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Government of His Highness the Maharaja of Mysore.

THE
MYSORE REVENUE MANUAL

VOLUME III

MISCELLANEOUS REVENUE
LAWS AND RULES



BANGALORE:

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THE MYSORE VILLAGE OFFICES
REGULATION AND RULES
THEREUNDER.

C. R. M.

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REGULATION No. IV OF 1908.

(AS AMENDED BY REGULATION VIII OF 1919).

(Received the assent of His Highness the Maharaja on the 16th October 1908.)

A Regulation to consolidate and amend the Law relating to Village Offices in Mysore.

WHEREAS it is expedient to consolidate and amend the law relating to village offices in Mysore, His Highness the Maharaja is pleased to enact as follows:—

1. (1) This Regulation may be called "The Mysore Village Offices Regulation, 1908."

(2) It extends to the whole of Mysore, provided that Government may, by notification in the official Gazette, exclude any local area from its operation and may, in like manner, amend or cancel such notification.

(3) It shall come into force from such date as may be notified by Government in the official Gazette.*

2. On and after that date, all existing rules and orders relating to village offices shall be repealed; provided that nothing herein contained shall be deemed to affect any right acquired, or to revive any right that has ceased to exist, or to affect any act done or liabilities incurred, under the said rules and orders.

3. All suits, appeals and applications pending at the commencement of this Regulation shall be heard and disposed of as if they had been preferred under this Regulation.

4. In this Regulation, unless there is something repugnant in the subject or context,—

"Village" means any local area now recognised as a village or hereafter declared by Government to be a village.

"Village Office" means every office to which emoluments have been attached and which is held for the performance of duties connected with the administration or collection of the revenue, or with the maintenance of order, or with the settlement of boundaries, or other matters of civil administration

Preamble.

Short title, extent and commencement.

Repeal of rules and orders; saving of rights already acquired.

Disposal of suits, etc., pending at commencement of Regulation.

Definitions.

"Village."

"Village Office."

* This Regulation came into force on 1st July 1909—vide Notification No. J. 1894—Legis. 17-04-21, dated 6th January 1909.

Sections 5-6.

pertaining to a village, whether the services originally appertaining to the office continue or have ceased to be performed or demanded, and by whatsoever designation the office may be locally known :

Provisos.

Provided as follows :—

(1) The Government may, by notification in the official Gazette, exclude any village office or offices from the operation of all or any of the provisions of this Regulation, and may, in like manner, amend or cancel such notification.

(2) The Government shall have power to decide, in case of doubt, whether any office falls under the definition of village office.

“ Village Officer.”

“ Village Officer ” means an officer holding a village office or appointed to perform or performing the duties of a village office.

“ Emoluments.”

“ Emoluments ” means and includes—

- (i) lands ;
 - (ii) assignments of revenue payable in respect of lands ;
 - (iii) fees in money or agricultural produce ;
 - (iv) money-salaries and all other kinds of remuneration ;
- granted or continued in respect of, or annexed to, any village office by the Government.

“ Deputy Commissioner.”

“ Deputy Commissioner ” means the chief local officer in charge of the revenue administration of a district.

“ Assistant Commissioner.”

“ Assistant Commissioner ” means an Assistant Commissioner in charge of a division of a district and includes any other Assistant Commissioner to whom cases under this Regulation have been transferred for disposal, in so far as such cases are concerned.

Emoluments of village offices inalienable, impartible and not liable to attachment.

5. The emoluments of village offices, whether such offices be or be not hereditary, shall not be liable to be transferred, partitioned, or encumbered in any manner whatsoever, and it shall not be lawful for any Court to attach or sell such emoluments or any portion thereof.

Proviso.

Provided that in the case of lands which are not assigned as emoluments to the holder of a village office under rules framed under section 22, nothing contained in this section shall be deemed to affect transfers, partitions or encumbrances, as between different members of a hakdar's family.

Villages may be grouped, amalgamated or divided.

6. (1) The Government may, with reference to rules made in this behalf under section 22, group or amalgamate any two or more villages or portions thereof so as to form a single new village, or divide any village into two or more villages ; and may also direct that any village office in the villages, portions of villages or village grouped, amalgamated or divided as aforesaid, shall cease to exist, and that new offices shall be created for the new village or villages.

Selection of persons to fill new offices.

(2) In choosing persons to fill such new offices, the Deputy

Section 7.

Commissioner or Assistant Commissioner shall, subject to such rules as Government may make in this behalf under section 22, select the persons whom he may consider the best qualified from among the last holders of the offices which have ceased to exist or the members of their families.

(3) The Government may also direct that the number of village offices attached to a village or the number of village officers shall be—

Reduction or increase of village offices or village officers.

(a) reduced, and thereupon the Deputy Commissioner shall dispense with the services of the officers no longer required and shall retain those whom he may consider to be best qualified to discharge the duties of the remaining offices; or

(b) increased, in which case the Deputy Commissioner or Assistant Commissioner shall select the best qualified from among the members of the families of the existing officers.

7. (1) The Deputy Commissioner or Assistant Commissioner may, of his own motion or on complaint and after enquiry, fine, suspend, dismiss or remove any holder of a village office, whether in an unalienated or alienated village, for misconduct or for neglect of duty or for incapacity or for non-residence in the village, except when such non-residence is permitted by the Deputy Commissioner, or for any other sufficient cause.*

Power to punish village officers; procedure to be followed; and mode of recovering fines imposed.

(2) The Amildar or Deputy Amildar may, of his own motion or on complaint and after enquiry, fine, or subject to the confirmation of the Deputy Commissioner or Assistant Commissioner, suspend any holder of a village office whether in an unalienated or alienated village for misconduct or neglect of duty.

(3) The holder of an alienated village or where there are more such holders than one, any one of them, or the agent of such holder or holders may, when duly authorised in that behalf by a commission issued by the Government in the form of schedule A, exercise in the village aforesaid and in respect of all or any particular offices specified and without prejudice to the exercise by the Deputy Commissioner, Assistant Commissioner, Amildar or Deputy Amildar of the powers respectively vested in them by sub-sections (1) and (2), all or any of such powers of an Assistant Commissioner, Amildar or Deputy Amildar under those sub-sections, as may be conferred upon him by the Commission.

(4) The officer or person taking action against a village officer under any of the preceding sub-sections shall hold the enquiry himself, record his proceedings in writing and furnish a copy of his order to such village officer. When such order is passed by the holder of a commission under sub-section (3), the proceedings together with a copy of the order shall also be forthwith reported by him to the Deputy Commissioner or Assistant

* As amended by Regulation No. VIII of 1919.

Section 8.

Commissioner through the Amildar or Deputy Amildar for information and record or for confirmation, as the case may be.

(5) Subject to any rules which may be made by Government on this behalf under section 22, the Deputy Commissioner may declare, that the dismissal or removal of any village officer, whether in an unalienated or alienated village and whether ordered by himself or confirmed by him, shall entail a forfeiture of the right of succession of all undivided members of the family of the officer so dismissed or removed.

(6) Fines and suspensions under sub-sections (1), (2) and (3) shall be subject to such limitations as may be laid down by Government by rules made under section 22.

(7) All fines imposed under this section shall be recoverable as arrears of land revenue, the recovery in the case of fines payable by village officers in alienated villages being made by the Amildar or Deputy Amildar and credited to the public treasury.

8. When a vacancy occurs in the office of patel, shanbhog, nirganti, toti or talari of an unalienated village, the Deputy Commissioner or Assistant Commissioner shall fill up the vacancy in accordance with the provisions of the following sub-sections:—

(1) No person shall be eligible for appointment who—

(a) is not of the male sex ;

(b) has not attained majority, that is, completed 18 years of age ;

(c) is not physically and mentally capable of discharging the duties of the office ;

(d) has not qualified according to the educational test, if any, prescribed for the office in question by rules made under section 22 ;

(e) has been convicted by a Criminal Court of any offence which, in the opinion of the Deputy Commissioner or Assistant Commissioner, disqualifies him for holding the office ;

(f) has been adjudged by the Deputy Commissioner or Assistant Commissioner after a summary enquiry held in accordance with the provisions relating to summary enquiries contained in the Mysore Land Revenue Code, IV of 1888, to be of general bad character.

Provided that, in the case of nirganti, toti and talari, the Deputy Commissioner or Assistant Commissioner may, for special reasons, make an exception in favour of females otherwise competent.

(2) Subject to the provisions of sub-section (1) and save as hereinafter separately provided in the case of minors, and subject also to any declaration made by the Deputy Commissioner under section 7, the succession in the case of a permanent vacancy (a) shall be regulated by the ordinary provisions of the personal law applicable to the last holder, provided that it shall devolve on a

Rules to be observed in making appointments to the offices of patel, shanbhog, etc., in unalienated villages. General qualifications requisite in all cases.

Succession in case of permanent vacancy.

Section 8.

single heir and that where there are more persons than one who would, under the ordinary provisions of the said law, be entitled to succeed the last holder of the office, preference shall be given to the eldest member of the eldest branch among those persons, and (b) failing these, shall devolve on one of the duly recognised hakdars in the order of their importance as determined under rules made by Government under section 22, or on one of his heirs according to the order of precedence laid down above. In the absence of persons entitled as above under (a) and (b), the Deputy Commissioner or Assistant Commissioner may appoint any other person duly qualified under sub-section (1), subject to such appointment, unless sooner determined by a decree in a suit hereinafter provided for, being cancelled in favor of a person falling under (a) or (b), in the event of such person being forthcoming, at the end of three years from the date of the appointment.

