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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

DEPARTMENT OF SUPPLY AND TRANSPORT NOTIFICATIONS

The 7th November 1944

No. 19331-S.T.—The following notification, issued by the Government of India, Department of Food, is republished for general information.

By order of the Governor
C. S. JHA

Secretary to Government

New Delhi, 10th October 1944

No. 11-SC(6)/43-1—In exercise of the powers conferred by rule 81 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendment shall be made in the Gur Control Order, 1943, namely:—

To the said Order, the following clause shall be added, namely:—

“9. If any person contravenes the provisions of this Order, then without prejudice to any other punishment to which he may be liable, any court trying the offence may order that any stocks of Gur, together with the packages and coverings thereof, in respect of which the court is satisfied that the offence has been committed, shall be forfeited to His Majesty.”

R. H. HUTCHINGS

Secy. to the Govt. of India

The 7th November 1944

No. 19332-S.T.—The following notification, issued by the Government of India, Department of Food, is republished for general information.

By order of the Governor
C. S. JHA

Secretary to Government

New Delhi, 21st September 1944

No. 1-S.C.(1)/44—In exercise of the powers conferred by sub-section (4) of section 2 of the Defence of India Act, 1939 (XXXV of 1939) and in supersession of the notification of the Government of India in the Department of Commerce, No. Econ. Ad. (P.C.)-225/42(III), dated the 14th April 1942, the Central Government is pleased to direct that the powers conferred on it by clause (e) of sub-rule (2) of rule 81 of the Defence of India Rules, shall, in respect of undertakings engaged in the manufacture or distribution of sugar or *sugar products* (as defined in the Sugar and Sugar Products Control Order, 1943), be exercisable also by the Sugar Controller for India.

N. T. MONE

Dy. Secy. to the Govt. of India

PRICE CONTROL (SUGAR)

New Delhi, 21st October 1944

No. 22-SC (4)/44—In exercise of the powers conferred upon me by sub-clause (1) of clause 6 of the Sugar and Sugar Products Control Order, 1943, and in supersession of the Notifications of the Government of India in the Department of Food, No. 22-SC (3)/43, dated the 18th September 1943, No. 22-SC (3)/43, dated the 20th November 1943, and No. 22-SC (4)/43, dated the 20th November 1943, I, Vishnu Sahay, Sugar Controller for India, hereby direct that—

(1) the *ex-factory* price per maund of undermentioned types of sugar packed in gunny bags shall not exceed the maximum prices given below:—

Type of sugar	Maximum <i>ex-factory</i> price per ind.
	Rs. A. P.
(i) Sugar Candy (Misri and Sakar)	20 7 0
(ii) <i>Bura</i>	17 11 0

(2) the *ex-factory* prices of sugar candy and *Bura* packed in containers other than gunny shall not exceed

the price specified in clause (1) above *plus* such additional allowances as may be prescribed by me.

(3) the wholesale and retail prices of sugar candy and *Bura* shall not exceed their *ex-factory* prices *plus* such other charges in respect of transport to or in specified areas and other incidental charges as are approved by me.

(4) (i) the price at which *Khandsari* sugar may be sold wholesale within the districts of the United Provinces specified in the annexed schedule shall not exceed Rs. 16-4-0 per maund.

(ii) the wholesale and retail prices of *Khandsari* sugar in other places in India shall not exceed Rs. 16-4-0 per maund, *plus* such other charges in respect of transport to or in specified areas and other incidental charges as are approved by me.

Explanation—The expression ‘wholesale price’ in clause (4) above means the price of sugar inclusive of excise duty packed in bags of not less than two and half maunds in weight.

