63 10	58 10	54 0	49 10	45 0	41 0	36 10	32 10	29 0
46	68 0	62 10	57 10	52 10	47 10	43 0	38 10	34 0	30 0
47	73 10	67 10	61 10	56 0	50 10	45 10	40 10	36 0	31 10
48	79 10	73 0	66 0	60 0	54 0	48 10	43 0	38 0	33 10
49	86 0	79 0	71 10	65 0	58 10	52 10	46 10	40 10	35 10
50	93 0	85 10	78 0	71 0	64 0	57 0	50 0	44 0	38 0
51	100 10	92 10	85 0	77 10	70 0	62 0	54 10	47 10	41 0
52	110 0	101 10	93 0	84 10	76 0	67 10	59 10	52 0	44 10
53	120 10	111 10	102 0	92 10	83 10	74 0	65 0	57 0	49 0
54	131 10	122 0	112 0	102 0	91 10	81 10	71 10	62 10	54 0
55	143 0	133 0	122 10	112 0	100 10	89 10	79 0	69 10	60 0

(NOTE.—Single premiums may be paid in whole or in part

daughters ceasing at age 21.

the subscriber, ceasing at age 21, of the following amounts according to age, subscriber of one year's pension at the rate appropriate to the age of the child.

Premiums.

years of age, £45.		From age 12 to 21 years of age, £60.							Subscriber's age next birthday.
Child.									
9 and under 10 years.	10 and under 11 years.	11 and under 12 years.	12 and under 13 years.	13 and under 14 years.	14 and under 15 years.	15 and under 16 years.	16 and under 17 years.	17 and under 18 years.	
£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	
									26
									27
									28
									29
									30
									31
									32
									33
									34
20 0									35
20 10	18 0								36
20 10	18 0	15 10							37
21 0	18 10	16 0	18 10						38
21 10	18 10	16 0	18 10	11 0					39
22 0	19 0	16 10	14 0	11 10	9 0				40
22 0	19 0	16 10	14 0	11 10	9 0	6 10			41
22 10	19 10	17 0	14 0	11 10	9 0	6 10	4 10		42
23 0	20 0	17 0	14 10	12 0	9 10	7 0	5 0	3 0	43
23 10	20 10	17 10	14 10	12 0	9 10	7 0	5 0	3 10	44
24 10	21 0	18 0	15 0	12 0	9 10	7 0	5 0	3 10	45
25 10	22 0	18 10	15 10	12 10	10 0	7 10	5 10	3 10	46
26 10	22 10	19 0	16 0	13 0	10 10	7 10	5 10	3 10	47
27 10	23 10	20 0	16 10	13 10	10 10	7 10	5 10	3 10	48
29 0	25 0	21 0	17 10	14 0	11 0	8 0	6 0	4 0	49
31 0	26 10	22 0	18 10	15 0	11 10	8 10	6 0	4 0	50
32 10	28 0	23 10	19 10	15 10	12 0	9 0	6 10	4 10	51
35 0	30 0	25 0	20 10	16 10	12 10	9 10	6 10	4 10	52
38 0	32 10	27 0	22 0	17 10	13 10	10 0	7 0	4 10	53
42 0	35 10	29 0	23 10	18 10	14 10	10 10	7 10	4 10	54
46 10	39 0	32 0	26 0	20 10	15 10	11 10	8 0	5 0	55
51 10	43 0	35 10	29 0	23 0	17 10	12 10	8 10	5 10	56

from the subscriber's General Provident Fund balance.

Pensions to daughters

Contributions required to provide a pension to a daughter on the death of age, together with the immediate payment of one year's pension at the rate

Single Pre.

Subscriber's age next birthday.	From birth to 6 years of age, £80.										From age 6 to 12				
	Under 1 year.	1 year and under 2 years.	2 and under 3 years.	3 and under 4 years.	4 and under 5 years.	5 and under 6 years.	6 and under 7 years.	7 and under 8 years.	8 and under 9 years.	9 and under 10 years.	10 and under 11 years.	11 and under 12 years.	12 and under 13 years.	13 and under 14 years.	14 and under 15 years.
26	124														
27	127	126													
28	131	129	127												
29	134	133	131	129											
30	138	137	135	133	130										
31	142	141	139	137	134	131									
32	146	145	143	141	138	135	132								
33	151	149	147	145	142	139	136	133							
34	155	154	152	149	146	143	140	137	133						
35	160	159	157	154	151	147	144	141	137	134					
36	165	164	162	159	156	152	149	145	142	138	134				
37	171	169	167	164	161	157	154	150	147	143	139	135			
38	177	175	173	170	166	162	159	155	152	148	144	139	135		
39	183	181	179	176	172	168	164	160	157	153	149	144	140	136	
40	190	188	185	182	178	174	170	166	162	158	154	149	145	141	137
41	197	195	192	188	184	180	176	172	168	163	159	154	150	146	142
42	205	203	199	195	191	187	182	178	174	169	165	160	156	151	147
43	214	211	207	203	199	194	189	185	180	175	171	166	162	157	153
44	223	220	216	211	207	202	197	192	187	182	178	173	168	163	159
45	234	230	225	220	216	210	205	200	194	189	185	180	175	170	165
46	245	240	235	230	225	219	214	208	202	197	192	187	182	177	172
47	256	251	246	241	235	229	223	217	211	205	200	195	190	184	179
48	267	263	258	252	246	240	233	227	220	214	209	203	198	192	186
49	280	275	270	264	258	251	244	237	230	224	218	212	206	200	194
50	293	288	283	277	270	263	256	248	241	234	228	221	215	209	203
51	307	302	297	291	283	276	268	260	253	246	238	231	225	218	212
52	323	318	312	305	297	289	281	273	265	257	249	242	235	228	221
53	339	334	328	320	312	303	295	287	278	270	261	254	246	239	231
54	356	351	344	336	328	318	310	301	292	283	274	266	258	250	242
55	373	368	361	353	344	335	325	316	307	297	288	279	271	262	253