(3) Where an office has become vacant by the dismissal, removal or suspension of the last holder, the Deputy Commissioner or Assistant Commissioner may, if he thinks proper, direct that, until the death or return to duty of such last holder, the duties of the office shall be performed by some person duly qualified under sub-section (1) who is not an undivided member of the family of such holder; but in making the selection the directions contained in sub-section (2) shall as far as possible be conformed to.

Appointment
in case of
temporary
vacancy.

Provided that, when the officer who has been dismissed or removed dies, or if the officer who has been suspended dies, while under suspension, the vacancy caused by such death shall be filled up in accordance with the provisions of sub-section (2).

(4) When the person who would otherwise be entitled to succeed to an office is a minor, the Deputy Commissioner or Assistant Commissioner shall register the minor as the successor of the last holder and appoint some other person qualified under sub-section (1) to discharge the duties of the office until the person registered as successor, on attaining majority or within three years thereafter, is qualified under sub-section (1) to discharge the duties of the office himself, when he shall be appointed thereto. If the person registered as successor under this sub-section dies or if he remains disqualified under sub-section (1) for three years after attaining majority, the Deputy Commissioner or Assistant Commissioner shall fill up the vacancy in accordance with the provisions contained in sub-section (2).

Procedure to
be adopted
when succes-
sor is a minor.

(5) The Amildar or Deputy Amildar may grant leave to village officers up to three months and appoint substitutes for the period, provided that such appointment shall be communicated

Sections 9-13.

to the Assistant Commissioner or the Deputy Commissioner and that such officer may cancel the appointment giving his reasons therefor.

Rules to be observed in making appointments to the offices of patel, shanbhog, etc., in alienated villages.

9. When a vacancy occurs in the office of patel, shanbhog, nirganti, toti or talari of an alienated village, the holder of such village shall fill up the vacancy in accordance with the principles contained in section 8, subject to the confirmation of the Deputy Commissioner or Assistant Commissioner.

If the appointment be not made by the holder of the village within such time as may be allowed by the Deputy Commissioner or Assistant Commissioner, it shall be competent to the Deputy Commissioner or Assistant Commissioner to make such appointment.

Succession in the case of offices other than patel, shanbhog, etc.

10. The succession to village offices in unalienated and alienated villages other than those of patel, shanbhog, nirganti, toti and talari shall devolve in accordance with the law or custom, applicable thereto; and, in the absence of any such law or custom, in accordance with the provisions of sections 8 and 9, respectively.

Suits for offices, for recovery of emoluments and for registry as successor.

11. (1) Any person may sue before the Deputy Commissioner or Assistant Commissioner for any village office in an unalienated or alienated village or for recovery of the emoluments of any such office, on the ground that he is entitled under sections 8, 9 or 10 of this Regulation, as the case may be, to hold such office and enjoy such emoluments; or being a minor, may sue before the Deputy Commissioner or Assistant Commissioner to be registered as successor of the last holder of any such office.

No suit for declaratory decree.

Provided that no suit shall be entertained for a mere declaratory decree.

Rejection of claimant is ineligible for appointment or for registry.

(2) If, at any time before the completion of the trial of a suit preferred under this section, it appears to the Deputy Commissioner or Assistant Commissioner that the claimant is not eligible for appointment on any of the grounds referred to in sub-section (1) of section 8, he shall pass an order rejecting the plaintiff.

Procedure in case of non-payment of *miras* to nirganti, toti or talari.

12. On a complaint being preferred by a nirganti, toti or talari of non-payment of the *miras* payable under rules framed under section 22 by any holder of land or other person from whom such contribution is due, the Amildar or the Deputy Amildar of the taluk or sub-taluk shall hold a summary enquiry in the manner laid down in the Land Revenue Code, IV of 1888, and pass a decision thereon; provided that the complaint is made in the year in which such *miras* is due or in the year immediately following it.

Power of Deputy Commissioner in regard to transfers of suits.

13. The Deputy Commissioner may transfer to his own file any suit on the file of any Assistant Commissioner, or transfer any suit from his own file or that of an Assistant Commissioner to the file of another Assistant Commissioner, for disposal.

Sections 14-18.

14. (1) Every enquiry under this Regulation shall be deemed to be a "judicial proceeding" within the meaning of sections 193, 219 and 228 of the Indian Penal-Code.

Every enquiry to be deemed a judicial proceeding. Procedure with regard to suits, etc.

(2) The procedure to be followed with regard to suits, appeals and applications under this Regulation shall be regulated by rules made by Government under section 22.

15. Decrees and orders passed in suits and enquiries under this Regulation may provide for payment of costs according to such scale and subject to such rules as may be prescribed by Government under section 22, and shall be executed in accordance with rules to be made under the said section and the corresponding provisions of the Land Revenue Code.

Taxation of costs and execution of decrees and orders.

16. No Civil Court shall exercise jurisdiction in respect of any claim to succeed to, or to the possession of, any village office, or the emoluments thereof, or any question as to the rate or amount of such emoluments; but, when the claim is as between different members of a hakdar's family of patel or shanbhog in respect of land entered in the Government records or otherwise shown as service inam land connected with the office of patel or shanbhog, such claim may be entertained and adjudicated upon by a Civil Court.

Jurisdiction of Civil Courts barred.

17. (1) From every decree or order passed under this Regulation by an Assistant Commissioner and from every order passed by the holder of a commission exercising any of the powers of an Assistant Commissioner under sub-section (3) of section 7, an appeal shall lie to the Deputy Commissioner; and from every decree or order passed by a Deputy Commissioner, an appeal shall lie to the Revenue Commissioner. The decision on appeal of the Deputy Commissioner or the Revenue Commissioner, as the case may be, shall be final.

Appeal against decree or order of Assistant Commissioner, holder of a commission exercising powers of Assistant Commissioner, and Deputy Commissioner.

Provided that, in cases of dismissal or removal under section 7 and in suits under section 11, a second appeal from the decision on appeal of the Deputy Commissioner shall lie to the Revenue Commissioner whose decision on such appeal shall be final, and provided further that nothing contained in this Regulation shall affect the right of appeal to Government under section 210, sub-section (2), of the Mysore Land Revenue Code.

Second appeal in certain cases and appeal to Government.

(2) From every decision or order passed by an Amildar or Deputy Amildar under sub-section (2) of section 7 or section 12, and from every order passed by the holder of a commission exercising any of the powers of an Amildar or a Deputy Amildar under sub-section (3) of section 7, an appeal shall lie to the Deputy Commissioner, or Assistant Commissioner whose decision shall be final.

Appeal against order of Amildar or Deputy Amildar or holder exercising the powers of Amildar or Deputy Amildar.

18. If the officer to whom an appeal is presented under this Regulation happens to be the officer who in another capacity passed the decision which is appealed against, he shall report the fact to the authority to whom an appeal from his decision would

Disposal of appeal by officer who passed original order.

Sections 19-22.

lie, and such authority shall dispose of the appeal in accordance with law.

Power to call for and examine the records and proceedings of subordinate officers and to refer questions to the Chief Court.

19. The Government and any revenue officer not inferior in rank to an Assistant Commissioner may call for and examine the record of any enquiry or the proceedings of any revenue officer subordinate to it or him and may pass such order thereon as shall seem fit; and the Government may also refer questions for the decision of the Chief Court. The provisions of the Land Revenue Code, IV of 1888, as regards revision of proceedings and reference to the Chief Court shall apply to revision of proceedings and reference to the Chief Court under this section.

Explanation.—For purposes of revision of orders passed by the holder of a commission under sub-section (3) of section 7, such holder shall be deemed to be an Assistant Commissioner or an Amildar or a Deputy Amildar, according as he is invested with the powers of an Assistant Commissioner or an Amildar or a Deputy Amildar, respectively, under the above mentioned sub-section.

Dismissal of suits, etc., instituted, etc., after the period of limitation.

20. Subject to the provisions contained in section 21, every suit instituted, appeal presented and application made after the period of limitation prescribed therefor by the schedule hereto annexed, shall be dismissed, although limitation has not been set up as a defence.

Provided that, in the case of a person who by reason of minority is disqualified from holding office, the right to sue for such office or for the recovery of the emoluments thereof shall accrue from the date of his attaining majority.

Limitation in case of suits the cause of action for which accrued before the commencement of this Regulation.

Notwithstanding anything herein contained, any suit the cause of action for which accrued prior to the commencement of this Regulation may be brought within three years next after the commencement of this Regulation, unless where the period prescribed for such suit by the law of limitation applicable to it hitherto shall have expired before the completion of the said three years.

Application of certain sections of the Limitation Act.

21. The provisions of sections 5 and 12 of the Indian Limitation Act, 1877, so far as they relate to suits, appeals and applications shall, so far as may be, apply to suits, appeals or applications for the execution of decrees or orders, instituted, preferred or made under this Regulation.

Government may make rules on certain subjects.

22. (1) The Government may, by notification in the official Gazette, make rules not inconsistent with this Regulation in regard to the following:—

(i) the division, grouping and amalgamation of villages and the selection of persons to fill the offices newly created under section 6;

(ii) the holding of enquiries and other matters coming under sections 6 and 7, and the hearing of appeals under section 17;

(iii) matters falling under sections 8 and 9;

Section 22.

(iv) the action to be taken in respect of any alienation of emoluments contrary to the provisions of section 5 ;

(v) the procedure to be followed in filing and in disposing of suits, appeals and applications and the registers to be maintained in connection therewith ;

(vi) the execution of decrees and orders and the taxation of costs ;

(vii) the emoluments to be assigned to the holders of village offices, and the method of assessment and payment thereof ;

(viii) the duties of holders of village offices, and the descriptions and forms of the accounts and registers to be kept by them ;

(ix) the custody, production and transfer of the accounts and other records kept by holders of village offices ;

(x) any other matters calculated to enhance the efficiency of the village service, or connected with the carrying out of the purposes of this Regulation.

