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## 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 DEPARTMENT  
NOTIFICATION*The 17th December 1943*

**No. 4068-C.**—The following notifications by the Government of India are republished for general information.

By order of the Governor  
J. BOV STEAD

*Chief Secretary to Government*

## CIVIL DEFENCE DEPARTMENT

*New Delhi, 13th November 1941*

**No. 13/M.P.**—In exercise of the powers conferred by clause (a) of sub-rule (1) of rule 25 of the Defence of India Rules, and in supersession of the notification of the Government of India in the Defence Co-ordination Department No 13/M.P., dated the 14th October 1939, the Central Government is pleased to order that no male European British subject as defined in clause (a) of section (2) of the Registration (Emergency Powers) Act, 1940 (I of 1940), who, for the time being is in India and has attained the age of 16 years but has not attained the age of 50 years, other than a Government servant proceeding out of India under the orders or with the permission, of Government, or an employee of the British Overseas Airways Corporation Limited proceeding out of India on duty or a member of the Merchant Navy shall depart from British India, for any destination outside India except under the authority of a written permit granted by the Commander of a Military District or an (Independent) Area Commander, or the Commander, Delhi Area, or the Commander, 15 Indian Corps, or the Fortress Commander, Calcutta or the Commander, Madras Defended Post Area.

C. J. W. LILLIE

*Deputy Secy. to the Govt. of India*

*New Delhi, 25th September 1943*

**No. 13/M.P.**—In exercise of the powers conferred by clause (a) of sub-rule (1) of rule 25 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendments shall be made in its notification in the Civil Defence Department No. 13/M.P., dated the 13th November 1941, namely:—

In the said notification, after the words "except under the authority of a written permit granted by" the following words shall be inserted, namely:

"the Government of India".

C. MACI. G. OGILVIE

*Secy. to the Govt. of India*

FINANCE DEPARTMENT  
NOTIFICATION*The 22nd December 1943*

**No. 29045-F.**—The following notification, issued by the Government of India in the Finance Department (Communications), is republished for general information.

By order of the Governor  
V. RAMANATHAN

*Deputy Secretary to Government*

*New Delhi, 1st December 1943*

**No. 7572-P.T./43**—The Governor-General-in-Council is pleased to direct that the following further amendment shall be made in rules for the guidance of depositors in Post Office Savings Banks, namely:—

In rule I of the said Rules to the definition of Guardian, the words "or the legal guardian of the minor" shall be added.

M. K. SENGUPTA  
*Financial Adviser*

GOVERNMENT OF INDIA  
FINANCE DEPARTMENT (CENTRAL REVENUES)  
NOTIFICATIONS

## INCOME-TAX ESTABLISHMENTS

*New Delhi, 13th November 1943*

**No. 5-Camp.**—In exercise of the powers conferred by sub-section (3) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922), the Central Government has been pleased to appoint the following persons as Appellate Assistant Commissioners of Income-tax, with effect from the forenoon of the date noted against each:—

Mr. H. M. Patnaik .. 15th October 1943

Mr. P. K. Sen Gupta .. 23rd October 1943

Mr. Shambhu Dayal .. 25th October 1943

*New Delhi, 27th November 1943*

**No. 6-Camp.**—In exercise of the powers conferred by sub-section (3) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922), the Central Government has been pleased to appoint Mr. D. Misra as Inspecting Assistant Commissioner of Income-tax, with effect from the 15th October 1943.

*Simla, 4th December 1943*

**No. 60**—Mr. P. K. Sen Gupta, Appellate Assistant Commissioner of Income-tax, has been granted leave on average pay for four months with effect from the 13th November 1943.

*Simla, 4th December 1943*

**No. 61**—In exercise of the powers conferred by sub-section (3) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922), the Central Government has been pleased to appoint Mr. K. P. Sinha, Income-tax Officer, to officiate as an Appellate Assistant Commissioner of Income-tax, with effect from the 13th November 1943.

