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CUTTACK, FRIDAY, JANUARY 19, 1945

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

DEPARTMENT OF SUPPLY AND TRANSPORT NOTIFICATIONS

The 10th January 1945

No. 638-S.T.—The following notifications, issued by the Government of India, in the Department of War Transport, are republished for general information.

By order of the Governor
C. S. JHA

Secretary to Government

New Delhi, 14th December 1944

No. 1-PR(9)/44—In exercise of the powers conferred by rule 81 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendment shall be made in the Motor Spirit Rationing Order, 1941, namely:—

Clause 8 of the said Order shall be re-numbered as sub-clause (1) of that Clause, and after sub-clause (1) as so re-numbered, the following sub-clause shall be added, namely:—

“(2) The Central or Provincial Government may authorise the issue of special receipts in place of any coupons or class of coupons referred to in clause 9 to such persons and in such circumstances as may be specified, and any special receipts so issued shall be as valid as coupons for the purposes of this Order.”

New Delhi, 14th December 1944

No. 20-LPC (2)/44—In exercise of the powers conferred by sub-rule (2) of rule 81 of the Defence of India Rules, the Central Government is pleased to direct that the

New Delhi, 18th December 1944

No. LV-3 (14)/44—In exercise of the powers conferred by sub-rule (2) of Rule 81 of the Defence of India Rules, the Central Government is pleased to direct that with

THE SCHEDULE (See Clauses 2, 6 and 13)

Scheduled sale price of motor cars of certain English and American makes.

Serial No.	Make	Model	Year of Manufacture	Scheduled sale price
1	2	3	4	5
PART I—MOTOR CARS OF ENGLISH MAKE				
				Rs.
1	Austin	8 H. P. Saloon and Cabriolet.	1943	4,117
			1942	3,632
			1941	3,148
			1940	2,664
			1939	2,179
			1938	1,695
			1937	1,453
			1936	1,211
2	Austin	8 H. P. Four and two seater tourer.	1943	3,730
			1942	3,291
			1941	2,852
			1940	2,413
			1939	1,975
			1938	1,536
			1937	1,316
			1936	1,097
3	Austin	10 H. P. Saloon and Cabriolet.	1943	5,111
			1942	4,510
			1941	3,908
			1940	3,307
			1939	2,706
			1938	2,105
			1937	1,804
			1936	1,503

following further amendments shall be made in the Motor Vehicle Spare Parts Control Order, 1944, namely:—

In the Third Schedule annexed to the said Order:—

1. Against Madras, after the entry “40. Associated Electrical Industries (India) Ltd., Madras and Coimbatore”, the following entry shall be inserted, namely:—

“41. The General Electric Co. (India) Ltd., Madras.”

2. Against Bombay, after the entry “75. Associated Electrical Industries (India) Ltd., Bombay” the following entries shall be inserted, namely:—

“76. The Deccan Automobiles, Nasik City.

77. The General Motor Accessories Stores, Belgaum.

78. Tammappa Kousali, Hubli.

79. Poona Automobiles, Poona.

80. Western Automobiles, Poona.”

3. Against Bengal, after the entry “32. W. Leslie Motors, Calcutta, the following entries shall be inserted, namely:—

“33. The Pioneer Motor and Electric Co., Calcutta.

34. Ganeshdas Ramgopal, Calcutta.

35. Prabhashankar Jivraj. Asansol.”

4. Against Central Provinces and Berar, after the entry “14. C. Eduljee & Co., Nagpur” the following entry shall be inserted, namely:—

“15. Shriram Auto Stores, Amraoti.”

5. Against Baluchistan, for the entry “2. Jullundur Motor Agency, Quetta,” the following entry shall be substituted, namely:—

“2. Jullundur Motor Agency, Karachi.”

effect from the 1st January 1945, the following amendment shall be made in the Used Motor Vehicles Control Order, 1944, namely:—

For the Schedule annexed to the said Order, the following Schedule shall be substituted namely:—

Serial No.	Make	Model	Year of Manufacture	Scheduled sale price
1	2	3	4	5
				Rs.
4	Austin	10 H. P. Open four and two seater.	1943	4,802
			1942	4,290
			1941	3,718
			1940	3,146
			1939	2,575
			1938	2,002
			1937	1,716
			1936	1,430
5	Austin	12 H. P. Saloon and Cabriolet.	1943	6,216
			1942	5,485
			1941	4,753
			1940	4,022
			1939	3,291
			1938	2,560
			1937	2,194
			1936	1,828
6	Austin	12 H. P. Open four and two seater.	1943	5,801
			1942	5,119
			1941	4,436
			1940	3,754
			1939	3,071
			1938	2,389
			1937	2,048
			1936	1,706

Serial No.	Make	Model	Year of Manufacture	Scheduled sale price	Rs.	Serial No.	Make	Model	Year of Manufacture	Scheduled sale price	Rs.
1	2	3	4	5		1	2	3	4	5	
7	Austin	16 H. P. Saloon and Cabriolet.	1943	6,769		20	Hillman	20 H.P.	1943	12,920	
			1942	5,972					1942	11,400	
			1941	5,176					1941	9,880	
			1940	4,380					1940	8,360	
			1939	3,583					1939	6,840	
			1938	2,787					1938	5,320	
			1937	2,389					1937	4,560	
			1936	1,991					1936	3,800	
8	Austin	16 H. P. Open four and two seater.	1943	6,492		21	Humber	12 H.P.	1943	9,206	
			1942	5,729					1942	8,123	
			1941	4,965					1941	7,040	
			1940	4,201					1940	5,957	
			1939	3,437					1939	4,874	
			1938	2,673					1938	3,791	
			1937	2,291					1937	3,249	
			1936	1,910					1936	2,708	
9	Austin	18 H. P.	1943	11,951		22	Humber	17 H.P. "Sixteen" Saloon.	1943	11,144	
			1942	10,545					1942	9,833	
			1941	9,139					1941	8,522	
			1940	7,733					1940	7,211	
			1939	6,327					1939	5,900	
			1938	4,921					1938	4,589	
			1937	4,218					1937	3,933	
			1936	3,515					1936	3,278	
10	Austin	28 H. P. Ranelagh Saloon	1943	19,219		23	Humber	18 H.P. "Eighteen" Saloon.	1943	14,858	
			1942	16,958					1942	13,110	
			1941	14,697					1941	11,362	
			1940	12,436					1940	9,614	
			1939	10,175					1939	7,866	
			1938	7,914					1938	6,118	
			1937	6,783					1937	5,244	
			1936	5,653					1936	4,370	
11	Austin	23 H.P. "Twenty" Mayfair Saloon Land-aulette and Limousine.	1943	23,095		24	Humber	21 H.P. "Snipe"	1943	11,467	
			1942	20,378					1942	10,118	
			1941	17,661					1941	8,769	
			1940	14,944					1940	7,420	
			1939	12,227					1939	6,071	
			1938	9,510					1938	4,722	
			1937	8,151					1937	4,047	
			1936	6,793					1936	3,373	
12	Alvis	13 H.P. "12-70" Models	1943	14,051		25	Humber	27 H.P. "Super Snipe"	1943	12,436	
			1942	12,398					1942	10,973	
			1941	10,745					1941	9,510	
			1940	9,092					1940	8,047	
			1939	7,439					1939	6,584	
			1938	5,786					1938	5,121	
			1937	4,959					1937	4,389	
			1936	4,133					1936	3,658	
13	Armstrong Siddeley.	14 H.P.	1943	10,821		26	Humber	27 H.P. "Snipe Imperial"	1943	17,119	
			1942	9,548					1942	15,105	
			1941	8,275					1941	13,091	
			1940	7,002					1940	11,077	
			1939	5,729					1939	9,063	
			1938	4,456					1938	7,049	
			1937	3,819					1937	6,042	
			1936	3,183					1936	5,035	
14	Ford	8 H.P. Saloon	1943	3,454		27	Humber	27 H.P. "Pullman"	1943	24,225	
			1942	3,047					1942	21,375	
			1941	2,641					1941	18,525	
			1940	2,235					1940	15,675	
			1939	1,828					1939	12,825	
			1938	1,422					1938	9,975	
			1937	1,219					1937	8,550	
			1936	1,016					1936	7,125	
15	Ford	10 H.P. Saloon and Tourer.	1943	4,213		28	Lanchester	11 H.P. Saloon	1943	9,529	
			1942	3,717					1942	8,408	
			1941	3,221					1941	7,287	
			1940	2,726					1940	6,166	
			1939	2,230					1939	5,045	
			1938	1,735					1938	3,924	
			1937	1,487					1937	3,363	
			1936	1,239					1936	2,803	
16	Ford	22 H.P.	1943	6,452		29	Lanchester	12 H.P. Saloon	1943	10,982	
			1942	5,693					1942	9,690	
			1941	4,934					1941	8,398	
			1940	4,175					1940	7,106	
			1939	3,416					1939	5,814	
			1938	2,657					1938	4,522	
			1937	2,277					1937	3,876	
			1936	1,898					1936	3,230	
17	Hillman	10 H.P. Minx Saloon	1943	4,835		30	Lanchester	14 H. P. Saloon	1943	12,113	
			1942	4,266					1942	10,688	
			1941	3,697					1941	9,263	
			1940	3,128					1940	7,838	
			1939	2,560					1939	6,413	
			1938	1,991					1938	4,988	
			1937	1,706					1937	4,275	
			1936	1,422					1936	3,563	
18	Hillman	14 H.P. Saloon	1943	8,237		31	Lanchester	19 H.P. "Eighteen" Saloon.	1943	16,958	
			1942	7,268					1942	14,963	
			1941	6,299					1941	12,968	
			1940	5,330					1940	10,973	
			1939	4,361					1939	8,978	
			1938	3,392					1938	6,983	
			1937	2,907					1937	5,985	
			1936	2,423					1936	4,988	
19	Hillman	17 H.P.	1943	11,305							
			1942	9,975							
			1941	8,645							
			1940	7,315							
			1939	5,985							
			1938	4,655							
			1937	3,990							
			1936	3,325							