SCHEDULE

- | | |
|----------------|-------------------|
| 1. Azamgarh | 12. Jaunpur |
| 2. Balia | 13. Kheri |
| 3. Bareilly | 14. Mainpuri |
| 4. Basti | 15. Meerut |
| 5. Bijnor | 16. Moradabad |
| 6. Budaun | 17. Muzafernagar |
| 7. Etah | 18. Pilibhit |
| 8. Farrukhabad | 19. Saharanpur |
| 9. Ghazipur | 20. Shahjahanpore |
| 10. Gorakhpur | 21. Sitapur |
| 11. Hardoi | |

VISHNU SAHAY

Sugar Controller for India

DEPARTMENT OF FOOD

The 14th October 1944

No. I-SC(1)/43—In exercise of the powers conferred by rule 81 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendment shall be made in the Sugar and Sugar Products Control Order, 1943, namely:—

To the said Order, the following clause shall be added, namely:—

“If any person contravene the provisions of this Order, then without prejudice to any other punishment to which he may be liable, any Court trying the offence may order that any stocks of sugar or sugar products, together with the packages and coverings thereof, in respect of which the Court is satisfied that the offence has been committed, shall be forfeited to His Majesty.”

R. H. HUTCHINGS

Secretary to the Govt. of India

COMMERCE AND LABOUR DEPARTMENT NOTIFICATION

The 6th November 1944

No. 4386—III-C.23/44-Com.—The following notifications, issued by the Government of India in the Department of Commerce, is republished for general information.

By order of the Governor
C. G. NAIR

Secretary to Government

New Delhi, 30th September 1944

No. P.&S.C. 90/43—In exercise of the powers conferred by sub-rule 2 of rule 81 of the Defence of India Rules, the Central Government is pleased to make the following Order:—

1. (1) This Order may be called the *Lac Export Control Order, 1944*.

(2) It shall come into force on the first day of October 1944.

2. In the Order,—
 (i) "export" means to take out of British India by land, sea or air to any place outside India;
 (ii) "schedule" means the Schedule annexed to this Order;
 (iii) "standard grade", in relation to lac, means any one of the grades specified in column 1 of the Schedule.

3. No person shall export, or sell for export,—
 (i) any lac which is not of a standard grade,
 (ii) any shellac, buttonlac or garnetlac which is not free from orpiment.

4. No person shall sell for export, or offer to sell for export, any lac of a standard grade at an f. o. b. price exceeding the price specified against that grade in column 3 of the Schedule :
 Provided that where the lac is, or is to be, delivered packed in wooden cases an additional charge just sufficient to cover the cost of such packing may be made by the seller.

5. Any person exporting lac shall have each package thereof marked with the essential shipping head-mark assigned to lac of that grade in column 2 of the Schedule, and give the same description in the relevant shipping bills and invoices.

6. Any person exporting lac shall, at the time of presenting the relative shipping bill, make before the Collector of Customs a declaration—
 (a) that the price at which the lac to be exported has been sold does not exceed the maximum price permissible under clause 4, including all commissions or customary disbursements made by the shippers to the buyers, and
 (b) that all packages of lac to be exported are correctly marked under clause 5.

7. The Collector of Customs or any person authorised by him in this behalf may open and examine any package of lac intended for export with a view to satisfying himself that the grade of lac contained in the package corresponds to the description given on the package and in the shipping bill.

8. The Central Government may by general or special Order exempt any lac intended for export from any or all of the provisions of this Order.