(2) Until rules are made by Government in respect of any of the matters referred to in the preceding sub-section, the rules, if any, in force with regard thereto at the time of the passing of this Regulation shall, so far as they are consistent with this Regulation, be deemed to have been made under the preceding sub-section.

Until such rules are made, existing rules to be in force.

SCHEDULE A.

Form of commission to be issued to the holder of an alienated village or to one of several holders thereof or to an agent under section 7 (3).

SEAL.

The Government of Mysore is pleased to confer on you (holder, one of several holders, or agent, as the case may be) power to punish village officers in the village of..... to the extent described below:—

[Here enter description.]

The within delegated power is vested in you during the pleasure of and subject to recall by the Government of Mysore.

Secretary.

SCHEDULE B.

Description	Period of limitation	Time from which period begins
1. Suit for the recovery of a village office or of the emoluments of any such office.	Three years	When the plaintiff is entitled to the possession of the office or the recovery of the emoluments, or the date of the order which would become final, if no such suit be brought.
2. Appeal to the Deputy Commissioner or Assistant Commissioner.	Thirty days	The date of the decree or order appealed against.
3. Appeal to the Revenue Commissioner.	Ninety days	Do Do
4. Application for execution of decree or order.	One year ...	(1) The date of decree or order. (2) (Where there has been an appeal) the date of the final decree or order of the appellate court. (3) (Where there has been a review of judgment) the date of the decision passed on review. (4) (Where there has been a revision of the decree or order) the date of the decree or order passed on revision. (5) The date of the last application for execution made in accordance with this Regulation.
5. Application for review of decree or order.	Ninety days	The date of the decree or order sought to be reviewed.
6. Applications not otherwise herein provided for.	Do ...	When the right to apply accrues.

NOTIFICATION.

No. R. 10416—L. R. 466-16-1, dated 19th April 1917.

In exercise of the powers conferred by Section 22 (1) of the Mysore Village Offices Regulation, IV of 1908, and in exercise of all other powers enabling them in this behalf, the Government of His Highness the Maharaja of Mysore are pleased to prescribe the following rules in supersession of the rules and the standing orders specified in the schedule hereto annexed.

These rules will come into force three months from the date of this Notification.

SCHEDULE.

Title	Extent repealed
1. Chief Commissioner's Notification dated 9th September 1885.	The portions printed on pages 186 and 210 of the Revenue Manual.
2. General Circular No. 5, dated 22nd October 1872.	The portions printed on pages 210 and 11 of the Revenue Manual.
3. Potgi Rules	The portions not included in the present rules.

Rule 75.

VIII. The following table shows the amount of salary to be paid

Gross Revenue of the village	Patels' salary						
	Percentage				Amount	Additional fixed allowance	Contingent allowance under Rules VII or XI
	Rates			Amount			
	1st Thousand	2nd Thousand	3rd Thousand and upwards				
Ra. 15 ...	Ra. 3	Rs. ...	Rs. ...	Rs. a. 0-12	Rs. 1	Rs. a. 1-0	
25 ...	3	...	...	0-12	1	2-0
50 ...	3	...	...	1-8	1	2-0
75 ...	3	...	...	2-4	2	2-8
100 ...	3	...	...	3-0	2	2-8
150 ...	3	...	...	4-8	2	3-0
200 ...	3	...	...	6-0	2	3-0
300 ...	3	...	...	9-0	1	3-8
400 ...	3	...	...	12-0	...	4-0
500 ...	3	...	...	15-0	...	4-0
600 ...	3	...	...	18-0	...	4-8
700 ...	3	...	...	21-0	...	4-8
800 ...	3	...	...	24-0	...	5-0
900 ...	3	...	...	27-0	...	5-0
1,000 ...	3	...	...	30-0	...	5-8
1,100 ...	3	2	...	32-0	...	5-8	
1,200 ...	3	2	...	34-0	...	5-8	
1,300 ...	3	2	...	36-0	...	6-0	
1,400 ...	3	2	...	38-0	...	6-0	
1,500 ...	3	2	...	40-0	...	6-0	
1,600 ...	3	2	...	42-0	...	6-8	
1,700 ...	3	2	...	44-0	...	6-8	
1,800 ...	3	2	...	46-0	...	6-8	
1,900 ...	3	2	...	48-0	...	7-0	
2,000 ...	3	2	...	50-0	...	7-0	
2,100 & so on ...	3	2	1	51-0	...	7-8	
to							
3,000 ...	3	2	1	60-0	...	8-0	
3,100 & so on ...	3	2	1	61-0	...	8-8	

Note.—The stationery allowance in Rule VII shall, when there are more villages than

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Rules under the Village Offices Regulation.

PART I.

The division, grouping and amalgamation of villages and the selection of persons to fill the offices newly created under Section 6.

1. Each new village formed by division, grouping or amalgamation shall have a headman or Patel and such other village officers as Government may consider necessary in each case.

Provided that where the village consisted prior to the grouping or amalgamation of several villages or hamlets with separate Patels for each of them, the Patels of the several villages which have been grouped together or amalgamated may, in special cases at the discretion of the Revenue Commissioner, be allowed to continue to be Patels of those villages or hamlets and their heirs recognized as successors. The Deputy Commissioner will assign a suitable area for each village and hamlet, so that the Patels may be empowered to collect the revenue of those lands and be responsible for all duties connected with them.

2. The charges of Shanbhogs may be formed by grouping several villages, whether amalgamated or not, and will be fixed so as to give each officiator as many villages as he is capable of managing. When more villages than form a sufficient charge are already in the hands of one officiator, he will be required to give up the surplus villages, for which one or more new officiators will be appointed by Government. The new officiator or officiators will be appointed from the family in which the *hak* has hitherto vested, if a competent person can be found therein.

3. In large villages where there is no Patel or where both the offices of Patel and Shanbhog have been vested in the same person, the Government may themselves appoint a Patel or call upon the family holding both the offices to nominate a separate officiator for each office as may seem fit to them.

4. In arranging charges, except in the case of single villages, as a rule, no one officiator should hold charge of villages with a collection of more than about Rs. 2,500, and when five or more villages are combined in one charge, no one officiator shall as a rule hold more villages than give a revenue of about Rs. 1,600.

5. The Shanbhog's charges once determined by the Survey

Rules 6-9.

Department shall not be split up or rearranged without the special sanction of the Government.

6. In cases in which villages with different hakdars are combined and made into one firka, the person having the largest share will have the office and the names of all other sharers will be entered in the registers as subordinate hakdars for the combined village possessing a fractional share in it, the fraction being determined by the ratio which the revenue of the minor villages bears to that of the combined village at the time of the amalgamation. The minor hakdars will have a preferential claim to the entire *hak* when the major hakdars fail, or to officiate during the minority or other disability of the major hakdars.

7. Proposals for the grouping, amalgamation or division of villages shall, in the first instance, be published by the Deputy Commissioner in the *Mysore Gazette*, together with a notice calling on the persons interested therein to state in writing their objections, if any, to the proposals within a period of not less than one month from the publication of such notice. A copy of the notice shall also be affixed in some conspicuous part of the village or villages likely to be affected. On the expiry of such period as aforesaid, the Deputy Commissioner shall consult the Superintendent of Revenue Survey and shall submit his proposals to Government through the Revenue Commissioner with an abstract of the objections, if any, received and his remarks thereon. The Government will consider such objections and pass on the proposals such order as Government may deem fit. A copy of such order shall be published in the official Gazette.

8. In selecting persons to fill the new offices created under Section 6 (1), or those retained or increased under Section 6 (3), the Deputy Commissioner or Assistant Commissioner shall be guided generally by the provisions of Section 8 (1).

PART II.

The holding of enquiries under Section 7.

9. In holding enquiries under Section 7, the charges preferred against a village officer, the pleas urged by him in defence and the statement of witnesses except in trivial cases shall be recorded. All witnesses shall be examined in the presence of the accused. All documents produced shall be open to inspection by the accused and his remarks thereon shall be recorded. An enquiry may be made in the absence of the accused, when the Revenue Officer or holder of the alienated village holding the enquiry is satisfied for reasons to be recorded, that he has intentionally and contumaciously absented himself from the enquiry,

Rules 10-16.

or that he is incapable, by reason of illness, mental or bodily, from attending within a reasonable time, not being less than two months from the date of the order directing him to appear and answer the charges preferred against him. Before, however, proceeding with the enquiry in such a case, the Revenue Officer or holder shall issue a fresh notice to the accused intimating the fact that the said Revenue Officer or holder of the alienated village is satisfied as above and that the enquiry will proceed *ex parte* on a specified date.

10. In passing orders on the case, the Revenue Officer or the holder of the alienated village as the case may be, shall briefly sum up the evidence on the several charges and record either in English or in Kanarese a distinct order of acquittal or conviction on each charge with a concise statement of the reasons therefor and the sentence passed on conviction.

(b) Hearing of appeals under Section 17.

11. When an appeal is preferred from an order passed under Section 6 or 7, the memorandum of appeal shall set forth concisely and under distinct heads the grounds of objection to the order appealed against, without any argument or narrative, and such grounds shall be numbered consecutively. The memorandum of appeal shall be accompanied by the copy of the order furnished to the petitioner or by an authenticated copy of such order.

12. When a memorandum of appeal is admitted, the appellate authority shall fix a date for the hearing of the appeal, and shall give due notice thereof to the appellant.

