REGISTERED No. P.-390.

The Orissa Gazette

PUBLISHED BY AUTHORITY.

No. 44. CUTTACK, FRIDAY, NOVEMBER 24, 1939.

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 AND FINANCE DEPARTMENTS.

NOTIFICATIONS.

The 22nd November 1939.

No. 9462-A.—The following notification issued by the Government of India in the Secretariat of the Governor General (Public), is republished for general information.

By order of the Governor,

P. T. MANSFIELD,

Chief Secretary to Government.

New Delhi, the 18th October 1939.

No. 34/2/39-G. G. (A).—The Governor General directs that the following shall be substituted for the 'Exception' under rule IV (b) of the rules regarding the use of uniform by Officers in civil employ published in Notification No. F. 9/11/36-Public (G.), dated the 30th June 1937 :—

Exception.—Royal Engineer Officers, Officers of the Indian Medical Service and the Survey of India wear military uniform on all occasions when military officers wear uniform, and officers of the Cantonments Department wear military uniform only when officially present at any state or public function when uniform is worn by other civil officers of Government.

C. J. W. LILLIE,

Joint Secy. to the Governor General (Public).

The 22nd November 1939.

No 9463 A.—The following notification issued by the Government of India in the Department of Communications, is re-published for general information.

By order of the Governor,

P. T. MANSFIELD,

Chief Secretary to Government.

Simla, the 24th October 1939.

No. M.-94.—In exercise of the powers conferred by section 5 of the Indian Aircraft Act, 1934 (XXII of 1934), as amended by clause (4) of section 6 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendments shall be made in the Indian Aircraft Rules, 1937, namely :—

I. In the said Rules,—

1. In rule 37,—

(*i*) for sub-rule (1), the following sub-rule shall be substituted, namely :—

"(1) The nationality mark of an aircraft registered in India shall be the letters VT and the registration mark shall be a group of three letters assigned by the Central Government." ;

(*ii*) for sub-rules (5) and (6) the following sub-rules shall be substituted, namely :—

"(5) A hyphen shall be painted between the nationality mark and the registration mark.

(6) (*a*) The letters shall be capital letters in Roman characters without ornamentation.

(*b*) The width of each letter and the length of the hyphen shall be two-thirds of the height of the letters, and the thickness of the lines forming the letters and the hyphen shall be one-sixth of that height.

(*c*) As nearly as the constructional features of the aircraft admit, each letter shall be seperated from the letter which immediately precedes or follows it (the hyphen for this purpose being regarded as a letter) by a space equal to half the width of the individual letters.

(*d*) In order to render the marks clearly legible the lines forming the letters and the hyphen shall be solid and of a uniform colour contrasting clearly with the background on which they are placed."

2. In rule 38,—

(*i*) for sub-rules (4), (5), (6) and (7) the following sub-rules shall be substituted namely :—

"(4) *Navigator.*—(*a*) Every flying machine used for international public transport and having to fly without landing,—

(*i*) by day, more than 100 miles, or

(*ii*) by night, more than 15 miles,

shall have on board as navigator a person holding a navigator's licence.

(*b*) The navigator must hold a first class licence if the flying machine has to fly without landing,—

(*i*) by day more than 600 miles, entirely over the high seas or elsewhere than over recognised routes ; or

(*ii*) by night, more than 600 miles.

(5) *Pilot or other member of crew as Navigator.*—

(*a*) The duties of navigator may be performed by the pilot if he holds a navigator's licence save when the itinerary flown by night does not follow a recognised route :

Provided that when the presence of a navigator holding a first class lincence is compulsory the pilot may not perform the duties of such navigator unless a second pilot is on board who can in case of need take charge of the handling of the aircraft.

(*b*) When there is on board the flying machine a member of the crew, other than the pilot, who holds the necessary navigator's licence, he may perform the duties of a navigator.

(6) In sub-rules (4) and (5) of this rule—

(*i*) "night" means the period commencing one hour after sunset and terminating one hour before sunrise;

(*ii*) "flight over the high seas" means a flight in the course of which an aircraft finds itself over the sea at a distance of more than 50 miles from the nearest point of the coast ; and

(*iii*) "recognized route" means a route which has been recognized by the Director of Civil Aviation in India as being suitably marked, or adequately provided with wireless facilities, with a view to assist navigation."

(*ii*) sub-rules (8) and (9) shall be renumbered as sub-rules (7) and (8) respectively.

3. In sub-rule (1) of rule 42, the words "in the case of a licence granted to a male. Four months in the case of a licence granted to a female" shall be omitted.

4. In rule 52, for the words, "Safety belts or harness for the pilot and for each person carried in an open cockpit", the following shall be substituted, namely :—

"For acrobatic category.	Sefety harness for the pilot.
For normal ca'egory.	Safety belt or safety harness for the pilot."

5. Clause (c) of sub-rule (4) of rule 107 shall be omitted.

6. For rules 110 and 111, the following rules shall be substituted, namely:—

"110. *Singnals for aircraft to land.*—To require an aircraft to land, the following singnals shall be used :

By day and by night: a series of projectiles discharged at intervals of ten seconds, each showing on bursting green lights or stars.

In addition, if it is necessary to distinguish amongst several the aircraft which is to land, a continuous white luminous beam shall be directed at that aircraft :

Provided that, when the authority who desires to give the order to land is able to establish a radio-electric communication with the aircraft, this order may be given by using the means of communication established.

111. *Warning signal for prohibited areas.*—To warn an aircraft that it is in the vicinity of a prohibited area (including areas flight over which is temporarily prohibited or restricted) and should change its course, the following signals shall be used :—

(*a*) By day: a series of projectiles discharged at intervals of ten seconds, each showing on bursting black or white smoke.

(*b*) By night: a series of projectiles discharged at intervals of ten seconds, showing on bursting white lights or stars, or an intermittent white luminous beam directed at the aircraft :

Provided that, when the authority who desires to prescribe the change of course referred to in this rule is able to establish a radio-electric communication with the aircraft, this order may be given by using the means of communication established."

7. For rule 124, the following rule shall be substituted, namely :—

"124. *Circuits.*—An aerodyne before landing on an aerodrome shall make a circuit or partial circuit. When an aerodyne starting from or about to land on an aerodrome makes a circuit or partial circuit of an aerodrome the turning shall be made clear of the landing area and shall be left-handed (anti clockwise), so that during such circuit the landing area shall always be on its left.

As an exception, the turning shall be righthanded when the signal indicated in sub-rule (4) of rule 105 is displayed."

8. In the heading above rule 129, after the word "ON" the words "OR NEAR" shall be inserted.

9. After clause (*b*) of the proviso to rule 129, the following clause shall be inserted, namely :—

"(*c*) every aircraft in flight or in process of manœuvring near the surface of the water shall as far as possible keep clear of all vessels and avoid impeding the navigation thereof."

10. After rule 130, the following rule shall be inserted, namely :—

"130A. *Meteorological information.*—(1) The person in charge of an aircraft flying along an international air traffic route or on a regular line or service of public air transport shall—

(*a*) before the aircraft commences any flight, procure information concerning the general meteorological situation and the way in which it is developing; and

(*b*) immediately before the departure of the aircraft on any flight ascertain, from such information as may be available at the aerodrome or other place of departure.

(*i*) what meteorological conditions are expected along the routes he intends to follow during the period of the flight and

(*ii*) the latest observed meteorological conditions at places along the route or at places near the route where the meteorological conditions are likely to affect the flight.

(2) Where there is a forecasting service in operation at the aerodrome of departure, the person in charge of the aircraft shall personally consult the meteorologist in charge of the forecasting service."

II. In Schedule II to the said Rules,—

1. In Section A—

(*i*) in sub-clause (*ii*) of clause (*b*) of sub-paragraph (1), and in clause (*b*) of sub-paragraph (2) of paragraph 2, the words "without the use of brakes" shall be omitted.

(*ii*) for clause (*d*) of sub-paragraph (2) of paragraph 4, the following clause shall be substituted, namely :—

"(*d*) *Eye examination.*—The applicant must not be totally deprived of the use of one eye. He must possess, with correction by glasses if necessary, a visual acuity equal to at least 70 per cent of the normal visual acuity for each eye taken separately. When this first measurement has been effected with correction by glasses, the medical examiner shall in addition see that the visual acuity of the applicant, measured without correction by glasses, after such applicant has had time to adapt himself to these new requirements, is equal to at least 10 per cent of the normal visual acuity for each eye taken separately. Visual acuity shall be measured by means of a series of optotypes of Landholt, illuminated at 15 lux. Ocular muscle balance and the field of vision of each eye must be normal. With regard to colour perception, an applicant suffering from daltonism may be accepted under the following conditions :—

(i) If he is unable to distinguish pigmentary colours but is able to distinguish the coloured lights used in air nevigation, his licence is rendered valid both for flight by night and for flight by day ;

(ii) If he is unable to distinguish either pigmentary colours or the coloured lights used in air navigation, his licence is rendered valid only for flight by day, that is to say, between sunrise and sunset."

(iii) in sub-paragraph (3) of paragraph 4,—

(i) before the words "not earlier than", the word "ordinarily" shall be inserted ;

(ii) the following proviso shall be added at the end, namely :—

"Provided that where the medical examination in connection with an application for the renewal of a licence has taken place more than 15 days before the date of expiry of the validity of the licence, the licence shall be renewed from the date of such medical examination."

2. In Section B,—

(i) in paragraph 1,

(a) for the proviso to sub-paragraph (1), the following proviso shall be substituted, namely :—

"Provided that an applicant for a licence in respect of a type of flying machine fitted with two or more engines shall be required to produce evidence of having carried out not less than 10 hours solo flying in a multi-engined flying machine."