In the case of sons, pensions continuing after the age of 21 can be permanently incapacitated from earning a livelihood. Rates will be quoted

(NOTE.—Single premiums may be paid in whole or in part from the

Given under my hand this thirtieth day of December, 1939.

until marriage.

the subscriber, ceasing on marriage, of the following amounts according to appropriate to the daughter on the date of the Father's death.

miums.

age of years of age, £ 45.										From age 12 to marriage, £ 60.																																							
Daughter.																																																	
15 and under 16 years.	16 and under 17 years.	17 and under 18 years.	18 and under 19 years.	19 and under 20 years.	20 and under 21 years.	21 and under 22 years.	22 and under 23 years.	23 and under 24 years.	24 and under 25 years.	25 and under 26 years.	26 and under 27 years.	27 and under 28 years.	28 and under 29 years.	29 and under 30 years.	30 and under 31 years.	31 and under 32 years.	32 and under 33 years.	33 and under 34 years.	34 and under 35 years.	35 and under 36 years.	36 and under 37 years.	37 and under 38 years.	38 and under 39 years.	39 and under 40 years.	40 and under 41 years.	41 and under 42 years.	42 and under 43 years.	43 and under 44 years.	44 and under 45 years.	45 and under 46 years.	46 and under 47 years.	47 and under 48 years.	48 and under 49 years.	49 and under 50 years.	50 and under 51 years.	51 and under 52 years.	52 and under 53 years.	53 and under 54 years.	54 and under 55 years.	55 and under 56 years.	Subscriber's age next birthday.								
138																																												26					
148	140																																											27					
148	145	143																																											28				
154	151	149	149																																										29				
160	157	155	155	157																																										30			
167	163	161	161	163	168																																									31			
174	170	168	168	170	175	182																																								32			
181	177	175	175	177	182	190	200																																							33			
189	185	182	182	185	190	198	209	221																																							34		
197	193	190	190	193	198	207	218	231	246																																						35		
206	201	198	198	201	207	210	227	241	257	272																																					36		
215	210	207	207	210	216	225	237	252	268	284	298																																				37		
224	219	216	216	219	225	235	248	263	280	297	313	325																																				38	
234	229	226	226	229	235	245	259	274	292	311	328	340	349																																			39	
245	240	236	236	239	246	256	270	286	305	325	343	356	366	373																																		40	
																																																	41
																																																	42
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																																																	53
																																																	54
																																																	55

secured only when it is proved that the son being under that age is on application.

subscriber's General Provident Fund balance.)

ZETLAND,

One of His Majesty's Principal Secretaries of State.

R. S. SYMONS,

Deputy Secy. to the Govt. of India.

LAW DEPARTMENT.

NOTIFICATION.

The 31st July 1940.

No. 5191-L.—The following notification issued by the Government of India, Legislative Department, is republished for general information.

By order of the Governor,

W. W. DALZIEL,

Secretary to Government.

Simla, the 13th July 1940.

No. J/V/40-P.—The following statute is republished for general information. The text here reproduced is based on telegraphic communications and may embody small verbal inaccuracies not affecting the substance. If any such inaccuracies are found to have occurred, a corrigendum will issue on the receipt of an authentic copy of the Act.

THE INDIA AND BURMA (EMERGENCY PROVISIONS) ACT, 1940.

(3 & 4 GEO. 6 CH. 33.)

CHAPTER 33.

AN ACT TO MAKE EMERGENCY PROVISION WITH REGARD TO THE GOVERNMENT OF INDIA AND BURMA.

[27th June 1940.]

Be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1.—(1) Any power of appointment to, or removal from, any office in India (including any power as to appointments to act temporarily in an office) being a power which, apart from the provisions of this section, would be exercisable by His Majesty, shall, during the period specified in section 3 of this Act, be exercisable also by the Governor-General:

Provided that the foregoing provisions of this sub-section shall not apply in relation to the office of Governor-General or the office of His Majesty's Representative for the exercise of the functions of the Crown in its relations with Indian States, but section 90 of the Government of India Act (which, as set out in the Ninth Schedule to the Government of India Act, 1935, provides for the temporary exercise of the powers of the Governor-General in the event of a vacancy in that office) shall apply in

relation to any period during which the Governor-General is for any reason unable to perform the duties of his office as it applies in relation to the period mentioned in sub-section (1) of the said section 90.

(2) Any provision which, under the Government of India Act, 1935, could be made (a) by an Order in Council made in accordance with the provisions of sub-section (1) of section 309 of that Act; or (b) by rules made by or with the sanction of the Secretary of State, may, during the period specified in section 3 of this Act, be made also by the Governor-General by notification in the *Gazette of India*; and any notification made under this sub-section may be varied or revoked by a subsequent notification made thereunder or in any other manner in which such Order in Council, or, as the case may be, such rules could be varied or revoked.

(3) Section 72 of the Government of India Act (which, as set out in the Ninth Schedule to the Government of India Act, 1935, confers on the Governor-General power to make Ordinances in case of emergency) shall, as respects Ordinances made during the period specified in section 3 of this Act, have effect as if the words: "for the space of not more than six months from its promulgation" were omitted; and, notwithstanding the provision in the said section 72 that the power of making Ordinances thereunder is subject to the like restrictions as the power of the Indian Legislature to make laws—(a) Ordinances may, during the said period, be made under that section affecting the Army Act, Air Force Act, or Naval Discipline Act; and (b) section 111 of the Government of India Act, 1935 (which exempts certain British subjects from certain Indian laws) shall not apply to any Ordinance made under the said section 72 during that period.