K. K. CHETTUR

*Deputy Secy. to the Govt. of India*

## CENTRAL BOARD OF REVENUE

*New Delhi, 10th November 1943*

**G. No. 9-Admn. (Per)/43**—The following Appellate Assistant Commissioners of Income-tax have been posted to the Ranges noted against each in the Bihar and Orissa Income-tax Department, with effect from the dates mentioned:—

Mr. H. M. Patnaik .. Central Range, Patna—15th October 1943.

Mr. P. K. Son Gupta .. Northern Range, Muzaffarpur—23rd October 1943.

Mr. Shambhu Dayal .. Purulia Range, Purulia—25th October 1943.

K. K. CHETTUR

*First Secretary, Central Board of Revenue*

*Simla, 4th December 1943*

**G. No. 87-Admn. (Per)/43**—Mr. K. P. Sinha, officiating Appellate Assistant Commissioner of Income-tax, has been posted to the Northern Range, Bihar and Orissa, with effect from the 13th November 1943.

S. P. LAHIRI

*For First Secretary, Central Board of Revenue*

OFFICE OF THE COMMISSIONER OF  
INCOME-TAX, BIHAR AND ORISSA  
NOTIFICATION*The 6th December 1943*

**No. B-IV-6/35**—Mr. D. Misra, who has been appointed as an Inspecting Assistant Commissioner of Income-tax, is posted to the Southern Range, with headquarters at Patna, with effect from the 15th October 1943.

R. W. A. ASHE  
*Commissioner*

COMMERCE AND LABOUR  
DEPARTMENT  
NOTIFICATIONS

The 18th December 1943

**No. 28769-Com.**—The following notifications of the Government of India in the Department of Labour are republished for general information.

By order of the Governor  
W. W. DALZIEL

Secretary to Government

New Delhi, 2nd December 1943

**No. L-3030(3).**—In exercise of the powers conferred by clause (c) of sub-section (1) of section 21 of the Tea Districts Emigrant Labour Act, 1932 (XXII of 1932), the Central Government is pleased to direct that the following further amendments shall be made in the Bihar and Orissa Tea Districts Emigrant Labour Rules published with the notification of the Government of Bihar and Orissa in the Revenue Department, No. 241-VII/E-Com.-R., dated the 23rd August 1933, namely—

In the Table annexed to rule of the said rules, in the fourth column against the entry 'Rice' in the first column, the following note shall be inserted, namely :—

"NOTE—While any order rationing rice is in force, rice may be issued in accordance with the scale of rations prescribed therein."

2. At the end of the Table annexed to rule 8 of the said rules the following shall be inserted as a foot-note namely :—

"NOTE—Where any rationing order in force provides for the substitution of rice or flour by other foodgrains, such substitute foodgrains shall be supplied, in lieu of rice or flour as the case may be, to the assisted emigrant and the members of his family, so as to provide for a substantially equivalent ration of foodgrains."

New Delhi, 2nd December 1943

**No. L-3030 (5)**—In exercise of the powers conferred by clause (c) of sub-section (1) of section 21 of the Tea Districts Emigrant Labour Act, 1932 (XXII of 1932), the Central Government is pleased to direct that the following further amendments shall be made in the Tea Districts Emigrant Labour (Madras) rules published with the notification of the Government of Madras in the Public Works and Labour Department, No. 317, dated the 18th August 1933, namely :—

In the Table annexed to Rule 6 of the said rules, an asterisk \* shall be placed on the word 'Rice' in entry 1, and at the end of the rule, after the 'Note' the following shall be inserted, namely :—

"\*While any order rationing rice is in force, rice may be issued in accordance with the scale of rations prescribed therein."

The 18th December 1943

**No. 28775-Com.**—The following notification issued by the Government of India, Department of Labour, is republished for general information.

