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

PART IV.

Regulations, Orders, Notifications and Rules, of the Government of India, of the Government of Bihar, and of the High Court. Papers extracted from the *Gazette of India* and Provincial Gazettes. Orders of Commandants of Volunteers Corps.

HOME AND FINANCE DEPARTMENTS.

NOTIFICATIONS.

The 8th December 1939.

No. 6405-C.—The following notification by the Government of United Provinces is republishsd for general information.

By order of the Governor,

P. T. MANSFIELD,

Chief Secretary to Government.

POLICE DEPARTMENT.

MISCELLANEOUS.

The 25th November 1939.

No. 4782/VIII—184(6).—In exercise of the powers conferred by section 19 of the Indian Press (Emergency Powers) Act, 1931 (Act XXIII of 1931), the Governor hereby declares to be forfeited to His Majesty every copy of issue no. 3 for October 1939 of the Hindi magazine "KRANTI" edited by Raja Ram Shastri, M.L.A., and printed and published by Shri Raja Ram Shastri at the National Press, Cawnpore, and all other documents containing copies, reprints or translations of, or extracts from, the said publication, on the ground that the said issue of the magazine contains matter of the nature described in clauses (*b*) and (*f*) of sub-section (1) of section 4 of the said Act.

By order of the Governor,

R. F. MUDIE,

Chief Secy. to Govt., United Provinces.

The 9th December 1939.

No. 6444-C.—The following notification by the Government of Bengal is republished for general information.

By order of the Governor,

P. T. MANSFIELD,

Chief Secretary to Government.

HOME DEPARTMENT.

POLITICAL (PRESS).

Calcutta, the 27th November 1939.

No. 6434-P.—Whereas in the opinion of the Governor the leaflet in Bengali entitled "Juddher Samaya Swadhinatar

Jannya Juddha Karo" (Fight for independence while the war was waging) contains prejudicial reports of the nature described in clause (7) of rule 34 of the Defence of India Rules read with sub-clauses (*d*), (*e*) (*l*) and (*m*) of clause (6) of that rule;

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

By order of the Governor,

H. J. TWYNAM,

Secretary to the Government of Bengal.

The 11th December 1939.

No. 6500-C.—The following notification by the Government of India is republished for general information.

By order of the Governor,

P. T. MANSFIELD,

Chief Secretary to Government.

DEFENCE CO-ORDINATION DEPARTMENT.

New Delhi, the 30th November 1939.

No. 284-OR/2/39.—In exercise of the powers conferred by sub-section (4) of section 2 of the Defence of India Act, 1939, the Central Government is pleased to direct that the powers conferred on it by rule 76 of the Defence of India Rules shall, within the area comprised in their respective commands or district, be exercisable also by General Officers Commanding-in-Chief, Commands, and by the Commander, Western (Independent) District.

A. DEC. WILLIAMS,

Secretary to the Government of India.

LAW, COMMERCE AND LABOUR DEPARTMENTS.

NOTIFICATIONS.

The 8th December 1939.

No. 8194-Com.—The following notification issued by the Government of India, Department of Commerce, is republished for general information.

By order of the Governor,

C. G. NAIR,

Secretary to Government.

COMMERCE—WAR.

New Delhi, the 25th November 1939.

No. 65-C. W. (26)/39.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), and in supersession of the notification of the Government of India in the Department of Commerce no. 26-W.(5)/39, dated the 25th September 1939, the Central Government is pleased to prohibit the taking by sea or by land out of British India to any place outside India or Burma of any goods of the description specified in the Schedule hereto annexed, except the following, namely,—

(*a*) any goods consigned to or destined for the French or Portuguese possession in India and intended for use or consumption therein;

(*b*) any goods consigned by land to any other country contiguous to the land frontier of India and intended for use or consumption therein;

(*c*) any goods of the description specified in Part E of the Schedule and consigned to or destined for any part of the British Empire including Mandated Territories;

(*d*) any goods of the description specified in Part C of the Schedule and covered by an export licence issued by the Central Government in the Department of Supply;

(*e*) any goods of the description specified in Part B, D or E of the Schedule and covered by an export licence issued by or under the orders of the Chief Customs-Officer or Collector of Land Customs;

(*f*) any goods constituting the stores or equipment of an outgoing vessel or conveyance, or the *bona fide* personal effects of the crew of, or of the passengers in, such vessel or conveyance;

(*g*) any goods transhipped at a port in British India after having been manifested for such transhipment at the time of despatch from a port outside British India;

(*h*) any goods exported under the orders of Military, Naval or Air Force Authorities for Military, Noval or Air Force requirements; and

(*i*) any goods exported under the special orders of the Central Government.

