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

PART III.

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

REVENUE AND DEVELOPMENT DEPARTMENTS.

NOTIFICATIONS.

The 15th November 1939.

No. 3924-D.—In exercise of the powers conferred by sub-section (3) of section 52 of the Orissa Hindu Religious Endowments Act, 1939 (Orissa Act IV of 1929), the Governor of Orissa is hereby pleased to notify the following rules in the *Orissa Gazette*, made by him under sub-sections (1) and (2) of the said section of the said Act and laid by him on the table of the Orissa Legislative Assembly under sub-section (3) of the said section of the said Act.

4. xi. 39

Rules framed under the Orissa Hindu Religious Endowment Act, 1939.

PART 1.

RULES UNDER SECTION 10 [10(2) AND 52(2) (c), (e) AND (g)].

1. An enquiry in judicial form shall precede every order imposing any substantive punishment, other than a fine, on any officer or servant. The charge or charges against the officer or servant shall be reduced to writing and communicated to him. The evidence against him shall be brought on record and explained to him and he shall be allowed reasonable time and opportunity to rebut the evidence adduced against him and to furnish in writing such explanation as he may have to offer. The order passed after such inquiry shall contain a statement of the charge or charges, the explanation of the officer or servant, an examination of the evidence for and against him and the finding on each charge. A copy of the order shall without delay be communicated to the officer or servant.

Appeal.

2. Every officer or servant under the Commissioner shall have a right of appeal to the Provincial Government against any order of the Commissioner reducing, suspending, removing or dismissing him from service. No appeal under this rule shall be entertained unless it is presented within one month of the date of receipt by the officer or servant of the order appealed against.

Explanation.

- (i) The termination of the service of an officer or servant by the issue of a notice not on the ground that this post is no longer necessary but on the ground that he has been unsatisfactory in his work or conduct is a removal within the meaning of this rule.
- (ii) In the case of employees on probation the termination of their service during the period of their probation does not amount to any punishment and there is therefore no right of appeal.

Qualification.

3. No person shall be eligible for appointment to any post under the Commissioner carrying a salary of Rs. 30 per mensem or more unless he has at least passed the Intermediate Examination in Arts or

Science. The Commissioner may exempt any person from possessing the above qualifications for appointment for six months and the Provincial Government may exempt any candidate permanently.

No person shall be appointed as the head accountant in the office of the Commissioner unless he has passed the Government Special Test Examination in the Account Test or possesses the Government diploma in Accountancy or other equivalent qualification.

Leave and Leave Allowances.

4. The Commissioner shall be eligible for casual leave and other leave and leave allowances to the extent and subject to the same conditions and restrictions as Government servants drawing the same pay.

5. A Commissioner may, subject to report to the Provincial Government, avail himself of casual leave. Applications for any other kind of leave shall be submitted to the Provincial Government who may sanction or refuse the same.

6. All applications for any kind of leave from officers and servants of the Endowment shall be made to the Commissioner who may sanction or refuse the same.

Travelling Allowance.

7. Travelling allowance may be drawn by the Commissioner and by officers and servants of the Endowments in accordance with the Orissa Travelling Allowance Rules for the time being in force.

8. No security need be insisted upon in case of the Commissioner but the Secretary and the accountant shall be required to furnish security of Rs. 500 and 250 in cash respectively. Personal security may be accepted to the double of the amounts of cash security from solvent sureties.

RULE UNDER SECTION 12(1) (f).

Particulars of Register.

1. The following further particulars shall be shown in the Register:—

- (i) The name of the temple or math.
- (ii) The taluk or subdivision and district in which it is situated.
- (iii) Particulars as to whether the institution is administered under a scheme settled by a Court or by trustees without any such control.

- (iv) Particulars as to any provision in any document or the custom, if any, regarding succession to the office of trustee or offices of trustees including trustees of specific endowments for particular objects or services.
- (v) Names of past trustees.
- (vi) Names of present trustees.
- (vii) (a) Particulars of all endowments (mentioning the extent value and assessment of the property) specifying purposes and (b) similar particulars regarding specific endowments for special objects or services.
- (viii) Particulars as to title deeds and other documents including inam title deeds, inam statements and references in any Sasanam or other inscriptions, etc.
- (ix) Particulars of the schemes of administrations and of the dittam or scale of expenditure including details or dittain for various objects or ceremonies referred to in section 31(1) of the Act.
- (x) Names of all offices to which any salary, emolument or perquisite is attached including service inams giving particulars as to title deeds pertaining thereto and the time and conditions of service.
- (xi) Particulars as to jewels, gold, silver and precious stones (giving estimates of their value).
- (xii) Vessels, utensils and other movables (giving estimate of their value).

RULE FOR PERIOD OF APPEAL [SECTION 17 (2)].

1. The time allowed for any appeal to the Commissioner by any hereditary office-holder or servant punished by a trustee of a temple shall be 45 days from the date of receipt by the office-holder or servant of the order appealed against.

PART 2.

RULES FOR ENFRANCHISEMENT [SECTION 19 (1) (b) AND (2)].

The quit-rent to be imposed under sub-section (1) of Section 19 of the Act shall be assessed—

- (a) in the case of lands in the districts of Balasore, Cuttack and Puri, at the village rate;
- (b) in the case of lands in the district of Ganjam, at the current assessment on the land, less any quit-rent, jodi, or excess charge already payable thereon.

Explanation.—In the case of proprietary villages in the district of Ganjam, the current assessment on similar lands in the neighbouring raiyatwari villages shall be taken to be the current assessment on the inam for enfranchisement.

2. As soon as may be, after the publication of these rules, the Collector of the district shall, by a notification in the local official Gazette, direct that the trustee of every temple in the district as well as the Devadasi concerned shall send to him, within such time as may be specified in the notification, a statement in the form annexed to these rules, of the Devadasi inams held in connection with the temple which should be enfranchised under the Act.

3. The Collector shall also make such inquiry as he may think fit to ascertain what inams in the district should be enfranchised under the Act and collect such information relating to the said inams as he may think necessary.

4. (a) If the Collector is satisfied that the statement sent by the trustee of any temple or the Devadasi is correct and complete, he may take steps for the enfranchisement of the inam on the basis of the particulars contained in such statement.

(b) If the Collector considers that the statement sent by the trustee or Devadasi is inaccurate or incomplete or if no statement is received within the time specified in rule 2, the Collector may take steps for the enfranchisement of the inam on the basis of the information collected by him under rule 3.

Provided that in each case falling under the sub-rule the Collector shall give notice in writing of the proposal for enfranchisement, to the trustee and Devadasi concerned and shall consider any representations which they may make within the period specified in such notice.

5. In the case of grants dealt with by the Revenue Commissioner, the Collector shall submit proposals for their enfranchisement to the Revenue Commissioner in such form as he may direct. The Revenue Commissioner shall then pass orders for their enfranchisement under clause (a) of sub-section (1) of section 19 of the Act. Any title deed that the Revenue Commissioner may have previously issued in respect of such grant shall thereupon be deemed to be cancelled and a fresh title deed shall be issued by him. The enfranchisement shall in each case take effect from the date of issue of such fresh title deed by the Revenue Commissioner.

In the case of grants not dealt with by the Revenue Commissioner, the Collector shall proceed to enfranchise them himself. He shall issue an order in each case freeing the grant from the condition of service and fixing the date from which the order shall take effect.

6. The quit-rent imposed under sub-section (1) of section 19 of the Act shall be paid to the temple from the revenue collections of the village as a beriz deduction.

FORM REFERRED TO IN RULE 2.

Statement showing the particulars to be furnished by temple trustees and Devadasis in respect of the Devadasi inams to be enfranchised under the Orissa Hindu Religious Endowments Act, 1939.

Village in which the land lies.	Survey number or paimash number or description serving to identify the inam.	Description of the land, dry, wet, garden or house site.	Extent.	Name of owner or occupier and names of persons owning interest in the land by lease, mortgage, etc.	Name of Devadasi who rendered service in respect of this land.	Whether the interest of the Devadasi is of the nature described in 1 (a) (i) (ii) (iii) of section 19 or sub-section (2) of section 19.	Remarks on the origin and nature of the grant and whether any original title deeds or relevant documents are available.
1	2	3	4	5	6	7	8

Certified that the above is a full and true statement of the lands held subject to the performance of Devadasi service in this temple and I have satisfied myself that there are no other lands of such a nature.

Trustee
Devadasi

RULES UNDER SECTION 20.

Definition.

1. In these rules unless there is anything repugnant in the subject or context—

- (i) "clause" means a clause of sub-section 2 of section 20 of the Act;
- (ii) "Collector" means Revenue Divisional Officer within the local limits of whose jurisdiction the inam, maufi or seabait or jagir or part thereof is situated; and
- (iii) "section" means section 20 of the Act.

Form of application and presentation thereof.

2. Every application under clause (a) shall be in Form A annexed to these rules and shall be presented to the Collector in person or by pleader.

Copies to accompany application.

3. The application shall be accompanied by as many copies thereof as are required for service on each of the persons mentioned in clause (b).

4. If application is made on the ground specified in sub-clause (i) of clause (a) it shall be accompanied by an authenticated copy of the deed under which the inam, maufi, seabait or jagir or part thereof was alienated.

Deed of alienation, if any, to accompany application.

5. (1) On receipt of an application under clause (a), the Collector shall, (a) if he is satisfied that the application is in conformity with the provisions of the Act and these rules, fix a date for the enquiry which shall not be less than thirty days from the date of receipt of the application; and (b) if he is not so satisfied, return the application to the applicant for being brought into such conformity and represented within a reasonable period to be specified which may however be extended at the discretion of the Collector.

Procedure of Collector.

(2) In cases falling under clause (b) of sub rule (1)—

(a) if the application is not represented within the period specified in that behalf or if it is represented within such period but the Collector is not satisfied that it has been brought into conformity with the provisions of the Act and these rules, the Collector may reject the application; and

(b) if the application is represented within the period aforesaid and the Collector is satisfied that it has been brought into conformity with the provisions of the Act and these rules, the Collector shall fix a date for the inquiry which shall not be less than thirty days from the date of representation of the application.

6. (1) The notice referred to in clause (b) shall be in Form B annexed to these rules, shall be accompanied by a copy of the application and shall be served in the manner specified in sub-rule (2). Service of such notice shall be effected—

Service of notice of application.

(a) in the case of the Commissioner by a copy being sent by post to the Secretary of the Commissioner;

(b) in the case of each of the other persons mentioned in clause (b)—

(i) by delivery of a copy to such person or some adult male member of his family at his usual place of residence or the authorised agent of such person; or

(ii) by affixture of a copy on some conspicuous part of the last known residence of such person or on some conspicuous part of the inam, maufi, seabait or jagir land and of the math or temple concerned.

7. At the inquiry under clause (b), the Collector shall hear, and record the substance of, the evidence produced by the parties concerned on such of the following points as are relevant to the application, namely:—

- (i) whether the inam, maufi, seabait or jagir was or was not made, confirmed or recognised by the British Government;
- (ii) the purpose for which the inam, maufi, seabait or jagir was granted;
- (iii) whether the inam, maufi, seabait or jagir consists of both the melvaram and the kudivaram or only of the melvaram;
- (iv) whether the inam, maufi, seabait or jagir or any portion thereof was or was not alienated by exchange gift, sale, mortgage, or lease for a term exceeding five years;
- (v) what the custom or usage concerning the performance of the charity or service, as the case may be, is;
- (vi) whether there has been any failure to perform or to make the necessary arrangement for performing, the charity or service in accordance with such custom or usage;
- (vii) in case a portion of the inam, maufi, seabait or jagir has been alienated or is in the enjoyment of any person or persons who has or have failed to perform or make the necessary arrangements for performing his or their part of the charity or service for performing which the inam, maufi, seabait or jagir was granted, whether that portion can be separately subdivided;
- (viii) whether the math or temple has ceased to exist; and
- (ix) whether the charity or service has become impossible of performance.

8. A copy of every order of resumption passed under clause (a) shall be published in the vernacular—

- (i) in the local official Gazette;
- (ii) by affixture on a conspicuous place—
 - (a) in the math or temple concerned, or
 - (b) if the math or temple has ceased to exist, in the village Chavadi, or
 - (c) if there is no village Chavadi, in some other public place in the village; and
- (iii) by affixture on the notice board at the Collector's office and the Taluk or Subdivisional office.

9. (1) The time allowed to a party for preferring an appeal to the District Collector against any order passed by the District Collector under clause (a) shall be sixty days from the date of receipt of the order by the party, after excluding the time, if any, taken by him for obtaining an authenticated copy of the order.