(4) The functions of the Governor-General under this section shall be deemed for the purposes of the Government of India Act, 1935, to be included among the functions which he is, by or under that Act, required to exercise in his discretion, and so much of section 18A of the Interpretation Act, 1889, as provides that the expression "Governor-General" in relation to the period between the commencement of Part III of the Government of India Act, 1935, and the establishment of the Federation of India, means the Governor-General in Council, shall not apply to this section.

2.—(i) Any power of appointment to, or removal from, any office in Burma (including any power as to appointments to act temporarily in an office) being a power which, apart from the provisions of this section, would be exercisable by His Majesty, shall, during the period specified in section 3 of this Act, be exercisable also by the Governor:

Provided that this sub-section shall not apply in relation to the office of Governor.

(2) Any provision which, under the Government of Burma Act, 1935, could be made—(a) by an Order in Council made in accordance with the provisions of sub-section (1) of section 157 of that Act; or (b) by rules made by the Secretary of State, may, during the period specified in section 3 of this Act, be made also by the Governor by notification in the official *Gazette of Burma*; and any notification made under this sub-section may be varied or revoked by a subsequent notification made thereunder, or in any other manner in which such an Order in Council, or, as the case may be, such rules, could be varied or revoked.

(3) Notwithstanding anything in Part IV of the Government of Burma Act, 1935, any Ordinance promulgated under section 42 of that Act during the period specified in section 3 of this Act and any Governor's Act made during that period may affect the Army Act, Air Force Act or the Naval Discipline Act, or any similar law enacted by competent authority in India; and section 44 of the Government of Burma Act, 1935 (which exempts certain British subjects from certain Burmese laws) shall not apply to any Ordinance under the said section 42 or to any Governor's Act promulgated or made during that period.

(4) The functions of the Governor under this section shall be deemed for the purposes of the Government of Burma Act, 1935, to be included among the functions which he is, by or under that Act, required to exercise in his discretion.

(5) The operation of sub-section (1) of section 9 of the Government of Burma Act, 1935 (which relates to the procedure to be followed as to the issue of Instructions by His Majesty) is hereby suspended during the period specified in section 3 of this Act.

3. The period referred to in the preceding sections is the period beginning with the date of the passing of this Act and ending with such date as His Majesty may by Order in Council declare to be the end of the emergency which was the occasion of the passing of this Act.

4.—(1) Without prejudice to the provisions of section 314 of the Government of India Act, 1935

References to be made to Secretary of State.

and section 10 of the Government of Burma Act, 1935 (which provide for the control of the Secretary of State over the discretionary powers of the Governor-General of India and the Governor of Burma) the powers exercisable by virtue of this Act by the

Governor-General of India and by the Governor of Burma shall not be exercised except on the direction of the Secretary of State:

Provided that the Governor-General or Governor, as the case may be, may exercise any such powers without any such direction if, and only if, it appears to him that it is essential that the powers should be exercised and that a previous reference to the Secretary of State is likely to cause undue delay in the exercise thereof.

(2) The validity of anything done by the Governor-General or Governor shall not be called in question on the ground that it was done otherwise than in accordance with the provisions of this section.

5. This Act may be cited as the India and Burma (Emergency Provisions) Act, 1940.

G. H. SPENCE,
Secy. to the Govt. of India.

COMMERCE AND LABOUR DEPARTMENT.

NOTIFICATIONS.

The 26th July 1940.

No. 5078—*HE-6/40-Com.*—The following notification, issued by the Government of India, Department of Labour, is republished for general information.

By order of the Governor,
W. W. DALZIEL,
Secretary to Government.

CORRIGENDA.

Simla, the 22nd June 1940.

No. L.-1785.—(1) In the notification of the Government of India in the Department of Labour, No. L.-1785 (4), published at page 584 of the *Gazette of India*, Part I, dated the 20th April 1940, in the preamble, after the words "to direct that", insert "with effect from the 1st September 1940,".

M. S. A. HYDARI,
Secy. to the Govt. of India.

The 31st July 1940.

No. 5183—13-2/40-Com.—The following notifications, issued by the Government of India, Department of Commerce, are republished for general information.

By order of the Governor,

W. W. DALZIEL,

Secretary to Government.

REGISTRATION OF ACCOUNTANTS.

New Delhi, the 22nd June 1940.

No. 7-A (4)/40.—In pursuance of rule 34 of the Auditor's Certificates Rules, 1932, the names of candidates who have been declared successful in the First Examination held under these rules in April 1940, are hereby published for general information:—