SCHEDULE

Grade and specification of lac	Essential shipping head-mark	Maximum f. o. b. price per maund of 82 2/7 lbs.
1	2	3
<i>Group No. 1</i> Ordinary Baisakhi Seedlac basis max. 5 per cent Insoluble.	Group One Ordinary Baisakhi Seedlac.	Rs. A. P. 60 0 0
Fine Baisakhi Seedlac basis max. 3 per cent Insoluble.	Group One Fine Baisakhi Seedlac.	64 0 0
Kusmi Seedlac No. 2 quality basis max. 3 per cent Insoluble.	Group One Kusmi Seedlac No. 2.	69 8 0
Kusmi Seedlac No. 1 quality basis max. 3 per cent Insoluble.	Group One Kusmi Seedlac No. 1.	71 8 0
Golden Kusmi Seedlac basis max. 2 per cent Insoluble.	Group One Golden Kusmi Seedlac.	75 8 0
<i>Group No. 2</i> F. O. TN. Pure Shellac ..	Group Two TN Pure	76 8 0
F. O. TN. 3 per cent Rosin Shellac.	Group Two TN 3 per cent Rosin.	75 12 0
<i>Group No. 3</i> F. O. Standard one Shellac otherwise known as F. O. American superfine basis max. 1 1/2 per cent Insoluble.	Group Three F. O. Standard one or Group Three F. O. Superfine.	79 0 0
<i>Group No. 4</i> F. O. Lemon No. 2 Shellac basis max. 1 1/2 per cent Insoluble. (In two types thick or thin. If the thin type is shipped the word "THIN" to be added to the marks.)	Group Four F. O. Lemon No. 2.	81 8 0
<i>Group No. 5</i> F. O. Lemon No. 1 Shellac basis max. 1 per cent Insoluble.	Group Five F. O. Lemon No. 1.	84 0 0
<i>Group No. 6</i> Superior Kusmi F. O. Lemon Shellac basis max. 1 per cent Insoluble. (In two types thick or thin. If the thin type is shipped the word "THIN" to be added to the marks.)	Group Six Superior Kusmi F. O. Lemon Shellac.	87 0 0

1	2	Rs. A. P.
<i>Group No. 7</i> Special Kusmi F. O. Lemon Shellac basis max. 0.75 per cent Insoluble.	Group Seven Special Kusmi F. O. Lemon Shellac.	90 0 0
<i>Group No. 8</i> Pure Standard Buttonlac ..	Group Eight Pure Standard Buttonlac.	82 0 0
No. 1 Light Pure Buttonlac	Group Eight No. 1 Light Pure Buttonlac.	84 8 0
Superior Kusmi Buttonlac	Group Eight Superior Kusmi Buttonlac.	87 0 0
Kusmi Special Buttonlac ..	Group Eight Kusmi Special Buttonlac.	90 0 0
<i>Group No. 9</i> Angelo Bro. Machine-made garnetlac. Kala	Group Nine Angelo Bro. Kala.	55 0 0
I. G.	Group Nine Angelo Bro. I. G.	62 8 0
C. Pure	Group Nine Angelo Bro. C. Pure.	65 0 0
A. C.	Group Nine Angelo Bro. A. C.	73 8 0
Dewaxed Garnet ..	Group Nine Angelo Bro. D. G.	77 0 0
<i>Group No. 10</i> Angelo Bro. Machine-made Shellac to include the following marks :— Tn. 1, Cvtn, Favar, Zinfo, Gamma R. O. F., M. M. Special.	Group Ten Angelo Bro. Grade..... etc. e. g. Group Ten Angelo Bro. Zinfo etc.	84 0 0
<i>Group No. 11</i> Angelo Bro. Machine-made Shellac to include the following marks :— Crown, Abtn, Vat, Delta, Delta Special, E. W., Stiff, XL, Beta.	Group Eleven Angelo Bro. grade.. etc. e. g. Group Eleven Angelo Bro. Crown, etc.	89 0 0
<i>Group No. 12</i> Angelo Bro. Machine-made Dewaxed Shellac. D. O.	Group Twelve Angelo Bro. D. O.	101 0 0
D. L.	Group Twelve Angelo Bro. D. L.	110 8 0
Blonde	Group Twelve Angelo Bro. Blonde.	119 0 0
Superblonde	Group Twelve Angelo Bro. Superblonde.	126 0 0

RAM CHANDRA
 Secretary to Government of India

LAW DEPARTMENT
 NOTIFICATION

The 6th November 1944

No. 4077-L.—The following ordinances, promulgated by the Governor-General, are hereby republished for general information.