(2) Such appeal shall be presented to the District Collector in person or by pleader and shall be accompanied—

(a) by an authenticated copy of the order appealed against, and

(b) by as many copies of the memorandum of appeal as are required for service on each of the persons mentioned in clause (b).

10. (1) On receipt of any such appeal, the District Collector shall fix a date for the inquiry and give the notice referred to in sub-clause (i) of clause (d) in Form C annexed to these rules. Every such notice shall be accompanied by a copy of the memorandum of appeal. The notice shall be served in the manner prescribed in sub-rule (2) of rule 6. At the inquiry, the District Collector shall peruse the evidence recorded by the Collector under rule 7, here the parties who may appear before him and pass an order as required by sub-clause (i) of clause (d).

(2) The parties to an appeal shall not be entitled to produce additional evidence, whether oral or documentary, before the District Collector. But if—

(a) the Collector has refused to admit evidence which ought to have been admitted or

(b) the District Collector requires any document to be produced or any witness to be examined to enable him to pronounce judgment or

(c) for any other substantial cause,

the District Collector may allow such evidence or document to be produced or such witness to be examined. Wherever additional evidence is allowed to be produced by the District Collector under the foregoing provisions, he shall record the reason for its admission.

11. Any application for the execution of an order passed under clause (f) regranting any inam, maufi, seabait or jagir or part thereof shall be presented to the District Collector in Form D annexed to these rules within one year from the date of the order, if no suit is filed in a civil court under the proviso to clause (d) and within sixty days from the date of the disposal of the suit, if one is filed.

Explanation.—No suit shall be deemed to be “disposed of” within the meaning of this rule.—

- (a) until the time for preferring an appeal or a second appeal from the decree passed by the court of first instance or by the first appellate court, as the case may be, has expired, or
- (b) if an appeal or a second appeal has been preferred within such time, until such appeal or second appeal has been finally decided.

Manner of execution
of order of regrant.

12. An order under clause (f) regranting any inam, maufi, seabait or jagir or part thereof shall be executed in the following manner :—

- (i) where the inam, maufi, seabait or jagir or part thereof and the regrant relate to the melvaram only, the Collector shall send an order to the Tahsildar of the taluk or subdivision concerned, to pay the actual net assessment collected on the resumed inam, maufi, seabait or jagir or part to the math or temple concerned or to the Commissioner as the case may be by way of beriz deduction from the village collections during the kist season and to effect the necessary changes in the village and taluk or subdivisional accounts; and
- (ii) where the inam, maufi, seabait or jagir or part and the regrant comprise both the melvaram and the kudivaram the Collector shall issue a warrant to the Revenue Inspector of the firka in which the land is situated, authorising him to take possession of the land and deliver it to the math or temple concerned or to the Commissioner, as the case may be after removing, if need be, any person bound by the order of the re-grant who refuses to vacate the land.

13. In the case referred to in clause (ii) of rule 12, the Collector shall, after delivering possession of the land to the math, temple or Commissioner, as the case may be, send proposals to the Revenue Commissioner, through the District Collector, for issuing the necessary title deed in its favour.

14. Where the inam, maufi, seabait or jagir relates to melvaram only, the assessment levied on the said inam, maufi, seabait or jagir shall be assessed—

- (a) in the case of lands in the districts of Balasore, Cuttack or Puri, at the village rate;

- (b) in the case of lands situated in a raiyatwari village in Ganjam district, at the current assessment levied on similar lands in the vicinity; and
- (c) in the case of lands situated in a proprietary village in Ganjam district, at the current assessment levied on similar lands in the raiyatwari villages in the neighbourhood.

ANNEXURE.

FORM A.

(See Rule 2.)

Application under section 20(2)(a) of the Orissa Hindu Religious Endowments Act, 1939.

1. Name, description, age and place of residence of the applicant.
2. If the applicant is not the trustee of the math or temple what interest he has in the math or temple and whether he has obtained the consent of such trustee (a copy of the letter according such consent should be appended thereto).
3. Name, description, age and place of residence of—
 - (a) the inamdar, etc., or where only a part of the inam, maufi, seabait or jagir is affected, each of the holders of the several parts of the inam, maufi, seabait or jagir; and
 - (b) the alienee.
4. Whether the inam or jagir, etc., has been recognised by the British Government; if so, the date and number of the title deed issued by the Revenue Commissioner should be given.
5. A concise statement of the conditions and tenure of the grant.
6. Reasons for resuming the inam or jagir, etc.

Certified that the particulars furnished herein are true to the best of my knowledge and belief.

Signature of the applicant.

FORM B.

[See Rule 6(1).]

Notice under section 20(2) of the Orissa Hindu Religious Endowments Act, 1939.

In the Court of _____ at _____ district.
No. _____ of 19 _____

SUBJECT.—Inam, maufi, seabait, jagir—Religious
Charitable

Taluk _____ village _____ T. D. no. _____ Resumption.

To (name, description and place of residence).

Whereas _____ has presented an application to this court praying for the resumption of the whole of the inam, maufi, seabait or jagir/a portion of the inam, maufi, seabait or jagir on account of _____ take notice that if you have any cause to show why the inam, maufi, seabait or jagir/a portion of the inam, maufi, seabait or jagir should not be resumed, you should appear in person or by a pleader, duly instructed with proofs, in this court on the _____ day of _____ 19 _____ when the said application will be heard and disposed of, failing which the said application will be heard and disposed of ex parte and it will be presumed that you consent to the resumption of the inam maufi, seabait or jagir/portion of the inam, maufi, seabait or jagir.

Given under my hand and the seal of the court, this _____ day of _____ 19 _____

Collector.

FORM C.

[See Rule 10(1).]

Notice under section 20 (2) (d) of the Orissa Hindu Religious Endowments Act, 1939.

SUBJECT.—Inam, maufi, seabait or jagir—Religious
Charitable

Taluk _____ village _____ T. D. no. _____ Resumption.

Appeal from the _____ of the court of _____ dated the _____ day of _____ 19 _____

To (name, description and place of residence).

Take notice that an appeal from the order of _____ in this case has been presented by _____ and registered in this court, and that the _____ day of _____ 19 _____ has been

fixed by this court for the hearing of this appeal. If no appearance is made on your pleader, the appeal will be heard and decided in your absence.

Given under my hand and the seal of the court this day of
19

District Collector.

FORM D.

(See Rule 11.)

Application for execution of the order of regrant the inam, maufi, sebait or jagir under section 20 (2) (f) of the Orissa Hindu Religious Endowment Act, 1939.

1. Name, description, age and place of residence of the applicant.
2. Number and date of the order for the execution of which the application is made.
3. Whether an appeal has been preferred to the District Collector or a suit has been filed in the Civil Court against the order. If so, with what result.

4. Name, description, age and place of residence of each of the persons against whom the order is sought to be executed.

5. Mode in which the assistance of the Collector is required, whether by delivery of land or recovery of money allowance.

Certified that the particulars furnished herein are true to the best of my knowledge and belief.

Signature of the applicant.

RULES UNDER SECTION 24.

Recovery of the cost of audit.

Rule 1.—The cost of audit fixed by the Commissioner under sub-section (1) of section 24 as payable by a math, temple or religious endowment shall be communicated to the trustee thereof or where there is more than one trustee to the managing trustee, if any, and if there is no managing trustee, to any one of the trustees by a notice which shall be sent by registered post acknowledgment due. The time allowed by the Commissioner for payment of the cost of audit shall be calculated from the date of receipt of such notice by the trustee aforesaid or in case of his refusal to receive the notice from the date of such refusal.

RULES UNDER SECTION 33 (1) AND (4) AND SECTION 39 (1) AND (4).

Rule 1.—The consultation required under sub-section (1) of section 39 and sub-section (1) of section 39 shall be made in the following manner :—

The Commissioner shall by notice inform the trustee and the persons having interest, or his intention to frame, modify or cancel a scheme of administration for the endowments of a temple or math and call upon them to submit any representation they may wish to make, before a date to be specified in such notice. The notice shall be sent by registered post to the trustees. The affixing of copies of notices to the notice boards or front doors of the temples or maths concerned shall be deemed to be sufficient intimation to persons having interest. All representations submitted in time by trustees or persons having interest shall be taken into consideration by the Commissioner in settling, modifying, cancelling the scheme.

Publication of the order.

Rule 2.—Every order of the Commissioner settling, modifying or cancelling a scheme under section 33(4) or 39(4) shall be published in the notice board of the temple or math affected by the order and in the local official Gazette.

PART 3.

ENQUIRY BY THE COMMISSIONER.

RULES UNDER SECTION 38, 42(4) AND 52(2).

Rule 1.—Enquiries by the Commissioner under the Act shall be made either by the Commissioner alone or with one or two persons in the service of the Crown appointed by the Provincial Government in this behalf.

The word Commissioner shall include for the purpose of enquiry the tribunal formed with the Commissioner and one or more persons in the service of the Crown.

Rule 2.—At any stage during the course of an inquiry the Commissioner may, of his own motion or at the request of any party to an inquiry, issue summons to any persons to give evidence as a witness or to produce any document in his possession and may examine him as a witness or require him to produce such document.

Rule 3.—Every summons for the attendance of a person to give evidence or to produce a document shall specify the time and place at which, and the day on which, he is required to attend and also whether his attendance is required for the purpose of giving evidence or to produce a document or for both purposes, and any particular document, which the person summoned is called on to produce, shall be described with reasonable accuracy.

Rule 4.—Any person present at the place of inquiry may be required by the Commission or to give evidence or to produce any document then and there in his possession or power.

Rule 5.—Whoever is summoned to appear and give evidence in any inquiry shall attend at the time and place mentioned in the summons for that purpose and whoever is summoned to produce a document shall either attend to produce it or cause it to be produced at such time and place or cause such document to be sent to the Commissioner by registered post so as to reach him at such time and place.

Rule 6.—The summons shall be deemed to have been duly served on the person summoned if it is sent by registered post and an acknowledgment or refusal thereof has been received.

Rule 7.—Service shall, in all cases, be made a sufficient time before the time specified in the summons for the attendance of the person summoned, to allow him a reasonable time for preparation and for travelling to the place at which the evidence is required.

Rule 8.—A person summoned and attending shall, unless the Commissioner otherwise directs, attend at each hearing until the inquiry is completed.

Rule 9.—A person summoned either to give evidence or to produce a document shall, along with the summons, be given such *batta* and travelling allowances as may be fixed by the Commissioner.

Rule 10.—It shall be competent to the Commissioner to allow in addition, any reasonable remuneration to any expert who may be summoned to give evidence for the time occupied both in giving evidence and in performing any work of an expert character necessary for or connected with the inquiry.

Rule 11.—No summons shall be issued at the instance of any party unless the party first pays to the Commissioner such sum, as, in his opinion, is sufficient to defray the travelling and other expenses of the person summoned in passing to and from the place of inquiry and for one day's attendance and the remuneration payable, if any.

Rule 12.—Where it is necessary to detain the person summoned for a longer period than one day, the party at whose instance he was summoned, shall pay to the Commissioner such sum as it may fix to defray the expenses of such detention for such further period and in default of such deposit, the Commissioner shall discharge the person summoned without requiring him to give evidence.

Rule 13.—The petitioner has the right to begin unless the respondent admits the facts alleged by the petitioner and contends that either in point of law or on some additional facts alleged by the respondent the petitioner is not entitled to any part of the relief which he seeks, in which case the respondent has the right to begin.

Rule 14.—(1) On the day fixed for the hearing of the inquiry or on any other day to which the hearing is adjourned, the party having the right to begin, shall state his case and produce his evidence in support of the issues which he is bound to prove.

(2) The other party shall then state his case and produce his evidence if any and may then address the Commissioner generally on the whole case.

(3) The party beginning may then reply generally on the whole case.

Rule 15.—Where there are several issues, the burden of proving some of which lies on the other party, the party beginning may, at his option, either produce his evidence on those issues or reserve it by way of answer to the evidence produced by the other party, and in the latter case, the party beginning may produce evidence on those issues after the other party has to produce all his evidence and the other party may then reply specifically on the evidence so produced by the party beginning but the party beginning shall then be entitled to reply generally on the whole case.

Rule 16.—The evidence of the witnesses in attendance shall be taken orally in open office in the presence and under the personal direction of the Commissioner.

Rule 17.—It shall not be necessary to take down the evidence of the witnesses in writing at length, but as the examination of each witness proceeds, a memorandum of the substance of what each witness deposes, shall be written in English and signed by the Commissioner and shall form part of the record.

