

## ORISHA ACT 3 OF 2015

**THE ODISHA HINDU RELIGIOUS ENDOWMENTS (AMENDMENT) ACT, 2014**

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## ODISHA ACT 3 OF 2015

**\*THE ODISHA HINDU RELIGIOUS ENDOWMENTS  
(AMENDMENT) ACT, 2014**

[ Received the assent of the Governor on the 20th January, 2015  
first published in an Extraordinary issue of the *Odisha Gazette*,  
dated the 29th January, 2015 (No.152) ]

**AN ACT FURTHER TO AMEND THE ODISHA HINDU RELIGIOUS  
ENDOWMENTS ACT, 1951**

**BE** it enacted by the Legislature of the State of Odisha in the Sixty-fifth Year of the Republic of India as follows :—

Short title.

**1.** This Act may be called the Odisha Hindu Religious Endowments (Amendment) Act, 2014.

Amendment of section 28.

**2.** In the Odisha Hindu Religious Endowments Act, 1951, (hereinafter referred to as the principal Act), in section 28, in sub-section (1), in clause (a), the words "contribution or other" shall be omitted.

Odisha Act 2 of 1952.

Amendment of section 35.

**3.** In the principal Act, in section 35, in sub-section (1), in clause (f), the words "contribution or other" shall be omitted.

Amendment of section 58.

**4.** In the principal Act, in section 58, for sub-section (2), following sub-section shall be substituted, namely:—

"(2) The accounts of every religious institution shall be audited in alternative years or if the Commissioner so directs in any case or classes of cases, at a shorter interval."

Amendment of section 63.

**5.** In the principal Act, in section 63,—

(a) in sub-section (2), clause (b) shall be omitted;

(b) sub-sections (4) and (5) shall be omitted; and

(c) in sub-section (6), for the words, figures and brackets "sub-sections (3) and (4)", the word, figure and bracket "sub-section (3)" shall be substituted.

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\* [For the Bill, See *Odisha Gazette* Extraordinary dated the 26th November, 2014 (No.1966) [I Legis-11/2014]

Amendment of  
section 65.

**6.** In the principal Act, in section 65, for sub-section (1) including the marginal heading, following shall be substituted, namely:—

“Assessment  
of cost and  
expenses.

(1) The cost and expenses payable under section 64 shall be assessed and notified to the trustee of the religious institution concerned in the prescribed manner and such assessment shall be made by the Commissioner on the basis of average income of the preceding three years and if considered necessary, the Commissioner may call for reports from Assistant Commissioner in this behalf.”.

Amendment of  
section 66.

**7.** In the principal Act, section 66 shall be omitted.

Amendment of  
section 76.

**8.** In the principal Act, in section 76, in sub-section (2), clause (k) shall be omitted.