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

New Delhi, 21st October 1944
 ORDINANCE No. XLVIII of 1944

An Ordinance further to amend the Code of Criminal Procedure, 1898

WHEREAS an emergency has arisen which makes it necessary further to amend the Code of Criminal Procedure, 1898 (Act V of 1898), for the purpose hereinafter appearing;

Now, THEREFORE, in exercise of the powers conferred by section 72 of the Government of India Act, as set out in the Ninth Schedule to the Government of India Act, 1935 (26 Geo. 5, c. 2), the Governor-General is pleased to make and promulgate the following Ordinance :—

1. Short title and commencement—(1) This Ordinance may be called the Code of Criminal Procedure (Amendment) Ordinance, 1944.

(2) It shall come into force at once.

2. Amendment of section 54, Act V of 1898—To clause sixthly of sub-section (1) of section 54 of the Code of Criminal Procedure, 1898, the following shall be added, namely :—

"or from any unit of Indian States Forces declared under the Indian Extradition Act, 1903 (XV of 1903), to be a unit desertion from which is an extradition offence".

ORDINANCE No. XLIX of 1944

An Ordinance further to amend the Criminal Law Amendment Ordinance, 1943

WHEREAS an emergency has arisen which renders it necessary to make certain additions to the First Schedule to the Criminal Law Amendment Ordinance, 1943 (XXIX of 1943);

NOW, THEREFORE, in exercise of the powers conferred by section 72 of the Government of India Act, as set out in the Ninth Schedule to the Government of India Act, 1935 (26 Geo. 5, c. 2), the Governor-General is pleased to make and promulgate the following Ordinance:—

1. *Short title and commencement*—(1) This Ordinance may be called the Criminal Law Amendment (Sixth Amending) Ordinance, 1944.

(2) It shall come into force at once.

2. *Amendment of First Schedule, Ordinance XXIX of 1943*—To Part I of the First Schedule to the Criminal Law Amendment Ordinance, 1943, the following entries shall be added, namely:—

48. (1) E. A. Greuter ..	(1) Section 120B read with sections 406, 417 and 420, I. P. C.
(2) N. Mitter ..	(2) Section 161, I. P. C.
(3) E. A. Dorsey ..	(3) Sections 161/109, I. P. C.
(4) G. V. Dorsey ..	(4) Section 406, I. P. C.
(5) N. Basu ..	(5) Sections 406/109, I. P. C.
(6) E. Edwards ..	(6) Section 417, I. P. C.
(7) D. A. Basil ..	(7) Section 420, I. P. C.
(8) A. E. Mercado (Junior) ..	
(9) S. N. Saighol ..	
49. (1) E. A. Greuter ..	(1) Section 120B read with sections 406, 417 and 420, I.P.C.
(2) N. Mitter ..	(2) Section 161, I. P. C.
(3) E. A. Dorsey ..	(3) Sections 161/109, I. P. C.
(4) G. V. Dorsey ..	(4) Section 406, I. P. C.
(5) N. Basu ..	(5) Sections 406/109, I. P. C.
(6) M. C. Mansukhani ..	(6) Section 417, I. P. C.
(7) D. C. Mansukhani ..	(7) Section 420, I. P. C.
50. (1) E. A. Greuter ..	(1) Section 120B read with sections 406, 417 and 420, I.P.C.
(2) N. Mitter ..	(2) Section 161, I.P.C.
(3) E. A. Dorsey ..	(3) Sections 161/109, I.P.C.
(4) G. V. Dorsey ..	(4) Section 406, I.P.C.
(5) N. Basu ..	(5) Sections 406/109, I.P.C.
(6) E. Edwards ..	(6) Section 417, I.P.C.
(7) M. R. Sarkar ..	(7) Section 420, I.P.C.
51. (1) E. A. Greuter ..	(1) Section 120B read with sections 406, 417 and 420, I.P.C.
(2) N. Mitter ..	(2) Section 406, I.P.C.
(3) E. A. Dorsey ..	(3) Sections 406/109, I.P.C.
(4) N. Basu ..	(4) Section 417, I.P.C.