(b) after sub-paragraph (1), the following sub-paragraph shall be inserted, namely :—

"(1A) An applicant for the addition to his licence for the first time of a type of flying machine fitted with two or more engines shall be required to produce evidence of having carried out not less than 10 hours solo flying in a multi-engined flying machine or 20 hours flying as second pilot in air transport operations in a multi-engined flying machine fitted with dual control." ; and

(ii) to clause (e) of sub-paragraph (1) of paragraph 3, the following shall be added, namely :—

"Elementary knowledge of seasonal weather conditions affecting flying in India and the organisation for the supply of weather information to pilots."

3. In Section C—

(i) in paragraph 1,—

(a) for clause (c) of sub-paragraph (1) the following clause shall be substituted, namely :—

"(c) An applicant for a licence in respect of a type of flying machine fitted with two or more engines shall be required to produce evidence of having included in the flying experience specified in this sub-paragraph not less than 10 hours solo flying on a multi-engined flying machine, or equivalent experience as second pilot in air transport operations each hour of flying experience as second pilot counting as half an hour of solo flying experience :

Provided that in the case of an applicant with long and varied experience as a pilot the Central Government may accept such lesser ammount of flying experience during the preceding three years as it may deem fit in lieu of the experience specified in clause (a) of this sub-paragraph."; and

(b) after sub-paragraph (1), the following sub-paragraph shall be inserted, namely :—

"(1A) Except in a case where the Central Government is satisfied that the experience of the applicant as a pilot is sufficiently long and varied as to constitute equivalent experience, an applicant for the addition to his licence for the first time of a type of flying machine fitted with two or more engines shall be required to produce evidence of having carried out not less than 10 hours solo flying in a multi-engined flying machine or 20 hours flying as second pilot in air transport operations in a multi-engined flying machine fitted with dual control."

(ii) in sub-paragraph (1) of paragraph 4,—

(a) in the first sentence of clause (a), for the words "completely" and "either", the words "totally" and "one" respectively shall be substituted ;

(b) for the second sub-paragraph of clause (b), the following sub-paragraph shall be substituted, namely :—

"Injuries of the head will be dealt with as follows :—

(i) Cases of simple concussion, even with mild intracranial injury, will entail temporary unfitness for a period of at least one month from the date of the concussion.

(ii) A simple fracture of the skull without associated intracranial damage will entail temporary unfitness for a period of at least two months from the date of the fracture.

(iii) In case of severe intracranial injuries, the presence of local lesion of the brain will entail permanent rejection.

In the first and second cases, after the candidate has resumed his duties, his licence will be rendered valid only for successive periods of two months, until the after-effects no longer appear liable to produce a sudden incapacity in flight.

Any trepanning with loss of the bony substance concerning the two tables of the cranial vault will entail rejection. The same will apply in case of lesion of the dura mater, even after a bone graft.

Any syphillis, past or present, affecting the central nervous system or its blood vessels or its membranes entails the permanent rejection of the applicant. Any presumed nervous syphillis will entail rejection, unless the non-existence of such an impairment is proved by an examination of the blood and an examination of the cerebrospinal fluid, made with the consent of the applicant."

(*c*) in the first sub paragraph of clause (*e*), for the second sentence the following sentence shall be substituted, namely :—

"Ocular muscle balance, the field of vision of each eye and colour perception must be normal; but certain anomalous trichromats may be admitted."

(*d*) in the second sub paragraph of clause (*e*) for the words "standard test types powerfully illuminated in such a manner that the light does not shine directly into the eyes of the examinee", the following shall be substituted, namely:—

"a series of optotypes of Landholt illuminated at 15 lux."

(*e*) after the second sub-paragraph of clause (*e*), the following sub-paragraph shall be inserted, namely:—

"The holder of a licence no longer fulfilling these requirements may however be maintained in service after the age of 35 when, at that age, he has effected, as pilot of a public transport or aerial work aerodyne, at least 1,000 hours of flight and his visual acuity, measured without correction by glasses, is equal to at least 50 per cent of the normal visual acuity, for each eye taken separately.

In case of application for the original issue of the licence, hypermetropia above +2·25 diopters will entail rejection."

(*iii*) in sub-paragraph (2) of paragraph 4,—

(*a*) before the words, "not earlier than" the word "ordinarily" shall be inserted; and

(*b*) the following proviso shall be added at the end, namely:—

"Provided that when the medical examination in connection with the application for the renewal of a licence has taken place more than 15 days before the date of expiry of the validity of the licence, the licence shall be renewed from the date of such medical examination."

4. In Section E—

(*i*) in sub-paragraph (2) of paragraph 1, after the words "An applicant for a first class licence", the following shall be inserted, namely:—

"must have held a second class licence for at least one year and";

(*ii*) in sub-paragraph (1) of paragraph 2,—

(*a*) to clause (*a*), the following shall be added, namely:—

"elementary knowledge of the movements of celestial bodies as applicable to air navigation";

(*b*) for clause (*e*), the following clause shall be substituted, namely:—

"(*e*) (*1*) Elementary knowledge of the various systems of guiding by radio-electric means applicable to the use of aircraft (apparatus in aircraft and ground installations.) Value of the various systems in the practical conditions of operation.

(*2*) Methods of fixing the position of an aircraft by means of direction finding bearings and radio-beacons with the application of the necessary corrections.

(*3*) Knowledge of the organisation and methods of radio-electric orientation, including the practical use of the groups of the "Q" Code concerning operation."

(*c*) for clause (*g*), the following clause shall be substituted, namely:—

"(*g*) Signalling:—

(*1*) Use of signalling apparatus.

(*i*) Semaphore—Ability to send and receive accurately messages made in plain language at the rate of 10 words per minute.

(*ii*) Flashing Morse—Ability to send and receive accurately messages made either in coded groups or in plain language and numerals at the rate of 8 words per minute.

(*iii*) Aural Morse—Ability to send and receive accurately messages made either in coded groups or in plain language and numerals at the rate of 4 words per minute.

(*2*) Detailed knowledge of the procedure for opening up communication and conducting messages by means of Semaphore, Flashing and Aural Morse Signalling.

(*3*) International Code Flags. Names and colours of flags. Method of reading the flags when hoisted."

(*iii*) for sub-paragraph (2) of paragraph 2, the following sub-paragraph shall be substituted, namely :—

"(2) An applicant for a first class licence shall be required to pass to the satisfication of the examiners an examination on the subjects prescribed for a second class licence of which a more advanced knowledge will be required, and in addition an examination on the following subjects :—

(*a*) Form of the earth. Mathematical calculation of various elements by spherical trigonometry (great circle courses and distances).

(*b*) Maps and Charts. Principles of construction of the common projections used in Air Navigation.

(*c*) Tides—Elementary theory and prediction by the aid of tables.

(*d*) Astronomical navigation. Various methods of fixing the position of an aircraft with the use and care of tables, diagrams and instruments for the solution of this problem. Knowledge of the mathematics involved."

5. In paragraph 5 of Section G, for the words, "six months", the words "nine months" shall be substituted.

III. In Schedule III to the said Rules—

1. In Section B—

(*i*) at the end of clause (*a*) of sub-paragraph (1) of paragraph 1, the following shall be inserted, namely :—

"Lap strap for every seat provided in the machine other than for the pilot, the lap straps to be replaced by safety harness if the machine is flown in accordance with the conditions applicable to the acrobatic category";

(*ii*) in sub-paragraph (2) of paragraph 1—

(*a*) for clause (*d*), the following clause shall be substituted, namely :—

"(*d*) For flights which extend beyond a radius of 20 miles from the point of departure:

Compass.

Watch.

Map or maps to cover the whole route of the proposed flight.

Directional gyro or Turn indicator.	for machines operating on a regular scheduled air service and for machines capable of carrying five or more persons including the crew."
Sensitive altimeter when radio telegraph apparatus is carried.	
Artificial horizon or pitch indicator.	

(*b*) in clause (*e*), after the words "Life belt for each person on board.", the following shall be added, namely :—

"Notices are to be displayed in the cabin of the machine stating where the lifebelts are situated and instructing passengers how to use them in the event of their being required. The place of stowage is to be clearly and prominently marked "Lifebelt" or "Lifebelts" as the case may be".

(*c*) in clause (*f*), for the words "Approved lighting equipment for effecting night landings", the following shall be substituted, namely :—

"Landing lights consisting of one of the following arrangements :—

Two wing tip flares ; or

One single filament lamp and one wing tip flare ; or

Two single filament lamps ; or

One dual filament lamp with separately energized filaments".

(*iii*) after sub-paragraph (2) of paragraph 1 the following sub-paragraph shall be inserted, namely :—

"(3) In boat seaplanes whose weight fully loaded exceeds 5,000 lbs. :—

Such fittings and accessories as are necessary for manœuvring in harbour including at least two drogues capable of being paid out astern while the seaplane is being towed."

2. For paragraph 2 of Section C, the following paragraphs shall be substituted, namely :—

"2. (1) Every flying machine for which a certificate of airworthiness is for the time being in force shall carry, exhibited in a prominent position inside it, a weight schedule in the following form :—

WEIGHT SCHEDULE.

Flying Machine..

(Insert nationality and registration marks.)

Lbs.

A.—*Weight empty.*

(*i*) Weight of flying machine, including water in system when fitted with liquid cooled engine(s) and also including all items of fixed equipment and fixed portions of wireless or other equipment..........................

(ii) Items included in the above weight as fixed equipment or fixed portions of equipment, *viz.*:—

....

....

B.—*Weight of Equipment regarded as Removable equipment.*

(i) Weights of all items of equipment (or portions thereof) regarded as removable, *exclusive of wireless equipment or portions thereof*, viz.:—

....	....
....	....
....	....
TOTAL ...	

(ii) Weights of all items of wireless equipment (or portions thereof) regarded as removable, viz :—

	lbs.
....	....
....	....
....	....
TOTAL ...	