Serial No.	Make	Model	Year of Manu- facture	Scheduled sale price	Serial No.	Make	Model	Year of Manu- facture	Scheduled sale price
1	2	3	4	5	1	2	3	4	5
32	Morris	8 H.P. Two and four seator open.	1943	Rs. 3,730	45	Rover	12 H.P. Saloon	1943	Rs. 9,690
			1942	3,291				1942	8,550
			1941	2,852				1941	7,410
			1940	2,413				1940	6,270
			1939	1,975				1939	5,130
			1938	1,536				1938	3,990
			1937	1,316				1937	3,420
			1936	1,097				1936	2,850
33	Morris	8 H.P. Saloon	1943	4,117	46	Rover	14 H.P. Saloon	1943	10,659
			1942	3,632				1942	9,405
			1941	3,148				1941	8,151
			1940	2,664				1940	6,897
			1939	2,179				1939	5,643
			1938	1,695				1938	4,389
			1937	1,453				1937	3,762
			1936	1,211				1936	3,135
34	Morris	10 H.P. Saloon	1943	5,111	47	Rover	17 H.P. "Sixteen" Saloon	1943	11,628
			1942	4,510				1942	10,260
			1941	3,908				1941	8,892
			1940	3,307				1940	7,524
			1939	2,706				1939	6,156
			1938	2,105				1938	4,788
			1937	1,804				1937	4,104
			1936	1,503				1936	3,420
35	Morris	12 H. P. Saloon	1943	5,940	48	Rover	20 H.P. Saloon	1943	13,728
			1942	5,241				1942	12,113
			1941	4,542				1941	10,498
			1940	3,343				1940	8,883
			1939	3,145				1939	7,268
			1938	2,446				1938	5,653
			1937	2,096				1937	4,845
			1936	1,747				1936	4,038
36	Morris	14 H.P. Saloon	1943	6,851	49	Singer	9 H. P. Saloon	1943	4,130
			1942	6,045				1942	3,644
			1941	5,239				1941	3,158
			1940	4,433				1940	2,672
			1939	3,627				1939	2,187
			1938	2,821				1938	1,701
			1937	2,418				1937	1,458
			1936	2,015				1936	1,215
37	Morris	16 H.P. & 18 H.P. Saloon	1943	9,367	50	Singer	10 H. P. Saloon	1943	5,387
			1942	8,265				1942	4,754
			1941	7,163				1941	4,120
			1940	6,061				1940	3,486
			1939	4,959				1939	2,852
			1938	3,857				1938	2,218
			1937	3,306				1937	1,901
			1936	2,755				1936	1,585
38	Morris	21 H.P.	1943	10,013	51	Singer	11 H. P. Saloon	1943	6,354
			1942	8,835				1942	5,606
			1941	7,657				1941	4,859
			1940	6,479				1940	4,111
			1939	5,301				1939	3,364
			1938	4,123				1938	2,616
			1937	3,534				1937	2,243
			1936	2,945				1936	1,869
39	Morris	25 H.P.	1943	10,336	52	Singer	12 H. P.	1943	6,879
			1942	9,120				1942	6,070
			1941	7,904				1941	5,260
			1940	6,688				1940	4,451
			1939	5,472				1939	3,642
			1938	4,256				1938	2,833
			1937	3,648				1937	2,428
			1936	3,040				1936	2,023
40	Riley	9 H.P. Saloon	1943	10,175	53	Singer	16 H. P.	1943	10,498
			1942	8,978				1942	9,263
			1941	7,781				1941	8,028
			1940	6,584				1940	6,793
			1939	5,387				1939	5,558
			1938	4,190				1938	4,323
			1937	3,591				1937	3,705
			1936	2,993				1936	3,088
41	Riley	12 H.P. Saloon	1943	10,821	54	Standard	10 H. P. "SS-11"	1943	6,492
			1942	9,548				1942	5,729
			1941	8,275				1941	4,965
			1940	7,002				1940	4,201
			1939	5,729				1939	3,437
			1938	4,456				1938	2,673
			1937	3,819				1937	2,291
			1936	3,183				1936	1,910
42	Riley	12 H.P. Open Tourer	1943	12,436	55	Standard	12 H. P. "SS-11"	1943	6,630
			1942	10,973				1942	5,850
			1941	9,510				1941	5,070
			1940	8,047				1940	4,290
			1939	6,584				1939	3,510
			1938	5,121				1938	2,730
			1937	4,389				1937	2,340
			1936	3,658				1936	1,950
43	Riley	16 H.P.	1943	13,243	56	Standard	12, 13 and 14 H. P. 1½ litre Jaguar.	1943	9,625
			1942	11,685				1942	8,493
			1941	10,127				1941	7,361
			1940	8,569				1940	6,228
			1939	7,011				1939	5,096
			1938	5,453				1938	3,963
			1937	4,674				1937	3,397
			1936	3,895				1936	2,831
44	Rover	10 H.P. Saloon.	1943	8,883	57	Standard	20 H. P. 2½ litre Jaguar.	1943	12,759
			1942	7,838				1942	11,258
			1941	6,793				1941	9,757
			1940	5,748				1940	8,256
			1939	4,703				1939	6,755
			1938	3,658				1938	5,254
			1937	3,135				1937	4,503
			1936	2,613				1936	3,753

Serial No.	Make	Model	Year of Manufacture	Scheduled sale price	Serial No.	Make	Model	Year of Manufacture	Scheduled sale price
1	2	3	4	5	1	2	3	4	5
58	Standard	.. 25 H. P. 3½ litre Jaguar ..	1943	Rs. 14,374	71	Sunbeam-T a l- bot.	21 H.P. 3 litre Open Sports Tourer.	1943	Rs. 14,374
			1942	12,683				1942	12,683
			1941	10,992				1941	10,992
			1940	9,301				1940	9,301
			1939	7,610				1939	7,610
			1938	5,919				1938	5,919
			1937	5,073				1937	5,073
			1936	4,228				1936	4,228
59	Standard	.. 8 H. P. Saloon ..	1943	3,840	72	Sunbeam-T a l- bot.	21 H.P. 3 litre Sports Saloon.	1943	16,958
			1942	3,389				1942	14,963
			1941	2,937				1941	12,968
			1940	2,485				1940	10,973
			1939	2,033				1939	8,978
			1938	1,581				1938	6,983
			1937	1,355				1937	5,985
			1936	1,130				1936	4,988
60	Standard	.. 8 H. P. Open Tourer ..	1943	3,454	73	Sunbeam-T a l- bot.	27 H.P. 4 litre Saloon ..	1943	14,697
			1942	3,047				1942	12,968
			1941	2,641				1941	11,239
			1940	2,235				1940	9,510
			1939	1,828				1939	7,781
			1938	1,422				1938	6,052
			1937	1,219				1937	5,187
			1936	1,016				1936	4,323
61	Standard	.. 9 H. P. Saloon ..	1943	4,559	74	Triumph	.. 11 H.P. Saloon "Gloria"	1943	7,638
			1942	4,022				1942	6,620
			1941	3,486				1941	5,601
			1940	2,950				1940	4,583
			1939	2,413				1939	3,564
			1938	1,877				1938	3,055
			1937	1,609				1937	2,546
			1936	1,341				1936	9,302
62	Standard	.. 10 H. P. Saloon ..	1943	4,945	75	Triumph	.. 11 H.P. Open Tourer "Gloria"	1943	8,208
			1942	4,364				1942	7,114
			1941	3,782				1941	6,019
			1940	3,200				1940	4,925
			1939	2,618				1939	3,830
			1938	2,036				1938	3,283
			1937	1,745				1937	2,736
			1936	1,455				1936	9,206
63	Standard	.. 12 H.P. Saloon ..	1943	6,216	76	Triumph	.. 12 H.P. Saloon ..	1943	8,123
			1942	5,485				1942	7,040
			1941	4,753				1941	5,957
			1940	4,022				1940	4,874
			1939	3,291				1939	3,791
			1938	2,560				1938	3,249
			1937	2,194				1937	2,708
			1936	1,828				1936	11,240
64	Standard	.. 14 H.P. Saloon ..	1943	8,656	77	Triumph	.. 14 H. P. Saloon "Dolomite"	1943	9,918
			1942	7,638				1942	8,596
			1941	6,620				1941	7,273
			1940	5,601				1940	5,951
			1939	4,583				1939	4,628
			1938	3,564				1938	3,967
			1937	3,055				1937	3,306
			1936	2,546				1936	4,835
65	Standard	.. 16 H.P. Saloon ..	1943	8,689	78	Vauxhall	.. 10 H. P. Saloon ..	1943	4,266
			1942	7,667				1942	3,697
			1941	6,644				1941	3,128
			1940	5,622				1940	2,560
			1939	4,600				1939	1,991
			1938	3,578				1938	1,706
			1937	3,067				1937	1,422
			1936	2,556				1936	5,470
66	Standard	.. 20 H.P. Saloon ..	1943	9,658	79	Vauxhall	.. 12 H. P. Saloon ..	1943	4,826
			1942	8,522				1942	4,183
			1941	7,385				1941	3,539
			1940	6,249				1940	2,896
			1939	5,113				1939	2,252
			1938	3,977				1938	1,931
			1937	3,409				1937	1,609
			1936	2,841				1936	8,237
67	Standard	.. 20 H.P. V.S. Saloon ..	1943	10,498	80	Vauxhall	.. 12 H. P. Open Tourer ..	1943	7,268
			1942	9,263				1942	6,299
			1941	8,028				1941	5,330
			1940	6,793				1940	4,361
			1939	5,558				1939	3,392
			1938	4,323				1938	2,907
			1937	3,705				1937	2,423
			1936	3,088				1936	6,354
68	Sunbeam-T a l- bot.	10 H.P. Saloon & Tourer	1943	8,560	81	Vauxhall	.. 14 H. P. Saloon ..	1943	5,606
			1942	7,553				1942	4,859
			1941	6,546				1941	4,111
			1940	5,539				1940	3,364
			1939	4,532				1939	2,616
			1938	3,525				1938	2,243
			1937	3,021				1937	1,869
			1936	2,518				1936	10,498
69	Sunbeam-T a l- bot.	18 H.P. "75" Saloon ..	1943	13,728	82	Vauxhall	.. 20 H. P. Saloon ..	1943	9,263
			1942	12,113				1942	8,028
			1941	10,498				1941	6,793
			1940	8,883				1940	5,558
			1939	7,268				1939	4,323
			1938	5,653				1938	3,705
			1937	4,845				1937	3,088
			1936	4,038				1936	11,144
70	Sunbeam-T a l- bot.	21 H.P. 3 litre Saloon ..	1943	13,405	83	Vauxhall	.. 25 H. P. Luxury Saloon..	1943	9,833
			1942	11,828				1942	8,522
			1941	10,251				1941	7,211
			1940	8,674				1940	5,900
			1939	7,097				1939	4,589
			1938	5,520				1938	3,933
			1937	4,731				1937	3,278
			1936	3,943				1936	