ORDINANCE No. L of 1944

An Ordinance to impose a temporary duty of excise on certain sugar produced in British India

WHEREAS an emergency has arisen which makes it necessary to impose a temporary duty of excise on certain sugar produced in British India;

NOW, THEREFORE, in exercise of the powers conferred by section 72 of the Government of India Act, as set out in the Ninth Schedule to the Government of India Act, 1935 (26 Geo 5, c. 2), the Governor-General is pleased to make and promulgate the following Ordinance:—

1. *Short title, extent and commencement*—(1) This Ordinance may be called the Sugar (Temporary Excise Duty) Ordinance, 1944.

(2) It extends to the whole of British India.

(3) It shall come into force at once.

2. *Definitions*—In this Ordinance, unless there is anything repugnant in the subject or context,—

(a) "Assessing Officer" and "Circle Officer" mean, respectively, any officer appointed by the Provincial Government or by the Collector of Central Excises and Salt Revenue having jurisdiction in the area to exercise the powers of an Assessing Officer or a Circle Officer under this Ordinance;

(b) "Assistant Collector" means an Assistant Collector of Central Excises and Salt Revenue and includes any officer specially authorised by the Central Board of Revenue or by the Provincial Government to exercise in any specified area all or any of the powers of the Assistant Collector for the purposes of this Ordinance;

(c) "factory" means any premises wherein or within the precincts of which the production of sugar or any process connected with the production of sugar is being carried on or has been carried on on any day of the twelve months preceding the date of the commencement of this Ordinance;

(d) "sugar" means any form of sugar containing more than ninety per cent of sucrose;

(e) "wholesale dealer" means any person who buys or sells sugar wholesale and includes a broker or commission agent who in addition to making contracts for the sale or purchase of sugar for others, stocks sugar belonging to others as an agent for the purpose of sale.

3. *Imposition of duty*—A duty of excise shall be levied and shall be payable to the Central Government, on all sugar produced in any factory in British India before the commencement of this Ordinance and owned or possessed at the commencement of this Ordinance by an owner of a factory or by a wholesale dealer, at the rate of one rupee and seven annas per standard maund in the case of sugar produced by the vacuum pan process or at the rate of one rupee per standard maund in the case of sugar produced by any other process.

4. *Disclosure of stocks*—Every person owning or possessing sugar liable to the duty imposed by section 3 shall, within seven days of the date of the commencement of this Ordinance, submit to the Assessing Officer having jurisdiction in the area a full account in writing, containing the particulars entered in Form A set out in the Schedule and verified in the manner indicated in that form, of all sugar in his ownership or possession on the date of the commencement of this Ordinance, and shall specify therein the place where such sugar is stored and, if it is in transit from one place to another, the date, place and manner of despatch, its destination, the name and address of the consignee, and the date on which it is expected to reach such destination. Separate forms shall be submitted for sugar produced by the vacuum pan process and for sugar produced by any other process.

5. *Assessment and payment of duty*—(1) On receipt of the return referred to in section 4 and after such further enquiry, if any, as he may think necessary, the Assessing Officer shall assess the duty payable on the sugar. If no return is submitted within the period specified in section 4, the Circle Officer, or if the sum assessed exceeds two hundred rupees, the Assistant Collector, may make a summary assessment of the duty on such information as may be available to him.

(2) The amount so assessed shall be communicated in writing to the person owning or possessing the sugar with the particulars contained in Form B set out in the Schedule; and that person shall, not later than the 11th day of November 1944, unless he obtains permission under sub-section (3) to pay by instalments, pay it into the local Treasury or any other Treasury approved by the Assessing Officer.