Serial No.	Roll No.	Name.
	33	199 Jabbar, Abdul.
	34	31 Jacobs, W. Isaac.
	35	191 Jaggi, Diwan Chand.
	36	11 Jorapur, K. B.
	37	145 John, K. Henry.
	38	57 John, Verghese.
	39	170 Kapur, Siri Chand.
	40	12 Kasbekar, M. S.
	41	180 Kaul, Manohar Nath.
	42	153 Kesavan, A.
	43	13 Ketkar, D. R.
	44	183 Khanna, K. C.
	45	208 Ko, Maung Ko.
	46	165 Krishnamurthy, C. P.
	47	159 Krishnamurthi, H.
	48	173 Lachhman Das.
	49	126 Lakshminarayanan, C. P.
	50	207 Leong, Chan Chu.
	51	58 Madon, M. A.
	52	16 Mama, Sorab G.
	53	17 Master, P. K.
	54	67 Minocher-Homji, Ardeshir Rustomji.
	55	19 Mistry, A. F.
	56	95 Mitra, Devi Kumar.
	57	190 Mohan, Raja Ram.
	58	20 Mota, V. M.
	59	32 Mukadum, Narimar Burjorji.
	60	73 Mukhopadhyay, Prakash Kumar.
	61	98 Mukhopadhyay, Ronjit Kumar.
	62	163 Murthy, Bhairy Suryanarayana.
	63	139 Nambiar, P. M. Kunhi Kannan.
	64	109 Narayanan, S.
	65	138 Narasimban, K.
	66	154 Natarajan, C. A.
	67	114 Narayanasami, A.
	68	140 Narayanasankar, D.
	69	171 Narayanaswamy, P. S.
	70	209 Narayan, S. K.
	71	48 Nijasure, K. B.
	72	33 Parelkar, D. B.
	73	74 Paruk, Cassim Ahmed.
1	164	Anandam, M.
2	53	Anand, Sudheshwar.
3	6	Apte, C. K.
4	193	Asthana, Keshava Chandra.
5	125	Balagangadharan, R.
6	117	Balasubramani, M.
7	60	Bambawale, W. A.
8	71	Bandyopadhyay, Ajit Kumar.
9	28	Barsivala, N. C.
10	83	Basu, Arun Kumar.
11	78	Basu-Mallik, Sambhu Nath.
12	100	Basu, Sunil Kumar.
13	7	Bhagwat, B. G.
14	91	Bhattacharjee, Sudhir Kumar.
15	3	Bhatt, P. C.
16	80	Biswas, Sudhir Kumar.
17	41	Borkar, Yeshwant Shantaram.
18	90	Bosu, Harendra Nath.
19	89	Brahman, Nandamuru Venkata Taraka.
20	59	Das, Ramesh Chandra.
21	94	De, Bejoy Krishna.
22	29	Desai, N. R.
23	88	Dey, Ananta Kumar.
24	54	Dharmadhikari, V. G.
25	101	Dutt, Shyamal Kumar.
26	102	Francis, G.
27	111	Gangadharan, S.
28	30	Gharaiya, K. I.
29	56	Gheyara, F. K.
30	68	Ghosh, Bimalendu.
31	151	Gopalan, K.
32	63	Hassanandani, Harjasrai M.

held under these rules in April 1940, are hereby published for general information :—

Serial No.	Roll No.	Name.	Serial No.	Roll No.	Name.
74	206	Peacock, Reginald Edward.	1	84	Aiyer, R. Krishna.
75	34	Pirmohamed, Ahmedali.	2	2	Bagchi, Hironmoy.
76	187	Qazilbash, Bostan Mirza.	3	3	Balasubramanyan, V.
77	105	Raghupati, S a t t i r a j u Venkata.	4	35	Bamji, Homi Kaikhushroo Dorabjee.
78	167	Ramgarhia, Narindar Singh.	5	4	Basu, Jagadish Chandra.
79	113	Rangaswamy, D.	6	87	Battle, Edwin Victor.
80	133	Rao, T. Bhaskara.	7	27	Bhargava, Maheshnarain.
81	1	Rao, V. K. Madhava.	8	38	Bulsara, Firoz Kaikhushroo.
82	121	Rao, K. Venkoba.	9	9	Chattopadhyay, Sati Nath.
83	156	Sambiah, P.	10	10	Chaudhuri, Rathi Bhushan.
84	59	Sathe, S. G.	11	14	Dutta, Amarendra Mohan.
85	104	Sastry, Suri V e n k a t a Subrahmanya.	12	40	Desai, Dinkar Sakharan.
86	72	Sen, Dilip Kumar.	13	16	Ghose, Sailen.
87	177	Seth, Bal Krishan.	14	17	Ghosh, Ajit Kumar.
88	124	Sethuraman, S. R.	15	77	Gupta, Jamna Pershad.
89	35	Shah, Maganlal Gopalji.	16	44	Joshi, Mahendra Kumar Lalshanker.
90	25	Shah, R a n c h h o d d a s Bahechardas.	17	45	Joshi Rajaram Durgashankar.
91	169	Sharma, Vishwa Nath.	18	47	K a r k a r i a, Pectonji Jehangirji.
92	55	Shetty, K. V.	19	48	Khan, Ahmedkhan Eadekhan.
93	36	Shroff, P. S.	20	51	Korke, Yeshwant Trimbak.
94	134	Srinivasan, R.	21	52	Kotre, Rudrappa Eswarappa.
95	51	Srinivas, R. S.	22	1	Maiti, Asutosh.
96	118	Subramanian, C. S.	23	53	Modi, Narendra Harilal.
97	110	Subramanian, R. K.	24	65	Natarajan, P.
98	150	Sundaram, M. B.	25	54	Nicholson, Jehangir K. S.
99	200	Thein, Maung Hla.	26	67	Rajagopalan, R.
100	112	Vaidyanathan, S.	27	57	R a m a n, Nagaswamy Sundara.
101	157	Venkataraman, A. S.	28	29	Roy, Subodh Ranjan.
102	155	Venkataraman, M.	29	31	Sen, Ahindra Nath.
103	179	Venkataraman, M. R.	30	33	Sen, Sakti Sankar.
104	178	Verma, R. K.	31	34	Sengupta, Sisir Kumar.
105	204	Yin, Moy Hong.	32	60	S u b e d a r, Nariman Merwanji.
			33	73	Subbaramaiah, Pochiraju.
			34	71	Srinivasan, Udamalpet Hanumantharao.
			35	75	Veeraraghavan, N. N.

REGISTRATION OF ACCOUNTANTS.

Simla, the 22nd June 1940.

No. 7-A (5)/40.—In pursuance of Rule 34 of the Auditor's Certificates Rules, 1932, the names of candidates who have been declared successful in the Final Examination

N. R. PILLAI,

Joint Secy. to the Govt. of India.

The 31st July 1940.

No. 5186—Hlc-2/40-Com.—The following notification issued by the Government of India, Department of Commerce, is republished for general information.

By order of the Governor,

W. W. DALZIEL,

Secretary to Government.

TARIFFS.

TARIFF VALUATIONS.

Simla, the 6th July 1940.