(2) Every such flying machine shall also bear clearly painted upon it in a prominent position :—

(a) Its weight empty as arrived at in the manner indicated in A (i) of the above form of weight schedule that is to say, its weight including water in system when fitted with liquid cooled engine(s) and also including all items of fixed equipment and fixed portions of wireless or other equipment.

(b) The maximum total weight authorised for it, as shown for the time being in its certificate of airworthiness.

(3) If any alteration affecting the weight of any such flying machine or its equipment, whether fixed or removable, has been made since it was last weighed, the weight schedule which it carries in accordance with sub-paragraph (1) of this paragraph shall be amended accordingly or replaced by a revised schedule.

3. When a flying machine for which a certificate of airworthiness is in force is re-weighed in accordance with paragraph 1(b), the items of fixed equipment and fixed portions of equipment which it carries shall be checked against the weight schedule referred to in paragraph 2."

3. For section E, the following Section shall be substituted, namely :—

"Section E.

Inspection of aircraft during construction, overhaul, repair, etc.

1. For the purpose of this Section references to "flying machines" except where the contrary intention appears, shall be deemed to include aero engines and the instruments, equipment and accessories of flying machines and aero engines, to which like conditions shall apply.

2. *Conditions of Inspection.*—When any flying machine which is required by these Rules to be certified as airworthy or in respect of which application for a certificate of airworthiness has been made is constructed, overhauled, repaired or modified, or when any part thereof is replaced, the flying machine shall not fly except in so far as flying machines which have no certificates of airworthiness are permitted to fly under these Rules, unless and until the following conditions have been compiled with :—

(1) The work shall be completed in all essential respects in accordance with—

(a) the approved type design in conformity with which the flying machine was constructed, including any modifications to that design or to the flying machine which may have been required or approved by the Central Government, or

(b) a repair scheme which has been approved by the Central Government.

(2) The materials used shall be not inferior to these authorised for the type design in conformity with which the flying machine was constructed.

(3) The work shall be inspected in accordance with the provisions respecting inspection of subsequent flying machines applicable to the case.

(4) A certificate in the form set out in paragraph 4 of this Section, shall be obtained :

Provided that, in the case of repairs where it is not reasonably practicable to comply with the above requirements, whether by reason of particulars of the type design not being available or otherwise, a temporary repair may be made for the purpose of enabling the flying machine to proceed directly to the nearest place at which a repair complying with the above requirements can be carried out, and, if the pilot is satisfied that, having regard to all the circumstances of the case, such repair is adequate for the purpose, the flying machine may then proceed to fly to such place.

Provided further that, if it is proposed that such temporary repair shall remain in service, it shall be treated as a modification requiring the approval of the Central Government and until such approval has been obtained the flying machine shall not fly except as specified in the preceding proviso or in so far as aircraft which have no certificate of airworthiness are permitted to fly under these Rules.

3. *Inspection Requirements.*—The following conditions shall be complied with in the inspection of flying machines during construction (including overhaul), repair, modification, or replcements, namely :—

(1) All materials used in the construction of the flying machine shall be in accordance with the approved specification for the first flying machine coustructed of that particular type, and such material shall be adequately identified as being of the approved specification or shall be proved to comply with such specification by suitable examination, sampling and testing.

(2) Every part must be approved by the constructor's inspecting staff by suitable process of testing and inspection to conform strictly to the approved type design. The constructor's inspecting staff shall stamp, or otherwise provide means for the identification of, all parts approved by them for incorporation in the flying machine in such a way that the person so approving each such part can subsequently be identified.

(3) Only parts which have been approved in accordance with clause (2) may be issued to the workshops for assembly into the flying machine.

(4) The constructor shall maintain an efficient process inspection during the work of assembly and record the progress of such inspection for each component. Every component shall be finally inspected and approved by a qualified member of his inspection staff, who shall mark the component in such a way that he may afterwards be identified as the person having so approved it and shall also sign the inspection record.

(5) Operations such as heat treatment of steels and nonferrous metals, seasoning and conversion of timber, glueing of important parts, doping, welding, whitemetalling, brazing and soldering shall be carried out by methods approved by the Central Government.

(6) The constructor shall ensure that all components and parts of obtained from sub-contractors have been inspected and approved in accordance with these conditions.

(7) The constructor shall ensure that all engines fitted in the flying machine have been inspected and approved in accordance with these conditions and have passed satisfactory tests. The constructor shall provide adequate facilities for these tests.

(8) The constructor shall ensure that the instruments and equipment fitted in accordance with Section B have been manufactured, and any repairs thereto executed, in accordance with approved specifications.

(9) The constructor shall ensure by suitable inspection that all engines, instruments and parts (including wiring for electrical equipment and radio-telegraph apparatus) which are fitted into the flying machine are so installed as to function correctly. The persons responsible for such inspection shall be indicated by signatures on the inspection record referred to in clause (4).

(10) The inspection record referrrd to in clause (4) of this paragraph shall be retained by the constructor.

(11) For the purpose of this paragraph the "constructor" is the person who, or firm which carries out any construction, overhaul, repair, modification or replacement.

4. *Form of certificate.*—The certificate referred to in clause (4) of paragraph 2 shall be appended to the written particulars of the construction, overhaul, repair, modification or replacement to which it relates, and shall be in the following form :—

I hereby certify that in carrying out the construction, overhaul, repair, modification, replacement, specified above all the conditions required for the inspection of subsequent flying machines during construction which are applicable to this flying machine have been complied with.

Signed

Designation

Date

5. *Persons authorised to give certificates.*—The certificate referred to in clause (4) of paragraph 2 shall be signed by a ground engineer qualified under the terms and conditions of his licence to carry out or inspect the construction, overhaul, repair, modification, or replacement to which the certificate relates, or by a person authorised by a firm or company approved by the Central Government in this behalf, or, where the construction, overhaul, repair, or replacement has been carried out at a Royal Air Force workshop by Royal Air Force personnel, by the officer in charge of that workshop.

6. *Ground Engineers authorised to inspect.*—The categories of ground engineers who are authorised to inspect construction, overhauls, replacements, modifications and repairs are as follows :—

(*a*) Inspection of flying machines, excluding engines—a ground engineer licensed in Category B in respect of flying machines of the type in question.

(*b*) Inspection of engines—a ground engineer licensed in Category D in respect of engines of the type in question.

(*c*) Inspection of instruments, equipment and accessories of flying machines and engines—a ground engineer licensed in Category X in respect of the type of instrument, equipment or accessory in question.

7. *Disposal of certificates.*—The certificate referred to in clause (4) of paragraph 2 shall, in the case of a newly constructed flying machine, be placed in the Inspection Record referred to in clause (4) of paragraph 3, and otherwise shall, when it relates to the flying machine exclusive of the engine or engines, be written in the Aircraft log book, or, when it relates to the engine or engines, be written in the engine log book, or when it relates to instruments, equipment and accessories, in the aircraft or engine log book as may be most appropriate :

Provided that, if the appropriate log book, is not at the place where the overhaul, repair, modification or replacement is carried out, the certificate may be given separately, but shall be pasted in the log book as soon as practicable and shall be kept with the working copy of the log book until so pasted.

8. *Inspection after damage.*—When structural damage which materially impairs its safety occurs to a flying machine in respect of which a certificate of airworthiness is required by these Rules, the flying machine shall not again fly until the damage has been repaired and a certificate has been obtained in accordance with this section.

9. *Defective parts.*—When any part of a flying machine, an aero engine, or an instrument or equipment of a flying machine is revealed by inspection to be defective, the Central Government may require it to be delivered to a person authorised by him in this behalf for examination, and on a request being made by the owner such part shall be returned to him after examination.

10. *Further conditions applicable to construction of flying machines.*—In the case of construction of flying machine, the following conditions shall be complied with, namely :—

(1) On completion of the construction of the flying machine, flying trials will be carried out by the applicant's or constructor's pilot under approved arrangements.

(2) On completion of the flying trials referred to in clause (1) of this paragraph, a final inspection of the flying machine as regards its fitness for flight shall be made by a representative or representatives of the constructor holding ground engineer's licences in Categories A and C for the type of flying machine concerned, and, if the result of this inspection warrants it, a certificate of fitness for flight in the form specified in paragraph 2 of Section D of this Schedule shall be furnished.

(3) On completion of the whole of the inspection operations specified above, the constructor shall forward to the Director of Civil Aviation in India a summary of the inspection record of the flying machine referred to in clause (4) of paragraph 3 in the form provided."

IV. In Schedule V to the said Rules, in Section B—

1. for paragraph 3, the following paragraph shall be substituted, namely :—

"3. The payment of the landing fee shall entitle aircraft to the use of the landing ground for alighting and departure, to the supply of all available information as to routes and weather conditions, and to the services of the aerodrome personnel, if available, for manual assistance in guiding, housing or mooring the aircraft."

2. after paragraph 13, the following paragraph shall be inserted, namely :—

"14. No housing charge shall be levied in respect of an aircraft housed in a Government hangar for the purpose of inspection by a Government Aircraft Inspector during the period certified as necessary for the inspection by the Aircraft Inspector, including such period not exceeding 3 days after the conclusion of the actual inspection as may be necessary for re-assembly consequent on the inspection."

J. D. TYSON,

Secy. to the Govt. of India.

The 22nd November 1939.

No. 9464-A.—The following notifications, issued by the Government of India in the Finance Department, are republished for general information.

By order of the Governor,

P. T. MANSFIELD,

Chief Secretary to Government.

New Delhi, the 25th October 1939.

No. F. 4 (25)-R. I/39.—In pursuance of regulation 15 in Schedule IV to the Superior Civil Services Rules, the Governor-General in Council is pleased to make the following amendment in the Supplementary Regulations governing the procedure relating to the grant of passage benefits, published with the notification of the Government of India in the Finance Department, No F. 4 (8)-R. I.(P)/37, dated the 15th September 1938, namely:—

In sub-regulation (1) of Regulation 5 of the said Regulations,—

(1) after the word "certificate" the words "that he performed the journey in his own car, or, as the case may be, a certificate" shall be inserted;

(2) in the form of certificate, the figure "1." where it first occurs, and the asterisk, brackets, figure and words "* "(2. I certify that I performed the journey in my own car.)"", shall be omitted; and

(3) the foot-note shall be omitted.