(3) Such payment may, with the permission of the Assessing Officer obtained when the assessment is communicated under sub-section (2), be made in instalments not more than three in number, of which, when three instalments are allowed the first shall be not less than one-third of the total amount due and shall be paid not later than the 11th day of November 1944, and the second shall be not less than one-half the balance due and shall be paid not later than the 26th day of December 1944, and the third shall be paid not later than the 11th day of February 1945, and when two instalments are allowed, the first shall be not less than half the total amount due and shall be paid not later than the 11th day of November 1944 and the second shall be paid not later than the 26th day of December 1944.

6. *Recovery of duty with penalty*—If the duty payable under section 3 is not paid in full before the 12th day of February 1945, or if any instalment is not paid in full by the date fixed by section 5, the Circle Officer, or, if the deficit exceeds one hundred rupees, the Assistant Collector may, in lieu of the amount left unpaid, recover any sum not exceeding double the amount left unpaid.

7. *Mode of recovery of duty*—When default is made in the payment of any duty payable under section 3, or when any sum is to be recovered under section 6, the Assistant Collector may prepare a certificate signed by him specifying the amount due from the person liable to pay the same and send it to the Collector of the district in which such person resides or conducts his business and the said Collector, on receipt of such certificate, shall proceed to recover from the said person the amount specified therein as if it were an arrear of land revenue.

8. *Power to obtain information*—An Assessing Officer or any person authorised in writing in this behalf by an Assistant Collector may at all reasonable times enter any place in which he has reason to believe that sugar liable to the duty imposed by section 3 is kept, and may inspect such place and may require any person found therein who is for the time being in charge thereof to produce to him

and allow him to examine such accounts, books or other documents as may relate to the business carried on in such place and to furnish to him such information as he may require for the purpose of ascertaining whether or what sugar liable to duty is kept in such place or is elsewhere in the ownership or possession of the owner of such place.

9. *Disposal of sugar liable to duty*—No person owning or possessing sugar liable to the duty imposed by section 3 shall sell or otherwise dispose of any sugar until the order of assessment under section 5 has been communicated to him and until he holds a release order signed by the officer making the assessment :

Provided that nothing in this section shall apply to sugar sold retail in quantities not exceeding two pounds to one person at one time.

10. *Offences and penalties*—Whoever commits any of the following offences, namely :—

(a) fails to supply the information required by section 4 or under section 8 or (unless with a reasonable belief, the burden of proving which shall be upon him, that the information supplied by him is true) supplies false information ;

(b) evades the payment of any duty payable by him under this Ordinance ;

(c) obstructs any Assessing Officer or other authorized person in the exercise of his powers under section 8 ;

(d) contravenes the provisions of section 9 ;

(e) attempts to commit, or abets the commission of any of the offences mentioned in the foregoing clauses of this section,

shall, for every such offence, be punishable with imprisonment for a term which may extend to one year, or with fine, or with both, and where the offence is committed, attempted or abetted in respect of sugar liable to duty under section 3 such fine may extend to five times the duty leviable on the sugar in respect of which the offence is committed, attempted or abetted.

11. *Power of Courts to order forfeiture*—Any Court trying an offence under this Ordinance may order the forfeiture to His Majesty of any sugar in respect of which the Court is satisfied that an offence under this Ordinance has been committed, and may also order the forfeiture of any receptacles, packages or coverings in which such sugar is contained and the animals, vehicles, vessels or other conveyances used in carrying the sugar :

Provided that in ordering forfeiture under this section, the Court shall give the owner of the goods an option to pay in lieu of forfeiture such fine as the Court thinks fit.

12. *Appeals*—(1) Any person aggrieved by any decision of order passed under section 3 or section 6 may, within one month from the date of such decision or order, appeal therefrom to the Collector of Central Excises and Salt Revenue having jurisdiction in the area ; but the filing of such an appeal shall not, pending the appeal, absolve him from the obligation to pay the sum or sums specified in such decision or order.