No. 73-T. (7)/40.—In exercise of the powers conferred by sub-section (2) and (3) of section 2 of the Indian Tariff Act, 1934 (XXXII of 1934), and in supersession of the notification of the Government of India in the Department of Commerce, No. 73-T. (11)/39, dated the 18th December 1939, the Central Government is pleased to fix, with effect from the 22nd July 1940, for the articles specified in column 2 of the schedule hereto annexed, being articles enumerated, either specifically or under general headings, in the First Schedule to the said Act, the tariff values specified in the corresponding entry in column 3 thereof.

Note 1.—The tariff values so specified shall, unless otherwise expressly provided, apply whether the article is assessed to duty under the item in the First Schedule to the said Act specified in the corresponding entry in column 1 of the schedule annexed hereto or under any other item.

Note 2.—The description of articles in column 2 follows the ordinary trade description and covers all reduced grades and mixtures unless they are specially provided for.

Note 3.—The expression "Far East" covers China, Japan, the Straits Settlements, Malaya, Thailand, French Indo-China, the Netherlands East Indies and other Far Eastern countries, and also Ceylon.

SCHEDULE.

1 Item No. in First Schedule to Act under which article is ordinarily chargeable.	2 Name of Article.	3 Tariff Value.	
		Rs. a. p.	Per.
SECTION I			
LIVE ANIMALS AND PRODUCTS OF THE ANIMAL KINGDOM.			
3 (1)	Fish, salted, wet—		
	(i) Soormai	6 4 0	Indian maund.
	(ii) Bangdas	3 4 0	"
	(iii) All other sorts... ..	6 12 0	"
3 (3)	Bomlas	4 12 0	cwt.
3 (4)	Shark fins, loose or in bundles from Arabian Persian Gulf ports.	4 12 0	"
	Shark fins, loose or in bundles from China and the the Straits.	3 8 0	lb.
4	Butter	1 0 0	"
	Ghee	42 0 0	cwt.

SCHEDULE—contd.

1 Item No. in First Schedule to Act under which article is ordinarily chargeable.	2 Name of Article.	3 Tariff Value.	
		Rs. a. p.	Per.
	SECTION I—contd.		
	LIVE ANIMALS AND PRODUCTS OF THE ANIMAL KINGDOM—contd.		
5 (1)	Cowries shell—		
	Chanks—		
	Sound live	88 0 0	thousand
	Sound dead	55 8 0	"
	Other sorts	13 0 0	"
	Cowries, bazar, common	5 0 0	cwt.
	Cowries, yellow, superior quality	8 10 0	"
	Cowries, mottled, commonly known as Zillah, Tiger and similar other qualities.	7 8 0	"
	Cowries, Maldive	13 8 0	"
	Cowries, Sankhli	80 0 0	"
	Mother-of-Pearl, nacre	21 0 0	"
	Nakhla	160 0 0	"
	Tortoise-shell	8 2 0	lb.
	Tortoise-shell, nakh	1 14 0	"
5 (2)	Ivory, unmanufactured—		
	Elephants' grinders	380 0 0	cwt.
	Elephants' tusks (other than hollows, centres, and points), each exceeding 20 lb. in weight, and hollows, centres, and points each weighing 10 lb. and over.	450 0 0	"
	Elephants' tusks (other than hollows, centres, and points), not less than 10 lb. and not exceeding 20 lb. each, and hollows, centres, and points each weighing less than 10 lb.	380 0 0	"
	Elephants' tusks each less than 10 lb. (other than hollows, centres, and points).	175 0 0	"
	Sea-cow or moye teeth, each not less than 4 lb.	275 0 0	"
	Sea-cow or moye teeth, each not less than 3 lb. and under 4 lb.	220 0 0	"
	Sea-cow or moye teeth, each less than 3 lb.	130 0 0	"

SCHEDULE--*contd.*

1 Item No. in First Schedule to Act under which article is ordinarily chargeable.	2 Name of Article.	3 Tariff value.	
		Rs. a. p.	Per.
SECTION II-- <i>contd.</i>			
PRODUCTS OF THE VEGETABLE KINGDOM.			
7	Potatoes	5 1 0	cwt.
8	Almonds—		
	(i) Without shell	75 0 0	"
	(ii) In the shell—		
	(a) Iranian Kagazi	60 0 0	"
	(b) Iranian other than Kagazi ...	17 0 0	"
	(c) Other than Iranian—		
	(1) Soft shell including half-hard shell qualities such as Trunnele and the like.	33 8 0	"
	(2) Hard shell	22 8 0	"
	Cashew or cajoo kernels, not skinned ...	20 0 0	"
	Coconuts, Straits, Dutch, East Indies and Thailand—		
	Husked	56 0 0	thousand.
	Unhusked	60 0 0	"
	Coconuts, Ceylon	41 0 0	"
	Coconuts, other except Maldives	21 0 0	"
	Dates, dry—		
	Kapkapa, Shekra Chharra, Chupchap, Sakina and Brami.	8 0 0	cwt.
	All other qualities... ..	6 0 0	"
	Dates, wet, in bags, baskets and bundles ...	3 8 0	"
	Dates, wet, packed in other receptacles ...	8 0 0	"
	Figs, dried, Iranian	6 0 0	"
	Figs, dried, European	16 8 0	"
	Pistachio nuts	55 0 0	"
	Raisins, red, Persian Gulf	8 8 0	"

SCHEDULE—contd.