SCHEDULE.

PART A.

(No Licences.)

(1) Arms, ammunition and explosives (including fulminate of mercury).

(2) Bleaching powder and chlorine.

(3) Sodium and potassium bichromates.

(4) Chrome Alum.

(5) Tetra-ethyl lead.

(6) Flax, raw.

(7) Telescopes and Binoculars.

(8) Surveying instruments and appliances.

(9) Optical glass.

PART B.

(Licences issued by the Chief Customs-Officer or Collector of Land Customs.)

(1) Chemicals and chemical preparations, the following :—

(*i*) Acid, nitric.

(*ii*) Acid, sulphuric.

(*iii*) Ammonia and ammonium compounds.

(*iv*) Caustic potash.

(*v*) Caustic soda.

(*vi*) Copper sulphate.

(*vii*) Potassium carbonate.

(*viii*) Potassium chlorate.

(*ix*) Sodium bicarbonate.

(*x*) Sodium carbonate, including soda ash.

(*xi*) Sulphur.

(2) Drugs and medicines, including camphor.

(3) Optical instruments (other than telescopes, binoculars and surveying instruments).

(4) Photographic papers, plates and films (excluding those used in X-ray photography and excluding cinema films).

(5) Provisions, canned and bottled.

(6) Surgical and veterinary instruments.

(7) Chemical manures

PART C.

(Licences issued by the Central Government in the Department of Supply.)

(1) Chemicals and chemical preparations, the following :—

(*i*) Acid, Acetic.

(*ii*) Aluminium oxide.

(*iii*) Calcium acetate (acetate of lime).

(*iv*) Glycerine.

(*v*) Lead acetate.

(*vi*) Photographic chemicals, all sorts.

(*vii*) Sodium hydrosulphite.

(*viii*) Sodium nitrite.

(*ix*) Toluol (toluene).

(2) Synthetic dyestuffs, including materials used in any dyeing process.

(3) Graphite crucibles.

(4) Instruments, apparatus and appliances, the following :—

(*i*) Electric wires and cables.

(*ii*) Electrical insulating material, all sorts.

(*iii*) Wireless transmission and receiving sets and parts thereof.

(5) Machinery and machine tools of all descriptions, and parts thereof.

(6) Metals and ores, the following :—

(*i*) Alumina; aluminium and aluminium alloys and manufactures thereof.

(*ii*) Antimony.

(*iii*) Copper ore; copper pyrites ; copper, old and unwrought ; copper wire, drawn and copper scrap.

(*iv*) Ferro-silicon ; ferro-phosphorus ; ferro-chrome ; ferro-titanium.

(*v*) Gun metal, gun metal scrap and gun metal borings.

(*vi*) Iridium, osmiridium, iridosmine and concentrates containing iridium.

(*vii*) Iron pyrites.

(*viii*) Iron or steel :—

(*a*) Sheets and plates, galvanised (corrugated and plain).

(*b*) Sheets and plates, tinned.

(*c*) Plates, boiler, of acid quality steel.

(*d*) Tubes, pipes and fittings, cast or wrought.

(*e*) Wire rope (black and galvanised).

(*f*) Wire, plain, barbed and stranded.

(*g*) Wood Screws.

(*h*) Wire nails.

(*i*) High speed tool steel.

(*ix*) Lead sheets, lead pipes and tubes and lead scrap.

(*x*) Magnesium and magnesium alloys.

(*xi*) Mercury (quicksilver) and its compounds.

(*xii*) Molybdenum; ferro-molybdenum; molybdenum ores and compounds.

(*xiii*) Nickel; nickel ore and matte, nickel alloys in their various forms (including nickel oxide).

(*xiv*) Phosphorus and phosphor alloys.

(*xv*) Platinum, crude and refined; platinum alloys and compounds.