(2) The Collector of Central Excises and Salt Revenue may thereupon make such further inquiry and pass such order as he thinks fit, confirming, altering or annulling the decision or order appealed against ; and if the money deposited by the person making the appeal exceeds the amount directed by the Collector of Central Excises and Salt Revenue to be paid, the money deposited in excess of such amount shall be refunded.

(3) Every order passed in appeal under this section shall, subject to the power of revision conferred by section 43, be final.

13. *Revision by the Central Board of Revenue*—The Central Board of Revenue may, on the application of any aggrieved person, reverse or modify any decision or order made under section 5, 6 or 12.

14. *Rebate on export*—The Central Government may, by notification in the official Gazette, make rules to provide for the grant of a rebate of the duty paid under this Ordinance on sugar which is afterwards exported to any country outside India.

15. *Bar of legal proceedings*—No suit, prosecution or other legal proceeding shall lie against any person for anything done or in good faith intended to be done under this Ordinance.

16. *Saving of other laws*—The provisions of this Ordinance shall be in addition to and not in derogation of any other law for the time being in force in relation to the levy of central duties of excise on sugar.

THE SCHEDULE
[See sections 4 and 5(2)]
FORM A

PARTICULARS TO BE CONTAINED IN ACCOUNT RENDERED UNDER SECTION 4.

I/We.....of.....factory

owner of.....factory
doing business as a wholesale dealer and holding license no.....
I hereby declare that the following stocks of sugar were held by me/us on the.....October, 1944 :—

Place of storage If any quantities are in transit, state hereunder the date, place and manner of despatch of each consignment, the name and address of the consignee and the date of which it is expected to reach such destination.	Number of bags	Average weight of contents of bags in maunds and seers.	Total quantity		REMARKS
			Maunds.	Seers.	

1. I/We.....hereby declare the above particulars to be true.

2. I/We wish to pay the sum leviable hereon in.....instalments.

Signature of factory owner.....
or other stockholder.....

Date.....

FORM B

PARTICULARS TO BE CONTAINED IN COMMUNICATION OF ASSESSMENT UNDER SECTION 5.

To.....of.....

owner of.....factory
doing business as a wholesale dealer and holding license no.....

Duty on.....maunds of sugar owned or possessed by you on the.....has been assessed at Rs.....

You are required to pay the whole of this amount before the 11th day of November 1944.

You are permitted to pay this amount in two/three instalments.

Signature.....
Assessing Officer.

Date.....

WAVELL,

Viceroy and Governor-General

FINANCE DEPARTMENT
NOTIFICATIONS

The 2nd November 1944

No. 7307-F.—The following notification, issued by the Government of India, Finance Department, is republished for general information.

By order of the Governor
V. RAMANATHAN

Deputy Secretary to Government

Simla, 28th September 1944

No. F.32(2)-RII/43—The following amendments by the Secretary of State for India are published for general information :—

" Indian Civil Service (Non-European Members) Provident Fund Rules, 1943

AMENDMENTS, DATED AUGUST 9, 1944

I, Leopold Charles Maurice Stennett Amery, one of His Majesty's Principal Secretaries of State, in virtue of the powers conferred by section 247(1) and section 250(1) of the Government of India Act, 1935, hereby make, with the concurrence of my Advisers, the following amendments to the Indian Civil Service (Non-European Members) Provident Fund Rules, 1943, namely :—

1. After sub-clause (6) in Rule 5 the following shall be inserted :—

(7) Nothing in this rule shall be deemed to invalidate, or to require the replacement by a nomination thereunder of a nomination made before these Rules came into force under the corresponding rule heretofore in force.