The 26th October 1939.

No. F. 4 (25)-R. I./39.—In exercise of the powers conferred by clause (*a*) of sub-section (2) of section 241 of the Government of India Act, 1935, the Governor-General in Council is pleased to make the following amendment in the supplementary rules governing the procedure relating to the grant of passage benefits under the Central Services (Non-Superior Officers) Passage Rules, 1939, published with the notification of the Government of India in the Finance Department, No. F. 4 (25)-R. I./39 dated the 17th August 1939, namely:—

In sub-regulation (1) of regulation 5 of the said Regulations,—

(1) after the world "certificate" the words "that he performed the journey in his own car, or, as the case may be, a certificate" shall be inserted;

(2) in the form of certificate, the figure "1." where it first occurs, and the asterisk, brackets, figure and words "* "(2. I certify that I performed the journey in my own car.)"" shall be omitted; and.

(3) the foot-note shall be omitted.

R. S. SYMONS,

Deputy Secy. to the Govt. of India.

The 22nd November 1939.

No. 9465-A.—The following notification, issued by the Government of India in the Department of Education, Health and Lands, is republished for general information.

By order of the Governor,

P. T. MANSFIELD,

Chief Secretary to Government.

OVERSEAS.

The 5th October 1939.

No. F. 33-37/36-G.—In exercise of the powers conferred by sub-section (*1*) of section 213 of the Indian Merchant Shipping Act, 1923 (XXI of 1923), the Central Government is pleased to direct that the following further amendments shall be made in the Indian Pilgrim Ships Rules, 1933, the same having been previously published as required by sub-section (3) of the said section, namely:—

In sub-rule (1) of rule 140 of the said Rules—

(1) for the words "nomination in writing" the word "nominations" shall be substituted;

(2) after the words "at Jedda", the words " and shall be attested by two witnesses " shall be inserted; and

(3) for the second sentence and the form at the end thereof, the following shall be substituted, namely:—

"the nominations shall respectively be in the following forms:—

"(1) In pursuance of sub-section (3) of section 208-C of the Indian Merchant Shipping Act, 1923 (XXI of 1923), I............... of village .... Post Office .... District .... do hereby nominate............... of village .... Post Office .... District .... to receive, in the event of my death in the Hedjaz or on the voyage thereto, refund of
the deposit made by me under section
half the passage money paid by me
208A of the said Act

subject to the conditions / deductions and conditions prescribed under the said Act.

(2) In pursuance of sub-section (4) of section 208-C of the said Act, I further do hereby nominate .... of village .... Post Office .... District .... to receive, in the event of my failing to return to British India from the Hedjaz within eighteen months of my sailing from India, or of my returning to India by a route other than that by which I am going to the Hedjaz, refund of the deposit made by me under section 208A of the said Act / half the passage money paid by me subject to the conditions / deductions and conditions prescribed under the said Act.

S. H. Y. OULSNAM,

Jonit Secy. to the Govt. of India.

The 20th November 1939.

No. 5990-C.—The following notification and exemption order by the Government of India are republished for general information.

By order of the Governor,

P. T. MANSFIELD,

Chief Secretary to Government.

HOME DEPARTMENT.

New Delhi, the 25th October 1939.

No. 21/59/39-Political (W.).—In exercise of the powers conferred by section 3 of the Registration of Foreigners Act, 1939 (XVI of 1939), the Central Government is pleased to make the following amendments to the Registration of Foreigners Rules, 1939, namely:—

In rule 1 after sub-rule (2) the following sub-rule shall be inserted:—

"(3) They extend to the whole of British India, including those excluded and partially excluded areas to which the Act has been, or may hereafter be, applied by notification under sub-section (1) of section 92 of the Government of India Act, 1935."

DECLARATION OF EXEMPTION.

New Delhi, the 9th November 1939.

No. 21/68/39-Political (W).—In exercise of the powers conferred by section 6 of the Registration of Foreigners Act, 1939 (XVI of 1939), the Central Government is pleased to declare that the provisions of the Registration of Foreigners Rules, 1939, except rule 8 and such of the provisions of rules 4, 14, 15 and 16 as apply to, or in relation to, passengers and visitors who are not foreigners, shall not apply to, or in relation to, the Japanese Resident Officer in India.

H. J. FRAMPTON,

Dy. Secy. to the Govt. of India.

The 20th November 1939.

No. 5991-C.—The following notifications by the Government of India are republished for general information.

By order of the Governor,

P. T. MANSFIELD,

Chief Secretary to Government.

DEFENCE CO-ORDINATION DEPARTMENT.

New Delhi, the 14th November 1939.

No. 253-OR./39.—In exercise of the powers conferred by sub-section (3) of section 1 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to appoint 14th November 1939, as the date on which the provisions of Chapters II and IV of the said Act shall come into force in the whole of British India.

New Delhi, the 14th November 1939.

No. 261-OR./39.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939, the Central Government is pleased to direct that the following further amendments shall be made in the Defence of India Rules, namely:—

In the said Rules, for the words and figures "section 18 of the Ordinance" wherever they occur, the words and figures "section 19 of the Defence of India Act, 1939", shall be substituted.

A. DEC. WILLIAMS,

Secy. to the Govt. of India.

The 20th November 1939.

No. 5992-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.

New Delhi, the 11th November 1939.

No. 115-OR.—In exercise of the powers conferred by section 2 of the Defence of India Ordinance, 1939, the Central Government is pleased to direct that the following further amendments shall be made in the Defence of India Rules, namely:—

In the said Rules,

(1) In rule 67, after sub-rule (3) the following sub-rule shall be inserted, namely:—

"(4) Any transaction effected in contravention of the provisions of sub-rule (1) shall be void and unenforceable."

(2) For sub-rule (1) of rule 70, the following sub-rule shall be substituted, namely:—

"(1) No person shall without the previous consent in writing of the Central Government transfer or acquire any interest in any aircraft registered under the Indian Aircraft Act, 1934, whether the certificate of registration of such aircraft is in force or not, or in any part of an aircraft, or in any materials identified, under any system recognized by the Director of Civil Aviation in India, for the purpose of the construction of aircraft.

(1A) Any transaction effected in contravention of the provisions of sub rule (1) shall be void and unenforceable."

A. DEC. WILLIAMS,

Secretary to the Government of India.

The 20th November 1939.

No. 5993-C.—The following notification by the Government of United Provinces is republished for general information.

By order of the Governor,

P. T. MANSFIELD,

Chief Secretary to Government.

POLICE DEPARTMENT.

MISCELLANEOUS.

Lucknow, the 3rd November 1939.

No. 4081/VIII—184(6).—In exercise of the power conferred by section 99-A of the Code of Criminal Procedure, 1898 (Act V of 1898), the Governor hereby declares to be forfeited to His Majesty every copy of issue, dated the 17th September 1939 of newspaper "Naya Hindustan" of Allahabad, edited by Sajjad Zaheer and Shivadan Singh Chauhan and printed by G. R. Tripathi at Naya Hindustan Press, Bairahna, Allahabad, on the ground that the said publication contains matter the publication of which is punishable under section 124-A of the Indian Penal Code.

By order of the Governor,

PANNA LALL,

Chief Secy. to Govt., United Provinces.

The 22nd November 1939.

No. 11671-F.—The following resolution, issued by the Government of India, Finance Department, is republished for general information.

By order of the Governor,

P. T. MANSFIELD,

Chief Secretary to Government.

RESOLUTION.

New Delhi, the 1st December 1938.

No. F.-1 (1)-R. I./37.—In supersession of the rates of contribution for pension and leave salary promulgated with the Resolution of this Department, No. F.-81-R. I./24, dated the 11th February 1929, as amended by Resolution No. D.-484-R.-II, dated the 15th February 1930, in respect of officers other than military officers in foreign service, the Governor-General in Council is pleased to prescribe, with reference to Fundamental Rules 116 and 117, the rates of contributions set out in the Annexture to this Resolution. Except to the extent indicated in paragraphs 2 and 3 below, the general principles on which the revised rates have been calculated are the same as were stated in the Resolutions referred to above.

2. (*a*) For the purpose of contribution for pension Government servants have been reclassified in the following six grades:—

(1) Members of the Indian Civil Service with non-Asiatic domicile.

(2) Members of the Indian Civil Service with Asiatic domicile.

(3) Members of the other all-India and Class I Central Services with non-Asiatic domicile.

(4) Members of the other all-India and Class I Central Services with Asiatic domicile.

(5) Members of the Class II Central Services.

(6) Members of the Subordinate Central Services.

(*b*) The rate of interest adopted in the calculations of contribution for pension is $3\frac{3}{4}$ *per cent per annum* instead of $4\frac{1}{2}$ *per cent per annum* adopted in 1929, and accounts for the increase in the rates of contribution.

(*c*) The rates of mortality assumed for the various classes of Government servants are slightly different from those adopted in 1929 and are based on expert actuarial advice.

3. For the purpose of contribution for leave salary also, the classification of Government servants governed by leave rules other than the Revised Leave Rules, 1933, has been modified as shown in the Annexure.

4. The rates of contribution for leave salary in respect of officers governed by the Revised Leave Rules are still under consideration and will be promulgated as soon as possible.

5. The revised rates will take effect from the 1st of January, 1939.

6. A Government servant who is a subscriber to a Contributory Provident Fund and who is transferred to foreign service shall, if he is allowed to retain that privilege, pay monthly subscriptions calculated on the rate of pay drawn in foreign service. The foreign employer, or the officer himself, according to the arrangement made under clause (*c*) of Fundamental Rule 115, shall pay in addition, at such times as Government may prescribe in each case, a contribution calculated on the monthly subscriptions so determined and equal in amount to what Government would have credited to the subscriber's account on that basis.