By order of the Governor  
W. W. DALZIEL

Secretary to Government

New Delhi, 4th December 1943

**No. M5962**—In exercise of the powers conferred by section 46 of the Indian Mines Act 1923 (IV of 1923), the Central Government is pleased to exempt until further orders all coal mines in the Province of Orissa from the provisions of clause (j) of section 29 of the said Act, to the extent to which regulations made thereunder prohibit the entry of women into underground workings for the purposes of employment, subject however to the following conditions, namely—

(i) no woman shall be employed underground in galleries which are less than six feet in height,

(ii) every woman employed underground shall be paid wages at the same rate as a man employed underground on similar work.

H. C. PRIOR

Secretary to the Government of India

The 18th December 1943

**No. 28778-Com.**—The following notification of the Government of India in the Department of Commerce is republished for general information.

By order of the Governor  
W. W. DALZIEL

Secretary to Government

REGISTRATION OF ACCOUNTANTS

New Delhi, 13th November 1943

**No. 1-A (10)/43**—In exercise of the powers conferred by sub-section (2) of section 144 of the Indian Companies

Act, 1913 (VII of 1913), the Central Government is pleased to direct that the following further amendment shall be made in the Auditor's Certificate Rules, 1932, the same having been previously published as required by the said sub-section, namely :—

In clause (a) of sub-rule (1) of rule 40 of the said Rules, after the word "London" the following shall be inserted, namely :—

"but exclusive of article clerks whose employment by the Registered Accountant under the said by-laws commenced before the 25th October 1941"

K. G. AMBEGAOKAR

Deputy Secy. to the Govt. of India

The 18th December 1943

**No. 28780-Com.**—The following notification of the Government of India in the Commerce Department is republished for general information.

W. W. DALZIEL

Secretary to Government

REGISTRATION OF ACCOUNTANTS

New Delhi, 20th November 1943

**No. 1-A(6)/43**—In exercise of the powers conferred by sub-section (2) of section 144 of the Indian Companies Act, 1913 (VII of 1913), the Central Government is pleased to direct that the following further amendment shall be made in the Auditor's Certificate Rules, 1932, the same having been previously published as required by the said sub-section, namely :—

For clause (e) of rule 2 of the said Rules, the following shall be substituted, namely :—

"(e) 'Service as an audit clerk' means services as an audit clerk in the office of a Registered Accountant entitled, or permitted under sub-rule (3) of rule 40, to train article clerks and includes any service as an audit clerk in the office of any other Registered Accountant—

(i) which, in the case of any person admitted under Part II to the First Examination before the year 1944, was recognized as service as an audit clerk under those Rules, or

(ii) which the Central Government undertook before the 9th September 1939 to recognize as such service."

K. G. AMBEGAOKAR

Deputy Secy. to Govt. of India

The 22nd December 1943

**No. 29105-Com.**—The following errata published by the Government of India, Finance Department (Central Revenues) are republished for general information.

By order of the Governor

W. W. DALZIEL

Secretary to Government

CENTRAL EXCISES

Simla, 30th October 1943

**No. 37**—In the notification of the Government of India in the Finance Department (Central Revenues), No. 26, dated the 18th September 1943, printed on page 1021 of Part I of the *Gazette of India* of the same date for the words 'if and' in clause E(b), read 'if any.'

Simla, 30th October 1943

**No. 38.**—In the notification of the Government of India in the Finance Department (Central Revenues), No. 31, dated the 18th September 1943, printed on page 1022 of Part I of the *Gazette of India* of the same date for '14th March' in paragraph 1, read '24th March.'

K. G. JACOB

Deputy Secretary

DEPARTMENT OF SUPPLY AND TRANSPORT  
NOTIFICATIONS

The 18th December 1943

**No. 11393—IIISP-(3)/43-S.T.**—The following notification, issued by the Government of India in the Department of Food, is hereby republished for general information.