13. When the appeal is from an order passed under Section 6, due notice thereof and the date of hearing shall be served upon the person whose appointment is objected to, who shall be the respondent in the said appeal. Such notice shall declare that if he does not appear on the day so fixed, the appeal will be heard *ex parte*.

14. On the day so fixed, or on any other day to which the hearing may be adjourned, the appellant (or his duly authorized agent) shall be heard in support of the appeal. When the appeal is from an order passed under Section 6, the respondent shall also be heard, if present.

15. When an appeal is heard *ex parte* in the absence of the respondent and if decision is given against him, he may apply to the appellate authority to re-hear the appeal, if he proves that the notice was not served on him or that he was prevented by sufficient cause from attending when the appeal was called on for hearing.

16. If the appellate authority consider that further evidence is necessary, it may take such evidence itself or may direct

Rules 17-22.

the officer whose order is appealed against to take the additional evidence and to transmit the record thereof to the appellate authority by a specified date.

17. In all cases where additional evidence is directed or allowed to be taken, the appellate authority shall specify the points to which the evidence is to be confined.

18. Nothing in rules 12 to 17 shall prevent the appellate authority from rejecting an appeal summarily, if, on perusal thereof and after hearing the appellant, it considers that there is not sufficient ground for interference. Nor shall an enquiry be held to be defective merely by reason of the non-observance of all the formalities laid down in rule 9 *supra*, unless it shall appear to the appellate authority that the appellant has thereby been materially prejudiced.

19. The officer hearing the appeal shall record the decision and the reason therefor in his own hand in English and shall furnish a copy of it to the appellant as well as to the Revenue Officer or holder, whose order is appealed against.

20. Rules 11, 16, 17 and 19 shall apply to appeals preferred to the Revenue Commissioner also.

Under Sub-Section (5) of Section 7.

21. A hereditary Village Officer who has been convicted of a criminal offence, may be dismissed from employment, but his right to the office should not be confiscated to the detriment of his heirs, unless the criminal act was done in the execution of his office and affects the responsibility of the officer to Government. If a Patel or Shanbhog be dismissed for treason, serious defalcation, embezzlement of public money, for levying an illegal cess from the raiyats or for fraudulent or clandestine enjoyment of Government land or other offence of a similar serious nature his emoluments and privileges may be declared to be forfeited and to pass away from his family. In such cases, a divided brother or a cousin of the dismissed individual having no joint interest with him may succeed to the office and the rights attached to it, provided he is qualified under Section 8 (1).

22. In the event of no divided members with totally separate interest being available, a stranger may be appointed to the office for a limited period, with the reversion of the office at the end of that term to the heirs of the dismissed official, except in extreme cases when it is considered necessary that the family should be altogether deprived of its right to the office by the unqualified appointment of a stranger to it.

*Rules 23-25.**Section 7, Sub-Section 6.**Limit of fines and suspensions.*

23. Fines imposed on Village Officers by the Deputy Commissioner or Assistant Commissioner shall not exceed two months' potgi in the case of Patels and Shanbhogs and shall not be excessive in the case of others. Amildars and Deputy Amildars are empowered to fine Village Officers up to a limit of Rs. 2 and the holders of alienated villages empowered by a commission issued under clause 8 of section 7 up to one rupee.

In fixing the term of suspension, regard shall be had alike to the gravity of the offence and the need of some guarantee to the stranger appointed to the office temporarily that he would not be required to quit the office within a definite period, so that there might be inducement for efficient men to accept the office. The term of suspension should depend on the circumstances of each case, and should not ordinarily exceed ten years.

PART III.

Matters falling under Sections 8 and 9.

(a) *Educational qualifications required for the holders of Village Offices.*

Patels.

24. Until a regular test is prescribed, ability to write up Registers of Vital Statistics, to give receipts to raiyats and to write reports on ordinary occurrences, will be regarded as necessary qualifications for Patels.

These qualifications have been insisted upon from and after the 4th December 1909, and in filling up vacancies arising after that date, literate members of a hakdar's family will be preferred to illiterate persons.

Shanbhogs.

25. Claimants to Shanbhogi Offices shall be required to pass an examination in the following subjects which may be held on the occurrence of a vacancy or periodically as the Government may deem fit.

- (1) Reading and writing Kanarese well and neat figuring;
- (2) Arithmetic up to simple interest;

Rules 26-28.

(3) Land Revenue Rules with special attention to the rules relating to the maintenance and repair of field boundary marks;

(4) Village Officers' Manual; and

(5) Drafting reports regarding occurrences in the village.

On the occurrence of a vacancy, the hereditary claimant shall be examined in the above subjects by the Deputy Commissioner or an Assistant Commissioner deputed by him for the purpose, unless he has qualified himself before, and if the claimant be found fit he shall be appointed thereto, provided he is duly qualified otherwise.

PART IV.

The action to be taken in respect of alienations contrary to the provisions of Section 5.

26. The following rule shall be observed in regard to the alienation of service inam land made by any holder of a village office contrary to the provisions of Section 5 of the Regulation:—

Where an alienation is made subsequent to the passing of the Village Offices Regulation either by the holder of a village office or in execution of a decree of a Civil Court or otherwise, the Deputy Commissioner or Assistant Commissioner shall at once resume the land or other emoluments concerned from the person or persons to whom the same may have passed.

27. The resumption shall be made in the manner laid down in Section 209 of the Land Revenue Code for evicting persons wrongfully in possession of land or in any other suitable manner.

28. In the cases where a holder of a village office alienates either wholly or in part any of the emoluments assigned to the holder of a village office for the performance of the duties of such office, the Deputy Commissioner or Assistant Commissioner may, in addition to taking action under the preceding rules, dismiss such holder from his office and may proceed to make a new appointment thereto under Section 8 of the Regulation, making over the land or other emoluments of the office to the person newly appointed, or allow the person who made such alienation to continue in office and restore the resumed emoluments to him after imposing on him a penalty according to the circumstances of the case, and on his binding himself against making any similar alienations in the future. In cases where the holder of the office is dismissed under this rule, it will also be open to the Deputy Commissioner to declare the right of such person and the right of his family to the office forfeited.

Rules 29-32.

29. When the emoluments alienated have not been assigned as the emoluments of the holder of the village office and the alienations are contrary to the provisions of proviso to Section 5 of the Regulation, the Deputy Commissioner or Assistant Commissioner may, in addition to taking action under Rule 26, declare the right of the sharer or sharers who made the alienation and of their undivided family to the hereditary *hak* and its privileges forfeited or allow them to retain possession of the land or the emoluments alienated and enjoy the privileges attached to the *hak* on their paying a penalty to be fixed by him. In the former case, the resumed emoluments may be made over to the holder of the village office or to any other person sharing in the *hak* on such conditions as the Deputy Commissioner or Assistant Commissioner may impose or may be dealt with in such other manner as the Deputy Commissioner may deem fit.

PART V.

The procedure to be followed in the filing and disposing of suits, appeals and applications and the registers to be maintained in connection therewith.

A. Suits.

30. Every suit under Section 11 of the Regulation, shall be instituted by presenting a plaint in English or Kannada to the Deputy Commissioner or Assistant Commissioner, as the case may be.

31. The plaint must contain the following particulars:—

(a) the name, of the court in which the suit is brought;
 (b) the name, description, age and place of residence of the plaintiff;

(c) the name, description and place of residence of the defendant, so far as they can be ascertained, if the defendant is a minor, the name, description and place of residence, as far as ascertainable, of his guardian who should be made the active defendant.

(d) a plain and concise statement of the circumstances constituting the cause of action and the date of accrual thereof;

(e) the nature of the plaintiff's claim and the provision of law under which it is made and;

(f) a demand of the relief which the plaintiff claims.

32. If the suit is for a village office, the plaintiff shall join as defendants all persons who, he knows, or has reason to believe, are nearer heirs than himself to the office.

Rules 33-38.

33. The plaint shall be accompanied by as many copies or concise statements thereof as there are defendants and shall be signed and verified at the foot by the plaintiff (or his duly authorised agent).

34. When the officer is of opinion that the plaint does not comply with the requirements of Rules 30, 31, 32 and 33 he may either return it to the plaintiff or may permit the plaintiff to amend the same.

35. The plaint shall be rejected in the following cases :—

(a) If the plaintiff is not eligible for appointment under Sub-Section (1) of Section 8 of the Regulation;

(b) if the suit appears from the statement in the plaint to be barred under Section 20 of the Regulation or any positive rule of law ;

(c) if the suit is for a mere declaratory decree ;

(d) if the plaint returned for amendment is not amended within the time specified ;

(e) if the plaintiff fails to act in obedience to an order issued by the Court under Rule 44 *infra*.

When a plaint is rejected, the authority rejecting the same shall record the reasons therefor.

36. If at any time after the institution of a suit, the Court is satisfied on the application of the plaintiff.

(a) that the suit must fail by reason of some formal defect or,

(b) that there are sufficient grounds for permitting him to withdraw the suit or to abandon part of his claim with liberty to bring a fresh suit for the subject matter of the suit, or in respect of the part so abandoned, the Court may grant such permission on such terms as to costs or otherwise as it thinks fit.

If the plaintiff withdraw from the suit or abandon part of his claim without such permission, he shall be liable for such costs as the Court may award and shall be precluded from bringing a fresh suit for the same matter or in respect of the same part. Nothing in this rule shall be deemed to authorize the Court to permit one of several plaintiffs to withdraw without the consent of the others.

37. A plaintiff must file with his plaint all documents in his possession or power upon which he relies as evidence in support of his claim and a list of all witnesses whom he wishes to examine.