ORDERED that the Resolution be published in the Official Gazette.

R. S. SYMONS,

Deputy Secy. to the Govt, of India.

ANNEXURE.

Rates of monthly contribution for pension payable during active foreign service in respect of________________

Length of Service.	Members of the Indian Civil Service with non-Asiatic domicile.	Members of the Indian Civil Service with Asiatic domicile.	Members of the other All-India and Class I Central Services with non-Asiatic domicile.	Members of the other All-India and Class I Central Services with Asiatic domicile.	Members of the Class II Central Services.	Members of the Subordinate Central Services.
1	2	3	4	5	6	7
	£. s.	£. s.	£. s.	Rs.		
0—1 year ...	8 14	7 5	6 9	63	5 per cent of the maximum monthly pay of the grade substantively held.	4 per cent of the maximum monthly pay of the grade substantively held.
1—2 years ...	10 3	8 9	7 6	70	5 per cent ditto ...	4 per cent ditto.
2—3 years ...	11 12	9 14	8 2	78	5 per cent ditto ...	5 per cent ditto.
3—4 years ...	13 1	10 18	8 18	86	6 per cent ditto ...	5 per cent ditto.
4—5 years ...	14 10	12 2	9 14	94	6 per cent ditto ...	5 per cent ditto.
5—6 years ...	15 19	13 6	10 10	102	7 per cent ditto ...	6 per cent ditto.
6—7 years ...	17 8	14 10	11 6	110	7 per cent ditto ...	6 per cent ditto.
7—8 years ...	18 17	15 15	12 2	117	8 per cent ditto ...	7 per cent ditto.
8—9 years ...	20 6	16 19	12 19	125	8 per cent ditto ...	7 per cent ditto.
9—10 years ...	21 15	18 3	13 15	133	9 per cent ditto ...	7 per cent ditto.
10—11 years ...	23 4	19 7	14 11	141	9 per cent ditto ...	8 per cent ditto.
11—12 years ...	24 13	20 11	15 7	149	10 per cent ditto ...	8 per cent ditto.
12—13 years ...	26 2	21 16	16 3	157	10 per cent ditto ...	9 per cent ditto.
13—14 years ...	27 11	23 0	16 19	164	10 per cent ditto ...	9 per cent ditto.
14—15 years ...	29 0	24 4	17 16	172	11 per cent ditto ...	9 per cent ditto.
15—16 years ...	30 9	25 8	18 12	180	11 per cent ditto ...	10 per cent ditto.
16—17 years ...	31 18	26 12	19 8	188	12 per cent ditto ...	10 per cent ditto.
17—18 years ...	33 7	27 17	20 4	196	12 per cent ditto ...	10 per cent ditto
18—19 years ...	34 16	29 1	21 0	204	13 per cent ditto ...	11 per cent ditto.
19—20 years ...	36 5	30 5	21 16	211	13 per cent ditto ...	11 per cent ditto.
20—21 years ...	37 14	31 9	22 13	219	14 per cent ditto ...	12 per cent ditto.
21—22 years ...	39 3	32 13	23 9	227	14 per cent ditto ...	12 per cent ditto.
22—23 years ...	40 12	33 18	24 5	235	15 per cent ditto ...	12 per cent ditto.
23—24 years ...	42 1	35 2	25 1	243	15 per cent ditto ...	13 per cent ditto.
24—25 years ...	43 10	36 6	25 17	251	15 per cent ditto ...	13 per cent ditto.
25—26 years ...	43 10	36 6	26 13	258	16 per cent ditto ...	14 per cent ditto.
26—27 years ...	43 10	36 6	27 9	266	16 per cent ditto ...	14 per cent ditto.
27—28 years ...	43 10	36 6	28 6	274	17 per cent ditto ...	14 per cent ditto.
28—29 years ...	43 10	36 6	29 2	282	17 per cent ditto ...	15 per cent ditto.
Over 29 years ...	43 10	36 6	29 18	290	18 per cent ditto ...	15 per cent ditto.

Rates of monthly contribution for leave salary payable during active foreign service in respect of________________

	Percentage of pay drawn in foreign service.
Members of the All-India and Class I Central Services subject to the special leave rules.	$16\frac{2}{3}$
Members of the All-India and Class I Central Services subject to the ordinary leave rules.	15
Members of Class II and Subordinate Central Services ...	$12\frac{1}{2}$

EDUCATION, AND HEALTH AND LOCAL SELF-GOVERNMENT DEPARTMENTS.

NOTIFICATION.

The 20th November 1939.

No. 7227-L.S.-G.—The following notification, issued by the Government of India in the Department of Education, Health and Lands, is republished for general information.

By order of the Governor,

S. DAS,

Secretary to Government.

(HEALTH.)

Simla, the 7th September 1939.

No. F.-16-10/38-H.—The following amendment made by the Secretary of State for India to the Secretary of State's Services (Medical Attendance) Rules, 1938, is published for general information :—

AMENDMENT.

I, Lawrence John Lumley, Marquess of Zetland, one of His Majesty's Principal Secretaries of State, in virtue of the powers conferred by section 247 (*1*), section 250(*1*), and section 269 of the Government of India Act, 1935, hereby make with the concurrence of my advisers, the following amendment in the Secretary of State's Services (Medical Attendance) Rules, 1938, namely :—

For the existing Rule 6(*1*) the following shall be substituted, namely :—

" 6(*1*). If the authorised medical attendance is of opinion that the case of a patient is of such a serious or special nature as to require medical attendance by some person other than himself, or that the patient requires anti-rabic treatment, he may, with the approval of the Chief Administrative Medical Officer of the Province (which shall be obtained beforehand unless the delay involved entails danger to the health of the patient),—

(*a*) send the patient to the nearest specialist or other medical officer in the Province by whom, in his opinion, medical attendance is required for the patient, or in the case of anti-rabic treatment, to the nearest station in the Province where such treatment is available or

(*b*) if the patient is too ill to travel, summon such specialist or other medical officer to attend upon the patient. "

Given under my hand this 23rd day of August, 1939.

ZETLAND.

S. H. Y. OULSNAM,

Joint Secretary.

LAW, COMMERCE AND LABOUR DEPARTMENTS.

NOTIFICATIONS.

The 17th November 1939.

No. 7544—IJ-9/39-Com.—The following notification, issued by the Government of India, Department of Commerce, is republished for general information.

By order of the Governor,

C. G. NAIR,

Secretary to Government

REGISTRATION OF ACCOUNTANTS.

New Delhi, the 28th October 1939.

No. 1-A (5)/39.—The following draft of certain further amendments to the Auditor's Certificates Rules, 1932, which it is proposed to make in exercise of the powers conferred by sub-section (2) of section 144 of the Indian Companies Act, 1913 (VII of 1913), is published, as required by the said sub-section, for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 1st November 1939.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

DRAFT AMENDMENTS.

In the said Rules—

I. After rule 22 the following rule shall be interested, namely :—

" 22-A. A person, who is attending an institution recognised by the Central Government for purposes of clause (*b*) of rule 22 and who while serving as an articled clerk, takes up military duties in connection with a war in which His Majesty's Government is involved shall, for the period of such duties, be deemed to have attended at such an institution".

II. After sub-rule (3) of rule 38 the following sub-rules shall be inserted, namely : —

" (4) A Registered Accountant entitled to train articled clerks who takes up military duties in connection with a war in which His Majesty's Government is involved shall be deemed to be in practice for the period of such duties.

(5) A Registered Accountant emloyed as a paid assistant in a firm of Registered Accountants entitled to

train articled clerks who takes up military duties in connection with a war in which His Majesty's Government is involved, shall, for the period of such duties, be deemed to be in service of the same firm for the purposes of sub-rule (*1*) of rule 40."

III. To rule 44 the following proviso shall be added, namely :—

"Provided that military service rendered by an articled clerk in connection with a war in which His Majesty's Government is involved shall be deemed to be service under articles for purposes of rule 36."

R. K. NEHRU,

Joint Secy. to the Govt. of India.

The 17th November 1939.

No. 7574-Com.—The following notification issued by the Government of India, Department of Commerce, is republished for general information.

By order of the Governor,

C. G. NAIR,

Secretary to Government.

REGISTRATION OF ACCOUNTANTS.

Simla, the 16th September 1939.

No. 12-A. (2)/39.—*Corrigenda.*—In the Notification of the Central Government in the Department of Commerce, no. 12-A. (2) 39, dated the 29th July 1939—

(*i*) Under the heading "*Removed Permanently*" delete the following, namely :—

13. Mr. Edwin John Carter, Calcutta.

41. Mr. Sorab Rustamji Batliboi Calcutta.

(*ii*) Under the heading "*Removed temporarily under clause* (*a*) *of Sub-Rule* (*1*) *of Rule 14*" add the following, namely :—

13. Mr. Edwin John Carter, Calcutta.

41. Mr. Sorab Rustamji Batliboi, Calcutta.

Y. N. SUKTHANKAR,

Joint Secy. to the Govt. of India.

The 18th November 1939.

No. 7623—IM-6/39-Com.—The following notification, issued by the Government of India, Department of Labour, is republished for general information.

By order of the Governor,

C. G. NAIR,

Secretary to Government.

New Delhi, the 17th October 1939.

No. M.-955 (2).—In exercise of the powers conferred by section 12 of the Coal Mines Safety (Stowing) Act, 1939 (XIX of 1939), the Central Government is pleased to make the following rules, the same having been previously published as required by sub-section (*1*) of the said section, namely :—

COAL MINES SAFETY (STOWING) RULES.

CHAPTER I.

Preliminary.

1. *Short title and extent.*—(*1*) These rules may be called the Coal Mines Safety (Stowing) Rules, 1939.