Rule 18.—(1) Where the Commissioner is unable to make a memorandum as required in the above rule, he shall cause the reason of such disability to be recorded and shall cause the memorandum to be made in writing from his dictation in open office.

(2) Every memorandum so made shall form part of the record.

Rule 19.—Where a witness is about to leave the jurisdiction of the Commissioner or other sufficient cause is shown to the satisfaction of the Commissioner why his evidence should be taken immediately, the Commissioner may, on the application of any party or of the witness, at any time after the institution of the inquiry take the evidence of such witness in the manner hereinbefore provided.

(2) Where such evidence is not taken forthwith and in the presence of the parties, if any, such notice as the Commissioner thinks sufficient of the day fixed for the examination shall be given to the parties, if any.

Rule 20.—The Commissioner may at any stage of any inquiry recall any witness who has been examined and may put such questions to him as he thinks fit.

Rule 21.—The Commissioner may at any stage of an inquiry inspect any property or thing concerning which any question may arise.

Rule 22.—The Commissioner may order that any fact or facts may be proved by affidavit or that the affidavit of any witness may be read at the hearing, on such conditions as he considers reasonable; provided that where it appears to the Commissioner that any party *bona fide* desires the production of a witness for or cross-examination, and that such witness can be produced, an order shall not be made authorising the evidence of such witness to be given by affidavit.

Rule 23.—(1) Upon an application, evidence may be given by affidavit but the Commissioner may, at the instance of either party, order the attendance for cross-examination of the deponent.

(2) Such attendance shall be at the place of inquiry, unless the deponent is exempted from personal appearance therein or the Commissioner otherwise directs.

Rule 24.—(1) Affidavits shall be confined to such facts as the deponent is able of his knowledge to prove, except on interlocutory applications, on which statements on his behalf may be admitted provided that the grounds, thereof are stated.

(2) The costs of every affidavit which shall unnecessarily set forth matters of hearsay or argumentative matter, or copies of or extracts from documents, shall (unless the Commissioner otherwise directs) be paid for by the party filing the same.

Rule 25.—Any person who is required to appear or to produce a document under rules 2, 8 or 20 shall, on failure to do so, unless he proves to satisfaction of the Commissioner that such a failure was not wilful but arose from circumstances beyond his control, be liable to a penalty not exceeding Rs. 100 for every such failure. The Court shall on the application of the Commissioner recover the fine imposed as if a decree had been passed for the fine by the Court against the person concerned.

RULES FOR THE RETENTION AND RETURN OF DOCUMENTS FILED BEFORE
THE HINDU RELIGIOUS ENDOWMENTS COMMISSIONER.

25-A.--(1) Where a petitioner bases his claim upon a document in his possession or power, he shall produce it before the Commissioner when the petition is presented and at the same time deliver the document or a copy thereof to be filed with the petition.

(2) Where he relies on any other documents (whether in his possession or power or not) as evidence in support of his claim, he shall enter such documents in the list to be added or annexed to the petition.

25-B. Where any such document is not in the possession or power of the petitioner, he shall if possible, state in whose possession or power it is.

25-C. (1) A document which ought to be produced before the Commissioner by the petitioner when the petition is presented, or to be entered in the list to be added or annexed to the petition, and which is not produced or entered accordingly, shall not without the leave of the Commissioner be received in evidence on his behalf at the hearing of the petition.

(2) Nothing in this rule applies to documents produced for cross-examination of the respondent's witnesses, or in answer to any case set up by the respondent or handed to a witness merely to refresh his memory.

25-D. (1) The parties or their pleaders shall produce, at the first hearing of the petition, all the documentary evidence of every description in their possession or power, on which they intend to rely and which has not already been filed in the office of the Commissioner all documents which the Commissioner has ordered to be produced.

(2) The Commissioner shall receive the documents so produced provided that they are accompanied by an accurate list thereof prepared in such form as the Commissioner directs.

25-E. No documentary evidence in the possession or power of any party which should have been but has not been produced in accordance with the requirements of rule 25-D shall be received at any subsequent stage of the proceedings unless good cause is shown to the satisfaction of the Commissioner for the non-production thereof; and the Commissioner receiving any such evidence shall record the reasons for so doing.

25-F. The Commissioner may at any stage of the petition reject any document which he considers irrelevant or otherwise inadmissible, recording the grounds of such rejection.

25-G. (i) Subject to the provisions of the next following sub-rule there shall be endorsed on every document which has been admitted in evidence in the petition the following particulars, namely,—

- (a) the number and title of the petition,
- (b) the name of the person producing the document,
- (c) the date on which it was produced and
- (d) a statement of its having been so admitted;

and the endorsement shall be signed or initialed by the presiding officers or by the Commissioner as the case may be.

(2) Where a document so admitted is an entry in a book, account or record and a copy thereof has been substituted, for the original under the next following rule, the particulars aforesaid shall be endorsed on the copy and the endorsement thereon shall be signed or initialed by the presiding officers or the Commissioner as the case may be.

25-H. (1) Save in so far as is otherwise provided by the Banker's Books' Evidence Act, 1891, where a document admitted in evidence in

the petition is an entry in a letter book or a shop-book or other account in current use, the party on whose behalf the book or account is produced may furnish a copy of the entry.

(2) Where such a document is an entry in a public record produced from a public office or by a public officer, or an entry in a book or account belonging to a person other than a party on whose behalf the book or account is produced, the Commissioner may require a copy of the entry to be furnished—

(a) where the record book or account is produced on behalf of a party then by that party, or

(b) where the record book or account is produced in obedience to an order of the Commissioner acting of his own motion, then by either or any party.

(3) Where a copy of an entry is furnished under the foregoing provisions of this rule, the Commissioner shall, after causing the copy to be examined, compared and certified, in the manner mentioned in sub-rule (4) mark the entry and cause the book, account or record in which it occurs to be returned to the person producing it.

(4) The Commissioner or such officer as he appoints in this behalf, shall mark the document for the purpose of identification and, after examination and comparing the copy with the original, shall, if it is found correct, certify it to be so and return the book to the person producing it and cause the copy to be filed.

25-I. Where a document relied on as evidence by either party is considered by the Commissioner to be inadmissible in evidence, there shall be endorsed thereon the particulars mentioned in clauses (a), (b) and (c) of sub-rule (i) of rule 25-G, together with a statement of its having been rejected, and the endorsement shall be signed or initialed by the presiding officers or by the Commissioner, as the case may be.

25-J. (1) Every document which has been admitted in evidence, or a copy thereof where a copy has been substituted for the original under rule 35-H, shall form part of the record of the petition.

(2) Documents not admitted in evidence shall not form part of the record and shall be returned to the persons respectively producing them:

Provided that no document shall be returned which by force of the order has become wholly void or useless.

25-K. Notwithstanding anything contained in rule 25-H or rule 25-J, the Commissioner may, if it sees sufficient cause, direct any document or book produced before him in any petition to be impounded and kept in the custody of an officer under the Commissioner for such period and subject to such condition as the Commissioner thinks fit.

25-L. (1) Any person, whether a party to the petition or not, desirous of receiving back any document produced by him in the petition and placed on the record shall, unless the document is impounded under rule 25-K, be entitled to receive back the same—

- (a) where the petition is one in which the order passed is not liable to be questioned by a suit or application in a court, when the petition has been disposed of, and
- (b) where the petition is one in which the order passed is so liable to be questioned in a Civil Court, when the Commissioner is satisfied that the time for filing a suit or application has elapsed and that no suit or application has been filed or, if a suit or application has been filed, when such suit or application has been disposed of:

Provided that a document may be returned any time earlier than that prescribed by this rule if the person applying therefor delivers to the proper officer a certified copy to be substituted for the original and undertakes to produce the original if required to do so :

Provided also that no document shall be returned which, by force of the order, has become wholly void or useless.

(2) On the return of a document admitted in evidence, a receipt shall be given by the person receiving it.

(3) Every application under the first proviso to sub-rule (1) shall be made by a verified petition setting forth facts justifying the immediate return of the original and the Commissioner may make such order as he thinks fit for costs of any or all the parties to the application, including any costs "incidental to the preparation of the certified copy to be substituted for the original" and may further direct that any party against whom any order for costs is made shall have such costs, if paid, "included as costs in the cause."

25-M. (1) The Commissioner may of his own motion, and may, in his discretion, upon the application of any of the parties to a petition, send for, either from his own records or from any other Court, the record of any other petition or proceeding, and inspect the same.

(2) Every application made under this rule shall (unless the Commissioner otherwise directs) be supported by an affidavit showing how the record is material to the petition in which the application is made, and that the applicant cannot without unreasonable delay or expense obtain a duly authenticated copy of the record or of such portion thereof as the applicant require, or that the production of the original is necessary for the purposes of justice.

(3) Nothing contained in this rule shall be deemed to enable the Commissioner to use in evidence would be inadmissible in the petition and the provisions of the Indian Evidence Act shall apply in regard to the proof of documents.

25-N. The provisions herein contained as to documents shall, so far as may be, apply to all other material objects producible as evidence.

25-G. For the purpose of enquiry by the Commissioner, the provisions of the Civil Procedure Code, the Indian evidence Act and circulars of the Patna High Court shall apply in so far as they are consistent with these rules.

RULES FOR ISSUE OF COMMISSION TO EXAMINE WITNESSES.

26. The Commissioner may, in any inquiry, issue a commission for the examination on interrogatories or otherwise of any person resident within the local limits of his jurisdiction who has to travel more than 200 miles by rail or 50 miles by road or canal or who is exempted from personal appearance in a Civil Court or who is from sickness or infirmity unable to attend it.

27. An order for the issue of a commission for the examination of a witness may be made by the Commissioner either of his own motion or on the application, supported by an affidavit or otherwise, of any party to the inquiry or of the witness to be examined.

28. A commission for the examination of a person who resides within the local limits of the jurisdiction of the Commissioner may be issued to any person whom the Commissioner thinks fit to execute it.

29. (1) The Commissioner may in any inquiry issue a commission for examination of—

(a) any person who is about to leave the local limits of his jurisdiction before the date on which he is required to be examined, and

(b) any Civil or Military officer of the Government who cannot, in the opinion of the Commissioner, attend without detriment to the public service.

(2) Such commission may be issued to any person whom the Commissioner thinks fit to execute it.

30. Where the Commissioner of his own motion or on application made, is satisfied that the examination of a person residing at any place not within his jurisdiction is necessary, he may issue a commission or a letter of request to a competent court of law to obtain from the person concerned replies to such interrogatories as may be sent to such Court.

31. Every person receiving a commission for the examination of any person shall examine him or cause him to be examined pursuant thereto.

32. Where a commission or letter of request has been duly executed, it shall be returned together with the evidence taken under it to the Commissioner and the Commission or letter of request and the return thereto and the evidence taken under it, shall (subject to the provisions of the next following rule) form part of the record of the inquiry.

33. The evidence taken under a Commission shall not be read as evidence in the inquiry without the consent of the party against whom the same is offered, unless (a) the person who gave the evidence is dead or unable from sickness or infirmity to attend to be personally examined, or exempted from personal appearance at the place of inquiry, or is a Civil or Military officer of the Government who cannot, in the opinion of the Commissioner, attend without detriment to the public service, or (b) Commissioner in his discretion dispenses with the proof of any of the circumstances mentioned in clause (a) and authorises the evidence of any person being read as evidence in the inquiry notwithstanding proof that the cause for taking such evidence by commission has ceased at the time of reading the same.

Commissions for local investigations.

34. In any inquiry in which the Commissioner deems a local investigation to be requisite or proper for the purpose of elucidating any matter in dispute, or of ascertaining the market value of any property, or the amount of any mesne profits or damages or annual net profits, the Commissioner may issue a commission to any person whom the Commissioner thinks fit to execute it directing him to make such investigation and to report thereon to the Commissioner.

35. (1) The Commissioner so appointed after such local inspection as he deems necessary and after reducing to writing the evidence taken by him, shall return such evidence, together with his report, in writing, signed by him to the Commissioner.

(2) The report of the Commissioner so appointed and the evidence taken by him (but not the evidence without the notes) shall be evidence in the inquiry and shall form part of the record.

Commissions to examine accounts.

36. In any inquiry in which an examination or adjustment of accounts is necessary the Commissioner may issue a commission to any person whom he thinks fit to execute it directing him to make such examination or adjustment.

37. The proceedings and report (if any) of the Commissioner so appointed shall be evidence in the inquiry.

General provisions.