Serial No.	Make	Model	Year of Manufacture	Scheduled sale price	Serial No.	Make	Model	Year of Manufacture	Scheduled sale price
1	2	3	4	5	1	2	3	4	5
Rs.					Rs.				
84	Vauxhall	25 H. P. Sports Saloon	1943	13,243	4	Buick	60 Century Touring Sedan	1943	11,162
			1942	11,685				1942	9,849
			1941	10,127				1941	8,536
			1940	8,569				1940	7,223
			1939	7,011				1939	5,909
			1938	5,453				1938	4,596
			1937	4,674				1937	3,940
			1936	3,895				1936	3,283
85	Vauxhall	25 H. P. Limousine	1943	17,927	5	Buick	70 Roadmaster Touring Sedan	1943	12,120
			1942	15,818				1942	10,694
			1941	13,709				1941	9,268
			1940	11,600				1940	7,842
			1939	9,491				1939	6,417
			1938	7,382				1938	4,991
			1937	6,327				1937	4,278
			1936	5,273				1936	3,565
86	Wolseley	10 H. P. Saloon	1943	6,078	6	Buick	90 Limited Touring Sedan	1943	20,233
			1942	5,363				1942	17,853
			1941	4,648				1941	15,473
			1940	3,933				1940	13,092
			1939	3,218				1939	10,712
			1938	2,503				1938	8,331
			1937	2,145				1937	7,141
			1936	1,788				1936	5,951
87	Wolseley	12 H. P. Saloon	1943	8,269	7	Cadillac	Series 42-67 Imperial Sedan	1943	24,806
			1942	7,296				1942	29,888
			1941	6,323				1941	18,970
			1940	5,350				1940	16,051
			1939	4,378				1939	13,143
			1938	3,405				1938	10,214
			1937	2,918				1937	8,755
			1936	2,432				1936	7,296
88	Wolseley	14 H. P. Saloon	1943	9,206	8	Cadillac	Series 42-75 Formal Sedan	1943	34,886
			1942	8,123				1942	30,782
			1941	7,040				1941	26,677
			1940	5,957				1940	22,573
			1939	4,874				1939	18,469
			1938	3,791				1938	14,365
			1937	3,249				1937	12,313
			1936	2,708				1936	10,261
89	Wolseley	16 H. P. Saloon	1943	10,336	9	Chevrolet	Fleetmaster Sports Sedan	1943	6,227
			1942	9,120				1942	5,495
			1941	7,904				1941	4,762
			1940	6,688				1940	4,029
			1939	5,472				1939	3,297
			1938	4,256				1938	2,564
			1937	3,648				1937	2,198
			1936	3,040				1936	1,832
90	Wolseley	18 H. P. Saloon	1943	10,498	10	Chrysler	Royal, C34-S Sedan	1943	9,805
			1942	9,263				1942	8,651
			1941	8,023				1941	7,493
			1940	6,793				1940	6,344
			1939	5,558				1939	5,191
			1938	4,323				1938	4,037
			1937	3,705				1937	3,461
			1936	3,088				1936	2,884
91	Wolseley	21 & 25 H.P. Saloon	1943	12,759	11	Chrysler	Windsor, C34-W Sedan	1943	10,454
			1942	11,258				1942	9,224
			1941	9,757				1941	7,994
			1940	8,256				1940	6,704
			1939	6,755				1939	5,525
			1938	5,254				1938	4,305
			1937	4,503				1937	3,690
			1936	3,753				1936	3,075
92	Wolseley	25 H.P. Limousine	1943	25,033	12	Chrysler	Saratoga, C36-K Sedan	1943	11,704
			1942	22,088				1942	10,327
			1941	19,143				1941	8,950
			1940	16,198				1940	7,573
			1939	13,253				1939	6,196
			1938	10,308				1938	4,819
			1937	8,835				1937	4,131
			1936	7,368				1936	3,442

PART II—MOTOR CARS OF UNITED STATES AND CANADIAN MAKES

1	Buick	40-A Special Sedan	Touring	1943	8,930	14	De Soto	Diplomat, Special De Luxe Sp. 14-C Sedan	1943	6,781
				1942	7,880				1942	5,984
				1941	6,829				1941	5,186
				1940	5,778				1940	4,388
				1939	4,728				1939	3,590
				1938	3,677				1938	2,792
				1937	3,152				1937	2,393
				1936	2,627				1936	1,995
2	Buick	40-B Special Sedan	Touring	1943	9,254	15	De Soto	Custom, S 10-C Sedan	1943	9,597
				1942	8,166				1942	8,468
				1941	7,077				1941	7,339
				1940	5,988				1940	6,210
				1939	4,900				1939	5,081
				1938	3,811				1938	3,952
				1937	3,266				1937	3,387
				1936	2,722				1936	2,823
3	Buick	50 Super Touring Sedan		1943	10,588	16	Dodge	Kingsway, Special De Luxe, D23-C Sedan	1943	6,690
				1942	93,42				1942	5,903
				1941	8,096				1941	5,116
				1940	6,851				1940	4,329
				1939	5,605				1939	3,542
				1938	4,860				1938	2,765
				1937	3,737				1937	2,361
				1936	3,114				1936	1,968

Serial No.	Make	Model	Year of Manufacture	Scheduled sale price	Serial No.	Make	Model	Year of Manufacture	Scheduled sale price
1	2	3	4	5	1	2	3	4	5
17	Dodge	Custom, D22-C Sedan	1943	Rs. 8,730	30	Oldsmobile	98L-8 Custom Cruiser Sedan	1943	10,200
			1942	7,703				1942	9,200
			1941	6,676				1941	8,000
			1940	5,649				1940	6,800
			1939	4,622				1939	5,500
			1938	3,595				1938	4,300
			1937	3,081				1937	3,700
			1936	2,568				1936	3,000
18	Ford	Super De Luxe Fordor Sedan.	1943	6,522	31	Packard	Six Custom Touring Sedan.	1943	11,170
			1942	5,755				1942	9,800
			1941	4,987				1941	8,540
			1940	4,220				1940	7,220
			1939	3,453				1939	5,910
			1938	2,686				1938	4,600
			1937	2,302				1937	3,900
			1936	1,918				1936	3,200
19	Hudson	De Luxe Six, Touring Sedan.	1943	8,639	32	Packard	Eight Custom Touring Sedan.	1943	11,020
			1942	7,622				1942	10,200
			1941	6,606				1941	8,800
			1940	5,590				1940	7,520
			1939	4,573				1939	6,150
			1938	3,557				1938	4,780
			1937	3,049				1937	4,100
			1936	2,541				1936	3,420
20	Hudson	Commodore Six, Touring Sedan.	1943	10,305	33	Packard	Super Eight One Sixty Touring Sedan.	1943	14,480
			1942	9,092				1942	12,780
			1941	7,880				1941	11,070
			1940	6,868				1940	9,370
			1939	5,545				1939	7,660
			1938	4,243				1938	5,980
			1937	3,637				1937	5,110
			1936	3,031				1936	4,260
21	Hudson	Commodore Eight, Touring Sedan.	1943	10,675	34	Packard	Super Eight One Sixty Touring Sedan (138" wheel base).	1943	16,270
			1942	9,419				1942	14,360
			1941	8,163				1941	12,440
			1940	6,907				1940	10,530
			1939	5,652				1939	8,610
			1938	4,396				1938	6,700
			1937	3,768				1937	5,740
			1936	3,140				1936	4,780
22	Hudson	Commodore Custom Eight, Touring Sedan.	1943	12,491	35	Packard	Super Eight One Sixty Touring Sedan (148" wheel base).	1943	17,618
			1942	11,021				1942	15,450
			1941	9,552				1941	13,390
			1940	8,082				1940	11,335
			1939	6,613				1939	9,270
			1938	5,143				1938	7,210
			1937	4,409				1937	6,180
			1936	3,674				1936	5,160
23	Lincoln-Zephyr	Sedan	1943	14,952	36	Plymouth	Special De Luxe Sedan	1943	6,550
			1942	13,193				1942	5,780
			1941	11,434				1941	5,040
			1940	9,675				1940	4,240
			1939	7,916				1939	3,470
			1938	6,157				1938	2,700
			1937	5,277				1937	2,310
			1936	4,398				1936	1,920
24	Mercury	8 Tour Sedan	1943	8,871	37	Pontiac	Series 26 Sedan	1943	8,540
			1942	7,828				1942	7,540
			1941	6,784				1941	6,530
			1940	5,740				1940	5,530
			1939	4,697				1939	4,520
			1938	3,653				1938	3,510
			1937	3,131				1937	3,010
			1936	2,609				1936	2,510
25	Nash	Ambassador Six Sedan	1943	8,973	38	Pontiac	Series 26-S, Streamliner (Chieftain) Sedan	1943	8,960
			1942	7,917				1942	7,900
			1941	6,861				1941	6,850
			1940	5,806				1940	6,800
			1939	4,750				1939	4,740
			1938	3,695				1938	3,690
			1937	3,167				1937	3,160
			1936	2,639				1936	2,630
26	Nash	Ambassador Eight Sedan	1943	9,359	39	Studebaker	Champion De Luxe Style, Club Sedan	1943	5,620
			1942	8,258				1942	4,960
			1941	7,157				1941	4,300
			1940	6,056				1940	3,630
			1939	4,955				1939	2,970
			1938	3,854				1938	2,310
			1937	3,303				1937	1,980
			1936	2,753				1936	1,650
27	Oldsmobile	66F-6 Special Sedan	1943	6,999	40	Studebaker	Commander Skyway, Cruising Sedan.	1943	9,280
			1942	6,176				1942	8,190
			1941	5,352				1941	7,100
			1940	4,529				1940	6,010
			1939	3,705				1939	4,910
			1938	2,882				1938	3,820
			1937	2,470				1937	3,270
			1936	2,059				1936	2,730
28	Oldsmobile	66E-8 Special Sedan	1943	8,639	41	Studebaker	President Skyway, Cruising Sedan.	1943	10,240
			1942	7,622				1942	9,030
			1941	6,606				1941	7,830
			1940	5,590				1940	6,620
			1939	4,573				1939	5,420
			1938	3,557				1938	4,210
			1937	3,049				1937	3,610
			1936	2,541				1936	3,010
29	Oldsmobile	78G-6 Dynamic Sedan	1943	9,496					
			1942	8,379					
			1941	7,262					
			1940	6,145					
			1939	5,027					
			1938	3,910					
			1937	3,352					
			1936	2,793					

Serial No.	Make	Model	Year of Scheduled		
			Manu- facture	sale price	
	2	3	4	5	Rs.
42	Willys-Ameri- can.	44Z, Sedan De Luxe	1943	1942	5,575
			1941	1940	4,919
			1939	1938	4,263
			1937	1936	3,807
					2,952
					2,296
					1,968
					1,640

NOTE

(i) If a vehicle is of a make not included in the above tables, the scheduled sale price thereof shall be such as may be fixed by the order of the Controller:

Provided that any person aggrieved by such order may within thirty days of the date on which it is communicated to him, appeal to such officer or authority as may be appointed by the Central Government in this behalf, and the decision of that officer or authority, and subject only to such decision, the order of the Controller shall be final.

(ii) Unless specific mention is made of a particular model, the scheduled sale price given in the above tables applies to all models of that make, horse power and year of manufacture.

(iii) The scheduled sale prices for makes and models of 1936 manufacture apply also to the same makes and models of earlier years as maximum, the amount below maximum being a matter for private negotiation.

D. R. RUTNAM
Joint Secretary

The 10th January 1945.