38. When the plaint is admitted and the necessary process fee is paid by the plaintiff, the authority concerned shall issue a summons to each defendant and shall forward therewith a copy of the plaint or a concise statement mentioned in Rule 33. If, however, the defendant be present at the time of admission of the plaint, the officer may proceed at once with the trial or investigation of the suit.

Rules 39-47.

39. The plaint shall be dismissed on failure of the plaintiff to pay within a reasonable time to be fixed by the officer concerned, the process fee for summoning the defendant.

40. The summons shall require the defendant to appear at the place therein named on the day fixed and to bring with him, subject to all just exceptions, all documents in his possession or power which the plaintiff may desire to inspect or upon which the defendant relies or intends to rely in support of his case.

41. No documentary evidence in the possession or power of any party which should have been, but has not been, produced in accordance with the requirements of Rules 37 and 40 shall be received at any subsequent stage of the proceedings unless good cause can be shown to the satisfaction of the presiding officer for the non-production thereof. The officer receiving such evidence shall record his reasons for so doing.

42. On the date of the first hearing, each party shall be entitled to demand that any persons whose evidence the party requires shall be summoned and examined as witness or that any person shall be summoned to produce a document and the officer trying the suit shall comply with such demand, unless for reasons to be recorded he considers it unnecessary to do so.

43. Every summons under the above rules shall be prepared and served in the manner laid down in Section 198, Land Revenue Code.

44. If from the records of the case, from the petitions of the parties, or from the local officers' reports or otherwise, the Court has reason to believe, that besides the persons cited in the plaint as defendants under Rule 32 *supra*, there are others who possess hereditary claims superior to those of the parties already on the record, it may at any time direct the plaintiff to join such persons also as defendants and the procedure laid down in Rule 38 *supra* will apply.

45. If, on the day fixed for the trial of the suit or any subsequent day to which the hearing of the case may be adjourned, neither of the parties appears in person nor by authorised agent, the suit shall be dismissed.

46. If the defendant appears and the plaintiff does not appear, the Deputy Commissioner or Assistant Commissioner shall dismiss the suit unless the defendant admits the claim or part thereof, in which case he shall give judgment against the defendant on such admission with costs; provided that such judgment, if there be more than one defendant, shall be only against the defendant who makes the admission.

47. If the plaintiff appears and the defendant does not appear, the Deputy Commissioner or Assistant Commissioner upon proof that the summons was duly served on the defendant shall hear the case and may pass judgment *ex parte* against the defendant.

Rules 48-55.

48. In the case of a judgment by default or *ex parte*, the Deputy Commissioner or Assistant Commissioner shall, on good and sufficient cause being shown, pass an order to set aside the same and shall appoint a day for proceeding with the suit. Provided that no such decree shall be altered, modified or reversed unless the adverse party has been summoned and heard in support of it, if he appears.

49. When the defendant appears, the Deputy Commissioner or Assistant Commissioner shall ascertain from him whether he admits the claim made in the plaint, and if he does not, shall require him to state his objections. His statement shall be recorded in writing. In the case of a person who has been cited as a defendant under Rule 32 or Rule 44, the Court shall require him either to make a statement in writing renouncing his claim to the office or to oppose the claims of the other party by establishing the superiority of his own. Guardians acting on behalf of minors will not, however, be permitted to renounce the claims of the latter.

50. In the hearing of the suit, the examination of the parties or their authorized agents and of the witnesses shall be upon oath or solemn affirmation or otherwise, according to the law for the time being in force, relative to the examination of witnesses.

51. The evidence of the plaintiff, defendant and witnesses shall be taken down in the form of a narrative in English or Kanarese and shall be signed by the presiding officer after being read over and being explained, if necessary, to the deponent. In other respects, the procedure laid down in Section 201, Land Revenue Code, for recording evidence in formal enquiries shall be followed.

52. The officer may call for any additional evidence or documents and summon any additional witnesses necessary to elucidate the case.

53. The officer may, in any suit, grant time to the plaintiff or defendant to proceed in the prosecution or defence of the suit and may also, for any sufficient reason to be recorded by him, adjourn the hearing in such manner as to him may seem fit.

54. The record of the suit shall comprise the plaint, such summonses as may have been issued or copies of them, the examination of the plaintiff or his authorized agent, the statement taken from the defendant or his authorized agent, or any written statement which the defendant may have filed, the evidence of the witnesses and a list of the documents filed. Such documents when retained by the presiding officer shall be included in the record.

55. On the hearing of the suit being completed, the officer shall pronounce his judgment, which shall contain the material averments of the parties, the material portions of the evidence,

Rules 56-64.

the decision and the reasons therefor and shall be dated and signed by him at the time when it is pronounced.

56. If a person who has been joined as a defendant under Rule 82 or under Rule 44 *supra*, fails to appear on the day fixed by the officer or to take steps under Rule 48 *supra* to set aside any *ex parte* decree that may have been passed against him or if on appearing before the officer he renounces his claim to the office or fails to oppose successfully the claims of the other parties, such person shall be precluded from subsequently filing a suit for the same office.

57. The decree shall state the amount of costs incurred in the suit, the names of the parties by whom incurred, and the proportions in which such costs are to be paid.

58. Certified copies of the decree shall be furnished to the parties on application to the Court concerned and at their expense.

59. The death of a plaintiff or defendant shall not cause the suit to abate, if the right to sue survives.

(a) *Procedure in regard to appeals from decrees or orders passed in suits.*

60. An appeal from a decree or order passed by a Deputy Commissioner or Assistant Commissioner in suits filed under Section 11 shall set forth concisely and under distinct heads, the grounds of objection to such decree or order without any argument or narrative and such grounds shall be numbered consecutively.

61. The memorandum of appeal shall be accompanied by an authenticated copy of the decree or order appealed against. When the Deputy Commissioner is the appellate authority, the memorandum shall be presented in person or by a duly authorized agent or pleader.

62. When the appeal is admitted, it shall be open to the appellate authority to reject it without calling for the records of the case, if no ground for interference is disclosed. When the Deputy Commissioner is the appellate authority, he shall hear the appellant before so dismissing the appeal.

63. The provisions contained in rules 38, 43-53 and 55-59, regarding the trial of suits, shall apply *mutatis mutandis* to the hearing of appeals, by the Deputy Commissioner.

64. The appellate authority may either take further evidence itself or may cause it to be taken by the Assistant Commissioner or by such other officer as it may direct, and may direct him to return a finding on such points as may be necessary. It may also issue orders staying the execution of the decree or order appealed against, pending final disposal of the appeal.

Rules 65-70.

65. A copy of the decree shall be forwarded to the officer who tried the original suit. It shall be filed by him with the records of that suit and an entry shall be made in the register of suits. When the Revenue Commissioner is the appellate authority, copies of his decree shall be forwarded to the original Court and to the parties.

66. In a second appeal to the Revenue Commissioner, the memorandum of appeal shall be accompanied by authenticated copies of the original and appellate decrees.

67. The Revenue Commissioner may call for the records of the case and may cause further evidence to be taken by the Assistant Commissioner or Deputy Commissioner and may direct him to return a finding on such points as may be necessary.

68. The Revenue Commissioner shall have full discretion to give and apportion or withhold costs of every application or appeal which comes before himself and may reverse, modify or supplement any order made by the lower court regarding costs incurred in any suit, application or proceedings which may come before the Revenue Commissioner on appeal or revision.

(c) *Registers to be maintained in connection with suits and appeals.*

69. Three registers shall be maintained in the Forms I to III given in Appendix II, viz., (1) Register of suits, (2) Register of appeals, and (3) Register of summonses.

PART VI.

The Execution of decrees and orders passed in suits and the taxation of costs.

A. Execution of decrees and orders passed in original and appeal suits.

70. When the holder of a decree or order desires to execute it, he shall submit to the Deputy Commissioner or Assistant Commissioner who passed the decree or order in the first instance an application in writing in the following form :—

Rule 71.

Form of application for execution of decrees or orders passed in original and appeal suits.

Number of suit to which the application for execution relates.	Names of the parties to the suit.	Date of the decree or order.	Whether any appeal has been preferred against the decree or order.	Name of persons against whom decree or order is sought to be executed.	Mode in which the assistance of the court is required, whether by delivery of property, recovery of money, etc.	Whether the necessary process fee has been produced with the application, and if so, the amount thereof.	Previous proceedings, if any, taken in execution.

71. The application shall, on receipt, be dated, and shall then be entered in the register to be kept for the purpose and also in the remarks column of the register of suits. If the application is not barred by limitation, and if, within 30 days from the expiration of the time allowed, no orders have been received from the appellate court staying the execution of the decree or order specified in the application, the Deputy Commissioner or Assistant Commissioner may proceed to execute such decree or order in the following manner:—

(a) When any person is declared to be entitled to the possession of immovable property, by issuing a warrant under the hand and seal of the Deputy Commissioner or Assistant Commissioner addressed to some person named therein authorising such person to give possession of the immovable property according to the adjudication and to remove, if need be, any person bound by the decree or order who refuses to vacate the property.

(b) When any person is declared to be entitled to a certain rent or revenue from land, by issuing a notice in writing and under the hand and seal of the Deputy Commissioner or Assistant Commissioner to the person who possesses the occupancy right in such land directing him to pay such rent or revenue to the decree-holder.

(c) When any person is adjudged liable to pay mesne profits or costs or any sum of money, by proceeding in the manner provided for the recovery of arrears of land revenue.

(d) In cases where any person is declared to be entitled to the possession of an office, by a notice in writing under the hand and seal of the Deputy Commissioner or Assistant Commissioner prohibiting the person or persons named therein from exercising

Rules 72-75.

the functions of the office or performing the duties thereof, or collecting the emoluments attached thereto, if any. In cases where rent or revenue from lands forms the emoluments of the office, notice shall also be given to the person who possesses the occupancy right in such lands directing him to pay the rent or revenue to the decree-holder.