38. Before issuing any commission under these rules at the instance or for the benefit of a party, the Commissioner may order that such sum (if any) as he thinks reasonable for the expenses of the commission to be, within a time to be fixed, paid to the Commissioner appointed under these rules by the party at whose instance or for whose benefit the commission is issued. If the sum so specified is not paid, the Commissioner may decline to issue the commission.

39. Any Commissioner appointed under these rules may, unless otherwise directed by the order of appointment,—

- (a) examine the parties themselves, if any, and any witness whom they or any of them may produce and any other person whom the Commissioner thinks proper to call upon to give evidence in the matter referred to him;
- (b) call for and examine documents and other things relevant to the subject of inquiry;
- (c) at any reasonable time and with due notice to the party and with his consent enter upon or into any land or building mentioned in the order. If there is any objection by the owner, the matter should be reported to the Commissioner who shall pass orders after proper enquiry made by him. If his orders are also objected to by the owner, the matter should be reported to the Provincial Government.

40. (1) Where the commission is issued under these rules, the Commissioner shall direct that the parties to the inquiry, if any, shall appear before the Commissioner appointed under these rules in person or by their agents or pleaders.

(2) Where all or any of the parties do not so appear, the Commissioner appointed under these rules may proceed in their absence, if it is proved that the absence was due to wilful negligence.

41. The provisions of the rules framed under this Act, relating to the summoning attendance and examination of witnesses and remuneration of witnesses shall apply to persons required to give evidence or to produce documents under these rules before a Commissioner appointed under these rules.

42. If the person to whom a commission is issued under these rules is not already in the service under the Commissioner, the Commissioner may sanction the payment to him of such remuneration or allowances as he may think reasonable.

PART 4.

RULE UNDER SECTION 42 (1).

Publication of notice.

1. Notice referred to in clause (a) of sub-section (1) of section 42 shall be sent by registered post acknowledgment due—

- (a) to the trustee of the temple or specific endowment concerned,
- (b) to such persons having interest in the temple or the specific endowment as the Commissioner may deem necessary.

2. Copies of the notice shall also be published by affixture—

- (a) on the notice board or front door of the temple concerned;
- and

(b) in the case of a specific endowment also in a conspicuous place near the endowment.

3. A copy of the notice shall also be published in English and also in the vernacular of the locality in one or more newspapers circulating therein.

RULE UNDER SECTION 47(4).

Publication of the order of the Commissioner.

1. Every order of the Commissioner under section 47 shall be published in the notice board of the temple or math affected by the order and in the official Gazette of the Province in which the temple or math is situated.

RULE UNDER SECTION 51 (1).

Notification to the trustee.

1. The amount of the costs expenses or contributions payable by a trustee of a math or temple under sections 48 and 49 shall be notified to such trustee by registered post. Where the trustee has refused the notice mentioned in sub-section 2 (a) of section 51, the time mentioned in that sub-section shall be calculated from the date of such refusal.

RULE UNDER SECTION 51 (2) (a).

The requisition referred to in clause (a) of sub-section (2) of section 51 shall—

- (i) if it relates to the recovery of costs and expenses payable under section 48, be in Form I annexed hereto, and
- (ii) if it relates to the recovery of contributions payable under section 69, be in Form II annexed herewith.

ANNEXURE.

FORM I.

Requisition under clause (a) of sub-section (2) of section 51 of the Orissa Hindu Religious Endowment Act, 1939, for the recovery of costs and expenses.

To

The Collector,

..... District.

Whereas the persons described in the fourth column of the schedule annexed hereto, being trustees of the endowments mentioned in the corresponding entries in the third column thereof, have made default in

complying with the notice served on them under sub-section (1) of section 51 of the Orissa Hindu Religious Endowment Act, 1939 (Orissa Act 1939) to pay out of the funds of the said endowments, the amounts against their names in the sixth column of the said schedule being costs and expenses payable by them under section 48 of the said Act, you are hereby requested to recover the said amounts and to pay the same to me, in accordance with the provisions of the said section 51.

SCHEDULE.

Serial no.	Taluk sub-division or village.	Name of the endowment.	Name, father's name and address of the trustee.	Suit, petition or other proceeding in respect of which the costs and expenses were incurred.	Amount of the costs and expenses.	Demand number and date.	Date of service of demand.
1	2	3	4	5	6	7	8

Signed.....

Hindu Religious Endowments
Commissioner (Orissa).

Trustee of the math or Temple.

District.. ..

FORM II.

Requisition under clause (a) of sub-section (2) of section 51 of the Orissa Religious Endowment Act, 1939, for the recovery of contributions.

To

The Collector,

.....District.

Whereas the persons described in the fourth column of the schedule annexed hereto, being trustees of the endowments mentioned in the corresponding entries in the third column thereof, have made default in complying with the notice served on them under sub-section (1) of section 51 of the Orissa Hindu Religious Endowment Act, 1939 (Orissa Act of 1939), to pay out of the fund of the said endowments the amounts mentioned against their names in the sixth column of the said

schedule being contributions payable by them under section 49 of the said Act, you are hereby requested to recover the said amounts and to pay the same to me in accordance with the provisions of the said section 51.

Serial no.	Taluk or Subdivision and village.	Name of the endowment.	Name, father's name and address of the trustee.	Fasli to which the contribution relates.	Amount of the contributions.	Demand number and date.	Date of service of demand.
1	2	3	4	5	6	7	8

Signed.....

Hindu Religious Endowment
Commissioner, Orissa.

Trustees of the.....temple or math.
.....district.

PART 5.

RULES FRAMED UNDER SECTION 52 (1).

1. The working hours for the Commissioner and for the staff of the office of the Commissioner shall be the same as those fixed for employees in the Orissa Government Secretariat.

2. The tours of the Commissioner shall be subject to the control of the Provincial Government.

3. Powers conferred on the Commissioner by section 33(2), 39(2) and 44(4) of the Act or by any scheme settled by the tribunal constituted with the Commissioner and one or more officers in the service of the Crown, or by any Court, to appoint or to remove, dismiss or otherwise punish a paid Executive Officer for any temple or math or any endowment or endowments connected therewith, shall be exercised by the Commissioner subject to confirmation by the Provincial Government.

RULES UNDER SECTION 52(2) (d).

Account Rules.

Receipts.

1. All transactions to which any employee of the Hindu Religious Endowments in his official capacity is a party, shall be brought into

account and all moneys received by such employee shall be paid in full without delay into a Treasury or Bank with which the Commissioner has transactions to be credited to the appropriate account of the Endowments.

2. The appropriation of receipts to expenditure shall, as a rule, be avoided.

3. Any officer under the Commissioner authorised by him in this behalf shall grant receipts for all moneys received by him for credit to the Endowment's funds. A counterfoil receipt book bearing printed machine numbers shall be maintained for the purpose.

4. Recoveries of overpayments relating to the current year shall be shown as abatement of charges of the accounts concerned. If the overpayment relates to previous years, the accounts of which have been fully closed, the recoveries will be taken as credit receipts to the accounts concerned.

Expenditure.

5. Payment from Endowments funds shall be made by cash or cheque. Cheque shall not be issued for sums less than Rs. 10.

6. No money shall be withdrawn from the Bank or Treasury unless it is required for immediate payment and ordered by the Commissioner.

7. Money indisputably payable shall never be left unpaid and money paid shall, under no circumstances, be kept out of the accounts at the time of payment.

8. Any person having a claim against the Commissioner shall present his voucher duly stamped and verified.

9. Printed form of vouchers in English shall be adopted as far as possible. When the use of a purely vernacular account or voucher is unavoidable, a brief abstract shall be endorsed in English under the signature of the officer who prefers the claim stating the amount, the name of the payee and the nature of payment. All vouchers shall be filled in and signed in ink. The amount of vouchers shall be written in figures as well as in words. All corrections and alterations in the total of a voucher shall be attested by the initials of the person signing the receipt and dated by him.

10. Receipts for all sums exceeding Rs. 20 either in cash or by cheque shall be stamped. The correct head of classification according to the Budget shall be recorded on each voucher by the drawing officer.

Establishment.

11. A detailed schedule of permanent establishment shall be maintained up-to-date. The name, designation and pay of all members of the establishment holding permanent posts whether on duty or absent on other duty, leave or deputation or in temporary posts elsewhere, shall

be distinctly shown. The date of birth of the person appointed to the present post and of promotion to present pay as well as the number and date of order creating the post as it stands, shall be clearly entered in appropriate columns. The register should be maintained by the Secretary.

12. Early in July in each year, the Secretary to the Commissioner shall prepare a detailed statement of the permanent establishment existing on 1st July, place it before the Commissioner for approval and then transmit it to the Examiner of Local Fund Accounts by the 15th August.

Establishment pay bills.

13. Pay bills of permanent and temporary establishment shall be prepared in Form A (appended). If any person in superior service was absent during the month, with or without leave (except on casual leave) an absentee statement in B (appended) shall accompany the bill.

14. Pay bills shall be passed for payment under the signature of the Commissioner. Cheques shall then be drawn and issued under the signature of the Commissioner in favour of the payee or under the signature of any other officer under the Commissioner who is responsible for the disbursement of the amounts to the proper payees. The signatures of the payees with dates shall be obtained in acquittance rolls, and stamps shall be affixed to the receipts for payment of sums in excess of Rs. 20. Payment to illiterate persons shall be attested by one or more witnesses. When the payee signs in vernacular, the amount acknowledged shall be noted by him in the same vernacular. Payment shall as a rule be made before the Secretary who should certify that the payment was made before him.

Pay bills should be prepared by the clerks in charge of the work, checked by the Secretary, who should place it before the Commissioner for approval. Bills not bearing the signature of the Commissioner should not be honoured.

15. The amounts drawn but not disbursed to the payees before the end of the month in which they are drawn shall be refunded by short drawal in the next bill, a note of the same having been taken by the Secretary in a book.

16. Pay bills may be signed at any time on the last working day of the month by the labour of which the pay is earned and are due for payment the next working day. An employee finally quitting the services of the endowments may however be paid to the date of his so quitting service before the end of the month, a supplemental bill being presented in respect of his pay.

17. If the first six days of the month are public holidays, the Commissioner may, if thinks fit, direct payment on the last working day before holidays.

18. Salary of the Commissioner of Endowment may be paid upon the personal claim and to his personal receipt. At the instance of the Officer concerned the pay bill may be made payable to some Banker or Agent recognised by the Provincial Government for this purpose.

19. Pay and allowances or any money due from the Endowment Fund can be drawn on behalf of an officer or servant for the day of his death irrespective of hour at which the death took place.

20. Pay and allowances or any money due from the Endowment Fund claimed on behalf of a deceased officer or servant to the office of the Commissioner shall not ordinarily be paid without the production of legal authority. Under the special orders of the Commissioner and after such investigation into the rights and title of the claimants as may be deemed sufficient, claims may be paid without such legal authority, provided that where the claim exceeds Rs. 500 an indemnity bond to the satisfaction of the Commissioner shall be obtained before payment.

21. Arrear pay shall be drawn not in the ordinary monthly bills, but in a separate bill, the amount claimed for each month being entered separately and reference being also given to the bill from which the charge was omitted or withheld, or on which it was refunded by direction or to any special order of the competent authority granting a new allowance.

22. Pies shall be omitted from all bills for pay and allowances. All individual items in such bills shall be calculated to the nearest anna (fractions below half an anna being omitted and half an anna or over being reckoned as one anna).

Travelling allowances.

23. Travelling allowance of officers and servants, other than permanent or fixed allowances shall be charged in a separate bill in Form C (appended). As a rule, immediately on the return of the officer or servant to the headquarters station, bills should be prepared and the amount passed for payment in accordance with the Travelling Allowance Rules of Orissa.

Explanation.—The term "Officer" in this rule shall include the Commissioner of the Endowments.

24. A record of the service of each permanent officer or servant of the endowments shall be maintained by the Secretary in Form D (appended) and checked by the Commissioner once in a year. The costs of the service books shall be recovered from the Officer or servant concerned.

25. The service books should be taken up for verification in January of every year and the Commissioner shall, after satisfying himself that the services of the Endowments' Officer or servant concerned are correctly recorded in each book, record therein a certificate in the following words over his signature "services verified up-to-date".

Contingencies.

26. The term "Contingencies" covers charges which are incidental to the management of an office such as postal and telegraph charges, purchase of references books, periodicals, stationery, etc., electric and telephone charges and miscellaneous office expenses, including wages of coolies engaged on manual labour and paid at daily or monthly rates. No pay of any kind or additions to pay shall be charged to this head. Every item of expenditure should be taken to the day book attested by the Secretary before payment.