No. 639-S.T.—The following notifications, issued by the Government of India, in the Department of Supply, are republished for general information.

By order of the Governor.
C. S. JHA

Secretary to Government

New Delhi, 9th December 1944

No. SS/63 (16)—In exercise of the powers conferred by sub-rule (2) of rule 81 of the Defence of India Rules, the Central Government is pleased to direct that the following amendment shall be made in para. (2) of the Department of Supply notification No. SS/63(16), dated the 13th November 1944, namely,

For the words "All Suppliers recognised for the purpose of the Tyre Rationing Order, 1944", substitute "All persons offering cycle tyres and tubes for sale".

New Delhi, 15th December 1944

No. SS/63(14)—In exercise of the powers conferred by clauses (b) and (f) of sub-rule (2) of rule 81 of the Defence of India Rules, the Central Government is pleased to direct that with immediate effect no person shall sell pneumatic tyres or tubes of Michelin Manufacture at prices higher than those specified in the schedule appended to the Government of India, Department of Supply notification No. SS/63(14), dated the 29th April 1944, for tyres and tubes in the corresponding sizes manufactured by Dunlop, Firestone, Goodyear and India.

That this order, and the schedule referred to shall be displayed prominently at the premises of all suppliers recognised for the purpose of the Tyre Rationing Order, 1944.

S. C. AGGARWAL

Under-Secy. to the Govt. of India

The 15th January 1945

No. 910-S.T.—The following notifications, issued by the Government of India in the Department of Industries and Civil Supplies, are republished for general information.

By order of the Governor
C. S. JHA

Secretary to Government

Bombay, 20th December 1944

No. 1/2 (174)/44-CG (CS)—In exercise of the powers conferred upon me by section 11 of the Hoarding and Profiteering Prevention Ordinance, 1943 (Ordinance No. XXXV of 1943), I hereby

direct that the marginally-specified notifications of the Government of India, in the Department of Industries and Civil Supplies shall be treated as cancelled.

R. H. PARKER

Controller-General of Civil Supplies

Bombay, 14th December 1944

No. 4/1(70A)/43 CG (CS)—In pursuance of clause (d) of section 2 of the Hoarding and Profiteering Prevention Ordinance of 1943 (Ordinance No. XXXV of 1943), the Central Government is pleased to appoint Mr. Mohammad

Shamsul Haq as an Inspector of Civil Supplies, under the Controller-General of Civil Supplies, with effect from the 14th November 1944.

Bombay, 18th December 1944

No. 4/1 (73)/44-CG (CS)—In pursuance of clause (d) of section 2 of the Hoarding and Profiteering Prevention Ordinance, 1943 (Ordinance No. XXXV of 1943), the Central Government is pleased to appoint Mrs. Ela Mitra as Lady Inspector of Civil Supplies under the Controller-General of Civil Supplies with effect from the 7th December 1944.

Bombay, 20th December 1944

No. 4/12(49)/43-CG (CS)—In pursuance of clause (d) of section 2 of the Hoarding and Profiteering Prevention Ordinance of 1943 (Ordinance No. XXXV of 1943), the Central Government is pleased to appoint Miss K. M. Samant to officiate as an Inspectress of Civil Supplies for a further period of 28 days from the 10th December 1944 to the 6th January 1945 (both days inclusive).

Bombay, 30th December 1944

No. 1/2(166)/44-CG (CS)—In exercise of the powers conferred by clause (c) of sub-section (1) of section 3 of the Hoarding and Profiteering Prevention Ordinance, 1943 (XXXV of 1943), and in supersession of the notification of the Government of India in the Department of Industries and Civil Supplies, No. 1/2(60)/44-CG(CS), dated the 15th July 1944, the Central Government is pleased to fix as follows the maximum prices which may be charged by a dealer or producer in respect of Blue Star Tobacco Company's cigarette specified below; provided that where cigarettes are subject to any local or provincial taxation the dealer of that locality may charge a price in excess of the maximum which would be just sufficient to cover the tax.

Brand	Maximum selling price		
	Distributor's price to wholesalers	Wholesale price to retailers	Retail price to consumers
Blue Star	Rs. 21/14 per 1,000	Rs. 22/8 per 1,000	Re.-/4/- per pkt. of 10

Bombay, 30th December 1944

No. 1/2(170)/44-CG (CS)—In exercise of the powers conferred by clause (c) of sub-section (1) of section 3 of the Hoarding and Profiteering Prevention Ordinance, 1943 (Ordinance No. XXXV of 1943), the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Department of Industries and Civil Supplies, No. S/3/29/44, dated the 21st March 1944, namely:—

In the said notification, for the entry—

"Carlton's Special Magnams { 0-6-0 per packet of 10
33-8-0 per 1,000 (whole sale price) "

The following entry shall be substituted, namely:—

"Carlton's Special Magnams { 2-0-0 per tin of 50
0-6-0 per pkt. of 10
33-8-0 per 1,000 (whole-sale price) "

Bombay, 30th December 1944

No. 1/2(171)/44-CG (CS)—In exercise of the powers conferred by clause (c) of sub-section (1) of section 3 of the Hoarding and Profiteering Prevention Ordinance, 1943 (Ordinance No. XXXV of 1943), 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 Industries and Civil Supplies, No. F. 22(26)-CS(C)/43, dated the 6th May 1944, namely:—

In the said notification, for the figures and words, "0-1-6 per packet of 10" against the entry "Blue Bird", the following shall be substituted, namely:—

"0-1-3 per packet of 10
6-4-0 per 1,000 (wholesale price) "

R. H. PARKER

Joint Secy. to the Govt. of India

New Delhi, 30th December 1944

No. 21-2)-GC/44—In exercise of the powers conferred by clause (c) of sub-section (1) of section 3 of the Hoarding and Profiteering Prevention Ordinance, 1943 (Ordinance No. XXXV of 1943) and in supersession of all previous notifications of the Government of India in the Industries and Civil Supplies Department on the subject the Central Government is pleased to fix in respect of the leather and tanned hides specified below the maximum prices which

may be charged by a dealer or producer with effect from 1st January 1945 :—

1. *Ceiling prices of all vegetable pit tanned buffalo leather other than those known as E. I. Tanned Buffalo Calves under 4 lbs. per skin to be charged by a controlled Tannery ex-their premises*

Description	Price per lb.			Additional charges allowed per lb. up to 31st March 1945		
	Rs.	A.	P.	Rs.	A.	P.
(i) *Buffalo crust sole leather, Light and Medium (includes Kattais or Buffalo Calves other than the variety mentioned above), Grade II	1	0	5	0	0	3
(ii) *Buffalo rolled sole leather, Light and Medium (includes Kattais or Buffalo Calves other than the variety mentioned above), Grade II	1	1	2	0	0	3
(iii) *Buffalo crust sole leather, Heavy, Grade II.	1	2	4	0	0	5
(iv) *Buffalo rolled sole leather, Heavy, Grade II.	1	3	1	0	0	5
(v) *Buffalo crust sole leather, Light and Medium (includes Kattais or Buffalo Calves other than the variety mentioned above), Grade I	1	3	6	0	0	5
(vi) *Buffalo rolled sole leather, Light and Medium (includes Kattais or Buffalo Calves other than the variety mentioned above), Grade I,	1	4	2	0	0	6
(vii) *Buffalo crust sole leather, Heavy, Grade I.	1	7	0	0	0	10
(viii) *Buffalo rolled sole leather, Heavy, Grade I.	1	7	8	0	0	11
(ix) *Buffalo crust super sole leather (harness selection), Light and Medium.	1	11	2	0	1	5
(x) *Buffalo rolled super sole leather, (harness selection), Light and Medium.	1	11	11	0	1	4
(xi) *Buffalo crust super sole leather (harness selection), Heavy.	1	11	11	0	1	8
(xii) *Buffalo rolled super sole leather (harness selection), Heavy.	1	12	8	0	1	7

NOTE—An additional charge not exceeding 2 annas per lb. may be made for dressed and/or dyed leather of these varieties over the price of crust leather of the corresponding variety.

* Of standard quality as processed by the tanners under control of the Government of India.

2. *Ceiling prices for all vegetable pit tanned buffalo leather other than those known as E. I. Tanned Buffalo Calves under 4 lbs. per skin to be charged by tanneries other than those controlled by Government of India ex-their premises.*

Description	Price per lb.			Additional charges allowed per lb. up to 31st March 1945		
	Rs.	A.	P.	Rs.	A.	P.
(i) Buffalo crust sole leather, Light and Medium (includes Kattais or Buffalo Calves other than the varieties mentioned above).	1	0	5	0	0	3
(ii) Buffalo rolled sole leather, Light and Medium (includes Kattais or Buffalo Calves other than the varieties mentioned above).	1	1	2	0	0	3
(iii) Buffalo crust sole leather, Heavy	1	2	4	0	0	5
(iv) Buffalo rolled sole leather, Heavy	1	3	1	0	0	5

NOTES—(a) An additional charge not exceeding 2 annas per lb. may be made for dressed and/or dyed leather of these varieties over the price for crust leather of the corresponding variety.

(b) An additional charge not exceeding 9 pies per lb. over the crust leather price of the corresponding variety may be made if the leather is produced by the vegetable tanning process known as "Kip-tannage" to cover the extra expenses involved in finishing as "E. I. Tanned Buffalo."

3. *Ceiling prices to be charged in respect of the following items by a producer of the store ex-producer's premises.*

Description	Price per lb.			Additional charges allowed per lb. up to 31st March 1945.		
	Rs.	A.	P.	Rs.	A.	P.
(i) ** Pit tanned Cow leather (other than E. I. Kips).	1	4	0	Nil		
(ii) ** Bag tanned Cow leather	1	1	6	Nil		
(iii) Bag tanned Buffalo leather	1	1	0	0	0	3
(iv) Vegetable tanned Buffalo Crust Bellies and Shoulders.	0	11	5	Nil		
(v) Vegetable tanned Cow Crust Bellies and Shoulders.	0	11	5	Nil		

NOTES—(1) An additional charge not exceeding 2 annas per lb. may be made in respect of items (i), (ii), (iv) and (v) if supplied as dressed and/or dyed leather.

(2) Item (iv) if sold after finishing as sole an extra price up to 9 pies per lb. over the crust leather price may be charged.

** Of standard quality processed by the Bag Tanners in India.

4. A dealer or retailer may, for purposes of retail sales, charge 12½ per cent, more than the ceiling prices specified in paragraphs 1, 2 and 3 above.

5. For the purposes of this Notification the weight ranges for Light, Medium and Heavy Buffalo Leather are as follows :—

- (a) Light and Medium .. Up to 32 lbs. per tanned hide or up to 16 lbs. per tanned side.
- (b) Heavy Over 32 lbs. per tanned hide or over 16 lbs. per tanned side.