1 Item no. in First Schedule to Act under which article is ordinarily chargeable.	2 Name of Article.	3 Tariff Value.	
		Rs. a. p.	Per.
	SECTION II—contd.		
	PRODUCTS OF THE VEGETABLE KINGDOM—contd.		
9 (3)	Spices, unground—		
	Cardamom seed	41 8 0	cwt.
	Cassia lignea	23 9 0	"
	Cloves	49 0 0	"
	Cloves, exhausted... ..	13 8 0	"
	Cloves, stems and heads	11 8 0	"
	Nutmegs	0 7 0	lb.
	Nutmegs in shell	0 4 0	"
	Pepper, black	14 0 0	cwt.
	Pepper, long	17 12 0	"
	Pepper, white	25 0 0	"
9 (4)	Ginger, dry, unground	19 0 0	"
	Mace, unground	1 2 0	lb.
9 (5)	Betelnuts (husked)—		
	Whole from Straits, Dutch East Indies and Thailand.	9 4 0	cwt.
	Whole from Goa	12 0 0	"
	Whole from Ceylon	11 8 0	"
	Split from Straits, Dutch East Indies and Thailand—		
	(a) Mature	10 8 0	"
	(b) Immature	18 0 0	"
	Split from Ceylon—		
	(a) Mature	8 0 0	cwt.
	(b) Immature	15 0 0	"
	Sliced all sorts	14 0 0	"
	All other sorts	8 0 0	"

SCHEDULE—contd.

1	2	3	
		Tariff Value.	
Item No. in First Schedule to Act under which article is ordinarily chargeable.	Name of Article.	Rs. a. p.	Per
SECTION II—contd.			
PRODUCTS OF THE VEGETABLE KINGDOM—contd.			
11(3)	Cassava, Tapicca or Sago	10 0 0	cwt.
	Cassava or Tapioca flour	9 0 0	"
12(2)	Copra or coconut kernel	10 0 0	"
	Poppy seeds	9 4 0	"
13	Cochineal	1 8 0	lb.
	Gallnuts	34 0 0	cwt.
13(2)	Gambier, cube	15 0 0	"
	Gambier in flakes or circular pieces	25 0 0	"
13(3)	Gum Olibanum or frankincense	17 0 0	"
	Gum Iranian (false)	9 8 0	"
	Myrrh	51 0 0	"
13(4)	Dammer Batu, unrefined	6 12 0	"
	Acacian gums, other than ground, including gum Arabic, gum Senegal and gum African but excluding gums cleaned and sifted.	18 0 0	"
	Gum Benjamin, ras	20 0 0	"
	Gum Benjamin, cowrie (excluding pure cowrie)	37 8 0	"
	Gum Dammer (or Copal).	25 0 0	"
14	Canes—		
	Malacca	31 0 0	100 pieces.
	Chimity	12 8 0	"
	Tries	6 0 0	"
	Root Moonah	21 0 0	"
	Mannu	20 0 0	"
	Polc, all kinds—		
	Not exceeding 10 feet in length	37 0 0	"
	Exceeding 10 feet in length	45 0 0	"
	Tobite	14 0 0	cwt.
	Rattans—		
	Chair	16 0 0	"
	Basket	10 0 0	"
	Outers	37 0 0	"
	Inners	23 0 0	"

SCHEDULE—contd.

1 Item No. in First Schedule to Act under which article is ordinarily chargeable.	2 Name of Article.	3 Tariff Value.	
		Rs. a. p.	Per.
SECTION III.			
FATTY SUBSTANCES, GREASES, OILS AND PRODUCTS OF THEIR DECOMPOSITION; PREPARED ALIMENTARY FATS; WAXES OF ANIMAL OR VEGETABLE ORIGIN.			
15	Petroleum jelly, white	0 6 9	lb.
	Petroleum jelly, all other sorts	0 3 6	"
15(7)	Coconut oil	14 0 0	cwt.
	Linseed oil, raw or boiled	3 8 0	Imperial gallon.
SECTION IV.			
PRODUCTS OF THE FOOD-PREPARING INDUSTRIES; BEVERAGES, ALCOHOLIC LIQUORS AND VINEGARS; TOBACCO.			
19	*Vermicelli, flour, from the Far East	16 12 0	cwt.
	*Vermicelli, peas, from the Far East	19 0 0	"
	*Vermicelli, rice, from the Far East	15 8 0	"
*The tariff values given in this item apply also to imports assessed to duty as provisions and oilman's stores and groceries, all sorts not otherwise specified under Item No. 21 (1) below.			
20	Vegetable product (excluding hardened coconut oil)	0 8 0	lb.
20(2)	China canned fruit	9 8 0	case of 4 doz.
	Preserved Pine-apples from the Far East	8 8 0	case of 48 tins of 1½ lbs. each.
21	Canned or bottled provisions, not otherwise specified—		
	China preserves in syrup	6 8 0	box of six large or twelve small jars.
	*China preserves, dry, candied	0 3 0	lb.
*The tariff value given in this item applies also to imports assessed to duty as provisions and oilman's stores and groceries, all sorts not otherwise specified under Item No. 21(1) below.			
N. B.—For other tariff values under this item see those marked with an asterisk (*) under Item No. 21 (1) below.			

SCHEDULE—*contd.*

1 Item No. in First Schedule to Act under which article is ordinarily chargeable.	2 Name of Article.	3 Tariff Value.	
		Rs. a. p.	Per.
SECTION IV— <i>contd.</i>			
PRODUCTS OF THE FOOD-PREPARING INDUSTRIES; BEVERAGES; ALCOHOLIC LIQUORS AND VINEGARS; TOBACCO— <i>contd.</i>			
21 (1)	Cocum	6 8 0	cwt.
	Vegetable product (excluding hardened coconut oil), not canned or bottled.	0 4 6	lb.
	*Yeast, from the Far East	17 12 0	cwt.
	*The tariff value given in this item applies also to imports assessed to duty as canned or bottled provisions under Item No. 21 above.		
	N. B —For other tariff values under this item see those marked with an asterisk (*) under Items Nos. 19 and 21 above.		
22 (6)	Spirit denatured before clearance	1 0 0	Imperial gallon.
SECTION V.			
MINERAL PRODUCTS.			
27(2)	Pitch and tar—		
	Coal pitch	3 8 0	cwt.
	Stockholm pitch	12 0 0	"
27(3)	Mineral Colza oil	1 4 0	Imperial gallon
	Transformer oil, including transil and switch oil, other than that assessed to duty under the proviso to Item No. 72(3) of the First Schedule of the Indian Tariff Act, 1934.	1 14 0	"
27(7)	Mineral oil which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purposes, if imported naked in bulk.	41 0 0	ton.