27. Permanent advance for the Commissioner's office shall be sanctioned by the Commissioner and shall remain with the Secretary who will account for it. A register of contingent expenditure shall be maintained in the office of the Endowments in the Form D (appended). The register should remain in the personal custody of the Secretary.

28. Vouchers for more than Rs. 10 shall be retained in the office and preserved for three years, while the others shall be destroyed or so defaced after one year that they cannot be used again.

29. The inspecting officers shall maintain a register of contingent expenditure in the Form E (appended).

30. Whenever there occurs a transfer of charge and on 15th July of each year, every inspecting officer holding a permanent advance shall send to the Commissioner of the Endowment an acknowledgment of the amount due from and accountable by himself.

Stamps.

31. Postage stamps shall be purchased and issued for use both in the Commissioner's office and by inspecting officers after they are perforated with the impression H. R. E. O.

32. The charges for postage stamps shall be drawn on separate contingent bills.

Budget.

33. A budget estimate shall be prepared showing the receipts which are expected to be realised and the expenditure for which proper sanction already exists together with the fresh charges, if any, which are likely to be formally sanctioned and incurred during the year to which the budget relates. Expenditure shall be classified under the following heads :—

MAJOR.

- 1 Salary of officers.
2. Pay of establishment.

MINOR.

1. Pay of Commissioner.
2. Pay of Secretary.
3. Pay of establishment in Commissioner's office.
4. Pay of inspecting staff inclusive of their clerks and peons.

MAJOR.	MINOR.
3. Allowances.	1. Travelling Allowances.
4. Contingencies.	2. Other allowances.
	1. Rents, rates and taxes.
	2. Postage and Telegram.
	3. Stationery.
	4. Books and periodicals.
	5. Electric and lighting charges.
	6. Telephone charges.
	7. Printing charges.
	8. Furniture.
	9. Pay of menials.
5. Law charges.	10. Miscellaneous.
	1. Vakil's fees.
	2. Stamp charges.
	3. Out fees.
6. Charges for the audit of accounts.	
7. Loans and advances.	1. Repayment of loans.
	2. Interest on loans.
	3. Grant of loans.

Reappropriation or transfer of funds from the allotment under one minor head of expenditure to another under the same major head may be made by the Commissioner. No reappropriation from one Major head to another shall be made without the sanction of the Commissioner.

Accounts and Registers.

34. The following registers shall be maintained in the Commissioner's office in printed forms :—

1. A Cash Book.
2. A Demand Register to watch the realisation of contributions due from maths and temples.
3. A Miscellaneous Register with receipt books and counterfoils.
4. A Deposit Register.
5. A Register of Advances to record transactions chronologically.
6. A Posting Register to compile monthly accounts.
7. A Postage Stamp Account.
8. A Contingent Register for the Commissioner's office.
9. An Establishment Audit Register.

35. Stock Books showing receipts, issues and balances shall be maintained in the office of the Commissioner for—

- (a) Stationery and Printing forms,
- (b) Furniture,
- (c) Cycles, type-writers, tools and plant and other stores.

The stock book shall be verified by the Secretary once in three months. The inspecting officers shall maintain similar stock registers which shall be verified once a year by the Commissioner.

Miscellaneous.

36. No officer of the office of the Commissioner shall issue duplicates or copies of receipts granted for money received or duplicates for copies of bills or other documents for the payment of money which has already been paid on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day, a certain amount on a certain account was received from or paid to a certain person.

Closing of monthly accounts and verification of balances.

37. At the end of each day, the receipts and expenditure entered in the cash book shall be compared item by item with the vouchers and with the entries in the Bank pass book and the balance specified in figures as well as in words. The differences, if any, between the Bank balance as shown in the cash book and the pass book balance shall be explained in a memorandum of reconciliation to be recorded therein over the signature of the Secretary. The Commissioner shall check this at the end of every month and put his initials in the account book.

FORM A.

THE OFFICE OF COMMISSIONER FOR HINDU RELIGIOUS ENDOWMENTS,
ORISSA.

(See Rule 13 of the Account Rules of Hindu Religious Endowments Board.)

Detailed Pay Bill of the Commissioner's office or mufassal establishment for the month of 19 .

[N.B.—1. The periodical increment certificate form should be scored through when no increment is drawn.

2. Each bill must be accompanied by the form which includes the absentee statement and statements of substantive changes except where such forms are blank and do not otherwise require to be submitted.

3. In the remarks column (11) should be recorded all unusual permanent events such as deaths, retirements, permanent transfers, and

first appointments which find no place in the increment certificate or absentee statement but which should be recorded in the statement of substantive charges.

4. The total pay of a subordinate officiating in a certain scale should be drawn for the period only that he officiates in that section.

5. A red line should be drawn right across the sheet after each section of the establishments and under it the total of columns (3), (4), (5) and (6) for the section should be shown.]

DETAILS OF PAY OF ABSENTEES REFUNDED.

Designation of post.	Name of incumbent.	Period.	Amount.
1	2	3	4
			Rs. a. p.

[illegible]

Rs. a. p.

Total of pay, leave salary, additional pay
for officiating and allowances [columns (3)
to (6)].

Deduct undisbursed pay refunded as ...
detailed on first page.

Deduct total of fines, provident fund, ...
other funds and income-tax [columns (7)
to (10)].

Total deductions ...

Net sum required for payment rupees in (words).....

Pay rupees (in words).....

Examined and entered.....

Signature.

Date 19 . }

President,

Accountant. }

Hindu Religious Endowments.

1. Received contents : also certified that I have satisfied myself
that all pays, etc., included in bills drawn ^{1 month}_{2 months}_{3 months} previous to this date
with the exception of those detailed on the first page (of which the total
has been refunded by deduction from this bill) have been disbursed to
the proper persons ; that their receipts have been taken in acceptance
rolls filed in my office, with receipt stamps duly cancelled for every
payment in excess of Rs. 20.

Station. }

Signature.

Dated 19 . }

Designation of head of office.

One line to be used and others scored out.

PERIODICAL INCREMENT CERTIFICATE.

(N.B.—Do not include names of subordinates whose names are not recorded on pay bills.)

Name of Incumbent and whether holding post in substantive (S) or officiating (O) capacity.	Scale of pay of post held (rupees per month).	Date of last increment or of appointment to the post).	Date of present increment.	Pay after present increment (rupees per month).	Period of suspension for misconduct or leave without pay since date shown in column (3) or of leave taken if tenure of post is in officiating capacity.
1	2	3	4	5	6

FORM B.

THE OFFICE OF COMMISSIONER FOR HINDU RELIGIOUS ENDOWMENTS,
ORISSA.

Absentee Statement of the Commissioner Office or mufassal establishment
for the month of 19 .

Name of absentee.	Actual rate of substantive pay (Rs. per month).	Designation and rate of pay of vacant post (in Rs. per month).	Nature of absence.					Officiating subordinate, if any				
			Kind.	Period.	From— A.M. or P.M.	To— A.M. or P.M.	Rate of absence allo- wance Rs. per month.	Name.	Substantive post.	Substantive pay (Rs. per month).	Additional pay for om- inating (Rs. per month).	
				y. m. d.								

(Signed.)

(Head of office.)

STATEMENT OF SUBSTANTIVE CHANGES.

[N. B.—Do not include changes due to increments or those pertaining
to men whose names are not recorded on pay bills.]

Name of subordinate.	Designation.	Time scale of pay (Rs. per month).	Old rate of pay (Rs. per month).	Altered rate of pay (Rs. per month).	Date of alteration.	Reason for alteration.

FORM C.

OFFICE OF COMMISSIONER FOR HINDU RELIGIOUS ENDOWMENTS,
ORISSA.

Voucher no. _____ of _____ 19 ____

(See Rule 23 of the account Rules of Hindu Religious Endowments Board.)

Total (in words) of bill _____

* 1. Contents received: also certified that I have satisfied myself that the amounts included in bills drawn $\dagger$ $\frac{1 \text{ month}}{2 \text{ months}} \frac{3 \text{ months}}{3 \text{ months}}$ previous to this date with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the officers of subordinates therein named and their receipts taken in the acquittance roll; also that the allowances drawn for ministerial or menial officers for journeys by road or boat do not exceed their actual travelling expenses, and that under my orders and to my knowledge, ^{he} ~~they~~ travelled by $\ddagger$ _____ also that it was necessary for the officers for whom halting allowance at headquarters is drawn to keep up the whole or part of their camp equipage during such halt, and that the expense incurred on this account was not less than the halting allowance drawn.

2. That I have taken pains to ascertain the length of the above-mentioned marches and have shown them accurately to the best of my knowledge and belief.

3. That no travelling allowance has been drawn in any case for days of casual leave, or for Sundays or authorised holidays not actually spent in camp.

Passed for Rupees.

Dated _____ 19 ____

(Head of office.)

(Controlling officer.)

Pay rupees (in words and figures).....

Dated _____ 19 ____

Commissioner, Hindu Religious Endowments.

* Clause 2 should be scored out with a pen when no mileage is claimed under rule Orissa Travelling Allowance Rules.

$\dagger$ One line to be used and the others scored out.

$\ddagger$ Here state conveyance used.

Travelling allowance bill of the establishment of _____ for
the month of _____ 19

Name and designation.	(1) Pay, (2) headquarters.	Dates (and hours when necessary) of journeys and—				Purpose of journey.	Kind of journey i.e. by road, boat, steamer or rail (mail or ordinary) or public conveyance.	Number of miles.
		Halts.		Route.				
		From—	To—	From—	To—			
1	2	3		4		5	6	7

Name and designation.	Allowances claimed.										Total.	Remarks.
	Mileage by road or boat or actual expenses.		Daily allowance.			Railway and steamer fares.		Journeys by road or canal in a public conveyance.				
	Rate.	Amount.	Number of days.	Rate.	Amount.	Class single or double.	Amount.	Single actual fare of the lowest class in the public conveyance.	One-third daily allowance subject to a minimum of Rs. 4.			
1	8		9			10		11			12	13
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Total ...												

Dated 19

FORM D.

THE OFFICE OF COMMISSIONERS FOR HINDU RELIGIOUS ENDOWMENTS,
ORISSA.

(See Rule 24 of the Account Rules of the Hindu Religious
Endowments Board.)

Service Book.

Space should be provided on the reverse of the title page of the service book to record thumb and finger impressions of the subordinates of the Board under the following heading :—

“Thumb and finger impressions of the subordinates of the Board”.

The opening page of the Service book should contain the following entries :—

1. Name.
2. Race.
3. Residence.
4. Father's name and residence.
5. Date of birth by the Christian era as nearly as can be ascertained.
6. Exact height by measurement.
7. Personal marks of identification.
8. Signature of subordinate.
9. Signature and designation of the head of the office or other attesting officer.

The remaining folios of the service book should be divided into fifteen columns, viz :—

1. Name of appointment.
2. Whether substantive or officiating, and whether permanent or temporary.
3. If officiating, here state substantive appointment.
4. Pay in substantive appointment.
5. Additional pay for officiating.
6. Other emoluments falling under the term 'Pay'.
7. Date of appointment.
8. Signature of officer or subordinate.

9. Signature and designation of the head of the office or other attesting officer in attestation of columns (1) to (8).
10. Date of termination of appointment.
11. Reason of termination (such as promotion, transfer, dismissal, etc.)
12. Signature of the head of office or other attesting officer.
13. Leave taken—Nature and duration of.
14. Signature of the head of office or other attesting officer.
15. Reference to any recorded punishment or censure, or reward or praise of the subordinate.

FORM E.

REGISTER OF CONTINGENT CHARGES OF THE OFFICE OF COMMISSIONERS
FOR HINDU RELIGIOUS ENDOWMENTS, ORISSA.

Date.	Voucher number.	To whom paid.	Description of charges.	Stationery.	Postage and telegrams.	Books and periodical.	Printing and publication charges.	Purchase and repairs of furniture.
				Budget grant.				
1	2	3	4	5	6	7	8	9
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

[illegible]

RULE UNDER SECTION 52(2) (e).

Conditions of Service.

1. (a) Save as otherwise provided in the Act, in these rules or in any other rules in force for the time being, the conditions of service of all officers and servants under the Commissioner shall be the same as those prescribed for Government servants of similar standing and status, in the Orissa Service Code.

(b) Any powers assigned to the head of the department in the provision applicable to such Government servants shall be exercised by the Commissioner.

(c) In these rules the expression 'superior service' has the same meaning as in the Orissa Service Code.

2. (a) No order sanctioning a personal allowance or an advance increment to any officer or servant under the Commissioner shall be passed without the previous sanction of the Provincial Government.