(*xvi*) Radium; radium ores and concentrates; radium compounds.

(*xvii*) Tin, unwrought and wrought.

(*xviii*) Tungsten; ferro-tungsten.

(*xix*) Vanadium; ferro vanadium; vanadium ores.

(*xx*) White metal, white metal scrap, white metal scrap borings and white metal ash and dross.

(*xxi*) Zinc or spelter, unwrought and wrought, zinc concentrates and zinc scrap.

(7) Photographic plates and films used in X-Ray photography.

(8) Textiles, the following :—

(*i*) Cotton mosquito netting.

(*ii*) Flax manufactures.

(9) Vehicles, the following :—

(*i*) Air-craft and parts of air-craft.

(*ii*) Motor cars, motor cycles and motor omnibuses, vans and lorries; and parts thereof.

(10) Wood and timber, Walnut.

(11) Miscellaneous—

(*i*) Abrasives, manufactured, including grinding wheels.

(*ii*) Bakelite and other synthetic moulding powders.

(*iii*) Packing, hydraulic.

(*iv*) Sera.

PART D.

(*Licences issued by the Chief Customs-Officer or Collector of Land Customs.*)

(1) Manila rope.

(2) Wool, raw.

PART E.

(*Licences issued by the Chief Customs-Officer or Collector of Land Customs.*)

(1) Candles of all kinds.

(2) Myrobalans; other tanning substances.

(3) Hides and skins, raw, all sorts.

(4) Hides and skins, tanned or dressed, all sorts.

(5) Metals and metallic ores, the following :—

(*i*) Aluminium ore (Bauxite).

(*ii*) Chrome ore.

(*iii*) Iron ore.

(*iv*) Manganese ore and manganese.

(*v*) Tungsten ore (Wolfram).

(*vi*) Monazite sand.

(*vii*) Pig iron.

(*viii*) Iron or steel:—

(*a*) All rolled steel sections.

(*b*) Hoops and strips.

(*c*) Rivets, bolts and nuts.

(*d*) Sheets and plates not specified in Part C.

(*e*) Scrap for re-manufacture.

(*f*) Steel ingots, blooms, billets and slabs.

(*g*) Castings.

(6) Mica.

(7) Oils, vegetable, the following :—

(*i*) Castor oil.

(*ii*) Coconut oil.

(8) Oils, mineral, all sorts (including crude oil, kerosene fuel oils, lubricating oils and greases, petrol, benzine and benzol).

(9) Oilcakes, all sorts.

(10) Paraffin wax.

(11) Rubber, raw.

(12) Rubber tyres and tubes.

(13) Seeds, oilseeds, non-essential, all sorts.

(14) Tallow and stearine.

(15) Textiles, the following :—

(*i*) Cotton, raw and waste.

(*ii*) Cotton manufactures, all sorts, not specified in Part C.

(*iii*) Hemp, raw.

(*iv*) Hemp manufactures other than manila rope.

(*v*) Jute, raw.

(*vi*) Jute, manufactures.

(*vii*) Mesta-fibre.

(*viii*) Silk, raw, cocoons, waste products (including Duppion) and handreeled.

(*ix*) Wool manufactures.

COMMERCE—WAR.

New Delhi, the 28th November 1939.

No. 65-C. W. (20)/39.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to direct that the following amendment shall be made in the notification of the Government of India in the Department of Commerce No. 65-C.W.(20)/39, dated the 25th November 1939, namely :—

In item (5) of Part E of the Schedule annexed to the said notification, for the entry "(*vi*) Monazite sand", the following entry shall be substituted, namely :—

"(*vi*) Ilmenite, Monazite and Zircon."

A. H. LLOYD,

Secy. to the Govt. of India.

The 12th December 1939.

No. 8251-Com.—The following notifications, issued by the Government of India, Department of Labour, are republished for general information.

By order of the Governor,

C. G. NAIR,

Secretary to Government.

New Delhi, the 31st October 1939.

No. M-826(1).—The following draft of certain further amendments to the Petroleum Rules, 1937, which it is proposed to make in exercise of the powers conferred by section 4 and sub-section (1) of section 29 of the Petroleum Act, 1934 (XXX of 1934), is published, as required by sub-section (2) of section 29 of the said Act, for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 2nd January 1940.