(*2*) They extend to the whole of British India except Assam and the Punjab.

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

(*a*) "Act" means the Coal Mines Safety (Stowing) Act, 1939 (XIX of 1939);

(*b*) "Board" means the Coal Mines Stowing Board;

(*c*) "Chairman" means the Chairman of the Board;

(*d*) "Committee" means a Committee of Inquiry appointed under section 11 of the Act;

(*e*) "Fund" means the Coal Mines Stowing Fund;

(*f*) "member" means a member of the Board;

(*g*) "section" means a section of the Act.

CHAPTER II.

The Board and its Procedure.

3. *Co-opted members.*—The Board may, under sub-section (*1*) of section 4, co-opt as members any persons possessing one or more of the following qualifications, namely :—

(*i*) A first class colliery managers' certificate of competency, or a degree or diploma in mining, or special knowledge in mining affairs.

(*ii*) A university degree or equivalent qualification in mechanical, electrical or civil engineering, or in fuel technology.

(*iii*) A university degree or diploma or equivalent qualification in geology.

(*iv*) Qualifications entitling a person to act as auditor of companies under section 144 of the Indian Companies Act, 1913 (VII of 1913).

(*v*) Qualifications entitling a person to practise at the bar of a High Court in British India.

(*vi*) Experience of not less than 5 years in the management of a Zemindari.

4. *Nominations to fill vacancies.*—When a vacancy occurs in the case of a nominated member or at any time within two months of the date when such a vacancy will occur in the ordinary course of events, the Central Government shall, by notice in writing, call upon the body concerned to nominate a person to fill the vacancy, and the nomination shall be made within thirty days of the date of issue of such notice.

5. *Term of office.*—(*1*) Save as otherwise provided in these rules, a nominated member shall hold office for three years from the date of his appointment and shall be eligible for re-nomination:

Provided that an outgoing nominated member may continue in office until the appointment of his successor is notified.

(*2*) A member nominated to fill a casual vacancy or a member appointed by the Central Government on the failure of any body entitled to make a nomination, shall hold office for as long as the member whose place he fills would have been entitled to hold office if the vacancy had not occured or the nomination had been made, as the case may be.

6. *Resignation.*—A nominated member may resign his office by letter addressed to the Chairman.

7. *Absence from India.*—(*1*) Before a nominated member leaves India—

(*a*) he shall intimate to the Chairman the date of his departure from and the date of his expected return to India; or

(*b*) if he intends to be absent from India for a longer period than six months, he shall tender his resignation.

(*2*) If any nominated member leaves India without taking the action required by sub-rule (*1*), he shall be deemed to have resigned with effect from the date of his departure from India.

8. *Vacation of office.*—A nominated member shall be deemed to have vacated his seat on the Board—

(*a*) if he becomes bankrupt or insolvent or suspends payment or compounds with his creditors; or

(*b*) if he is convicted of any non-bailable offence punishable under the Indian Penal Code (Act XLV of 1860); or

(*c*) if he is absent from meetings of the Board during a period of three consecutive months without leave of absence from the Board.

9. *Time and place of meetings.*—(*1*) The Chairman may at any time call a meeting of the Board and shall do so if a requisition for that purpose is presented to him by three or more members.

(*2*) The meetings of the Board shall, unless the Chairman in any case otherwise directs, be held in Calcutta.

10. *Notice of meetings.*—Not less than seven clear days before the date of any intended meeting of the Board notices of the time and place of such meeting, signed by the Chairman, shall be delivered at or posted to the usual place of residence of every member present in India:

Provided that an emergent meeting may be called by the Chairman at any time, but in such case the Chairman shall inform the members of the subject matter for discussion and the reasons for which he considers it urgent, and at such meeting no business which does not arise directly out of such subject matter shall be introduced or transacted.

11. *Presiding at meetings.*—The Chairman shall preside at every meeting of the Board at which he is present. If the Chairman is absent from any meeting the members present shall elect one of their number to preside over the meeting and the member so elected shall at that meeting exercise all the powers of the Chairman.

12. *Quorum.*—No business shall be transacted at a meeting of the Board unless at least three members are present:

Provided that if at any meeting less than three members attend, the Chairman may adjourn the meeting to a date not less than seven days later and inform the members present and notify other members that he proposes to dispose of the business at the adjourned meeting irrespective of there being a quorum, and it shall thereupon be lawful to dispose of the business at such adjourned meeting irrespective of the number attending.

13. *Disposal of business.*—(*1*) Every question upon which the Board is required to deliberate shall be considered either at its meetings or, if the Chairman so directs, by sending the necessary papers to members for opinion :

Provided that the papers need not be sent to any member who is absent from India.

(*2*) When a question is referred for opinion, any member may request that the question be considered at a meeting of the Board, and thereupon, the Chairman may, and if the request is made by three or more members shall, direct that it be so considered.

14. *List of business.*—(*1*) The Chairman shall send to each member present in India, at least seven days before a meeting of the Board, a list of business to be disposed of at that meeting.

(*2*) No business which is not on the list shall be considered at a meeting without the permission of the Chairman.

15. *Decision by majority.*—(*1*) Every question at a meeting of the Board shall be decided by a majority of votes of the members present and voting on that question.

(*2*) Every question referred to the members for opinion shall, unless the Chairman in pursuance of sub-rule (*2*) of rule 13 reserves it for consideration at a meeting, be decided in accordance with the opinions of the majority recording opinions.

(*3*) In the case of an equal division of votes or opinions, the Chairman shall exercise an additional vote or opinion.

16. *Record of business.*—A record shall be maintained of all business transacted by the Board, copies of which shall be submitted to the Central Government.

17. *Revision.*—(*1*) The Central Government may for reasons to be recorded in writing review any decision of the Board and pass such orders in the matter as it thinks fit.

(*2*) The Board shall give effect to all orders passed by the Central Government under sub-rule (*1*).

18. *Salary and allowances of the Chairman.*—The Chairman shall be paid a salary and allowances from the Fund at such rates as may be fixed by the Central Government.

(*2*) The Chairman shall also be paid from the Fund travelling allowances for journeys performed by him in his official capacity, at the same rates and on the same conditions as are prescribed by rules in the case of officers in the employ of the Central Government drawing the same salary as the Chairman.

(*3*) Contributions on account of the Chairman's pension and leave salary shall be paid from the Fund at such rates as may be fixed by the Central Government.

19. *Powers and duties of the Chairman.*—(*1*) The Chairman shall be the Principal Executive Officer of the Board and, as such, he shall—

(*a*) present all important papers and matters to the Board as early as practicable;

(*b*) issue orders as to the method of carrying out the decisions of the Board ;

(*c*) grant or, subject to a resolution by the Board, authorise some other person to grant, receipts on behalf of the Board for all moneys received under the Act;

(*d*) maintain or cause to be maintained an account of the receipts and expenditure of the Board; and

(*e*) present an annual draft report on the working of the Board to the Board for approval and submit the report in the form approved by the Board to the Central Government.

(*2*) The Chairman may sanction, without reference to the Board, expenditure on contingencies, supplies and services and purchase of articles required for the working of the office of the Board, subject to budget provision and to the condition that the expenditure on any single object does not exceed Rs. 500.

20. *Secretary to the Board.*—(*1*) The Secretary to the Board shall be a person, not being a member, appointed by the Board, with the approval of the Central Government.

(*2*) The Secretary shall perform such duties as are imposed upon him by these rules and such other duties as may be assigned to him by the Board.

21. *Board's Establishment.*—(*1*) The Board shall, from time to time, fix the scale of establishment and the salaries and allowances of all officers and servants to be employed by it, and may require security to be taken from them in such instances and to such amount as it thinks fit:

Provided that no post the maximum salary of which exceeds rupees five hundred per mensem shall be created without the previous sanction of the Central Government.

(2) Subject to the scale of establishment fixed under sub-rule (*1*), the Chairman shall have power to appoint, dismiss, suspend, reduce or grant leave to any person in the service of the Board :

Provided that—

(*a*) no person shall be appointed to, or dismissed from, an office the maximum salary of which exceeds rupees five hundred without the sanction of the Central Government;

(*b*) no person shall be appointed to, or dismissed from, an office the maximum salary of which exceeds rupees two hundred but does not exceeds rupees five hundred without the sanction of the Board at a meeting ;

(*c*) the grant of leave, pay and allowances to officers and servants of the Board, who are not Government servants, shall be regulated by rules made by the Board ; and

(*d*) the grant of leave, pay and allowances to a Government servant, whose services have been lent or transferred to the Board, shall be regulated according to the appropriate rules framed by the Central Government and applicable to such Government servant.

(3) In exercising the powers conferred by clause (*c*) of the proviso to sub-rule (2), the Board shall, so far as may be, apply the principles of the Rules framed by the Central Government for the corresponding classes of Government servants.

(4) Save with the previous sanction of the Central Government, no travelling allowance shall be paid to any officer or servant of the Board in excess of the amount which would be admissible under the Supplementary Rules framed by the Central Government to a Government servant of the corresponding grade.

22. *Remuneration of members.*—(*1*) Each non-official member, including a non-official member, including a non-official member co-opted under sub-section (*1*) of section 4, shall be paid Rs. 32 for each meeting of the Board attended by him, subject to a maximum of Rs. 64 for any one calendar month, and the actual travelling expenses incurred by him in attending the meeting.

(2) A Government servant appointed as a member, or co-opted as a member under sub-section (*1*) of section 4, shall be paid for attending a meeting of the Board such travelling allowance from the Fund as would be admissible to him under the appropriate rules if the journey had been performed on Government duty.

CHAPTER III.

The Fund and Accounts.

23. *Descriptions of hard coke liable to excise duty.*—All discriptions of hard coke manufactured in and despatched from collieries or coke plants shall be subject to the duty of excise leviable on hard coke under section 5.