(b) No person whose age exceeds thirty-five years shall be appointed to any post in the superior service under the Commissioner without the previous sanction of the Provincial Government.

3. (a) No person who has been dismissed from the service of Government or of any local authority shall be employed in the service under the Commissioner except with the previous sanction of the Provincial Government.

(b) No person who has been or is convicted of a political offence or of an offence involving moral turpitude shall be employed or retained in the service under the Commissioner except with the previous sanction of the Provincial Government.

4. (a) Every appointment to a post in superior service shall be subject to probation for a period of two years on duty within a continuous period of three years. Such probation may be either in the said post or in any other post with similar duties.

(b) The appointing authority may, before the expiry of the period of probation, for reasons to be specified in writing, terminate the probation of any person and revert him to his permanent post if he is already a permanent officer or servant or discharge him from the service under the Commissioner in other cases.

(c) The order in which persons who are on probation and persons who have completed their period of probation shall be discharged or reverted for want of vacancies shall be as follows :—

First, the persons who are on probation, in order of juniority, and

Second, the persons who have completed their period of probation, in order of juniority.

Explanation.—For the purposes of this sub-rule, juniority as between persons who are on probation shall be determined by the total length of their service which counts for probation and as between persons who have completed their period of probation, by the dates on which the probation was completed.

(d) Persons who have been discharged or reverted for want of vacancies under sub-rule (c) shall be reappointed as vacancies arise in the inverse of the order laid down in that sub-rule :

Provided that nothing contained in this sub-rule shall be deemed to give any such person a right to be reappointed in preference to another who has been discharged or reverted later under clauses (1) (3) or (4) of sub-rule (a) of rule (5) and who is entitled to reappointment under rule 7:

(e) A person who has completed his period of probation shall be confirmed at the earliest opportunity. Where there are two or more such probationers, the probationer who completed his period of probation earliest shall be confirmed first.

5. (a) When any post or posts are abolished; persons shall be selected for discharge or reversion from the unit concerned in the following order, namely:—

- (1) acting persons who have not completed their period of probation in order of juniority ;
- (2) persons who have attained the age of fifty-five years, in order of age, the oldest being discharged or reverted first ;
- (3) persons who have completed their period of probation, in order of juniority ; and
- (4) permanent officers or servants not coming under category (2) in order of juniority :

Provided that no officer or servant shall be discharged on the abolition of any appointment unless he cannot be provided for otherwise.

Explanation (1).—An appointment the pay of which is reduced shall be deemed to be abolished within the meaning of this sub-rule.

Explanation (2).—The unit for purposes of selection of persons for discharge or reversion shall be the group of holders of posts of the same grade or of higher grades, if any, to which transfers, appointments or promotions are normally made by the same authority.

Explanation (3).—For the purposes of this sub-rule juniority or seniority shall be determined—

- (i) in cases falling under clause (1), according to the total length of service which counts for probation ;

(ii) in cases falling under clause (3), according to the dates on which the probation was completed; and

(iii) in cases falling under clause (4), according to the position in the service list.

(b) Where a person to be discharged under clause (4) of sub-rule (a) holds a post in a grade to which promotions are normally made from a lower grade, he shall, if he so desires, instead of being discharged, be reverted to such lower grade and be placed at the top thereof and sub-rule (a) shall be applied to the selection of persons for discharge or reversion from such lower grade.

6. Any person who is discharged or reverted under sub-rule (a) of rule 5 shall, within six months after the date on which he was informed of the order of discharge or reversion, be entitled to appeal against such order on the ground that that sub-rule has not been complied with, to the authority to whom an appeal from an order dismissing him would lie.

7. When candidates are required for appointment to any post in a unit, preference shall be given to persons discharged or reverted from such posts in the unit otherwise than under clause (2) of sub-rule (a) of rule 5 so long as such persons desirous of such appointment are available; appointments being made in the inverse of the order in which they were discharged or reverted from such unit:

Provided that in the case of a person who did not on the date of his discharge or reversion hold the post substantively, he possesses the qualifications, if any, prescribed for the post or has, before discharge or reversion, been exempted by competent authority from the possession of such qualifications:

Provided also that if the appointing authority considers it undesirable that any specified person should be appointed under this rule, such authority may, for reasons to be recorded in writing and communicated to the person concerned, refuse to appoint him; and an appeal shall lie from such refusal as if it were an order of dismissal:

Provided further that nothing contained in this rule shall be deemed to give any person discharged or reverted under clause (1) or (3) of sub-rule (a) of rule 5 a right to be reappointed in preference to another who has been discharged or reverted later under sub-rule (a) of rule 4 and who is entitled to reappointment under sub-rule (d) of that rule.

8. Any person eligible for re-employment under rule 7 shall be entitled to appeal to the authority whom an appeal from an order dismissing him would lie, on the ground that some person who should have been re-employed later has been re-employed before him. Such appeal shall be preferred within six months after the date on which such other person was re-employed.

9. Reasonable notice shall be given to an officer or servant in permanent employ before he is discharged under rule 5, if, in any case, notice of at least three months is not given and the officer or servant has not been provided with other employment on the date on which his services are dispensed with, a compensation gratuity not exceeding his emoluments, for the period by which the notice actually given falls short of three months shall, with the sanction of Provincial Government be paid to him.

10. (a) Unless it contains an express statement to the contrary an order for the abolition of an appointment or for the reduction of the emoluments of an appointment shall not be brought into operation before the expiry of three months after notice has been given to the officer or servant whose services are to be dispensed with, on such abolition or reduction.

(b) The Commissioner shall be responsible for avoiding any unnecessary delay in giving such notice.

(c) In the case of an officer or servant on leave, the order shall not be brought into operation before the leave expires.

RULES UNDER SECTION 52(2) (h).

Rule 1.—(i) An abstract of the accounts kept under sub-section (1) of section 21 by the Commissioner and by trustees of religious endowments shall be published as provided hereunder.

Description of the authority to which the accounts relate.	By whom to be published.	Time for publication.	Where to be published.
1	2	3	4
(a) The Commissioner	The Provincial Government.	As soon as possible after the receipt of the Provincial Government of the Auditor's report.	The Orissa Gazette.
(b) Maths and Temples	The Commissioner.	Within sixty days after the receipt of Auditor's report by the Commissioner.	By affixture in the notice board of the math or temple concerned and in a vernacular daily or periodical newspaper circulated in the locality selected by the Commissioner.

(ii) If the Commissioner makes default in publishing any abstract of accounts as required in sub-section (i) the Provincial Government in case of default by the Commissioner, may by order in writing fix

a period for such publication by the Commissioner. If such publication is not made within the period so fixed the Provincial Government may cause such publication to be made and recover costs thereof from the Commissioner.

2. (i) In auditing the accounts of a math or temple under sub-section 2 of section 21 the auditor shall examine and his report shall state—

(1) whether there have been any deviations—

(a) from *mamul dittam*, if any, fixed in respect of its services and

(b) from its budget;

(2) whether the various items of its income have been realised at the proper times and whether legal steps to recover amounts overdue have been taken;

(3) whether proper investments of its surpluses and balances have been made;

(4) whether every item of its expenditure has been sanctioned by the authority competent in that behalf and is supported by a proper voucher;

(5) whether there has been any diversion of its funds for purposes other than those for which the endowment was established.

(6) whether a correct inventory of its valuables has been maintained;

(7) whether a correct list of its liabilities has been maintained; and

(8) whether its assets, including its cash balances, have been verified by him;

(ii) After the completion of the audit, the auditor shall prepare an abstract of the audited accounts for publication and submit the abstract alone with his report.

RULES UNDER SECTION 52, SUB-SECTION (2), CLAUSE (I).

Rules for the calculation of income of Temples and Maths.

1. The income of a temple or Math shall include—

(a) receipts from immovable properties;

Explanation.—Receipts from immoveable properties, when such receipts are in kind, shall be valued, in the case of produce consumed by the temple or Math, at its market value on the date of its receipt and in the case of produce sold at the amount realised on the date of sale.

- (b) receipts from investments ;
- (c) receipts from donors for particular *bhog*. If it is made by immovable property the produce should be converted into money as stated in clause (a) above.
- (d) receipts in cash not intended by the donors to be contributed to capital ;
- (e) receipts in kind not intended by the donors to be retained for the benefit of the temple or math without being converted into money.

Explanation.—Such receipts shall be deemed to accrue as income on the date of the sale thereof and shall be valued at the amount realised by such sale.

Explanation to the rule.—Income in this rule means gross income after deducting only—

- (a) the cost of production,
- (b) the revenue payable to the Government, and
- (c) the actual cost of collection not exceeding ten per cent of the amount collected except in cases where the Commissioner permits more expenditure.

2. The assessment of contribution payable by a temple or Math shall be made for each *fasli* year on the basis of the income realized during the previous *fasli* year as per this Act.

3. The trustee of every temple or Math shall prepare and submit on or before the 31st of August in each *fasli* year to the office of the Commissioner, a return in the form appended hereto or in such other form as may be directed by the Commissioner showing the income of the endowment during the previous *fasli* year calculated in accordance with this rule.

4. If the trustee of any temple or Math should be informed in the first year that in case he fails to make a return within such time or makes a return which, in the opinion of the Commissioner, is not correct or complete, the Commissioner may assess the income to the best of his judgment and the amount so assessed shall be deemed to be the income of the temple or Math for the purposes of section 49 of this Act.

5. It shall be competent to the Commissioner to make an agreement with the trustee of a temple or Math as to the amount of yearly contribution payable by him for a period not exceeding three years at a time.

6. The assessment of contribution payable by a trustee of a temple or Math for the period commencing from 4th November 1939 and ending with 30th June 1940 or any part thereof shall be made on the basis of the income realised by the temple or Math during the twelve months ending with 30th June 1938.

APPENDIX.

Statement showing the annual income for the year.....temple or
Math situated in.....village or town.....taluk.....district.

1. Receipts from immovable properties of the Math or temple :—

Rs.

(a) Income from the landed property including Inams registered in the name of the religious endowment or of the deity.

(b) Income from rents derived from house property belonging to the religious endowment or to the deity.

2. Income from investments

3. Receipts for (one meal) or endowments from the public

4. Receipts in cash not intended by the donors to be contributions to capital.

(a) [Tasdik, mohini, or Pagoda] or other similar grants from Government.

(b) From other sources such as darasani or bhatti to the deity.*

5. Receipts in kind not intended by the donors to be retained for the benefit of the temple or Math without being converted into money.

Total

NOTE.—(1) The income shall, in all cases, be deemed to be the gross income of the endowment in question after deducting only—

Rs.

(a) The cost of production

(b) The revenue payable to Government

(c) The actual cost of collection not exceeding 10 per cent of the amount collected except in cases where the Commissioner permits more expenditure under the head.

(2) Receipts from immovable properties when such receipts are in kind shall be valued in the case of produce consumed by the math or temple at its market value on the date of its receipt or in the case of produce sold and the amount realised by its sale.

(3) Receipts from immovable properties to be shown in time 3 shall be valued in the manner laid down in note 2 above.

RULE UNDER SECTION 52 (2) (j).

Books and accounts of the office of the Commissioner.

The books and accounts to be kept in the office of the Commissioner shall be under the custody of the Secretary to the Commissioner or the clerk or clerks entrusted therewith.

RULE UNDER SECTION 52 (2) (k).

Custody and Investment of Funds.

All moneys received by the Commissioner or trustees shall be lodged in—

- (a) The Imperial Bank of India, or
- (b) The Orissa Provincial Co-operative Bank, Ltd., or
- (c) Post Office Savings Bank, or
- (d) A Scheduled Bank as defined in the Reserve Bank of India Act, 1934, or
- (e) Such central District Co-operative Banks as have been approved by the Registrar, Co-operative Societies, for the investment of funds of local boards and Municipal Councils constituted under the Madras Local Boards Act, 1920 and the Madras District Municipalities Act, 1920, respectively.

Any such money not required for immediate expenditure shall be invested,—

- (a) in one or other of the following securities:—
 - (i) Promissory Notes, debentures stock or other securities of the Government of India.
 - (ii) Stock or debentures of or shares in Railway or other companies, the interest wherein shall have been guaranteed by the Secretary of States for India.
 - (iii) The debenture of the Orissa Co-operative Land Mortgage Bank, Ltd., so long as the interest thereon is guaranteed by the Provincial Government.
- (b) in a Post Office Savings Bank, or
- (c) in fixed deposits for periods not exceeding three years in,—
 - (1) The Imperial Bank of India,
 - (2) The Orissa Provincial Co-operative Bank, Ltd.,
 - (3) A Scheduled Bank as defined in the Reserve Bank of India Act, 1934, or
 - (4) Such District Co-operative Societies as have been approved by the Registrar of the Co-operative Societies for the investment of funds of local boards or Municipal Councils constituted under the Madras Local Boards Act, 1920 and the Madras District Municipalities Act, 1930, respectively.