SCHEDULE—contd.

1 Item No. in First Schedule to Act under which article is ordinarily chargeable.	2 Name of Article.	3 Tariff Value.	
		Rs. a. p.	Per.
	SECTION VI.		
	CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS.		
28	Alkali, Indian (sajji-khar)	4 0 0	cwt.
	Ammonium carbonate or bicarbonate ...	26 0 0	"
	Ammonium chloride—		
	Muriate of ammonia, crystalline ...	16 0 0	"
	Salammoniac, sublimed	30 0 0	"
	Other sorts, including compressed ...	24 0 0	"
	Calcium chloride	5 0 0	"
	Carbonic acid gas including compressed or liquefied gas.	0 4 3	lb.
	Chlorine	0 6 0	"
	Copper sulphate	24 8 0	cwt.
	Menthol (peppermint) crystals	0 11 0	oz.
	Soda, caustic, flake or petal	13 8 0	cwt.
	Soda, caustic, solid	11 0 0	"
	Soda crystals	8 6 0	"
	Sodium hydrosulphite	8 0 0	"
	Sodium sulphide	10 0 0	"
	Sodium thiosulphate (Hypo)	14 0 0	"
	Bansalochan (bamboo Camphor), crude ...	1 11 0	lb.
	Calumba root	12 12 0	cwt.
	China root (chobehini) rough	13 8 0	"
	China root (chobehini) scraped	24 8 0	"
	Cubebs	51 8 0	"

SCHEDULE—*contd.*

1 Item No. in First Schedule to Act under which article is ordinarily chargeable.	2 Name of Article.	3 Tariff Value.	
		Rs. a. p.	Per.
SECTION VI— <i>contd.</i>			
CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS — <i>contd.</i>			
	Galangal	10 0 0	cwt.
	Salep	170 0 0	"
	<i>N. B.</i> —The tariff valuations apply to articles packed in containers of not less than 14 lbs., except in the case of menthol (peppermint) crystals: the tariff valuation for the latter applies to all menthol in containers of $\frac{1}{2}$ oz. and above.		
28(4)	Soda ash including calcined natural soda and manufactured sesqui-carbonates.	5 4 0	"
	<i>N. B.</i> —The tariff valuation applies to articles packed in containers of not less than 14 lbs.		
28(8)	Acetic acid...	0 8 0	lb.
	Ammonia gas, anhydrous, including compressed or liquefied gas.	0 14 0	"
	Arsenic (China mansil)	61 0 0	cwt.
	Borax, granular, powdered or crystalline	18 8 0	"
	Boric acid...	29 0 0	"
	Calcium carbide	16 12 0	"
	Naphthalene balls	18 8 0	"
	Sodium bicarbonate	7 0 0	"
	Sodium silicate (in liquid form)	8 0 0	"
	Tartaric acid	110 0 0	"
	Asafoetida, coarse (hingra)	46 0 0	"
	<i>N. B.</i> —The tariff valuations apply to articles packed in containers of not less than 14 lbs.		

SCHEDULE—*contd.*

1 Item No. in First Schedule to Act under which article is ordinarily chargeable.	2 Name of Article.	3 Tarrif Value.	
		Rs. a. p.	Per.
	SECTION VI— <i>contd.</i>		
	CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS — <i>contd.</i>		
29(1)	Cinematograph films, exposed—		
	Exposed standard positive films, new or used—		
	Feature films	0 7 0	foot.
	Other films	0 3 0	"
30	Cuttle fish bone	8 0 0	cwt.
	Gamboge	1 2 0	lb.
	Vermilion from China	3 12 0	"
30(1)	Alizarine, moist—		
	(a) not exceeding 16 per cent	95 0 0	cwt.
	(b) over 16 per cent not exceeding 20 per cent.	110 0 0	"
	(c) exceeding 20 per cent	200 0 0	"
	Alizarine, dry—		
	(a) not exceeding 40 per cent	3 0 0	lb.
	(b) exceeding 40 per cent	5 4 0	"
	Congo red	1 2 0	"
	Coupling dyes of the naphthol group—		
	(a) Naphthols	4 10 0	"
	(b) Rapid fast colours (rapid salts)	11 4 0	"
	(c) Bases	4 2 0	"
	(d) Other salts	3 0 0	"
	Vats—		
	(a) Indigo	2 10 0	"
	(b) Carbazole blue	4 4 0	"

SCHEDULE—*contd.*

1 Item No. in First Schedule to Act under which article is ordinarily chargeable.	2 Name of Article.	3 Tariff Value.	
		Rs. a. p.	Per.
SECTION VI— <i>concl.</i>			
CHEMICAL AND PHARMACEUTICAL PRODUCTS ; COLOURS AND VARNISHES ; PERFUMERY ; SOAP ; CANDLES AND THE LIKE ; GLUES AND GELATINES ; EXPLOSIVES ; FERTILISERS — <i>concl.</i>			
30 (1)— <i>contd.</i>	(c) Other sorts—		
	(i) Paste	8 8 0	lb.
	(ii) Powder	28 0 0	"
	Sulphur black	0 7 0	"
	Metanil yellow	1 8 0	"
	Aniline oil	0 11 0	"
	Aniline salts	0 9 6	"
	All others	2 10 0	"
31	Cassia oil, natural, from the Far East ...	1 3 0	"
31(1)	Citronella oil, natural, from the Far East ...	1 4 0	"
31(2)	Gajupatti oil, natural, from the Far East ...	1 14 0	"
	* Peppermint oil, natural, from the Far East ...	3 12 0	"
	* The tariff value applies to peppermint oil packed in containers of more than 1 oz.		
31(5)	Perfumery—		
	Gowla, husked and unhusked ...	75 0 0	cwt.
	Kapurkachri (zedoary)	14 10 0	"
	Patch leaves (patchouli)	24 0 0	"
	Rose-flowers, dried	10 4 0	"
SECTION VIII.			
RUBBER AND ARTICLES MADE OF RUBBER.			
39(1)	Cycle tyres (pneumatic) from the Far East ...	11 0 0	dozen.
	Cycle tubes from the Far East	5 8 0	"
	Solid rubber tyres for carriages and rickshaws	0 8 9	lb.