72. No payment under a decree and no adjustment of it shall be recognized by the Deputy Commissioner or Assistant Commissioner, unless it be intimated to him for record in the Register of suits.

73. Registers of applications for execution and of warrant or other processes issued in execution of decrees shall be maintained in Forms IV and V prescribed in Appendix II.

Forms of the warrant and notices referred to in Rule 71 are printed as Forms VI, VII, VIII and IX in the same appendix.

B. Taxation of Costs.

74. The cost of all suits or appeals or of execution, shall be calculated with reference to the scale of fees prescribed in Appendix I. The payment of expenses of witnesses shall be regulated by Sections 2, 3 and 4 of Order XVI, Schedule I of the Code of Civil Procedure: and the scale of such expenses shall not exceed the scale from time to time prescribed for Civil Courts by the Chief Court.

In the case of witnesses summoned otherwise than at the instance of a party, the Revenue Court or authority may order, for reasons to be recorded by it, that the expenses of such witnesses be made costs in the enquiry, suit or proceeding and be made payable by such of the parties as it may direct.

PART VII.**The Remuneration to holders of Village Offices.**

75. The cash remuneration of Patels and Shanbhogs and the method of assessment thereof shall be regulated by the following rules:—

I. All official land, whether recorded as *inam* or *jodi inam*, or otherwise, shall be valued at the survey assessment of the same, less the amount of the *jodi* tax or other cesses to which it may be subject, as recorded in the public accounts of the year.

II. Cash allowances from the Government Treasury under whatever name they may be entered in the public accounts, shall be recorded as the amount so entered in the accounts of the year.

Rule 75.

III. The sum total of the emoluments valued according to the above two rules is to be taken as the existing valuation of the emoluments of the office.

IV. The officiating Patel and Shanbhog of each village shall hereafter receive for the performance of the duties of their offices, a remuneration in cash of at least the amount fixed by the following scale for these offices, respectively.

Patels' Scale.

V. For the first thousand rupees of the gross revenues of his village, three per cent; for the second thousand or any part of it, two per cent; and for the balance of gross revenue beyond two thousand rupees, one per cent. In the case of villages where the collections do not exceed Rs. 300, he shall, in addition to the above percentages, receive a fixed annual allowance of one rupee, when the gross revenue ranges from eleven to fifty rupees; of two rupees, when the gross revenue ranges from Rs. 51 to 300, or so much of it, when the gross revenue exceeds Rs. 250, as shall be required to make the salary up to, but not exceed; rupees ten per annum.

Shanbhogs' Scale.

VI. For the first thousand rupees of the gross revenue of the village, or villages forming a Shanbhog's charge, four per cent; for the second thousand, three per cent; for the third thousand, two per cent; for the fourth thousand, one per cent; and for the balance of gross revenue beyond four thousand rupees, one per cent.

VII. In addition to his salary, the officiating Shanbhog shall also receive an allowance for stationery as shown in the subjoined table, and the officiating Patel shall also receive the same allowance, when he does not receive the extra allowance provided for in Rule XI.

Gross Revenue of village	Stationery allowance	Gross Revenue of village	Stationery allowance
	Rs. a. p.		Rs. a. p.
up to Rupees 20	... 1 0 0	1,951 1,500	... 6 0 0
21 50	... 2 0 0	1,501 1,800	... 6 8 0
51 100	... 2 6 0	1,801 2,000	... 7 0 0
101 200	... 3 0 0	2,001 2,500	... 7 8 0
201 350	... 3 8 0	2,501 3,000	... 8 0 0
351 500	... 4 0 0	3,001 3,500	... 8 8 0
501 700	... 4 8 0	3,501 4,000	... 9 0 0
701 900	... 5 0 0	4,001 4,500	... 9 8 0
901 1,200	... 5 8 0	4,501 5,000	... 10 0 0

APPENDIX.

**Rules for the Conduct of Prospecting and Mining
Operations in Forest Lands.**

*Notification by the Government of His Highness the Maharaja of
Mysore, General and Revenue Departments.*

No. R. 10777—*Ft.* 81-08-6, dated 21st June 1909, and No. R.
9048—*Ft.* 43-14-14, dated 22nd March 1916.

EXPLORING LICENSES.

1. The holder of an exploring license shall obtain from the District Forest Officer, permission to enter upon and explore for minerals, in any forest lands within the area to which the license applies.
2. Such permission will ordinarily be freely granted, but will not entitle the licensee to cut or injure any forest growth or to dig or turn up the surface of the land to a greater depth than three feet and the licensee must, before leaving the locality, fill up any excavations which he may have made, to the satisfaction of the District Forest Officer.
3. Should the licensee desire to make trenches or sink pits to a depth greater than three feet, he must obtain the sanction of the District Forest Officer in each case, and pay compensation at the rate provided hereunder for any forest growth which may be injured or destroyed, and shall undertake to fill up all excavations to the satisfaction of the District Forest Officer.

PROSPECTING LICENSES AND MINING LEASES.

4. No prospecting license or mining lease shall ordinarily be granted in forest lands except with the sanction of the Conservator of Forests.

Prospecting and mining operations will generally not be permitted in plantations, coupes which have been worked over and in tracts containing specially valuable growth of sandal, teak or other species of trees.

5. Before commencing any prospecting or mining operation in any forest lands, the licensee or lessee or his duly authorized agent or representative shall give notice to the District Forest Officer of his intention to do so, and shall, at the same time, forward to the District Forest Officer, a statement of the area or areas proposed to be operated upon and their dimensions and a sketch map on a suitable scale showing the said area or areas

Rule 75.

to officiating Patels and Shanbhogs according to the preceding scale :-

Patels' salary	Shanbhogs' salary					Station-ery allowance	Total including Station-ery allowance
	Percentage						
	Rates				Amount		
	1st Thousand	2nd Thousand	3rd Thousand	4th Thousand			
Total salary and allowances							
Rs. s. 9-12	Rs. 4	Rs. ...	Rs. ...	Rs. ...	Rs. s. 0-10	Rs. s. 1-0	Rs. s. 1-10
8-12	4	...	...	...	1-0	2-0	3-0
4-8	4	...	...	...	2-0	2-0	4-0
6-12	4	...	...	...	3-0	2-8	5-8
7-8	4	...	...	...	4-0	2-8	6-8
9-8	4	...	...	...	5-0	3-0	8-0
11-0	4	...	...	...	6-0	3-0	11-0
13-8	4	...	...	...	12-0	3-8	15-8
16-0	4	...	...	...	15-0	4-0	20-0
19-0	4	...	...	...	20-0	4-0	24-0
22-8	4	...	...	...	24-0	4-8	28-8
25-8	4	...	...	...	28-0	4-8	32-8
29-0	4	...	...	...	32-0	5-0	37-0
32-0	4	...	...	...	36-0	5-0	41-0
35-8	4	...	...	...	40-0	5-8	45-8
39-8	4	8	...	...	48-0	5-8	48-8
42-8	4	8	...	...	48-0	5-8	51-8
-	4	8	...	...	49-0	6-0	55-0
-	4	8	...	...	52-0	6-0	58-0
-	4	8	...	...	55-0	6-0	61-0
- 8	4	8	...	...	58-0	6-8	64-8
50-8	4	8	...	...	61-0	6-8	67-8
53-8	4	8	...	...	64-0	6-8	70-8
55-0	4	8	...	...	67-0	7-0	74-0
57-0	4	8	...	...	70-0	7-0	77-0
59-8	4	8	8	...	72-0	7-8	79-8
62-0	4	8	8	...	80-0	8-0	88-0
65-8	4	8	8	1	91-0	8-8	99-8

one, be calculated village by village and not on the gross revenue of the charge.

Rule 75.

IX. The salaries of officiators fixed by the preceding rule, form the minimum rate of remuneration; but an addition to the fixed portion of the officiator's allowance, according to the scale, will be made in certain cases specified in the following subsidiary rules.

X. When the total emoluments (as found by Rules I and II), exceed the scale amount (as found by Rules V and VI), such excess up to a limit of Rs. 2, and if over Rs. 20, at two per cent, will be assigned to the officiator as a personal allowance in villages having a gross revenue of less than Rs. 500; up to a limit of Rs. 5, and if over Rs. 50 at 5 per cent in villages having a gross revenue of Rs. 500, but less than Rs. 1,000; and up to a limit of Rs. 10 or, if over Rs. 100, up to 10 per cent, in villages having a gross revenue of Rs. 1,000 or more.

XI. In the case of towns, large villages, and villages in the vicinity of Railway stations, camping grounds, large marts and similar localities, the Patels of which are ordinarily called upon to perform heavy miscellaneous duties, an extra allowance not exceeding Rs. 15 per annum will be assigned to the Patel (and where there are two officiating Patels to each Patel) in addition to the salary of the office fixed by the scales in Rule VIII.

XII. The gross revenue of the village, referred to in Rules V and VI, is the whole revenue leviable for any year before deducting any remissions.

XIII. Patels and Shanbhogs shall receive their emoluments by a deduction of the amount of the same from the assessment on their *kandayam* lands, the same being adjusted at each annual Jamabandi and duly shown accordingly in the village accounts, to prevent complications. Where the assessment on their lands is insufficient for this purpose, the balance will be made up by their deducting it from the last instalment of revenue, before paying such instalment into the Taluk Treasury. In this latter event, the receipt of the Patel or Shanbhog for the amount of such balance as so deducted shall be considered equivalent to the payment into the Treasury of an equal sum in cash.