- (d) in the case of any such moneys received by the trustees in the purchase or in the first mortgage of immovable property with previous sanction of the Commissioner.

RULES UNDER SECTION 52 (2) (1).

Form and Manner of Application.

1. All applications and appeals to the Commissioner shall be written, type-written or printed, fairly and legibly, on substantial white foolscap folio paper with an outer margin about 2 inches wide and an inner margin about 1 inch wide and separate sheets shall be stitched together bookwise. Writing or printing may be on both sides of the paper.

2. All such applications and appeals shall be presented in person either by the parties or by their vakils or other duly authorised agents at the office of the Commissioner during office hours to the Secretary to the Commissioner.

Provided that applications and appeals which are--

(1) (a) signed by parties or their agents duly authorised by a power-of-attorney attested by a person authorised to attest affidavits for use in a civil court, and

(b) duly attested as aforesaid, or

(2) signed by vakils of parties duly authorised by a vakalatnama attested by a person entitled to attest a vakalat for use in a civil court may be sent by registered post to the Secretary to the Commissioner or presented in person by the party or his agent of his vakil as the case may be to the Commissioner of the Endowments.

3. An original application to the Commissioner shall be headed with a cause title in the following form. The names of the parties shall be separately numbered and described as applicants and respondents.

Before the Commissioner for Hindu Religious Endowments, Orissa.

Application no. of 19.

Under Section of Orissa.

Act 39.

Between—

Applicant (s)

and

Respondent (s).

4. A memorandum of appeal to the Commissioner shall be headed with a cause title setting out the name of the authority against whose decision the appeal is preferred, the serial number and date of such decision and the names of the parties separately numbered and described as appellants and respondents. The appeal shall be accompanied by

three copies of the order appealed against, at least one of which shall be a certified copy. The cause title shall be in the following form:—

Before the Commissioner for Hindu Religious Endowments, Orissa.

Appellate Jurisdiction.

Appeal no.	of 19.
Under Section	of Orissa
	39
Between—	Appellant(s)
and	Respondent(s).
From the order no.	date of the
	Committee for
	the Trustee of
	Taluk District
	Temple in
	Math

5. A miscellaneous application to the Commissioner arising from or connected with an original application or an appeal to it shall be headed with a cause title in the following form:—

Before the Commissioner for Hindu Religious Endowments, Orissa.

Mis	Application no.	of 19
	in	
	O. A. No.	of 19
	Appeal No.	of 19
Under		
Between—		
	and	
	Applicant (s)	
	Applicant (s)	
	Respondent (s).	

6. Such application or appeal shall state in district paragraphs the reliefs sought and the grounds on which they are sought and shall be verified at the foot in the manner provided for a plaint in the Civil Procedure Code, 1908.

7. Copies of such application or appeal shall be served upon all parties whose rights or interests will be affected by any order that may be passed therein. Service shall be effected in the manner provided by the rules under Orissa Act of 39 for the service of notices on trustees of religious endowments in respect of which a scheme is to be settled.

8. The applicant or the appellant shall along with the application or appeal pay into the office of the Commissioner the costs of serving the notice on all the respondents at the rate of annas 8 per respondent and furnish as many true copies of the application or appeal as there are respondents together with three additional copies for the use of the Commissioner.

At the time of each adjournment the applicant or appellant shall also pay the costs of re-service of notices at the same rate as for the service of original notices.

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

The 24th November 1939.

No. 4076-D.—The following draft of certain amendments to the Bihar and Orissa State Aid to Industries Rules, 1923, which, in exercise of the powers conferred by section 32 of the Bihar and Orissa State Aid to Industries Act, 1923 (Bihar and Orissa Act VI of 1923), the Governor of Orissa proposed to make, is hereby published for the information of persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 3rd day of January 1940.

Any objection or suggestion which may be received from any person with respect to the said draft amendments before the date specified above will be duly considered.

DRAFT AMENDMENTS.

(1) For the words "Six and a half" occurring in line nine of rule two of the said rules, substitute the word "five".

(2) For the figure '8' occurring in line 3 of rule 2 B of the said rules substitute the figure '6'.

(3) After rule 6 the following proviso may be added :—

"Provided where the loan under section 4(a) does not exceed Rs. 1,000, the amount shall be limited to 50 per centum of the total value of the assets of the industry and the property pledged as collateral security under rule 8".

2. Notification no. 3790-D., dated the 1st November 1939, is hereby cancelled.

The 29th November 1939.

No. 5064—La-110/39-R.—Whereas it appears to the Government of Orissa that land is required to be taken by Government at the public expense for a public purpose, viz., for construction of quarters for Balasore police-station and the Sadr Court staff, in the village of Bagbrundaban, pargana Khejuri, zila Balasore, it is hereby notified that for the above purpose a piece of land measuring more or less, 2.99 acres, bounded on the—

North—By D. B. Road-side drain land under plot no. 324;

East—By plot no. 359 and part of plot no. 358;

South—By parts of plots 356 and 358;

West—By plots 328 and 330

is required within the aforesaid village of Bagbrundaban.

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

A plan of the land may be inspected in the office of the Collector, Balasore.

Objections to the acquisition, if any, filed under section 5-A, by any person interested within the meaning of that section on or before the 1st of January 1940, before the Collector of Balasore, will be considered.

The 29th November 1939.

No. 5070—La-89/39-R.—Whereas it appears to the Government that the land specified in the schedule below and situated in the Rayaghada village, Rayaghada taluk, Koraput district, is needed for a public purpose, to wit, for the construction of the residential quarters for the Government officers and Government buildings notice to that effect is hereby given to all whom it may concern in accordance with the provisions of section 4 (1) of the Land Acquisition Act I of 1894 as amended by the Land Acquisition Amendment Act XXXVIII of 1923; and the Government of Orissa hereby authorizes the Sub-Deputy Collector, Rayaghada, his staff and workmen to exercise the powers conferred by section 4 (2) of the Act. Under section 3 (c) of the same Act the Government of Orissa appoint the Sub-Deputy Collector, Rayaghada, to perform the functions of Collector under section 5-A of the Act.

SCHEDULE.

District.	Taluk.	Village.	Description of land, whether wet or dry, inam or poramboke, with paimash or survey number (plot number).	Name of owner or occupier.	Boundaries of the land to be taken up—				Approximate extent to be taken up.	Whether arable or waste.
					North.	East.	South.	West.		
1	2	3	4	5	6	7	8	9	10	11
Koraput.	Rayaghada.	Rayaghada.	1. Zamindari zirayiti unsurveyed, dry.	Pajala Chinnappa Dora ...	Plots 5, 6 and 8 of Tummiguda.	Plot 5 of Tummiguda and cart track.	Plots 2 and 3	Plot 10 of Tummiguda	23 55	Arable.
			2. Ditto	Ditto	Plot 1	Cart track	Plot 9	Plot 3	2 48	Do.
			3. Ditto	Ditto	Plot 20 of Tummiguda.	Plot 2	Plots 7, 8, and 9.	Plot 4	9 65	Do.
			4. Ditto	Majji Lokanath and Adinarayana.	Do.	Plot 3	Plots 3 and 7	Plots 5 and 6	2 30	Do.
			5. Ditto	Pathivada Madanna	Do.	Plot 4	Plot 6	Plot 21 of Tummiguda	1 57	Do.
			6. Ditto	Khetanani	Plot 5	Plot 4	Plot 7	Garden of the same plot no.	0 59	Do.

District.	Taluk.	Village.	Description of land whether wet or dry, inam, arporamboke with paimash or survey number, (plot number).	Name of the owner or occupier.	Boundaries of the land to be taken up.				Approximate extent to be taken up.	Whether arable or waste.
					North.	East.	South.	West.		
1	2	3	4	5	6	7	8	9	10	11
Koraput.	Rayaghadā.	Rayaghadā.	7. Zamindari zirayati unsurveyed, dry,	Occupiers. Botcha Venkataswami (ulloor).	Plots 3, 4 and 6.	Plot 8	Plot 12	Plots 13 and 14 and Khetanaji's garden.	Ac. Cts. 3 56	Arable,
			8. Ditto	Derada Soma Naidu	Plot 3	Plot 9	Plots 10 and 12.	Plot 7	3 10	Do.
			9. Ditto	Padala Chinnappa Dora	Plots 2 and 3	Cart track	Plot 10	Plot 8	1 19	Do.
			10. Ditto	Barji Gangayya	Plots 8 and 9	Do.	Plot 22	Plots 11 and 12.	2 03	Do.
			11. Ditto	Chelikasi Venkata Row	Plot 12	Plot 10	Plots 19, 20 and 22.	Plot 15	4 52	Do.
			12. Ditto	Kotagiri Venkata Row	Plots 13, 7 and 8.	Plot 10	Plot 11	Plot 16	4 21	Do.
			13. Ditto	Chelikasi Swamy.	Plot 14	Plot 7	Plot 12	Plot 16	0 57	Do.
			14. Ditto	Khetanaji	Garden of the same person.	Plot 7	Plot 13	Plot 16	0 18	Do.
			15. Ditto	Voolla Gurayya	Plot 19 of Tummiguda.	Plots 20 and 21 of Tummiguda.	Khetanaji's house.	P. W. D. Road.	4 30	Do.
			16. Ditto	Sunkari Manikyam	Khetanaji's house and garden.	Plots 11, 12, 13, 14 and 19.	Plots 17 and 18.	P. W. Road.	3 45	Do.
			17. Ditto	Kollara Srinivasarao	Plot 16	Plot 18	Cart track to Chekkaguda.	Do.	0 80	Do.
			18. Ditto	Kotagiri Venkata Rao	Plots 16 and 19.	Ch. Bhagiro's dry land.	G. Subba Rao's dry land.	Plot 17	3 65	Do.
			19. Ditto	Khetanaji	Plot 11	Plots 20 and 21.	Plot 19 and Ch. Bhagiro's dry land.	Plot 15	3 40	Do.
			20. Ditto	Kotagiri Venkata Rao	Plot 11	Plot 22	Plot 21	Plot 19	1 45	Do.
			21. Ditto	Pathiraja Madanna	Plot 20	Plot 22	Ch. Venkata Rao's and G. Subba Rao's dry land.	Plot 19	1 52	Do.
			22. Ditto	Chelikasi Venkata Rao	Plots 10 and 11	Cart track to Tummiguda.	P. Madanna and G. Subba Rao's dry land.	Plots 20 and 21	5 92	Do.
			N.B.—Owner for all the plots is the Maharajah of Jeypore.							
									88 92	

The 29th November 1939.

No. 5071—L-89/39-R.—Whereas it appears to the Government that the land specified in the schedule below and situated in the Kolliguda village, Rayaghadā taluk, Koraput district, is needed for a public purpose, to wit, for the construction of residential quarters for the Government officers and Government buildings notice to that effect is hereby given to all whom it may concern in accordance with the provisions of section 4(1) of the Land Acquisition Act I of 1894 as amended by the Land Acquisition Amendment Act XXXVIII of 1923; and the Government of Orissa hereby authorizes the Sub-Deputy Collector, Rayaghadā, his staff and workmen to exercise the powers conferred by section 4(2) of the Act. Under section 3(c) of the same Act the Government of Orissa appoint the Sub-Deputy

Collector, Rayaghadā, to perform the functions of Collector under section 5-A of the Act.

SCHEDULE.

District—Koraput.

Taluk—Rayaghadā.

Village—Kolliguda.

Description of land, wet or dry, inam or poramboke with survey or paimash number.

Dry—Zirayati—Zamindari, unsurveyed.

Name of owner—Maharajah of Jeypore.
Occupier—Kundu Apparao.

Boundaries of the land required to be taken up—

North—Dry land of Chelikani Sitha-ramaswamy and Bariji Balaji and others;

East—Plot nos. 16, 17 and 18 of Tummiguda;

South—Plot no. 19 of Tummiguda;

West—Public Works Department road.

Approximate extent to be taken up—
Ac. 5.55.

Whether waste or arable—Arable.

The 29th November 1939.