SCHEDULE—contd.

1 Item No. in First Schedule to Act under which article is ordinarily chargeable.	2 Name of Article.	3 Tariff Value.	
		Rs. a. p.	Per.
	SECTION XI.		
	TEXTILE MATERIALS AND TEXTILE GOODS.		
46	Silk, raw—		
	Chinese—		
	Waste products	1 12 0	lb.
	Duppion all kinds	2 4 0	"
	Hand reeled (excluding re-reeled)	2 10 0	"
	All other sorts	3 12 0	"
	Japanese filatures and hand reeled and hand re-reeled but excluding duppion all kinds.	6 8 0	"
50(8)	Coir fibre	6 0 0	cwt.
	Coir yarn	10 8 0	"
	SECTION XIII.		
	WARES OF STONE AND OF OTHER MINERAL MATERIALS ; CERAMIC PRODUCTS ; GLASS AND GLASSWARE.		
60	Aerated water bottles, empty—		
	Codd's pattern—		
	Under 10 ozs.	17 8 0	gross.
	10 ozs.	18 8 0	"
	Over 10 ozs.	19 8 0	"
	Crown cork pattern—		
	7 ozs. and under	14 0 0	"
	Over 7 ozs. up to and including 10 ozs.	15 0 0	"
	Over 10 ozs.	16 0 0	"
60 (3)	Glass bangles--		
	China—		
	Nimuchi and pasalal	2 0 0	100 pairs.
	Bracelet, Jadi and fancy, all kinds	4 0 0	"
	Rajawarakh, all kinds	8 0 0	"

SCHEDULE—*contd.*

1 Item No. in First Schedule to Act under which article is ordinarily chargeable.	2 Name of Article.	3 Tariff Value.	
		Rs. a. p.	Per.
	SECTION XIII— <i>contd.</i>		
	WARES OF STONE AND OF OTHER MINERAL MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE— <i>contd.</i>		
63(3)— <i>contd.</i>	Japan— Reshmi or lustre, all colours— Fancy (including all kinds of Vankwel or zigzag but excluding hexagonal bangles). Fancy Hexagonal All others Hollow or tube, all colours Sonerikada (golbala)— Containing gold in their composition ... All others	0 1 8 0 0 9 0 0 9 0 1 8 0 13 0 0 2 2	dozen pairs. " " " " "
	SECTION XV.		
	BASE METALS AND ARTICLES MADE THEREFROM.		
63	Iron or Steel, old	2 0 0	cwt.
63 (28)	Iron and Steel cans or drums— When imported containing kerosene and motor spirit, namely :— Caps, tinned, of four gallons capacity ... Cans or drums, not tinned, of two gallons capacity— (a) with faucet caps (b) ordinary Drums of four gallons capacity— (a) with faucet caps (b) ordinary	0 5 6 0 15 6 0 5 6 1 6 0 0 13 0	can. can or drum. " drum. "
71	Crown corks (except those bearing monogram or trade mark or name of an importer).	0 10 0	gross.

SCHEDULE—contd.

1 Item No. in First Schedule to Act under which article is ordinarily chargeable.	2 Name of Article.	3 Tariff Value.	
		Rs. a. p.	Per.
SECTION XX.			
MISCELLANEOUS GOODS AND PRODUCTS NOT ELSEWHERE INCLUDED.			
82(2)	I. Celluloid bangles, viz.—		
	(1) All plain, flat, bangles without border or groove of width not over $\frac{3}{4}$ inch but not under $\frac{1}{4}$ inch.	0 10 6	dozen pairs.
	(2) All plain, flat, bangles with border or groove of width not over $\frac{3}{4}$ inch but not under $\frac{1}{4}$ inch, excluding bangles with multiple borders or grooves.	0 9 0	"
	II. Celluloid fancy bangles, viz.—		
	(1) Patla bangles, all colours, including zigzag patla bangles, of width under $\frac{1}{4}$ inch but not under $\frac{1}{8}$ inch.	0 3 9	"
	(2) Rubber rings, passa yavto, zigzag all colours and rainbow designs but excluding coils Dantia and coral roote.	0 1 6	"
84	Bird-short	35 0 0	cwt.
	Tennis balls	8 8 0	dozen.

A. H. LLOYD,

Secy. to the Government of India.

The 31st July 1940.

No. 5188 IJ-3/40-Com.—The following notification, issued by the Government of India, Department of Commerce is republished for general information.

By order of the Governor,

W. W. DALZIEL,

Secretary to Government.

REGISTRATION OF ACCOUNTANTS.

New Delhi, the 13th July 1940.

No. 12-A. (4)/39.—With reference to this Department's Notification No. 12-A.

(2)/38, dated the 24th September 1938, it is hereby notified that in exercise of the powers conferred by rule 16 of the Auditor's Certificates Rules, 1932, the Central Government is pleased to restore to the Register of Accountants the name of the following gentleman, with effect from the 19th June 1940, namely:—

381—Mr. Rakkanath Achutha Panikkar,
G.D.A., Tattawangalam.

N. R. PILLAI,

Joint Secy. to the Govt. of India.