New Delhi, 30th December 1944

No. 21 (7)-GC/44—In exercise of the powers conferred by clause (c) of sub-section (1) of section 3 of the Hoarding and Profiteering Prevention Ordinance, 1943 (Ordinance No. XXXV of 1943), the Central Government is pleased to direct that the following amendments shall be made in the I. & C. S. Department notification No. 21 (7)-GC/44, dated 23rd September 1944, namely :—

In the said notification—

(1) In Note 2 after the words "to the" for the words, letters and figures "31st December 1944" the words, letters and figures "30th June 1945" shall be substituted.

(2) Notes Nos. 3 and 4 shall be deleted and Note No. 5 shall be renumbered as 3.

New Delhi, 30th December 1944

No. F. 22 (101)AP/44—In exercise of the powers conferred by clause (c) of sub-section (1) of section 3 of the Hoarding and Profiteering Prevention Ordinance, 1943 (Ordinance No. XXXV of 1943), 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 Industries and Civil Supplies, No. F. 22-(101)AP/44, dated the 10th June 1944, namely :—

In Schedule II annexed to the said notification, for the word "Simla" the words "All hill stations in the Simla District including Dagshai Cantonment" shall be substituted.

R. A MAHAMADI
Dy. Secy. to the Govt. of India

PRESS NOTE

Bombay, 8th December 1944

With a view to remove any misunderstanding that may exist among the dealers about the present procedure regarding the despatches of cloth from the City of Bombay to destinations within or without the Bombay Surplus Area the Textile Commissioner desires to make it clear that no permits are necessary for despatch of goods from one destination to another within the Bombay Surplus Area. Licensed cloth dealers and Commission agents whose place of business is in Bombay City can along obtain a permit for despatch of goods from the Bombay Surplus Area to destinations outside that Area. Up-country dealers holding licences valid in their own Province or State or holding licences issued by the Government of Bombay but having their place of business outside the Bombay City limits, can make purchases in the Bombay market, but they will have to arrange for despatches to places outside the Bombay Surplus Area through dealers or commission agents who hold Government of Bombay dealers' licences and having their place of business within the City limits.

GOVERNMENT OF INDIA

DEPARTMENT OF INDUSTRIES AND CIVIL SUPPLIES

OFFICE OF THE TEXTILE COMMISSIONER

PRESS NOTE

The 28th December 1944

The Textile Commissioner to the Government of India has, by a notification published in the *Gazette of India* under powers conferred on him by clause 3(A) of the Cotton Cloth and Yarn (Control) Order, 1943, directed all the manufacturers in the country to submit to him on or before the 15th day of every month commencing from December 1944, a return of sales of fine cloth made by him in the preceding month giving the details of the name of the buyer with his address and the total quantity of fine cloth in terms of bales delivered to him against the quota during the preceding month. The notification explains that 'fine cloth' means cloth in which the count of the warp yarn is 36S and finer whether it is single or folded. Failure to submit these returns is an offence under the Defence of India Rules.

OFFICE OF THE SECRETARY TO HIS
EXCELLENCY THE GOVERNOR

NOTIFICATION

The 10th January 1945

No. 149-S.G.—In partial modification of this office notification No. 2168-S.G., dated the 13th May 1944, published at page 124 of the *Orissa Gazette*, dated the 19th May 1944, the following notification, issued by the Secretary to the Governor-General (Public), is republished for general information.

R. S. SWANN

Secretary to H. E. the Governor, Orissa
New Delhi, 28th December 1944

No. 1/2/44-G.G.(A).—In the table appended to this Secretariat notification No. 1/2/44-G.G.(A.), dated the 19th April 1944, showing the relative rank for the purpose of the Warrant of Precedence for India of officers in the Royal Navy, the Royal Indian Navy, the Army, the Royal Air Force and the Royal Indian Air Force, the words 'Rear-Admirals' shall be inserted in the fourth line under the column headed 'Royal Indian Navy'.

J. A. THORNE

Secretary to the Governor-General (Public)

LAW DEPARTMENT

NOTIFICATION

The 15th January 1945

No. 168-L.—The following Ordinance promulgated by the Governor-General is hereby republished for general information.

By order of the Governor

J. E. MAHER

Secretary to Government

New Delhi, 30th December 1944

ORDINANCE No. LVI of 1944

AN

ORDINANCE

further to amend the Cotton Textiles Fund Ordinance, 1944

WHEREAS an emergency has arisen which makes it necessary further to amend the Cotton Textile Fund Ordinance, 1944 (XXXIV of 1944), for the purposes hereinafter appearing;

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

1. Short title and commencement—(1) This Ordinance may be called the Cotton Textiles Fund (Second Amendment) Ordinance, 1944.

(2) It shall come into force at once.

2. Amendment of section 4, Ordinance XXXIV of 1944—In sub-section (1) of section 4 of the Cotton Textiles Fund Ordinance, 1944—

(a) in the existing proviso, after the word "exported" the following shall be inserted, namely:—

"before the 1st day of February 1945";

(b) after the existing proviso the following proviso shall be added, namely:—

"Provided further that where for the time being no maximum ex-factory price has been so fixed, the duty of customs shall, until a maximum ex-factory price is so fixed, be levied at the rate of three per centum of the value of the cloth or yarn exported as declared in the shipping bill."

WAVELL

Viceroy and Governor-General

HOME DEPARTMENT

NOTIFICATIONS

The 16th January 1945

No. 247-A.—The following notification, issued by the Government of India in the Legislative Department, is republished for general information.

By order of the Governor

J. E. MAHER

Additional Secretary to Government

New Delhi, 2nd January 1945

No. F. 177/44-C. & G (1)—In exercise of the powers conferred by sections 64 and 129A of the Government of India Act, as set out in the Ninth Schedule to the Government of India Act, 1935, the Governor-General in Council, with the sanction of the Secretary of State, is pleased to direct that the following further amendments shall be made in the Council of State Electoral Rules, namely:—

(1) To the first proviso to sub-rule (1) of rule 22 of the said Rules the following shall be added, namely:—

"and no subject of a State in Baluchistan shall for that reason be disqualified for nomination to represent the Province of British Baluchistan".

(2) In Part I of Schedule II to the said Rules—

(a) in paragraph 3, for the words "adult male persons" the words "adult persons" shall be substituted,

(b) paragraph 4 shall be omitted,

(c) in the proviso to paragraph 7 for the words and figures "paragraphs 3 and 4" the word and figure "paragraph 3" shall be substituted.

G. H. SPENCE

Secretary to the Government of India
The 13th January 1945

No. 86-C.—The following notification by the Government of the United Provinces is republished for general information.

By order of the Governor

R. A. E. WILLIAMS

Chief Secretary to Government

GOVERNMENT OF UNITED PROVINCES

CONFIDENTIAL DEPARTMENT

CANCELLATION

The 22nd December 1944

No. 7971-A/C.X.—Confidential Department notification No. 8602/C.X., dated September 18, 1942, prohibiting the sale, distribution and printing of the book entitled "United Provinces Itineraries for the Motorists", is hereby cancelled.

C. M. KER

Secretary

FINANCE DEPARTMENT
NOTIFICATIONS

The 15th January 1945

No. 210-F.—The following notification, issued by the Government of India in the Finance Department, is republished for general information.

By order of the Governor

J. E. MAHER

Addl. Secretary to Government

Simla, 7th December 1944

No. F. 23 (4)-R.II/44—The following resolution by the Secretary of State for India is published for general information:—

"THE INDIAN CIVIL SERVICE PROVIDENT FUND RULES, 1942.

I, Leopold Charles Maurice Stennett Amery, one of His Majesty's Principal Secretaries of State, in virtue of the powers conferred by section 247 (1) and section 250 (1) of the Government of India Act, 1935 (a), hereby make with the concurrence of my Advisers, the following amendment to the Indian Civil Service Provident Fund Rules, 1942 (b), namely:

After clause (2) of rule 3A, the following shall be inserted:—

"Provided that, if Government is satisfied that any such person has failed to notify within the prescribed period because he was not aware of this rule, it may permit him to notify in writing to the Accounts Officer concerned that he elects to be governed by rules 5 and 12."

Given under my hand this 26th day of October 1944.

L. S. AMERY

One of His Majesty's Principal Secretaries of State."

B. C. A. COOK

Deputy Secretary to the Government of India

The 8th January 1945

No. 53-F.S.—The following notification, issued by the Government of India in the Finance Department (Communications), is republished for general information.

By order of the Governor

J. E. MAHER

Additional Secretary to Government

New Delhi, 9th December 1944

No. D. 8024-P.T./44—In exercise of the powers conferred by section 6 of the Post Office National Savings Certificates Ordinance, 1944 (XLII of 1944), and in supersession of the Post Office Twelve-Year National Savings Certificates Rules published with the notification of the Government of India in the Finance Department No. F. 17(100)-F./43, dated the 4th September 1943, the Central Government is pleased to make the following Rules to be known as Post Office National Savings Certificates Rules, 1944:—

PURCHASE OF CERTIFICATES

Rule A—(1) A person who buys Certificates shall be bound by these Rules.

(2) Certificates may be purchased by any of the following:—

(i) A single adult
(ii) A minor who has reached an age of understanding, that is to say, can sign legibly.

(iii) Two adults in their joint names—

(a) payable to the holders jointly, or payable to either with the written consent of the other, or

(b) payable to either.

(iv) An adult on behalf of—

(a) a single minor, or

(b) two minors jointly, or

(c) an adult and a minor jointly.

(v) Local Authorities as defined in the General Clauses Act, 1897, e.g., Municipalities, Notified Areas, District Boards, Port Commissioners, and similar bodies, entitled or entrusted by the Government with the control or management of a Municipal or Local Fund.

(vi) Registered Co-operative Societies, other than Central and Provincial Co-operative Banks.

(vii) Central and Provincial Co-operative Banks, registered or deemed to have been registered under the Co-operative Societies Act, 1912, or any provincial law for the time being in force relating to co-operative societies, and Scheduled Banks as defined in the Reserve Bank of India Act, 1934—

(a) in the Bank's own name from the funds of the Bank, or

(b) on behalf of the Bank's clients.

(viii) Employers including firms and companies on behalf of employees to whom they have advanced money for the purpose of acquiring certificates.

(ix) Properly constituted associations (whether incorporated or registered or not) for the encouragement of thrift and for the mutual benefit of the members, such as:—

Dispensaries—Hospitals—Church, Temple or other religious Associations—Schools—Orphanages—Libraries, etc.

(x) Incorporated companies or associations and registered firms, other than of a charitable nature such as described in clause (ix).

(xi) On behalf of Teachers or Employees from their money in a Provident Fund by—

(a) Persons authorized by a Provincial Government to control a Teachers' Provident Fund,

(b) a University,

(c) the Governing Body of an Educational Institution,

(d) a Municipal or Local Board,

(e) persons controlling recognised provident funds as defined in clause (a) of section 58A of the Indian Income-Tax Act, 1922.