No. 5072—La-89/39-R.—Whereas it appears to the Government that the land specified in the schedule below and situated in the Tummiguda village, Rayaghada taluk, Koraput district, is needed for a public purpose, to wit, for the construction of the residential quarters for the Government officers and Government buildings, notice to that effect is hereby given to all whom it may concern in accordance with the provisions of section 4(1) of the Land Acquisition Act I of 1894 as amended by the Land Acquisition Amendment Act XXXVIII of 1923; and the Government of Orissa hereby authorizes the Sub-Deputy Collector, Rayaghada, his staff and workmen, to exercise the powers conferred by section 4 (2) of the Act. Under section 3 (c) of the same Act the Government of Orissa appoint the Sub-Deputy Collector, Rayaghada, to perform the functions of Collector under section 5-A of the Act.

SCHEDULE.

District.	Taluk.	Village.	Description of land, whether wet or dry, inam or peramtoke, with paimash or survey number (plot no.)	Name of the owner or occupier.	Boundaries of the land to be taken up—				Approximate extent to be taken up.	Whether arable or waste.
					North.	East.	South.	West.		
1	2	3	4	5	6	7	8	9	10	11
Koraput.	Rayaghada.	Tummiguda.		Occupier.					Ac. Cts	
			1. Zamindari z'rajiti unsurveyed, dry.	Pathivada Madanna ...	Portion of the same land.	Plot 2 and cart track to Tummiguda.	Plots 2 and 3	Plots 11 and 12.	4 15	Arable.
			2. Ditto ...	Tankala Ramamurti ...	Plot 1 ...	Cart track to Tummiguda.	Plot 4 ...	Plots 1 and 3	3 25	Do.
			3. Ditto ...	Kintali Avataram ...	Plot 1 ...	Plots 2 and 4	Plot 4 ...	Plots 10 and 11.	4 25	Do.
			4. Ditto ...	Botcha Venkataswami (minor).	Plots 2 and 3	Cart track to Tummiguda.	Plots 5 and 6	Plot 10 ...	2 70	Do.
			5. Ditto ...	Pathivada Madanna ...	Plot 4 ...	Ditto ...	Plot 1 of Rayaghada.	Plots 1 of Rayaghada and 6 of Tummiguda.	4 65	Do.
			6. Ditto ...	Kintali Avataram ...	Plots 4 and 7	Plot 5 ...	Plot 1 of Rayaghada.	Plots 7 and 8	5 75	Do.
			7. Ditto ...	Mandangi Jangam ...	Plot 10 ...	Plot 6 ...	Plot 6 ...	Plot 8 ...	1 65	Do.
			8. Ditto ...	Chakapelli Viswanadham ...	Plot 9 ...	Plots 6, 7 and 10.	Plot 1 of Rayaghada and 20 of Tummiguda.	Plot 18 ...	8 65	Do.
			9. Ditto ...	Bariji Paramma ...	Plots 14 and 15	Plot 10 ...	Plot 8 ...	Plot 18 ...	5 15	Do.
			10. Ditto ...	Tankala Ramamurti ...	Plots 11 and 14	Plots 3, 4 and 6.	Plot 7 ...	Plots 8 and 9	5 40	Do.
			11. Ditto ...	Bariji Gopalam ...	Plot 12 ...	Plots 1 and 3	Plot 10 ...	Plots 13 and 14.	3 55	Do.
			12. Ditto ...	Mandangi Karo ...	Portion of the same land.	Plot 1 ...	Plot 11 ...	Plot 13 ...	2 65	Do.
			13. Ditto ...	Majji Lokanath and Adinarayana.	Ditto ...	Plots 11 and 12	Plots 11, 14, and 15.	Plot 15 and dry land of B. Gopalam.	4 70	Do.
			14. Ditto ...	Bariji Annamma ...	Plot 13 ...	Plot 11 ...	Plots 9 and 10	Plot 15 ...	3 15	Do.
			15. Ditto ...	Mandangi Annamma ...	Dry land of Ch. Venkayya and B. Gopalam.	Plots 13 and 14.	Plot ...	Plots 16 and 17.	4 50	Do.
			16. Ditto ...	Majji Lokanath and Adinarayana.	Portion of the same land and dry land of B. Balaji.	Plot 15 ...	Plot 17 ...	Plot 1 of Koli-guda.	1 60	Do.

District.	Taluk.	Village.	Description of land, weather wet or dry Inam or poramboke, with palmash or survey number (plot number).	Name of owner or occupier.	Boundaries of the land to be taken up.				Approximate extent to be taken up.	Whether arable or waste.
					North.	East.	South.	West.		
1	2	3	4	5	6	7	8	9	10	11
Koraput.	Rayagbada.	Tummingada.	17. Zamindari zirayiti unsurveyed, dry.	Baril Balaji	Plot 16	Plot 15	Plot 18	Plot 1 of Koliguda.	3 00	Arable.
			18. Ditto	Andhavarapu Patro.	Plot 17	Plots 8 and 9	Plot 20	Plots 19 of Tummingada and 1 of Koliguda.	7 25	Do.
			19. Ditto	Cholikani Seetharamaswamy	Plots 1 of Koliguda.	Plots 18 and 20	Plot 15 of Rayagbada.	P.W.D. Road	2 40	Do.
			20. Ditto	Tankala Ramamurti	Plots 8 and 18	Plot 1 of Rayagbada.	Plots 3, 4 and 5 of Rayagbada and 21 of Tummingada.	Plots 19 and 21 of Tummingada and 15 of Rayagbada.	18 45	Do.
			21. Ditto	Patlivada Madana	Plot 20	Plot 20 of Tummingada and 5 of Rayagbada.	Khetanahji's house and garden.	Plot 15 of Rayagbada.	10 15	Do.

The 20th November 1939.

No. 5032—Misc. 390/39-R.—Under section 25 of the Negotiable Instruments Act, 1881 (Act XXVI of 1881), the Government of Orissa hereby declares the following days to be public holidays during the year 1940 :—

1. Basanta Panchami ... 13th February.
2. Muharram ... 19th February, but if the moon be not visible till the 9th February then on the 20th February.
3. Falgun Shivaratri ... 7th March.
4. Dol Jatra ... 23rd March.
5. Easter Monday ... 25th March.
6. Chaitra Sankranti ... 13th April.
7. Birth-day of His Majesty the King-Emperor. ... 13th June.
8. Half-yearly closing of Bank Accounts ... 1st July.
9. Janmastami ... 26th August.
10. Ganesh Puja ... 5th September.
11. Mahalaya ... 1st October.
12. Dasahara (Durga and Lakshmi Puja) ... 7th, 8th, 9th, 10th, 11th, and 15th October.
13. Dipavali ... 30th October.
14. Id-ul-Fitr ... 2nd November.
15. Ras Purnima ... 14th November.
16. Christmas Eve ... 24th December.
17. The 1st and 2nd days following the Christmas. ... 26th and 27th December.
18. Last day of the year ... 31st December.

(a) Sundays, New Year's Day, Good Friday (22nd March) and Christmas Day (25th December) are public holidays under the Act.

(b) As Id-uz-Zuha (21st January) and Rath Jatra (7th July) fall on Sundays which are holidays under the Act, they have not been separately shown.

(c) As Easter Saturday (23rd March) falls on the day of Dol Jatra (23rd March) which is a holiday under the Act, this has not been separately shown.

The 29th November 1939.

No. 5083—Misc.-390/33-R.—With reference to notification no. 5082-R., dated the 29th November 1939, the Government of Orissa hereby declare that on the following days during the year 1940 which are not declared to be holidays under the Negotiable Instruments Act the offices under the Government of Orissa and all the Revenue and Magisterial Courts in Orissa shall be closed:—

I.—Muhammadian Holidays.

- | | | | |
|------------------|-----|-----|---|
| (1) Id-uz-Zuha | ... | ... | 22nd January. |
| (2) Muharram | ... | ... | 18th February, but if the moon be not visible till 9th February, then on 19th February. |
| (3) Shab-i-quadr | ... | ... | 29th October, but if the moon be not visible till 3rd October then on 30th October. |

(a) As Fatiha-Dawazdahum (21st April) and Id-ul-Fitr (3rd November) fall on Sundays which are holidays under the Negotiable Instruments Act, they have not been separately shown.

II.—Hindu Holidays.

- | | | | |
|---------------|-----|-----|--------------------------------------|
| (1) Dashahara | ... | ... | 12th, 14th and 16th to 18th October. |
| (2) Dipavali | ... | ... | 31st October. |

(a) As Doljatra (22nd March) falls on Good Friday which is a holiday under the Negotiable Instruments Act, this has not been separately shown.

III.—Other Holidays.

The 3rd, 4th and 5th days following 28th, 29th and 30th December: the Christmas.

A. Muhammadian Officers and employees in all Government offices and Revenue and Magisterial Courts may be allowed to absent themselves from the office on the following days in addition to the days allowed above:—

- | | | | |
|----------------------|-----|-----|---------|
| Id-uz-Zuha | ... | ... | 1 day. |
| Muharram | ... | ... | 3 days. |
| Id-ul-Fitr | ... | ... | 1 day. |
| Shabi-i-Barat | ... | ... | 1 day. |
| 11th day of Muharram | ... | ... | 1 day. |

B. All Christian Officers and employees in all Government offices and Revenue and Magisterial Courts may be allowed to absent themselves from office on the following days in addition to the days allowed above:—

- | | | | |
|---------------|-----|-----|---------------|
| Ash Wednesday | ... | ... | 7th February. |
| Ascension Day | ... | ... | 2nd May. |

C. Roman Catholic Officers and employees in all Government offices and Revenue and Magisterial Courts may be allowed to absent themselves from office on the following days in addition to the days allowed above:—

- | | | | |
|-----------------|-----|-----|--------------|
| Maundy Thursday | ... | ... | 21st March. |
| Assumption Day | ... | ... | 15th August. |

D. Local holidays for festivals of importance up to seven days in addition to the above may also be granted by the Revenue Commissioner, Orissa. Heads of offices are also authorized to close their offices on the last Saturdays of May and June if circumstances permit.

By order of the Governor,

M. K. VELLODI,

Secretary to Government.

ERRATUM.

The 27th November 1939.

No. 5044—La-83-R.—In notification no. 3650—La-98-R., dated the 6th September 1938, published under section 4(1) of the Land Acquisition Act at page 812, Part III of the *Orissa Gazette* of 9th idem regarding acquisition of land for constructing a temporary post-mortem shed in the village of Padwa, taluk Pottangi, district Koraput, the following corrections should be made:—

1. Against name of occupier—

<i>For</i>	<i>Read</i>
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U. Bhimsen	... Uttarakaratam Suranna.
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2. Against boundaries of the land required to be taken up—

<i>For</i>	<i>Read</i>
North }	North—Burial ground.
East }	East }
South }	South }
West }	West }

Land of U.
Bhimsen.

Land of Uttara-
k a r a t a m
Suranna.

By order of the Governor,

W. W. DALZIEL,

*Secretary to Government.***HOME AND FINANCE DEPARTMENTS.****LAW, COMMERCE AND LABOUR DEPARTMENTS.****NOTIFICATIONS.***The 28th November 1939.*

No. 7947—III-L-9/39-Com.—In exercise of the powers conferred by sub-section (2) of section 26 of the Payment of Wages Act, 1936 (IV of 1936), the Governor of Orissa is pleased to make the following amendments to the Orissa Payment of Wages Rules, 1936, published with notification no. 1321—III-L-15/36-Com., dated the 24th February 1937, namely —

AMENDMENTS.

(1) For rule 18 of the said Rules, the following shall be substituted, namely:—

“18. Annual return.—In respect of every factory, a return in Form IV shall be sent, to the Chief Inspector of Factories so as to reach him not later than the 15th February following the end of the calendar year to which it relates.”

(2) For Form IV appended to the said Rules the following Form shall be substituted namely:—

[Payment of Wages Act, 1936 and Orissa Payment of Wages Rules, 1936.]

FE, DECEMBER 1, 1939.

[PART III.

SM IV.

Rule 18.)

is under clauses (d) to (j) of sub-section (2) of

AR ENDING 31ST DECEMBER 19 .

daily ... { Adults _____
Children _____

or including _____
(j) of sub-

unt of—

Number of cases.	Amount.
	Rs.

Dated.....19

Signature of Paymaster.

The 25th November 1939.

No. 7883-J.—It is hereby notified for general information that any person or public body desiring to submit an opinion on the Hindu Women's Right to Property (Amendment) Bill by Mr. Akhil Chandra Dutta, M.L.A. (Central Legislative Assembly Bill no. 19 of 1939), published at page 31 of Part VI of the *Orissa Gazette*, dated the 21st April 1939, should do so through the Provincial Government only. Any opinion thereon which is submitted direct to the Central Legislative Assembly Department or any other Department of the Government of India will not be accepted.