XIV. The amount of quit-rent fixed under these rules on the holding of each shareholder is fixed for the term of settlement, but the total emoluments of the officiators will be revised once after ten years, if necessary, and will be modified according to the same scale in proportion to the revenues of the village as then realized.

XV. The assessment of the occupied Government land (plus 10 per cent of the assessment of the unoccupied assessed waste Government land but not thereby exceeding the gross assessment of the Government land of the village) in the year in which the settlement of remuneration of village officers is made, will be taken for the calculation of the remuneration of officiators.

XVI. The existing official emoluments valued as provided

Rule 75.

for in Rules I and II will be appropriated for the support of the officiator in the manner specified in the following rules, and the balance of emoluments remaining, after providing for the officiator, is to be disposed of for the future in the manner also provided for in these rules.

XVII. The emoluments derived from land as fixed by Rule I shall first be appropriated to provide the salary of the officiator.

XVIII. When the emoluments derived from land are insufficient to provide the salary of the officiators, the cash emoluments from the Government Treasury will next be appropriated to make up the salary of the officiator.

XIX. Any deficiency, after appropriating all the emoluments from land and cash, shall be made good from the Government Treasury.

XX. Any surplus on the existing emoluments in land and cash remaining over, after providing the salary of the officiator, shall be dealt with as follows.

XXI. If the emoluments derived from land alone are more than sufficient to provide the salary of the officiator, the surplus shall be taxed by the imposition of additional *jodi* equal to one-half the net profits on the above land.

XXII. Any surplus remaining out of the cash emoluments after providing the salary of the officiator, shall be at once resumed by Government.

XXIII. When the official land of any office is held in shares, and these shares with the amount of *jodi* and other cesses now payable on each, are separately recorded in the village accounts, then the additional tax imposed upon the whole official land of the office under this rule is to be apportioned on the several shares in proportion to the sum by which the full survey assessment of the land of each share exceeds the present *jodi* and other cesses payable on the same, as shown in the following example, in which the emolument of an officiator amounts to Rs. 30 :—

Rule 75.

Names and shares	1	2	3	4	5	6	7	8
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Karibasavogowda's	16 0 0	28 0 0	.....	.....	.....	.....	28 0 0
2. Nimbogowda's	69 12 0	46 0 0	28 12 0	9 12 0	14 0 0	7 0 0	62 12 0
3. Basavogowda's	46 8 0	25 12 0	20 12 0	8 4 0	12 8 0	6 4 0	40 4 0
4. Lingogowda's	118 4 0	89 0 0	29 4 0	12 0 0	17 4 0	8 8 0	109 8 0
Total	260 8 0	188 12 0	78 12 0	80 0 0	48 12 0	21 12 0	225 8 0
		Survey assessment of the land of each share	Deduct <i>jodi</i> cess now paid on each share	Remaining profit on each share	Addition to <i>jodi</i> in column 3 apportioned on profit in column 4 for payment of officiator	Unappropriated excess of profits, being difference between columns 4 and 5.	Additional half <i>jodi</i> on excess in last column	Future <i>jodi</i> cess on each share being sum of columns 3, 5 and 7.

Rule 76.

XXIV. In settling the amount of *jodi* to be paid upon each share, fractions of less amount than $\frac{1}{4}$ rupee are not to be admitted into the accounts in accordance with the rule followed in regard to all Survey assessments.

XXV. Nothing contained in any of the preceding rules shall be considered as debarring any village hereditary officer from relinquishing his official land when so disposed; and every such officer shall, at any time, whether at, or subsequent to the introduction of, the settlement prescribed in these rules be permitted to relinquish by written *Rasinama* any entire field or fields into which official land may have been marked off by the Survey, and on so doing the relinquished field is immediately to be entered in the accounts as Government land, and the total *jodi* now payable by the hereditary officer is to be reduced by the full amount of the Survey assessment of the relinquished fields.

XXVI. The official land under the settlement prescribed in the foregoing rule will form no part of the remuneration of the officiator, who is to be paid wholly in cash, and the land will therefore remain in the possession of the sharers who may at present hold it.

XXVII. In small villages, where only one office, either Patel or Shanbhog at present exists, or where both offices are vested in one person, he shall receive the full salary shown by the Shanbhog's scale and 50 per cent of the patel's salary, according to scale so long as he continues to perform the duties of both offices.

XXVIII. While the survey valuation of Pateli and Shanbhogi service inams will be revised at each revision settlement along with all unalienated lands, the *Nims Jodi* heretofore paid will not be increased, but retained at the original amount except where it has to be reduced so as to correspond with half the net profits in those cases in which the revised survey valuation may result in a decrease.

Method of payment of remuneration of Patels and Shanbhogs.

76. The remuneration of Patels and Shanbhogs shall be paid in the manner laid down in Rule XIII of the above rules, either at Jamabandi or soon after the close of the financial year for which the potgi is due, at the head quarters of the taluk. It shall not be drawn by Shekdars or other officers to be disbursed in the villages when they visit them. No payment which is not supported by the receipt of the person actually entitled to receive the same shall be admitted in the Treasury. A permanent order in the form prescribed in Appendix III to these rules shall be issued to each taluk showing the salaries payable to each village officer. It shall be kept in a book form,

Rules 77-79.

a page being allotted to each village and each payment being entered in it with the date of payment or with the date and number of the cheque issued therefor and initialled by the Taluk Sheristadar.

77. A copy of the permanent order shall also be given to the officer concerned, and if he produces it, the payment shall be posted in the copy also. A separate receipt shall however be obtained from him and forwarded to the Comptroller as voucher for audit.

78. The potgi allowance, if in arrears for a period exceeding 12 months and not exceeding 24 months, shall be paid only with the previous sanction of the Deputy Commissioner, arrears for a period not exceeding 12 months being paid by the Amildar, without the sanction of the Deputy Commissioner. For arrears exceeding 24 months, the sanction of Government must be obtained.

The Remuneration of other Village Officers.

79. The remuneration of village servants, *viz.*, totis, talaris and nirgantis in unalienated and alienated villages in the shape of fees in agricultural produce, shall, in the absence of any *mamul* in the locality in which they serve, be regulated by the following rules:—

I. In settled taluks, the remuneration of the talaris of each village shall consist of an allowance or *miras* fixed at 3 seers of grain for each acre cultivated by him whether garden, wet or dry lands, payable by every raiyat holding land in the village.

Note.—In the case of lands cultivated with sugar-cane, cocoanut or other garden produce, the *miras* may be paid in paddy or ragi at the option of the occupier.

II. The rates to be paid by residents of the village who are not cultivators shall be in the case of mohatarfa payers, one anna per rupee of such mohatarfa, and for those who do not pay mohatarfa, two annas per house annually.

III. In settled taluks, the remuneration of the totis of each village shall consist of a *miras* allowance fixed at 3 seers of grain for each acre cultivated by him, whether garden, wet or dry lands, payable by every raiyat holding land in the village.

Note.—The *miras* will not be levied from non-agriculturists for the remuneration of village totis.

IV. In settled taluks, the remuneration of the village nirgantis shall consist of *miras* allowance fixed at 4 seers of grain for each acre of wet and garden land irrigated from tanks and channels.

Note.—(1) Cultivators of lands irrigated from wells are not chargeable with the *miras* allowance payable to village nirgantis.

(2) The *miras* will not be levied from non-agriculturists for the remuneration of nirgantis.

Rules 80-81.

V. In regard to lands cultivated on batayi, the existing usage shall be followed as regards payment of the *miras* allowances.

VI. No class of lands shall be exempt from payment of *miras* under the above rules, whether such be Government, inam or service inam lands, as all classes equally benefit by the services of these village servants.

VII. Where the claim to *miras* is disputed and forcible recovery has to be resorted to, the maximum quantity of grain that could be levied from the defaulting raiyat should be fixed as the equivalent of one anna in the rupee of assessment calculated at rates prevailing at the harvest-time of the year in which default is made.

80. The remuneration payable to village officers in alienated villages shall, in the case of a village into which a survey settlement has not been introduced, be governed by usage; and in the absence of any such usage shall be fixed by the Deputy Commissioner or Assistant Commissioner at a reasonable amount not exceeding the remuneration payable in accordance with the scale sanctioned for Government villages. In villages into which a survey settlement has been introduced, the scale of remuneration shall be the same as that sanctioned for Government villages. The remuneration so fixed may, if not voluntarily paid by the inamdar or other person bound to pay the same, be recovered from him as an arrear of land revenue.

PART VIII.

The duties of holders of village offices and the description and the forms of accounts to be kept by them.

Patel.

81. The Patel will be the headman of the village and have the safe custody of all revenues collected by him. He will collect land revenue and grant receipts therefor and remit the same to the Taluk Cutcherry punctually as laid down in the Land Revenue Rules.

His other important duties in revenue matters are:—

- (1) To keep in order tanks and channels.
- (2) To look after village and district forests and detect offences.
- (3) To look after the avenue trees on the roadside and plant fresh trees, if necessary; and
- (4) To maintain in due repair the boundary marks in Government unoccupied lands attached to his village.

Rules 82-86.

In Police matters.—The Patel should be vigilant, so that no murders, robberies, dacoities, thefts or other heinous crimes are perpetrated within the limits of his village; he should trace out offenders and bring to notice matters of importance; should report at once to the police officer of the taluk the arrival within the limits of his village of men who are said to be of bad repute or who have no ostensible means of livelihood or who are of thieving castes. He should also abide by the rules of the police.

Shanbhog.