By order of the Governor

C. S. JHA

Secretary to Government

Simla, 20th November 1943

**No. 22-SC.(4)/43**—In exercise of the powers conferred upon me by sub-clause (1) of clause 6 of the Sugar and Sugar Products Control Order, 1943, and in supersession of clauses (i) and (ii) of paragraph 4 of the notification of the Government of India in the Department of Food, No. GVIII (1)/42, dated the 1st January 1943, I, N. C. Mehta, Sugar Controller for India, hereby direct that—

(1) the ex-factory price per maund of undermentioned types of sugar packed in gunny bags shall not exceed the maximum prices given below :—

Type of sugar	Maximum ex-factory price per maund
(i) Sugar Candy (Misri and Sakar).	Rs. 19 0 0
(ii) Bura .. .. .	Rs. 16 4 0

(2) The ex-factory prices of sugar candy or Bura packed in containers other than gunny shall not exceed the price specified in clause (1) above plus such additional allowance as may be prescribed by me.

(3) The wholesale and retail prices of sugar candy and Bura shall not exceed their ex-factory prices plus such other charges in respect of transport to or in specified areas and other incidental charges as are approved by me.

N. C. MEHTA  
Sugar Controller

The 21st December 1943

**No. 11499—H.P.-2/S/43-S.T.**—The following notification, issued by the Government of India in the Department of Food, is hereby republished for general information.

By order of the Governor  
C. S. JHA  
Secretary to Government

Simla, 20th November 1943

No. 22-SC (3)/43—In exercise of the powers conferred upon me by sub-clause (1) of clause 6 of the Sugar and Sugar Products Control Order, 1943, I, N. C. Mehta, Sugar Controller for India, hereby direct that the following amendment shall be made in the notification of the Department of Food No. 22-SC (3)/43, dated the 18th September 1943, namely:—

In clause (1) and (2) of the said notification, for the words and figures "Rs. 14-4-0 per maund" the words and figures "Rs. 15-4-0 per maund" shall be substituted.

N. C. MEHTA  
Sugar Controller

The 21st December 1943

**No. 11500—H.S.M-(2)/43-S.T.**—The following notification, issued by the Government of India in the Department of Food, is hereby republished for general information.

By order of the Governor  
C. S. JHA  
Secretary to Government

Simla, 13th November 1943

No. 38-SC (1)/43—In pursuance of clause 5 of the Sugar and Sugar Products Control Order, 1943, the Sugar Controller for India hereby notifies the following directions in connection with the filling of sugar for sale in bags or containers by the producer:—

Sugars falling under the Government of India, Department of Food Notification No. 20-SC (14)/43, dated the 10th November 1943, produced on or after the 1st December 1943, by a producer in any place in British India, shall be packed in bags containing 2 maunds 30 soers each by weight of sugar:

Provided, that the Controller may exempt any producer either generally or for a specified period from the operation of the above Rule.

N. C. MEHTA  
Sugar Controller

The 22nd December 1943

**No. 11539-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

New Delhi, 20th November 1943

No. F. 22 (19)-CS (C)/43—In pursuance of clause (a) of section 2 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 (8)-CS (C)/43, dated the 6th November 1943, namely:—

In the Schedule annexed to the said notification, after the entry "Bitumen", the following entries shall be added, namely:—

"Gold.  
Silver.  
Coffee, raw, roasted, roasted and ground".

R. A. MAHAMADI  
Deputy Secretary

The 22nd December 1943

**No. 11540-S.T.**—The following notifications, issued by the Government of India, in the Department of Food, are hereby republished for general information.

By order of the Governor  
C. S. JHA  
Secretary to Government

New Delhi, 7th October 1943

No. 11-S.C. (21)/43—In exercise of the powers conferred by clauses 3 and 8 of the Gur Control Order, 1943, the Controller hereby makes the following regulations in respect of wholesale and retail prices of gur imported from any province in British India into another province in British India or from an India State into British India:—

REGULATIONS

1. When a wholesale dealer sells Gur wholesale, that is in units of not less than 2½ maunds he shall not charge a price exceeding the total of—

(a) the price actually paid by him to the producer or other vendor F. O. R. at the station of despatch;

(b) railway freight actually incurred on the consignment;

(c) octroi and other local taxes actually paid by him; and

(d) such incidental charges including cartage, godown rent, insurance, interest, brokerage and profit as may be fixed from time to time by the Controller or such person as the Controller may authorise in this behalf but not exceeding twelve annas per maund, irrespective of the number of transactions involved.