(xii) A Commissioner for Workmen's Compensation, when investing sums payable to a woman, or other person, under any legal disability.

(xiii) All gazetted Government officers and certain Indian State Officials (a list of whom can be seen at the Post Office) in their official capacity on behalf of another individual or fund.

(xiv) The Governments or Darbars of Indian States, up to a limit of 5 lakhs of rupees, provided they are purchased exclusively from genuine State Funds.

NOTE—Clause (v), (vi), (x), (xi) and (xii) do not apply to persons or bodies mentioned therein in Indian States, except such as may be recognized by the Government of India as eligible for the purpose.

Rule B—The Procedure for Purchase of Certificates

(1) Application must be in the prescribed Post Office Form (obtainable free of charge).

(2) Application Forms may be presented at the Post Office—

(a) by the purchaser in person, or

(b) by a Messenger or Agent, or

(c) through an Authorized Agent, of the Small Savings Scheme.

(3) The method of issue of Certificates by the Post Office shall be—

(a) If applied for at a Post Office authorized to effect sales, it will be handed over immediately against payment.

[For Exception see Note below rule C(1) (c)].

(b) If applied for at a Branch Post Office not authorized to effect direct sales, a temporary receipt will be given for the money, and the Certificate will be obtained from another Post Office and be delivered in due course against surrender of the temporary receipt.

(4) Application Forms must be signed by the following:—

(a) In the case of purchases under rule A(2)—(i)—(ii)—(xi) (a)—(xii)—(xiii)—by the person in whose name the Certificate will be made out, whether held by the purchaser or on behalf of another.

(b) If purchased under rule A(2) (iii)—by both adults.

(c) If purchased under rule A(2) (iv) (a, b or c)—by the adult.

(d) If purchased under rule A(2) (v)—by the authority controlling the Fund.

(e) If purchased under rule A(2) (vi)—by the Registrar or other person authorized to administer the Society's Funds.

(f) If purchased under rule A(2) (vii) (a)—by Manager or a "Signing Officer" of the Bank*. (See note below).

(g) If purchased under rule A(2) (vii) (b)—by the client or by a "Signing Officer" of the Bank* [See rule B(6) (ii)].

* (NOTE—A "Signing Officer" of a Bank is an officer authorized to sign on behalf of its Manager.)

(h) If purchased under rule A(2) (viii)—by the Employer, Manager, or person authorized to sign on the latter's behalf for the Firm or Company.

(i) If purchased under rule A(2) (ix)—by an office-bearer of the association.

(j) If purchased under rule A(2) (x)—by the manager or person authorized to sign on his behalf for the Firm or Company.

(k) If purchased under rule A(2) (xi—b, c, d or e)—by the Authority controlling the Provident Fund.

NOTE—For Certificates purchased under rule A(2) (xi-a) see item (a) above.

(1) If purchased under rule A(2) (xiv)—by the State Official controlling the State Funds.

(5) Purchase of Certificates by, or on behalf of, a Minor

(i) A minor who has reached an age of understanding that is to say, can sign his or her name legibly, may buy Certificates for himself or herself. In such a case the minor must sign the Application Form and thereafter carry out all transactions over his or her own signature.

(ii) An adult, Scheduled Bank, Central Co-operative Bank or Provincial Co-operative Bank can, notwithstanding a minor having attained an age of understanding, purchase Certificates on the minor's behalf in accordance with clause (iii) of this sub-rule.

(iii) When an Adult or Bank purchases a Certificate on behalf of a minor, the P. O. Application Form shall be signed by the Adult or on behalf of the Bank, and after the entry of the minor's name therein the following further entry shall be made in brackets:—

(MINOR—date of birth.....), and a nomination may be made at the option of the purchaser as to the person who shall be entitled to encash the Certificate on behalf of the minor, such nomination being restricted to—

(a) the Father, or

(b) the Mother, or

(c) either parent, or

(d) the legal guardian, of the minor:

provided that if no nomination be indicated on the Application Form at the time of purchase, payment of the sum due shall be made to any guardian of the property of the minor appointed by a competent court, or where no such guardian has been appointed, to either parent of the minor, or where neither parent is alive, to any other guardian of the minor.

If the Certificate has been purchased by a Bank and is eventually encashed by the Bank, the proceeds shall be payable by the Bank only to the person nominated, or in event of no nomination, to the appropriate person indicated in this clause.

(iv) If it is desired to nominate as indicated in item (iii) the words "Through Father" or "Through either parent" etc., as the case may be, shall be added in the Application Form in continuation of the words indicated in that item.

(6) Purchase of Certificates by a Scheduled Bank, Central or Provincial Co-operative Bank

(i) Such Banks can purchase—

(a) on behalf of the BANK itself from the Funds thereof under sub-rule A(2) (vii-a),

(b) on behalf of any of the persons or bodies described in rule A, sub-rules (2)—(i), (ii), (iii), (v), (vi), (ix), (x) and (xiv).

(ii) In cases covered by sub-item (b) of item (i), the Post Office Application Form may be signed either—

(a) by the Bank, or

(b) by the Bank's client.

In cases covered by sub-item (a) of this clause, the Certificates will be made out in the name of the Bank's client with addition of the words "through (name of Bank)", to be added in brackets after the name.

The Bank will represent the client in all subsequent transactions in respect of the Certificates and payment to the Bank will operate as a complete discharge to Government.

The Bank shall satisfy itself that the limit of holding prescribed in rule D(4) is not exceeded.

In cases covered by sub-item (b) of this clause—the Certificates will be made out in the name of the Bank's client who signs the Application Form and all subsequent transactions relating to the Certificates shall be carried out by the holder with the Post Office direct, and not through the Bank.

(7) *Purchase of Certificates on behalf of a properly constituted Association*
[See rule A(2) (ix)]

(i) An office-bearer of the Association, such as President, Secretary, or Treasurer, can effect investment under these rules, with the previous sanction of a Head Postmaster to whom application should be made (in writing) stating—

(a) The name and address of the Association,

(b) Its objects,

(c) The sources of income of the Funds to be invested.

(ii) If investment be permitted by the Head Postmaster, the Application Form shall be signed by the office-bearer giving his designation, e.g., "Treasurer" or as the case may be.

(iii) If, after investment has been made, it is found at any time that the object of the Fund is not such as that declared at the time of investment, and the investment should not have been permitted under rule A(2) (ix), no interest will be allowed thereon.

(8) *Purchase of Certificates by Employers on behalf of Employees to whom they have advanced money for the purpose*

(i) An Employer (including Firm or Company) may advance money to employees to enable the latter to acquire Certificates and may purchase the same on behalf of the individual employee.

(ii) The Certificate will be made out in the name of the employer, with the addition of the name of the employee to whom money has been advanced. e.g.—

"(Name of Firm)—Employers—on behalf of (name of employee)—Employees."

(iii) The Certificates will remain in the custody of the employer until the employee has repaid the advance, when they shall be formally transferred to the latter under rule K, sub-rules (4) and (5). In the event of the death of the employee, or his failure to repay the advance made the employer shall be permitted to encash the Certificate provided that no interest shall be payable by the Government on any Certificate so encashed and which has not been transferred to the sole name of the employee on whose behalf it was originally purchased.

(9) *Purchase of Certificates on behalf of Teachers or Employees from the money to their credit in a Provident Fund*

(i) Such investment may be made by—

(a) An officer authorized by a Provincial Government to control a Teachers' Provident Fund.

(b) A Municipal or Local Board

(c) A University

(d) The Governing Body of an Educational Institution

(e) Employers, from the Provident Fund of their employees under the term prescribed in rule A(2) (xi) (e). See also clause (v) of the sub-rule.

(ii) Subject to clause (iii), the Certificates shall be made out in the official designation of the officer referred to in clause (a) or in the name of the Institution referred to in clause (i), (b), (c) or (d), or in the name of the Firm, etc., referred to in clause (i) (e), with the addition of the name of the Teacher or Employee, e.g. (Designation of office-bearer)..... (Name of).....
MUNICIPALITY, on behalf of (name of Teacher or Employee) from Provident Fund."

(iii) When such investment is made from money standing in the name of a Teacher or Employee in a P. O. Savings Bank Account (opened under rule 45-A of the P. O. Savings Bank Rules), the money shall be withdrawn from the account by the authority who controls the Provident Fund. The Certificates will be made out in the name of the

Teacher or Employee concerned followed by the words "from S. B. Provident Fund Account" and the following endorsement shall be made prominently in red ink on the back of the Certificate:—

"Payable only to the officer authorized to control the Provident Fund or, on his countersignature to the holder."

(iv) Certificates bought under clause (iii) will remain in the custody of the officer authorized to control the Fund, who will conduct all future transactions. When such a Certificate is discharged, the proceeds will be credited to the Teacher's or Employee's Saving Bank Account for Provident Fund, unless endorsed by the Controlling Officer with the words: "Payment to be made to the holder" and duly signed by that officer and discharged by the holder.

(v) In the case of a Provident Fund described in clause (i) (e), money can be invested from the fund on behalf of individual employees as indicated in clause (ii), or in a lump sum from the Provident Fund. In the latter case investments will be made in the ordinary way in the name of the Firm with addition of the words:

"From Employees' Provident Fund"

The Postal Authorities will accept as proof of the conditions prescribed in rule A(2) (xi) (e), written authority from a Commissioner of Income-tax, which should be attached to the application for purchase of National Savings Certificates (Form N.C. 1).

Rule C—Payment by Investors for Certificates

(1) Payment may be made by any of the following methods:—

(a) Cash, or Currency Notes

(b) Surrender of SAVING STAMPS to the requisite value (for purchase of Certificates of Rs. 10 and Rs. 5 only).

(c) Cheque.

NOTE—In this case a provisional receipt will be given. The Certificate will be delivered, against surrender of the provisional receipt, after the cheque has been cashed by the Postmaster. The date of issue of the Certificate will be the date of the provisional receipt.

(d) By completing a form for withdrawal of money from the purchaser's Post Office Saving Bank Account and presenting the same together with the Pass Book.

NOTE—The cost of Certificates will be debited to the Savings Bank Account under "Withdrawals" and the Pass Book will be returned together with the newlybought Certificates.

(2) Certificates must be paid for in full at the time of purchase.

PERMISSIBLE LIMITS OF HOLDING (FACE VALUE) OF CERTIFICATES BY VARIOUS CLASSES OF INVESTORS

Rule D—(1) Notwithstanding any provisions of these Rules no money shall be invested in Certificates which is—

(a) the property of Government,

(b) has been received for the credit of Government,

(c) has been withdrawn from the Treasury for expenditure on account of Government,

(d) has been raised by taxation [except in the case of Funds of Union Boards, Village Unions, and of the Local Authorities defined in rule A, sub-rule (2) (v)].

(e) collected, or received, or held in trust by any Public Officer or Court, in accordance with any law, if the money is the property of Government.