24. *Recovery of excise duty.*—(*1*) The duty of excise imposed under section 5 on coal, soft coke or hard coke shall, when such coal, soft coke or hard coke is despatched by rail from collieries or coke-plants, be collected by the Railway Administrations concerned, and such duty of excise shall be recovered—

(*i*) where the consignment is booked to a place situated outside British India, from the consignor;

(*ii*) where the consignment is booked to a place situated in British India—

(*a*) from the consignor, if the freight charges are being prepaid at the forwarding station,

(*b*) from the consignee, if the freight charges are collected at the destination of the consignment,

(*c*) from the party paying the freight, if the consignment is booked on the "weight only" system.

(2) In calculating the amount of duty of excise payable on any one consignment any fractions of an anna shall be rounded off to the nearest anna.

25. *Declaration by consignor.*—All consignments of coke from collieries or coke-plants tendered for despatch by rail, shall be accompanied by a declaration advice note in which the consignor or his agent shall describe the consignment as either "soft coke" or "hard coke" according to the nature of the consignment.

26. *Weight for charge.*—For the purpose of the levy of the excise duty, the weight of a consignment shall be that taken for the purpose of calculating the freight charges and fractions of a ton shall be rounded off to the nearest ton.

27. *Remittance of excise duty.*—The total amount of excise duty collected by each Railway Administration less—

(*a*) refunds and write-offs, authorised by the Railway Administration under rule 28, (*b*) a deduction of such percentage, as the Central Government may by notification in the Official Gazette, fix, towards the cost of collection,

shall, under advice to the Accountant General, Bengal, be remitted quarterly to to the Reserve Bank of India at Calcutta for the credit of the Central Government in a special account.

28. *Refunds and recoveries.*—(*1*) Where the amount of the excise duty due under these rules has not been collected either wholly or in part or where the amount collected is in excess of the amount due, the Railway Administration shall deal with the undercharge or overcharge, as the case may be, on the same principle as apply to undercharges and overcharges in regard to railway freight charges.

(*2*) When it is proved to the satisfaction of the Board or any person authorised in this behalf by the Board, that any coal, on which the duty of excise under section 5 had previously been collected, has been used in the manufacture of any coke on which also the duty has been collected, the Board or the person authorised in this behalf by the Board may order refund of an amount equal to the duty collected on such coal to the person from whom such duty was collected.

29. *Deposit of money.*—The sum of money received under section 7 and any other moneys received by or on behalf of the Board shall be deposited to the credit of the Coal Mines Stowing Fund in the manner provided in rule 30 :

Provided that the Board may from time to time authorise the retention in the charge of the Chairman or any other person of such sum as it thinks fit as petty cash to meet contingent expenditure.

30. *Keeping of accounts in Banks.*—(*1*) The current account or accounts of the Board shall be kept in the Imperial Bank of India or such other Bank as may be approved by the Central Government, and all moneys at the disposal of the Board with the exception of petty cash and of moneys placed in fixed deposit or invested in accordance with the provisions hereinafter contained shall be paid into these accounts.

(*2*) Any funds not required for current expenditure may be placed in fixed deposit with any Bank approved in this behalf by the Central Government or invested in the name of the Board in any security in which Trust property may lawfully be invested under the Indian Trusts Act, 1882 (II of 1882).

(*3*) The placing of money in fixed deposit and the investment thereof and the disposal of moneys so placed or invested shall be subject to the sanction of the Board.

(*4*) Payments by or on behalf of the Board shall be made in cash or by cheque drawn against a current account of the Board.

(*5*) The cheque referred to in sub-rule (*4*) and all orders for the making of deposits or investments or for the withdrawal of such deposits or the realization of such investments or for the disposal in any other manner of the funds of the Board shall be signed by the Secretary to the Board and countersigned by the Chairman or by a member authorised by the Board in this behalf.

31. *Budget.*—(*1*) The Board shall in each year prepare a budget for the ensuing financial year and shall submit it for the sanction of the Central Government on or before the 1st February.

(*2*) The budget shall include statements of—

(*i*) the estimated opening balance;

(*ii*) the estimated receipts under section 7 and from other sources; and

(*iii*) the proposed expenditure classified under the heads specified in sub-rule (*3*) of rule 33 and such other heads as may be settled at a meeting of the Board.

32. *Keeping auditing and publication of accounts.*—(*1*) The Board shall keep accounts of all moneys received in and expended out of the Fund during each financial year.

(*2*) Such accounts shall be examined and audited annually, or at such shorter intervals as the Central Government may require, by auditors appointed by the Central Government in this behalf.

(*3*) The auditors may disallow any item which has in their opinion been expended out of the Fund otherwise than as directed by or under the Act or these rules.

(*4*) If an item of expenditure is disallowed by the auditors, the Central Government may—

(*a*) either remit the disallowance made by the auditors; or

(*b*) sanction the expenditure; or

(*c*) direct that the amount be recovered from the person or persons responsible for the expenditure and credited to the Fund, provided that no recovery under this sub-clause shall be permissible if the expenditure has been incurred in good faith; or

(*d*) direct that the item disallowed shall be dealt with in such other way as the Central Government may think fit.

(5) The audited statement of receipts and expenditure together with the annual report referred to in clause (*e*) of sub-rule (*1*) of rule 19 shall be submitted to the Central Government not later than July in each year.

(6) An abstract statement of the accounts together with the auditors' report thereon shall be published annually in the Official Gazette.

33. *Receipts and Expenditure.*—(*1*) The accounts of receipts shall be shown under the following heads :—

(*a*) sum received under section 7,

(*b*) any other moneys received,

(*c*) any interest that may have accrued from the investment of such sum or moneys as aforesaid.

(2) Total receipts only shall be shown under each of the heads specified in sub-rule (*1*) and the opening balance, if any, shall also be stated.

(3) Accounts of expenditure shall be shown under the following heads :—

(*a*) administration of the Board,

(*b*) other expenditure connected with the administration of the Act,

(*c*) grant of stowing materials or other assistance for stowing operations to owners, agents or managers of coal mines,

(*d*) other measures taken in connection with the furtherance of the objects of the Act,

(*e*) miscellaneous.

(4) The closing balance of the year shall be shown at the foot of the accounts on the expenditure side.

(5) In addition to the particulars required by sub-rule (*3*), separate statements under heads (*c*) and (*d*) referred to in that sub-rule shall be drawn up, which shall show the sums paid to each owner, agent or manager of a coal mine independently, or spent otherwise.

M. S. A. HYDARI,

Secy. to the Govt. of India.

The 21st November 1939.

No. 7703—IIIc-23/39-Com.—The following notification issued by the Government of India, Department of Commerce, is re-published for general information.

By order of the Governor,

C. G. NAIR,

Secretary to Government.

IMPORT AND EXPORT REGULATION.

New Delhi, the 28th October 1939.

No. 202 (2)-Tr. (I. E. R.)/39.—In pursuance of section 13 of the Indian Tea Control Act, 1938 (VIII of 1938) and in modification of its notification in the Department of Commerce no. 202 (1)-Tr. (I. E. R.)/39, dated the 18th March 1939, the Central Government after consulting the Indian Tea Licensing Committee is pleased to declare that the revised Indian Export allotment of tea for the financial year 1939-40 shall be 364,080,770 pounds avoirdupois, being ninety-five per cent of India's standard export figure.

A. H. LLOYD,

Secy. to the Govt. of India.

The 21st November 1939.

No. 7737—III-c-5/39-Com.—The following notifications issued by the Government of India, Department of Commerce, are re-published for general information.

By order of the Governor,

C. G. NAIR,

Secretary to Government.

IMPORT AND EXPORT REGULATIONS.

Simla, the 30th September 1939.

No. 243 (10)-Tr. (I.E.R.)/38.—In pursuance of section 13 of the Indian Rubber Control Act, 1934 (XXVIII of 1934), and in supersession of its notification in the Department of Commerce no. 243 (10)-Tr. (I.E.R.)/38, dated the 26th August 1939, the Central Government is pleased to declare that the permissible maximum net exports of dry rubber from British India for the fourth quarter of 1939 shall be 3,062½ tons.

Y. N. SUKTHANKAR,

Joint Secy. to the Govt. of India.

New Delhi, the 21st October 1939.

No. 213 (10)-Tr. (I.E.R.)/38.—In pursuance of section 13 of the Indian Rubber Control Act, 1934 (XXVIII of 1934), and in supersession of its notification in the Department of Commerce no. 243(10)-Tr.

(I.E.R.)/38, dated the 30th September 1939, the Central Government is pleased to declare that the permissible maximum net exports of dry rubber from British India for the fourth quarter of 1939 shall be 3,281¼ tons.

A. H. LLOYD,

Secy. to the Govt. of India.

The 22nd November 1939.

No. 7863—I-j-9/39-Com.—The following notifications issued by the Government of India, Department of Commerce, are republished for general information.

By order of the Governor,

C. G. NAIR,

Secretary to Government.

REGISTRATION OF ACCOUNTANTS.

Simla, the 9th September 1939.

No. 1-A. (3)/38 (i).—In exercise of the powers conferred by sub-section (2) of section 144 of the Indian Companies Act, 1913 (VII of 1913), the Central Government is pleased to direct that the following further amendments shall be made in the Auditor's Certificates Rules, 1932, the same having been previously published as required by the said sub-section, namely :—

I. In the said Rules and in the Appendices thereto for the words "an Approved Accountant" the words "Approved Accountant", and the words "Approved Accountants", wherever they occur, the words "A Registared Accountant entitled to train articled clerks", the words "Registered Accountant entitled to train articled clerks" and the words "Registered Accountants entitled to train articled clerks" shall respectively be substituted.

II. In the said Rules,

(1) In Rule 2—

(*i*) clause (*a*) shall be omitted;

(*ii*) clause (*b*) and (*c*) shall be relettered as clauses (*a*) and (*b*) respectively; and

(*iii*) for clause (*d*) the following clauses shall be substituted, namely :—

"(*c*) 'Register' means the Register of Accountants.