2. When a retail dealer sells Gur retail, that is in units of less than 2½ maunds, he shall not charge a price exceeding the total of—

(a) the price actually paid by him to the wholesale dealer; and

(b) such incidental charges and profit as may be fixed from time to time by the Controller or such person as the Controller may authorise in this behalf but not exceeding twelve annas per maund, irrespective of the number of transactions involved.

N. C. MEHTA  
Gur Controller

New Delhi, 4th December 1943

No. F. 22(21)-C.S. (C)/43—In pursuance of clause (a) of section 2 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. F. 22(8)-C.S. (C)/43, dated the 6th November 1943, namely:—

In the Schedule annexed to the said notification after the entry "Coffee, raw, roasted, roasted and ground", the following entry shall be inserted, namely:—  
"Cotton".

R. A. MAHAMADI  
Deputy Secretary

The 22nd December 1943

**No. 11536-S.T.**—The following notifications, issued by the Government of India, Department of Industries and Civil Supplies, are republished for general information.

By order of the Governor  
C. S. JHA  
Secretary to Government

Bombay, 17th November 1943

No. 34-Tex. A. (15) 3/43—In exercise of the powers conferred on me by clause 21 of the Cotton Cloth and Yarn (Control) Order, 1943, I hereby authorise, with the sanction of the Central Government, the officers of the Civil and Military Station, Bangalore, specified below, to discharge on my behalf, within their respective jurisdictions, the functions of the Textile Commissioner under clause 19 of the said Order:—

The Supervisor of Textile Inspectors (Town Duty Superintendent), and Textile Inspectors.

Bombay, 25th November 1943

No. 34-Tex. A. (15) 1/43—In exercise of the powers conferred on me by clause 21 of the Cotton Cloth and Yarn (Control) Order, 1943, and with the sanction of the Central Government, I hereby direct that the following amendment shall be made in the notification of the Textile Commissioner, No. 34-Tex. A. (15) 1/43, dated the 2nd September

1943, published at page 981 of the *Gazette of India*, dated the 4th September 1943, namely :—

Under 'Governor's Provinces', against item 2 in column 1, for the words 'Director of Civil Supplies, Bengal', the words 'Provincial Textile Controller and Textile Control Adviser, Bengal' shall be substituted.

New Delhi, 4th December 1943

GENERAL PERMIT

Under the Textile Industry (Miscellaneous Articles) Control Order, 1943

No. 78-Tex. (B)/43 (iii)—In pursuance of clause 4 of the Textile Industry (Miscellaneous Articles) Control Order, 1943, owners and managers of cotton, woollen or silk textile mills, handloom weavers and persons engaged in any cottage industry are hereby permitted to purchase or otherwise acquire for purposes of their business any of the articles specified in schedule I to the Order except items (1) to (7) under the head "Bobbins for use on Textile Machines other than Jute & Hemp".

(Note—The above-mentioned classes of persons need not hereafter apply for special licences to purchase any of the articles to which this General Permit applies.)

M. K. VELLODI  
Textile Commissioner

New Delhi, 4th December 1943

No. 78-Tex. (B)/43 (i)—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 make the following Order :—

1. (1) This Order may be called the Textile Industry (Miscellaneous Articles) Control Order, 1943.

(2) It extends to the whole of British India.

(3) It shall come into force at once.

2. (1) This Order shall apply to the articles enumerated in schedule I annexed hereto.

(2) The Control Orders specified in schedule II shall be cancelled.

3. In this Order, "Controller" means the Textile Commissioner, Bombay, and includes any other officer appointed by him or by the Central Government to perform all or any of the functions of the Controller under this Order.

4. No person shall sell or otherwise dispose of, or purchase or otherwise acquire, any article to which this Order applies, except under and in accordance with the terms of a general permit or a special licence issued or granted by the Controller or in pursuance of a direction given under clause 6.