(2) Except as provided in sub-rule (5) the maximum limit of holding of Certificates of Rs. 5 denomination for or on behalf of any one person or body shall be one hundred and twenty-five rupees.

(3) The limit imposed in sub-rule (2) shall be included in the total maximum limits specified in the sub-rules immediately following.

(4) The maximum holding of Certificates permissible shall be as shewn below for each class of investor:

(a) For any one person or on behalf of any one person—
Five thousand rupees (Rs. 5,000).

NOTE—For the purpose of calculating this limit, the following will not be counted as the holding of the person purchasing, or receiving the Certificates by transfer, but will be held to be the holding of the person or body on whose behalf they were purchased or held on security:—

(i) Certificates purchased under rules A(2) (iv) (a and b), (vii) (b), (viii) and (xi).

(ii) Certificates temporarily held by an officer of Government or by Indian States in pursuance of rule A(2) (xiii).

(b) By two persons jointly. { Ten thousand rupees (Rs. 10,000):
Provided that neither holder shall, under any circumstances, hold more than Rs. 5,000, whether held partly in own name and partly jointly with another. For the purposes of calculating the individual holding, when two persons hold jointly, one half the joint holding will be assumed to belong to each.

(c) Local Authorities as described in Rule A (2) (v). { Rupees one lakh (Rs. 1,00,000).

(d) Registered Co-operative Societies, other than Central and provincial Co-operative Banks, as described in Rule A (2) (vi). { Rupees one lakh (Rs. 1,00,000).

(e) Banks including Central and provincial Co-operative Banks and Scheduled Banks, Incorporated companies and Registered firms as described in Rules A (2) (vii) (a) and A (2) (x). { Rupees five thousand (Rs. 5,000).

(f) Employers including Firm and Companies on behalf of employees as described in rule A (2) (viii). { Rupees five thousand (Rs. 5,000) on behalf of any one employee; subject to a maximum of Rupees fifteen thousand (Rs. 15,000) in respect of the whole staff.

(g) Properly constituted Associations as described in rule A(2) (ix). { Rupees twenty thousand (Rs. 20,000).

(h) The Government or Darbars of Indian State (exclusively from State Funds) under rule A(2) (xiv). { Rupees five lakhs (Rs. 5,00,000).

(i) Provident Funds of employees as described in rule A (2) (xi) (e) { Without limit when invested in lump sums.

(5) If the limit prescribed in sub-rules (2) and (4) for any one holder be exceeded as a result of acquisition of further Certificates by reason of—

- inheritance, or
- by award of Government to a soldier for valour, the holder shall be permitted to hold the excess, which shall earn interest, but the holder shall not further increase the holding.

Rule E—Penalty for holding Certificates in excess of maximum value prescribed under sub-rule (4) of rule D

(1) If, through any cause, [except as provided for in sub-rule (5) of rule D] the total holding of any investor is discovered to be in excess of the limits prescribed, whether as a result of—

- Direct purchase, or
- Receipt by transfer, or
- Purchase on the holder's behalf by any other person or agency, or

(d) Being in excess as a result of inheritance, or award to a soldier for valour, the holder has still further increased that excess,

the investor concerned shall be bound immediately to discharge the excess holding when called upon to do so and further shall not be entitled to any interest thereon.

(2) Any interest or payment which may have been made in contravention of sub-rule (1), shall be refunded to Government on demand, and in the event of failure to refund, may (in addition to other remedies for the recovery thereof by Government) be deducted from any money payable by Government to the person who received the interest or payment or from his or her estate, or be recovered as an arrear of land revenue.

ENCASHMENT AND DISCHARGE OF CERTIFICATES

Rule F—Where encashable

(1) Subject to the following provisions of this rule, Certificates shall be encashable at the Post Office of issue.

(2) A purchaser who anticipates that the Certificates may have to be encashed at an office other than that of issue may, at the time of purchase, sign the lower portion of the Application Form, which portion is known as the "Identity Slip for Encashment of National Savings Certificates". The Slip should be kept carefully and separately

from the Certificates to prevent possible loss of both simultaneously. The thumb-impression of an illiterate person will not be accepted in lieu of signature on "Identity Slips". On presentation of the "Identity Slip" together with the Certificate, the latter can be encashed at any Post Office which does Savings Bank work.

No "Identity Slip" shall be issued in respect of Certificates bought under rule A(2) (v) to (x) and (xii) to (xiv).

(3) Purchasers who have acquired Certificates prior to the issue of these rules may, on presentation of their Certificates at the office of issue, procure an "Identity Slip" by signing the same in the presence of the Postmaster. If necessary, the slip may be signed in the presence of the Postmaster of an office other than that of issue, and in such cases the Postmaster concerned will, on behalf of the applicant, send the slip for verification to the office of issue and deliver it on its return duly certified. The thumb-impression of an illiterate person will not be accepted in lieu of signature.

(4) A purchaser who has not obtained an "Identity Slip" in accordance with sub-rule (2) or (3) may, nevertheless, encash his Certificates at another Post Office by effecting transfer of registration of his holdings from the Office of Issue to the office where encashment is desired, by obtaining (free) from a Post Office, the prescribed "Form for Transfer from one Post Office to another", and completing the same. The form may be handed in together with the Certificates either—

- at the office of issue, or
- at the office to which transfer of registration is desired.

NOTE—In the case of (b) above, a temporary receipt will be given and the transfer will be effected after the Certificates have been verified by reference to the "Post Office of Issue". After the transfer has been effected, encashment may be made at any time desired, subject to the provisions of rule G(1), and if required an "Identity Slip" can be obtained in accordance with sub-rule (3).

(5) A purchaser can have the certificates made payable in the United Kingdom at the rate of Exchange current on the day of encashment by completing the prescribed Form (free at post offices) for "Endorsement for payment at the India Office, London". The Form may be submitted, duly signed to—

- the Post Office of issue, or
- any other Post Office.

In any case the Form for Endorsement must be accompanied by the Certificates for which a provisional receipt will be given. The Certificates when Endorsed will be returned in exchange for the provisional receipt.

A person already in the United Kingdom and in possession of Certificates which have not been endorsed, may apply to the India Office, London.

(6) A purchaser may submit the "Form for Endorsement for payment at the India Office, London" at the time of purchase, in which case the space on the back of the Form provided for details of the Certificates to be endorsed may be filled in with the words—

"The (number of Certificates) Certificates each of (face value) purchase of which is applied for in the accompanying Application Form".

NOTE—The Serial Numbers and denominations of the Certificates purchased will be filled in by the Postal authorities. A preliminary receipt for money will be given in all cases where the Certificates cannot be immediately delivered, which receipt must be surrendered when the Certificates, duly endorsed, are delivered.

(7) Notwithstanding the fact that Certificates have been endorsed for payment in London, the holder shall not thereby be debarred from encashing the same at a Post Office in India in accordance with sub-rules (1) to (4) if so desired.

(8) (i) When a Certificate held by an adult on behalf of a minor is to be encashed by the adult in India, a declaration must be given to the effect that the minor is still alive and the money is required on his or her behalf.

(ii) When a Certificate held by an adult on behalf of a minor is endorsed for payment in the United Kingdom, payment in the United Kingdom will be made to the natural or legal guardian, or to any other person, under the orders of the Secretary of State for India. If payment of such an endorsed Certificate is claimed in India, clause (i) of this sub-rule will apply.

Rule G—When encashable

(1) Certificates of the Rs. 5 denomination shall be encashable at any time after the expiry of eighteen full months from the date of issue. Other denominations shall be encashable after three full years from date of issue, except as provided for in sub-rule (2).

(2) Certificates of any denomination may be encashed before the periods mentioned in sub-rule (1) under the following conditions:—

(a) After the death of the holder or after the death of both the holders in the case of a joint holding, when encashment is required by the heir.

(b) Voluntarily by the holder when the holding is in excess of the limits prescribed in rule D(4), or on demand by the postal authorities on discovery of such excess.

(c) On retirement from service of a teacher or employee when the Certificate has been bought under the terms of rule A(2) (xi).

(d) (i) Owing to the death of the employee, or

(ii) Owing to failure of the employee to repay the sum advanced by the Employer, when the Certificates have been bought under the terms of rule A(2) (viii).

(e) When Certificates pledged under rule M are being forfeited owing to any default of the pledger and the pledgee claims the amount.

NOTE—If the entire pledged amount is not being claimed, fresh Certificates may be issued for the unclaimed balance under sub-rule (2) of rule H.

Rule H—Discharge of Certificates

(1) Every Certificate must on encashment be duly discharged, that is to say, signed on the back thereof by the person entitled to receive payment.

(2) At any time after three years a Certificate of high denomination may be discharged in part—such part being ten rupees or a multiple thereof, on applying to the Postmaster giving the amount it is desired to receive in cash, and the denominations of Certificates required for the balance remaining. The date of issue of Certificates given for the balance due will be that of the original Certificate partly discharged.

Rule I—Encashment of Holdings of a Deceased Person

(1) When the holder of a Certificate dies, or when both the holders die in the case of a joint holding, the Postmaster-General of the Circle may authorise payment under the following conditions:—

(a) Within three months of the death of the holder, (or of the second holder in case of joint holdings) on the production of—

(i) Probate of the deceased's will, or

(ii) Letter of Administration of the deceased's Estate, or

(iii) A Certificate granted under the Indian Succession Act, 1925.

(b) After the expiry of three months from the date of death, if encashment has not been claimed under clause (a) to any person who produces one of the documents mentioned in that clause or who appears to him (the

Postmaster-General) to be entitled thereto, or to administer the Estate of the deceased, provided that—

(i) the current value of the Certificates at the time of death of the holder does not exceed Rs. 5,000,

(ii) a declaration be furnished that, to the best of the claimant's knowledge, there exist no Certificates in the name of the deceased other than those for which payment is sought, and that, if subsequently any more such Certificates be found, (thereby raising the value of the holding of the deceased at the time of death to more than Rs. 5,000), legal evidence of heirship, as required by the Post Office, will be produced.

(c) In no circumstances will the Certificates be encashable if the current value exceeded Rs. 5,000 at the time of death of the deceased, without production of one or other of the documents referred to in clause (a).

NOTE—After the claim of the heir of a deceased holder has been established, the heir can encash them at once, or continue to hold them by transferring the Certificates to his or her name under rule K (4) and (5).

(2) Certificates endorsed for payment at the India Office, London, the property of a deceased holder, should be presented at the India Office, together with evidence of claim.

(3) Certificates standing in the name of a deceased teacher or employee, purchased in his or her name from the credit in a Provident Fund under rule A(2) (xi) shall be discharged by, and payment be made to, the Authority controlling the Provident Fund.

(4) Certificates purchased in joint names are payable to the survivor in case of the death of one holder, and a Head Postmaster is the competent Post Office Authority to issue orders for payment.

[For Certificates standing in the joint names of holders both of whom are deceased, see sub-rule (1).]