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

DRAFT AMENDMENT.

In rule 128 of the said Rules—

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

"(2) All fees chargeable under these rules shall be paid in cash or by cheque";

(2) Sub-rule (3) shall be omitted.

New Delhi, the 31st October 1939.

No. M-826(2).—The following draft of certain further amendments to the Carbide of Calcium Rules, 1937, which it is proposed to make in exercise of the powers conferred by section 4 and sub-section (*1*) of section 29 of the Petroleum Act, 1934 (XXX of 1934), as applied to Carbide of Calcium by the notification of the Government of India in the late Department of Industries and Labour, no. M-826 (1) dated the 15th October 1936, is published as required by sub-section (*2*) of section 29 of the said Act for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 2nd January 1940.

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

DRAFT AMENDMENTS.

In rule 50 of the said Rules—

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

"(2) All fees chargeable under these rules shall be paid in cash or by cheque"; and

(2) Sub-rule (3) shall be omitted.

M. S. A. HYDARI,

Secy. to the Govt. of India.

The 12th December 1939.

No. 8265-Com.—The following notification issued by the Government of India, Department of Labour, is republished for general information.

By order of the Governor,

C. G. NAIR,

Secretary to Government.

New Delhi, the 31st October 1939.

No. 955-M.—The following draft of certain further amendments to the Indian Coal Mines Regulations, 1926, which it is proposed to make in exercise of the powers conferred by section 29 of the Indian Mines Act, 1923 (IV of 1923), is published as required by sub-section (*1*) of section 31 of the said Act for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 4th February 1940.

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

DRAFT AMENDMENTS.

In the said Regulations—

I. In sub-regulation (2) of regulation 15, after the word "streams", the words "tanks, buildings" shall be inserted.

II. After regulation 24, the following regulation shall be inserted, namely :—

"24-A. (1) The manager of every mine shall ensure that a sufficient supply of proper materials and appliances for the purpose of carrying out the provisions of the Act and of the regulations, rules and bye-laws made thereunder and ensuring the sefety of the mine and the persons employed therein, is always provided at the mine, and, if he be not the owner or agent of the mine, he shall report in writing to the owner or agent of the mine when anything is required for the aforesaid purposes that is not within the scope of his authority to order.

(2) A copy of every report made under sub-regulation (1) shall be kept in the office at the mine."

III. (*i*) Regulation 25 shall be renumbered as sub-regulation (1) of that regulation and in the sub-regulation as so renumbered the last sentence shall be omitted.

(*ii*) After sub-regulation (1) of regulation 25 as so renumbered the following sub-regulations shall be added, namely :—

"(2) Copies of all appointments made under sub-regulation (1) and all authorisations made under these regulations shall be entered in a bound paged book kept in the office at the mine.

(3) Every manager shall on appointment satisfy himself that all persons already apppointed under sub-regulation (1) or authorised under these regulations to discharge any functions are competent to perform the duties assigned to them".

IV. After sub-regulation (2) of regulation 42, the following sub-regulation shall be added, namely :—

"(3) The Chief Inspector may permit the refund—

(*a*) of the amount of any fee paid under sub regulation (1) where the candidate has died before the examination or where the fee has been erroneously paid, and

(*b*) of any amount paid in excess of that specified in sub-regulation (1)."

V. In regulation 48—

(*i*) For the first paragraph, the following paragraph shall be substituted, namely :—

"Where it appears to the Central Government that any person holding a manager's certificate or a surveyor's certificate has been guilty of misconduct or incompetency in the discharge of his duties, or has been convicted of any offence made punishable by the Act with fine which may extend to Rs. 500 or more, or with imprisonment, the Central Government may cause an inquiry into the conduct of such person to be made; and with respect to such enquiry the following provisions shall have effect, namely :—

(*ii*) In clause (*b*), for the words "with a copy of the representation" the words "with a statement of the case" shall be substituted.

VI. For sub-regulation (1) of regulation 53, the following sub-regulation shall be substituted, namely :—

"(1) No person shall be employed, or be permitted to enter or remain for purposes of employment, in any mine, unless the mine is provided with at least two shafts or outlets—

(*a*) with which every seam for the time being at work has a communication so as to afford separate means of ingress and egress to the persons employed in the seam; and

(*b*) which are under the sole control of the manager of the mine."