5. (1) Any person who desires to purchase or otherwise acquire any of the articles to which this Order applies and who is not expressly authorised to do so by any general permit issued under clause 4 shall apply to the Controller for a special licence.

(2) Any person who desires to sell or otherwise dispose of any of the articles to which this Order applies and of which the purchase but not the sale has been expressly authorised by any general permit issued under clause 4, shall apply to the Controller for a special licence.

(3) Applications under sub-clauses (1) and (2) shall be made in triplicate in such form as may be required by the Controller.

6. Any person if directed by the Controller to sell or otherwise dispose of any article to which this Order applies, to a particular person, shall comply with such direction.

7. Any person, if required so to do by the Controller shall submit a return in such form as he may prescribe giving details of his stocks.

8. The Controller may, if he has reason to believe that any person has contravened, is contravening, or is likely to contravene, any of the provisions of this Order,—

(a) require any person to give such information in his possession with respect to any business carried on by that or any other person as he may demand,

(b) inspect or cause to be inspected any books or documents belonging to, or under the control of, any person,

(c) enter and search, or authorise a police officer not below the rank of a Sub-Inspector to enter and search any premises.

9. (1) No person shall refuse to give any information duly demanded from him under clause 8.

(2) No person with intent to evade the provisions of this Order, conceal, destroy, mutilate or deface any book or other document.

SCHEDULE I

Cotton Card Clothing and Card Clothing Sundries

For Flat Cards :—

1. Cylinder Fillet
2. Doffer Fillet
3. Sets of Tops
4. Stripping Fillet
5. Burnishing Fillet
6. Hand Stripping Cards
7. Waltons Brushes
8. Spiral Strips
9. Philipsons sheets
10. Philipsons Top Clearer Strips
11. Ashworths Top Clearer Strips
12. Ashworths Dirt Roller Fillet
13. Rhodes Stripping Fillet
14. Lickerin Wire
15. Blued Steel Wire for Roving Waste Openers
16. Card Tacks
17. Raising Fillet

For Waste and Wadding Cards :—

18. Cylinder Fillet
19. Doffer Fillet
20. Roller Fillet
21. Clearer Fillet
22. Fancy Fillet
23. Under Clearer Fillet
24. Fancy Stripper Fillet
25. Humbug Fillet
26. Feed Roller Fillet
27. Lickerin Fillet
28. All other Card Clothing and Sundries

Healds and Reeds, for use on Textile Looms other than Jute and Hemp

- (1) Cotton Healds.
- (2) Wire Healds.
- (3) Reeds.

Shuttles for use in Textile Looms other than Jute and Hemp

- (1) Shuttles for Looms (Ordinary).
- (2) Shuttles for Looms (Automatic).

Bobbins for use in Textile machines other than Jute and Hemp

- (1) Slubbing tubes.
- (2) Roving tubes.
- (3) Ring Rabbeth.
- (4) Ring Weft Pirns (including Universal and Wadia Pirns).
- (5) Ring doubler bobbins.
- (6) Warper bobbins.
- (7) Paper tubes and Cones.

Ring Travellers

Ring Travellers of all types used by the Textile Industry other than Jute and Hemp.

SCHEDULE II

1. The Cotton Card Clothing and all Card Clothing Sundries Control Order, 1942.
2. The Healds and Reeds Control Order, 1942.
3. The Shuttles Control Order, 1942.
4. The Bobbins Control Order, 1943.
5. The Ring Traveller Control Order, 1943.

New Delhi, 4th December 1943

No. 78-Tex. (B)/43(ii).—In exercise of the powers conferred by sub-section (4) of section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the powers conferred on it by clause (b) of sub-rule (2) of rule 81 of the Defence of India Rules shall, in respect of all the articles to which the Cotton Textiles (Miscellaneous Articles) Control Order, 1943, applies be exercisable also by the Textile Commissioner, Bombay.

H. M. PATEL  
Deputy Secretary