2. Rule 13 shall be reconstructed as follows :—

13. Save as provided in Sub-Rule (2) of Rule 14—

(1) If a policy delivered to the Account Officer matures before the subscriber quits the service and before his death, the Accounts Officer shall make over the policy to the subscriber, who shall immediately on receipt of the policy

monies from the insurance company pay or repay to the Fund either—

(a) the whole of any amount withheld or withdrawn from the Fund in respect of the policy, together with interest thereon at the rate provided in Rule 4, or

(b) an amount equal to the amount assured, together with any accrued bonuses, whichever is less, and in default the provisions of Sub-Rule (2) of Rule II shall apply.

(2) If a policy assigned to the Governor-General or the Governor matures before the subscriber quits the Service and before his death, the Accounts Officer shall realise the amount assured, together with any accrued bonuses, and shall either—

(a) place the amount so realised to the credit of the subscriber in the Fund, or

(b) if the amount so realised is greater than the whole of the amount withheld or withdrawn from the Fund in respect of the policy, with interest thereon at the rate provided in Rule 4, deduct therefrom the whole of the amount so withheld or withdrawn and place the amount so deducted to the credit of the subscriber in the Fund, the balance being at the option of the subscriber, paid direct to him or placed to his credit in the Fund.

These amendments shall have effect, and be deemed always to have had effect, from the 29th March 1943.

Given under my hand this 9th day of August 1944.

L. S. AMERY

*One of His Majesty's Principal Secretaries
of State*

K. R. P. AIYANGAR
Dy. Secy. to the Govt. of India

The 7th November 1944

No. 7954-F.—The following notification issued by the Government of India, in the Finance Department, is republished for general information.

By order of the Governor

V. RAMANATHAN

Deputy Secretary to Government

Simla, 5th October 1944

No. F. 46(1) RII/44—In pursuance of sub-rule (1) of rule 19 of the Defence Savings Provident Fund Rules, the Governor-General in Council is pleased to direct that the following further amendment shall be made in the said Rules, namely :—

For clause (a) of rule 13 of the said Rules, as amended with this Department notification No. F. 46(1)-RII/44, dated the 23rd March 1944, the following shall be substituted, namely :—

(a) (1) on his quitting service, or

(2) upon application made by him in that behalf (i) on proceeding on leave preparatory to retirement, or

(ii) if he is employed in a Vacation Department, on leave preparatory, to retirement combined with vacation, or

K. R. P. AIYANGAR

Dy. Secy. to the Govt. of India

DEVELOPMENT DEPARTMENT
NOTIFICATION

The 4th November 1944

No. 3731-D—The following Resolution recorded by the Government of India in the Department of Commerce is hereby republished for general information.

By order of the Governor
P. C. DAS

Additional Secretary to Government

RESOLUTION

TARIFFS

New Delhi, 26th August 1944

No. 261-T(2)/42—The Government of India have been approached by a firm, engaged in the manufacture of starch, with a request for an assurance of post-war protection to the industry, against unfair competition from abroad. The Starch industry in India has been developed under the stress of war conditions, and it now supplies from indigenous resources one of the vital needs of the cotton textile industry and has thus enabled a greater volume of shipping to be utilised for the import of essential goods than would otherwise have been possible. In

the circumstances the Government of India have, in accordance with their declared policy, decided to give an assurance to the industry that it will, by such measures as Government may devise, be protected after the war against unfair competition from abroad, provided it is established that the industry is, and has been, conducted on sound business lines.

ORDER—Ordered that a copy of this Resolution be communicated to all Provincial Governments, all Chief Commissioners, the several Departments of the Government of India, the Political Department, the Private and Military Secretaries to His Excellency the Viceroy, the Central Board of Revenue, the Auditor-General, the Chief Controller of Supply Accounts, the High Commissioner for India in London, the Economic Adviser to the Government of India, the Director of Commercial Intelligence, Calcutta, His Majesty's Trade Commissioner in India, the American Consulate General, Calcutta, the Canadian Trade Commissioner in India, the Australian Trade Commissioner, and all the Chambers of Commerce and Associations.

ORDERED also that the Resolution be published in the *Gazette of India* for general information.

R. K. NEHRU
Officer on Special Duty