Rule J—Interest payable on Certificates

(1) The interest payable on a Certificate of five rupees shall be two annas after eighteen full months from date of issue, and four annas after three years, thereafter increasing by four annas for each completed further year not exceeding twelve years from date of issue.

(2) The interest payable on a Certificate of Ten Rupees shall be eight annas after three full years from date of issue, thereafter increasing by eight annas annually for each further complete year not exceeding twelve years from date of issue. The interest on higher denominations shall be in the same proportion.

(3) The exact Surrender Value of each denomination of Certificate after each completed year of retention is shown in the following table. No interest is payable for any period in excess of twelve years on any denomination of Certificate:—

Face Value	Surrender Value after complete years											
	1½	3	4	5	6	7	8	9	10	11	12	
Rupees 5 ..	5 2	5 4	5 8	5 12	6 0	6 4	6 8	6 12	7 0	7 4	7 8	
Rupees 10 ..	10 8	11 0	11 8	12 0	12 8	13 0	13 8	14 0	14 8	15 0	15 8	
Rupees 50 ..	52 8	55 0	57 8	60 0	62 8	65 0	67 8	70 0	72 8	75 0	78 0	
Rupees 100 ..	105 0	110 0	115 0	120 0	125 0	130 0	135 0	140 0	145 0	150 0	155 0	
Rupees 500 ..	525 0	550 0	575 0	600 0	625 0	650 0	675 0	700 0	725 0	750 0	775 0	
Rupees 1,000 ..	1,050 0	1,100 0	1,150 0	1,200 0	1,250 0	1,300 0	1,350 0	1,400 0	1,450 0	1,500 0	1,550 0	
Rupees 5,000 ..	5,250 0	5,500 0	5,750 0	6,000 0	6,250 0	6,500 0	6,750 0	7,000 0	7,250 0	7,500 0	7,750 0	

(4) Interest will cease to accrue on the expiry of three months from the date of surrender to an official for payment of Government or State dues under the terms of rule L(1).

(5) Payment on Encashment of Certificates is free of Stamp Duty.

Rule K—Transfer from one person to another

[For transfer from one Post Office to another see rule 'F', sub-rules (2) to (4).]

(1) Except as provided for in sub-rule (4), Certificates may be transferred from one person to another on the written authority of—

(a) A Presidency, or First Class Postmaster, or

(b) a Superintendent of Post Offices (where the office of issue of the Certificate is, or is under, a Second Class Head Post Office).

Except as provided for in sub-rule (4), an application for transfer must be made in writing to the Postmaster setting forth—

(i) Name and address of the applicant

(ii) Face value of the Certificates it is sought to transfer, their Serial Numbers, and the Office of Issue of each.

(iii) Name of person to whom transfer is proposed.

(iv) Degree of relationship (if any) to the applicant of the person to whom transfer is proposed.

(v) The full circumstances which necessitate the transfer.

If the application is for transfer before the expiry of eighteen months in the case of Rs. 5 Certificate or before the expiry of three years in the case of other Certificates from the date of purchase, it will be allowed only in exceptional circumstances and the application must bear a certificate signed by a District Magistrate to the following effect:—

"Having made the necessary enquiries I certify that, to the best of my belief, the facts stated above are substantially correct."

The fee payable on an application for transfer under this rule shall be as shown in the following table and will under no circumstances be refundable:—

Total face value of Certificates	Fee payable
	Rs. As.
Rs. 5 to 100 ..	0 4
Rs. 105 to 1,000 ..	0 8
Rs. 1,005 to 2,000 ..	0 12
Rs. 2,005 to 3,000 ..	1 0
Rs. 3,005 to 4,000 ..	1 4
Above Rs. 4,000 ..	1 8

Under no circumstances shall a Certificate held on behalf of a minor be transferable to any person other than to the minor concerned, or to his or her heirs.

(2) Under no circumstances shall a Certificate bought under the terms of rule A(2) (xi) be transferable except on the written instructions of the Authority Controlling the Provident Fund.

(3) The decision of the Postal Authority mentioned in sub-rule (1) whether to sanction, or withhold sanction for transfer, shall be final.

(4) Notwithstanding the provisions of sub-rule (1) transfers of the following nature will normally be permissible at any time and can be sanctioned by Head Postmasters and Sub-Postmasters of the office where the Certificate is registered, on receipt of the prescribed Form (obtainable at Post Offices) for transfer. These transfers will be free of charge:—

(a) From the Authority Controlling a Teachers or Employees' Provident Fund to the Teacher or Employee on whose behalf it was bought under rule A(2) (xi).

(b) From an Employer to an Employee on whose behalf it was bought under rule A(2) (viii).

(c) From a holder to a Government official to whom the Certificate is pledged as Security and *vice versa* under rule M(2).

(d) From a holder to a Government or Indian State official for the payment of Government or State dues under the terms of rule L(1) and (2).

(e) From the name of a deceased holder to his or her heir, vide note below rule I(1).

NOTE—The Endorsement to be made in red ink on a Certificate purchased on behalf of a Teacher or Employee under rule B(9) (iii) can only be cancelled (thus effecting transfer to the teacher or employee) by the further endorsement of the Authority Controlling the Fund, as provided for in rule B(9) (iv).

(5) In every case of transfer the original Certificate must be duly discharged, and a new Certificate will be issued in the name of the transferee and will bear the same date as the original Certificate surrendered.

Rule L—Transfer of Certificates to a Government or Indian State official for the payment of Government/State dues

(1) At any time after eighteen months from date of purchase in the case of Rs. 5 Certificates and after three years from date of purchase in the case of other Certificates, Certificates can be used to pay any Government or State dues to an official of any Province or State, the Government of which authorises acceptance of Certificates for such payment.

(2) The holder desiring to make payment in accordance with sub-rule (1) shall fill in and sign a prescribed Form (obtainable from Post Offices) and present it together with the Certificates, duly discharged, (signed on the back) to the official receiving payment. If the holder be illiterate his thumb-impression both on the Form and on the Certificates shall be attested by a Government or State official.

(3) The official receiving Certificates under sub-rule (2), will encash them at the Post Office of issue, in the usual manner prescribed.

[NOTE—See also rule J(4)]

Rule M—Pledging of Certificates as Security

(1) Transfers of Certificates as Security to private individuals, Banks or other concerns is prohibited.

(2) Certificates can be transferred to any Officer of Government in his official capacity [e.g., to his official designation such as "DISTRICT MAGISTRATE (Place)"], but *not* to his personal name, to be treated as Security.

(3) A person who has lodged money with a Government official as Security can authorise, or consent to, its being invested in Certificates.

(4) The value of the Security shall be—

(a) The amount for which the Certificates were purchased, or

(b) The surrender value [See rule J(3)] on the date on which transferred as Security if interest has accrued.

(5) The procedure for pledging Certificates shall be as follows:—

(a) The pledgee must obtain from the officer to whom the Certificates are to be pledged written authority to pledge them to him in his official capacity as Security.

(b) If the pledger has not yet bought the Certificates he shall write on the Application Form for purchase above his signature the words "Pledged to (Official designation),

vide authority attached, and to be issued to him in his official capacity".

(c) If the pledger is already in possession of the Certificates, he must present at the Post Office the prescribed Form for Transfer (obtainable at Post Offices) applying for transfer to the officer in his official capacity. The authority referred to in clause (a) must be attached and the Certificates be at the same time presented.

(d) When the Security is to be released, the officer concerned shall give written authority to the pledger to resume possession, and shall return to him the Certificates. The pledger can then present the authority and Certificates at the Post Office, and have them transferred to his own name. [vide rule K(4) (c)].

Rule N—Replacement of lost, destroyed or damaged Certificates and facility for Central Registration in certain areas

(1) If a Certificate is lost or destroyed, the investor shall be entitled to a "Declaration in lieu" issued by the Deputy Accountant-General, Posts and Telegraphs, on his furnishing a written statement to the Post Office of Issue [or the Post Office of Registration if the Certificate has been transferred, under rule F(4)] giving particulars of the Certificate and the circumstances under which it was lost or destroyed. If the Certificate was in the names of joint holders, both of them must sign the statement.

Where an "Identity Slip" [vide sub-rule F(2)] has been obtained and the Certificates to which it relates, or any of them, is subsequently lost, the "Identity Slip" should be presented at the Office of Issue, for the issue of a "Declaration in lieu". This Declaration will be encashable only at the Office of Issue. If, however, both the Certificate and the "Identity Slip" are lost, a "Declaration in lieu" shall only be issued, in the case of Certificates of the face value not exceeding Rs. 500, on satisfactory proof of identity and, in the case of certificates of the face value exceeding Rs. 500, on execution by the holder of an Indemnity Bond with one approved Surety or Bank's Guarantee. The "Declaration in lieu" will be issued one month after receipt of the application.

NOTE—The application for issue of the "Declaration in lieu" may be made at any Post Office doing Savings Bank work which should take necessary action after due reference to the Office of Issue.

(2) A declaration issued by the Deputy Accountant-General, Posts and Telegraphs, under sub-rule (1) shall be treated as equivalent to the original Certificate for all the purposes of these Rules, except that it shall not be encashable at a Post Office, other than that at which it is registered, without previous verification.

If a Certificate is lost or destroyed, a fee on the scale specified below shall accompany the statement required under sub-rule (1) and in no case will this fee be refunded.

(3) The fee payable on application for issue of a "Declaration in lieu" of a lost or destroyed Certificate shall be—

	Rs.	A.	P.
For a Certificate of Rs. 5 or Rs. 10 ...	0	4	0
For a Certificate of Rs. 50 or Rs. 100 ...	0	8	0
For a Certificate of Rs. 500 or Rs. 1,000 ...	1	0	0
For a Certificate of Rs. 5,000 ...	5	0	0

(4) The Post Office will not be responsible for any loss caused to a holder by another person obtaining possession of a Certificate and fraudulently encashing it.

(5) If a Certificate is spoilt, a new Certificate bearing the same date of issue as the original, will be issued by a Head Postmaster on the holder surrendering the spoilt Certificate. If it is surrendered at a Head Post Office other than that of issue, a new Certificate will be issued only after reference by the postal authorities to the Post Office of issue [or the Post Office to which transfer of Registration may have been made under rule F(4)].

NOTE—As an additional security, holders of Certificates in Assam, Bengal, Madras, Bihar and Orissa may, on application at a Post Office in the above areas, procure a special form which, on being presented (together with the Certificate) will enable their Certificates to be registered (free of charge) at the Central Registration Office at Lucknow. A postcard acknowledging that registration has been duly effected will be sent from the Central Registration Office direct to the holder.

Rule O—Validity of previous transactions

The supersession of the Post Office Twelve Year National Savings Certificates Rules is hereby declared to be without prejudice to the validity of any Certificates issued, or any other action taken, thereunder.

M. K. SEN GUPTA
Financial Adviser