(*d*) 'Service as an articled clerk' means service as an articled clerk in the office of a Registered Accountant entitled to train articled clerks.

(*e*) 'Sarvice as an audit clerk' means service as an audit clerk in the office of a Registered Accountant entitled to train articled clerks."

(2) In Rule 5, for the words "on the recommendation of the Accountancy Diploma Board, Bombay," the words "by the Government of Bombay" shall be substituted.

(3) In Rule 13, the *Explanation* shall be omitted.

(4) For sub-rule (1) of Rule 16 the following sub-rule shall be substituted, namely :—

"(1) The Central Government may, on receipt of an application in this behalf from a person whose name has been temporarily removed from the Register under sub-rule (1) of rule 14, restore his name to the Register, provided that he shall have paid before such restoration the annual fee for the year during which his name is restored, and if his name has been removed under clause (*b*) of that sub-rule all arrears on account of the annual fee."

(5) In Rule 19, for the words "under articles with an Approved Accountant" the words "as articled clerks" shall be substituted.

(6) In Rule 21, the word "or" in clause (*b*), clause (*c*) and the proviso shall be omitted.

(7) In clause (*c*) of Rule 22,—

(*i*) the words "in the office of an Approved Accountant" where they occur for the first time, shall be omitted;

(*ii*) for the word "four" the word "three" shall be substituted; and

(*iii*) for the words "one year's service as an articled clerk may be reckoned as two years' service as an audit clerk in the office of an Approved Accountant" the following shall be substituted, namely :—

"one complete year's service as an articled clerk shall be reckoned as two years' service as an audit clerk and fractions of a year shall be ignored,".

(8) In Rule 27, after the third sentence the following sentence shall be inserted, namely :—

"If after passing in one Group a candidate does not avail himself of the concession of appearing only for the remaining Group, he shall be required to pass in both Groups".

(9) For Rule 36, the following rule shall be substituted, namely :—

"36. A person who has passed the examinations prescribed in this Part shall not be eligible for enrolment on the Register unless he—

(*a*) produces a certificate in Form F (given in Appendix 2) from a Registered Accountant entitled to train articled clerks that he has served as an articled clerk with that Accountant for the period specified below :—

(*i*) in the case of a person who has before the 31st December 1931 passed the examination prescrided for the Government Diploma in Accountancy or an examination recognised as equivalent thereto by the Regulations for the award of the Government Diploma in Accountancy..............................3 years,

(*ii*) in the case of a person who appeared and failed at any of the examinations mentioned in sub-clause (*a*) (*i*), held in the years 1932, 1933 and 1934, and was in canisideration of this, admitted to any of the Final Examinations held in the years 1935, 1936 and 1937, and passed it, and whose apprenticeship under the Regulations for the award of the Government Diploma in Accountancy was registered with the Accountancy Diploma Board, Bombay, before the 1st April 1933, or whose articles were registered under rule 42 with the Government of India in the Department of Commerce before that date.............3 years,

(*iii*) in the case of a graduate...... 4 years,

(*iv*) in any other case..........5 years,

or

(*b*) has served as an audit clerk for a period of not less than eight years in the case of a graduate and nine years in the case of a person other than a graduate ; or

(*c*) being a graduate, has served partly as an articled clerk and partly (but for not less than two years) as an audit clerk for a total period of not less than eight years ; or

(*d*) not being a graduate, has served partly as an articled clerk and partly (but for not less than three years) as an audit clerk for a total period of not less than nine years ; or

(*e*) has held for a period of not less than seven years a restricted certificate granted by a Provincial Government entitling him to act as an auditor within a province :

Provided that—

(1) for the purpose of computing the total periods in clauses (*c*) and (*d*) one complete years' service as an articled cleark shall be reckoned as two years' service as an audit clerk and fractions of a year shall be ignored ;

(2) for the purposes of clauses (*a*), (*c*) and (*d*) any period of apprenticeship served under the Regulations for the award of the Government Diploma in Accountancy and duly registered with the Accountancy Diploma Board, Bombay, shall be reckoned as service under articles ;

(3) a person who, on completion of his apprenticeship under the Regulations for the award of the Government Diploma in Accountancy, is required under this rule to serve a further period, may serve such period under articles with the same Accountant with whom he served his apprenticeship whether the said Accountant is a Registered Accountant entitled to train articled clerks or not, provided he rejoins him within six months from the date of completion of his apprenticeship ; and

(4) in the case of a person who, on the 3 th June 1937, was serving as an articled clerk under these Rules with a Registered Accountant entitled to train articled clerks practising in Burma, and borne on the list of Registered Accountants entitled to train articled clerks maintained by the Government of Burma, service as an articled clerk with such Accountant, whether before or after that date, shall be deemed to be service as an articled clerk for the purposes of this rule ; and if, at any time, the name of such Accountant is removed from the list of Registered Accountants entitled to train articled clerks in Burma, service as an articled clerk with any other accountant who, before the said date, was a Registered Accountant entitled to train articled clerks under those Rules and whose name is included in the list of Registered Accountants entitled to train articled

clerks maintained by the Government of Burma, shall be deemed, for the purpose of the completion by such person of the period required by this rule, to be service as an articled clerk ".

(10) In the heading above Rule 37 the words "AND ARTICLED CLERKS" shall be omitted.

(11) Rule 47 shall be renumbered as sub-rule (1) of that rule and after sub-rule (1) as so renumbered the following sub-rule shall be inserted, namely:—

"(2) Articles may by agreement between the articled clerk and his employer be terminated and the articled clerk may enter into fresh articles with another Registered Accountant entitled to train articled clerks for the remainder of his term of service. Such fresh articles shall be subject to the requirements contained in rule 42, but the Central Government may refuse to register the articles until such time as it has received the necessary termination report required by rule 47-A ".

III. In clause (4) of APPENDIX 3 to the said Rules, after the words, figures and brackets "Indian Companies Act, 1913 (VII of 1913) ", the following shall be inserted, namely:—

"or if the company is registered in an Indian State, the requirements of any analogous provision of law in force in that State ".

Simla, the 9th September 1939.

No. 1-A. (3)/38 (ii).—In exercise of the powers conferred by sub-section (2) of section 3 of the Indian Companies (Amendment) Act, 1930 (XIX of 1930), the Central Government is pleased to direct that the following further amendment shall be made in the Restricted Certificates Rules, 1932, the same having been previously published as required by the said sub-section, namely:—

In clause (4) of the APPENDIX to the said Rules, after the words, figures and brackets "the Indian Companies Act, 1913 (VII of 1913)", the following shall be inserted, namely:—

"or if the company is registered in an Indian State, the requirements of any analogous provision of law in force in that State".

Y. N. SUKTHANKAR,

Joint Secy. to the Govt. of India.

OFFICE OF THE COMMISSIONER OF INCOME-TAX, BIHAR AND ORISSA.

NOTIFICATION.

Patna, the 9th November 1939.

No. C-88/10.—The following notifications issued by the Central Board of Revenue, are republished for general information.

F. R. MERCHANT,

Commissioner.

INCOME-TAX.

New Delhi, the 7th October 1939.

No. 78.—In exercise of the powers conferred by sub-section (*1*) of section 59 of the Indian Income-tax Act, 1922 (XI of 1922), the Central Board of Revenue directs that the following further amendments shall be made in the Indian Income-tax Rules, 1922, the same having been previously published as required by sub-section (*4*) of the said section, namely:—

In the said rules—

I. In rule 2, after the words "shall be signed by all the partners" the word "personally" shall be inserted.

II. In the Note to Form I annexed to rule 3, in rule 6 and in the Note to the Form annexed to rule 6 after the word "Signed" the word "personally" shall be inserted.

III. Rule 19 shall be re-numbered as sub-rule (1) of that rule, and after the sub-rule as so numbered the following sub-rule shall be inserted, namely:—

"(2) The declaration appended to the form prescribed by sub-rule (1) shall be signed—

(*a*) in the case of an individual by the individual himself;

(*b*) in the case of a Hindu undivided family by the Manager or Karta;

(*c*) in the case of a company or local authority by the principal officer;

(*d*) in the case of a firm by a partner; and

(*e*) in the case of any other association by a member of the association."

New Delhi, the 14th October 1939.

No. 79.—The following draft of certain further amendments to the Indian Income-tax Rules, 1922, which the Central Board of Revenue proposes to make in exercise of the powers conferred by sub-section (*1*) of section 59 of the Indian Income-tax Act, 1922 (XI of 1922), is published as required by sub-section (*4*) of the said section, for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into cosideration on or after the 14th November 1939.

Any objection or suggestion which may be received in respect of the said draft before the date specified will be considered by the Board.

Draft amendments.

In the said Rules—

I. For rule 42, the following rule shall be substituted, namely:—

> " 42. A return shall be furnished by the principal officer of a company under section 19A in respect of a dividend or aggregate dividends if the amount thereof exceeds one rupee in the case of a shareholder which is a company and in respect of a dividend or aggregate dividends if the amount thereof exceeds Rs. 5,000 in the case of any other shareholder. "

II. For the Certificate appended to the Form of return under section 19A set forth in rule 43, the following shall be substituted, namely:—

> " I, the principal officer of the company, hereby certify that the above statement contains a complete list of ;
>
> (1) the resident/non-resident shareholders which are companies and to whom a dividend was distributed in the period from the 1st April 19 to the 31st March 19 , and
>
> (2) other resident/non-resident shareholders of the Company to whom a dividend or aggregate dividends exceeding Rs. 5,000 was or were distributed in the period from the 1st April 19 to the 31st March 19 . "

T. S. PILLAY,

First Secretary, Central Board of Revenue.

CUTTACK: Printed and Published by V. M. Money, Press Officer, Govt. Press, O. G. 34—320—24-11-1939.