VII. After regulation 70B, the following regulation shall be inserted, namely :—

"70C. At every sealed off fire area in any mine and at every goaf or area of old workings isolated by stoppings in any mine in which safety lamps are required to be used in compliance with regulation 123, arrangements shall be made to ascertain from time to time atmospheric conditions behind the stoppings :

Provided that this regulation shall not apply to an area isolated by stoppings capable of resisting the force of an explosion."

VIII. In regulation 76—

(*i*) in sub-regulation (2), for the figures "50", the figures "100" shall be substituted ;

(*ii*) after sub-regulation (3) the following sub-regulation shall be inserted, namely :—

"(4) Where the workings of two adjacent mines have each approached to within a distance of 100 feet of the respective boundary or boundaries of each mine property, or, in the case of a disputed boundary, within a distance of 100 feet of the boundary claimed by the owner of the adjacent mine, the owners of the two mines shall make a joint survey of the workings on either side of the common barrier and a copy of the plan showing the workings up to a date within six months shall be kept in the office at each of the mines."

IX. In regulation 87—

(*i*) for the words "or mice for the purpose of testing for Carbon monoxide", the words "or other means approved by the Chief Inspector" of detecting carbon monoxide gas shall be substituted;

(*ii*) for the words "safety lamps" the words "approved locked flame safety lamps" shall be substitued.

X. For regulation 87-C., the following regulation shall be substituted, namely :—

"87-C. (1) Adequate means of extinguishing fire shall be provided at any part of a mine where timber, grease or other inflammable material is stored and at all insets where timber is used for the construction of the staging and at every pit-head pit-bottom, engine-room and electrical apparatus room.

(2) In every mine in which there are water mains or other pipes containing water under pressure, an adequate number of taps shall be provided on such mains or pipes. Hose pipe not less than 200 feet in length with the necessary fittings shall be kept readily available in the mine and the distance between two adjacent taps shall not exceed the length of the hose pipe provided.

(3) In mines or parts of mines where arrangements for extinguishing a fire cannot be provided under sub-regulation (2), one or more of the following means shall be adopted :—

(*a*) portable fire extinguishers shall be provided and kept readily available and in good condition at suitable places underground; or

(*b*) portable water tanks fitted with hand pressure pumps and an adequate length of hose piping shall be provided ; or

(*c*) adequate supplies of sand or incombustible dust shall be kept available at suitable places underground.

(4) A competent person appointed in writing by the manager for the purpose shall exmine each portable fire extinguisher provided under sub-regulation (3) at intervals not exceeding three months, and the result of each such examination shall be recorded in a book kept at the mine for the purpose.

(5) Water shall not be used for putting out electrical or oil fires".

XI. (*i*) Regulation 88 shall be renumbered as sub-regulation (1) of that regulation and in the sub-regulation as so renumbered the third sentence shall be omitted.

(*ii*) After sub-regulation (1) of regulation 88 as so renumbered and amended the following sub-regulation shall be inserted, namely :—

"(2) Every manhole shall be kept clean and whitewashed both inside and for a distance of not less than one foot around the aperture and the entrance of such manhole shall be kept unobstructed."

XII. For regulation 102, the following regulation shall be substituted, namely :—

"102. No gunpowder or any other kind of explosive, except fuses and detonators, shall be issued for use in blasting operations in a mine or used in a mine except in the form of cartridges."

XIII. In regulation 106, for the words "secure closed cases" the words "securely locked cases" shall be substituted.

XIV. For regulation 112, the following regulation shall be substituted, namely :—

"112. (1) When a hole has been charged, the explosive shall not be unrammed.

(2) No hole shall be bored at a distance of less than 12 inches from any hole where a charge has misfired nor shall a second charge be placed in any such hole."

XV. After regulation 116B, the following ragulation shall be inserted, namely :—

"116C. Where shots are fired electrically, the shot firer shall—

(*i*) for the purpose of firing, use a cable which is not less than 60 feet in length;

(ii) before coupling the cable to the firing apparatus couple up the cable himself to the fuse or detonator wires;

(iii) take care to prevent the cable coming into contact with any power or lighting cable; and

(iv) himself couple the cable to the firing apparatus, and before doing so, see that all persons in the vicinity have taken proper shelter at a safe distance.

XVI. In regulation 118, for the words "firing; but when the shot has been fired by means of an electric apparatus", the words "misfiring; but when an electrical apparatus has been used for firing" shall be substituted.

XVII. Regulation 121 shall be renumbered as sub-regulation (1) of that regulation and after sub-regulation (1) as so renumbered, the following sub-regulation shall be inserted, namely:—

"(2) Where the Chief Inspector is of the opinion that it is necessary for the adequate ventilation of a mine or for the prevention of danger from inflammable or noxious gases, he may require that a mechanical ventilator shall be installed."

XVIII. For regulation 122 the following regulation shall be substituted, namely:—

"122. (1) In every mine in which inflammable gas has been found within the previous twelve months or where working have been walled off on account of fire, the quantity of air shall, at least once in every month, be measured—

(i) in the main intake airways of every seam, as near as practicable to the downcast shaft;

(ii) in every split, as near as practicable to the point at which the split commences; and

(iii) in each ventilating district, as near as practicable to a point where the air is sub-divided at the end of a main split or where it enters the first working place.

(2) The measurements referred to in sub-regulation (1) shall be entered in a book kept at the mine for the purpose."

M. S. A. HYDARI,

Secy. to the Govt. of India.

The 13th December 1939.

No. 8294-Com.—The following notification, issued by the Government of India, Finance Department (Central Revenues), is republished for general information.

By order of the Governor,

C. G. NAIR,

Secretary to Government.

CENTRAL EXCISES.

New Delhi, the 25th November 1939.

No. 61.—In exercise of the powers conferred by section 7 of the Matches (Excise Duty) Act, 1934 (XVI of 1934), the Central Government is pleased to prohibit absolutely the bringing of matches into British India from the territory of the Dangavadar Taluka in the Western India States Agency, with effect from the 28th November 1939.

K. G. JACOB,

Under Secy. to the Govt. of India.

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

NOTIFICATION.

Patna, the 1st November 1939.

No. C-88/11.—The following notifications issued by the Central Board of Revenue are republished for general information.

F. R. MERCHANT,

Commissioner.

INCOME-TAX.

The 18th November 1939.

No. 82.—The following draft of a further amendment to the Income-tax Rules, 1922, which the Central Board of Revenue proposes to make in exercise of the powers conferred by sub-section (1) of section 59 of the Indian Income-tax Act, 1922 (XI of 1922), is published as required by sub-section (4) of the said section, for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 11th December 1939. The draft amendment is consequential upon the insertion in the said Rules of sub-rule (2) of rule 19 by the Board's notification no. 78-Income-tax, dated the 7th October 1939, and it is proposed therefore to give effect to it from that date.

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

DRAFT AMENDMENT.

For the note below the declaration appended to the form of Return set out in sub-rule (1) of rule 19 of the said Rules, the following note shall be substituted, namely :—

" NOTE.—The alternatives which are not required in the declaration should be scored out. The declaration shall be signed—

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

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

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

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

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

The signatory should satisfy himself that the return is correct and complete in every respect before signing the verification. "

The 18th November 1939.

No. 83.—The following draft of a further amendment to the Indian Income-tax Rules, 1922, which the Central Board of Revenue proposes to make in exercise of the powers conferred by sub-section (1) of section 59 of the Indian Income-tax Act, 1922 (XI of 1922), is published as required by sub-section (4) of the said section, for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 11th December 1939.

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

DRAFT AMENDMENT.

For paragraph 2 of the Form set out in rule 6 of the said Rules, the following paragraph shall be substituted, namely :—

" 2. The instrument of partnership / certified copy of the instrument of partnership was registered by the Income-tax Officer for............ ....in the province of ....on the...... .... of ....19 , and we hereby certify that the constitution of the firm and the individual shares of the partners as specified in the instrument of partnership / Certified copy of the instrument of partnership so registered on......... ....remain unaltered. "

R. L. GUPTA,

First Secy., Central Board of Revenue.

CUTTACK: Printed and Published by V. M. Money, Press Officer, Govt. Press, O. G. 87—319—15-12-1939.