82. The Shanbhog is the accountant of the firka or village as the case may be and shall perform the duties prescribed in the Manual of Village Accounts and the Land Revenue Code and Rules.

83. The right to a shanbhogi office is inseparable from the efficient discharge of duties connected therewith, the only exception allowed being in the case of a minor on whose behalf a gumasta may be appointed. Performance of shanbhogi duties by proxy cannot therefore be ordinarily allowed.

84. The totis are the responsible watchmen of the village and its crops. They are required to assist Patels and Shanbhogs in the collection of revenue; to act as guides to Government officers and travellers of importance; and in the absence of the talari, have to perform the duties of that official in addition to their own.

85. The talari is the scout of the village. He traces robbers and thieves, watches the movements of suspicious characters in villages, and is in fact the police peon to the Patel.

86. The nirganti regulates the supply of irrigating water to the wet lands of the village, whether belonging to the raiyats or Government. It is his duty to economise the supply of water for the purpose in every possible way, and to attend to its proper distribution bringing to the notice of the Patel and Shanbhog any infringement by the raiyats of any rule or practice with regard to the water-supply to the wet and garden lands below the irrigation work concerned. It is also his duty to see that no water is wasted by the cultivators in any way and that the supply and distribution in main channels are properly maintained and the supply of water therein is not interfered with by the raiyats. He should further look to the safety of the tank when any danger to the bund is apprehended. It is to be distinctly understood that the nirgantis are placed under the orders of the village patel or shanbhog and that no raiyat can call upon them to perform his directions and that it is no part of their duties to do the maintenance work of tanks and channels, *i.e.*, to remove weeds and silt from the distribution channels, a duty which clearly falls upon the raiyats concerned.

Rules 87-92.

87. Besides the duties specified above, the village officers mentioned above shall perform such other duties as may be laid down from time to time by any law or rule having the force of law or by any competent authority.

Accounts and Registers.

88. The Shanbhog shall maintain such registers and accounts as may be prescribed from time to time under the Land Revenue Code and Rules and such other accounts as he may from time to time be required by competent authority to prepare.

The Patel shall keep such registers and accounts for statistical and other purposes as may be prescribed from time to time.

PART IX.**Custody, production and transfer of accounts and other records kept by holders of village offices.**

89. The several registers and accounts which are required to be kept by the village officers shall be retained by them for the several periods specified against each in the table appended to the Village Accounts Manual before being sent into the Taluk Cutcherry Record Room, where they will be ultimately deposited and shall be disposed of in the manner shown against each in Appendix II of Chapter III of the Revenue Manual (Item No. 46 of A papers and item No. 1 of II and item No. 7 of IV of B papers).

90. The registers and accounts kept by village officers shall be open for the inspection of all officials of the Revenue Department of and above the rank of Shekdars and of other officials authorised by the Deputy or Assistant Commissioner.

91. In the event of the suspension or dismissal of a village officer under Section 7 of the Regulation, he shall hand over all the accounts and other records to his duly appointed successor or such other person as the Amildar or higher Revenue Officer may direct.

PART X.**Miscellaneous.**

92. The Patel and Shanbhog shall in all cases reside in the village or one of the villages constituting their charge except in

Rule 92.

cases specified in Government Proceedings, dated 23rd December 1907, No. R. 3936—R. M. 215-06-3 (page 206-7 of the Revenue Manual, 1911). No Patel or Shanbhog shall absent himself from his charge for more than seven days without previously obtaining leave from the Amildar of the taluk.

APPENDIX I.

Scale of Process Fees.

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	As.
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And to every additional witness if applied for at the same time and if witness resides in the same neighbourhood ...	4
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APPENDIX II.

FORMS.

I. Form of Register of Suit.

Number of suit	
Date of presentation of plaint	
Name and address of plaintiff	
Name and address of defendant	
To what office the suit relates	Abstract of plaint
Whether it relates to the office or its emoluments	
Result of suit	
Date of decree	
The date and abstract of decree on appeal	
Remarks	

II. Form of Register of Appeals.

Number of appeal	
Date of presentation of memorandum	
Name of appellant	
Name of respondent	
Number and year of original suit and the name of the court which passed the decree or order appealed against	
To what office the appeal relates	Brief abstract of appeal
Whether it refers to the office or its emoluments	
Result of appeal	
Date of decree	
Remarks	

III. Form of Register of summonses.

C. R. N. Serial No.	Number of suit	Name of person to be summoned	Date of			When returnable	When served	Amount of batta and process fee	Name of person to whom summons is entrusted	Remarks
			Application for summons	Production of batta and process fees	Issue of summons					

IV. Form of Register of applications for execution of decrees.

Serial No.	Date of receipt of the application	Date of decree or order and number of suit to which it relates	Name of applicant	Name of person against whom execution of decree or order is sought	Mode in which the assistance of the court is required	Whether and when process fee for warrants, etc., is produced by the applicant	Date of order directing execution	Remarks

V. Form of Register of warrants and other processes.

Number of application for execution	Description of process issued	Amount of process fee realised	Name of person against whom process is issued	Name of person to whom process is entrusted	Date when issued	Date when returnable	Date when returned	Remarks

Appendix II.

Appendix II.

VI. Warrant under the rules framed under Section 22 of the Village Offices Regulation.

In the Court of the Deputy Commissioner of
Assistant Commissioner
 Revenue suit No. of 19

A. B. of
 Against
 C. D. of

To

WHEREAS in the occupancy of has been decreed to the plaintiff in the above suit you are hereby directed to put the said in possession of the same, and you are hereby authorized to remove any person bound by the decree who may refuse to vacate the same.

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

19

L. S.

Deputy Commissioner.
Assistant Commissioner.

VII. Notice under the rules framed under the Village Offices Regulation.

In the Court of the Deputy Commissioner of
Assistant Commissioner
 Revenue suit No. of 19

A. B. of
 Against
 C. D. of

To

WHEREAS has been declared, by a decree in the suit above referred to, to be entitled to the rent (or revenue) due on land on your occupation bearing Survey No. in the village of in the District of you are hereby required to pay the rent (or revenue) to the holder of the decree or order above referred to.

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

19

L. S.

Deputy Commissioner.
Assistant Commissioner.

Appendix II.

VIII. Notice under the rules framed under the Village Offices Regulation prohibiting persons, other than the decree-holder, from exercising the functions of the office, or performing the duties thereof, or collecting the emoluments attached thereto.

In the Court of the Deputy Commissioner of
Assistant Commissioner of
 Revenue Suit No. of 19

A. B. of
 Against.
 C. D. of

To

WHEREAS has been declared by a decree in the suit above referred to, to be entitled to the office of the village of in the District of you are hereby prohibited from exercising the functions of the office or performing the duties thereof, or collecting the emoluments attached thereto, *vis.*,

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

L. S.
Deputy Commissioner.
Assistant Commissioner

IX. Notice under the rules framed under the Village Offices Regulation to the person possessing occupancy right in lands, the rent or revenue from which constitute the emoluments of a village office.

In the Court of the Deputy Commissioner of
Assistant Commissioner of
 Revenue suit No. of 19

A. B. of
 Against
 C. D. of

To

WHEREAS has been declared by a decree in the above suit to be entitled to the office in the village of in the District of you are hereby required to pay the rent or revenue for the lands in your occupation which appertain to that office to the holder of the decree above referred to.

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

L. S.
Deputy Commissioner.
Assistant Commissioner.

APPENDIX III.

Pay to the Patel of _____ in the
Shanbhog _____ taluk.
 hobli of _____

The year for which payment is due	Amount of pay			Date of payment	Initials of the Taluk Sheristadar.
	Rs.	a.	p.		
<i>1912.</i>					
July					
August					
September	...				
October	...				
November	...				
December	...				
<i>1913.</i>					
January	...				
February	...				
March	...				
April	...				
May	...				
June	...				

THE MYSORE INCOME-TAX REGU-
LATION AND RULES
THEREUNDER.

C. B. M.

R

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SCHEDULE I.—Rates of Tax.

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REGULATION No. VI OF 1920.

(Received the assent of His Highness the Maharaja on the 17th day of June 1920).

The Mysore Income-tax Regulation.

Whereas it is expedient to impose a tax on incomes derived from certain sources, His Highness the Maharaja is pleased to enact as follows:—

1. (1) This Regulation may be called the Mysore Income-tax Regulation, 1920;
- (2) It extends to the whole of Mysore; and
- (3) It shall come into force on the first day of July 1920.

Short title, extent and commencement.

2. In this Regulation, unless there is anything repugnant in the subject or context,—

Definitions.

(1) "Agricultural income" means—

(a) Any rent or revenue derived from land which is used for agricultural purposes, and is either assessed to land-revenue or subject to a local rate assessed and collected by officers of Government as such;

(b) Any income derived from

(i) agriculture, or

(ii) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market, or

(iii) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him, when he does not keep a shop or stall for the sale of such produce, or

(iv) any building owned and occupied by the receiver or the rent or revenue of any such land as is referred to in clause (a) or occupied by the cultivator, or the receiver of rent-in-kind, of any land with respect to which, or the produce of which, any operation mentioned in sub-clauses (ii) and (iii) is carried on;

Provided that the building is on or in the immediate vicinity of the land, and is a building which the receiver of the rent or revenue, or the cultivator or the receiver of the rent-in-kind, by reason of his connection with the land, requires as a dwelling-house, or as a store-house or other out-building;

N.B.—The numbering of chapters and sections of the Government of India Act, 1918, is adopted for convenience of reference.

Section 2.

(2) "Assessee" means a person by whom income-tax is payable, and includes a firm and a Hindu undivided family;

(3) "Business" includes any trade, commerce, or manufacture or any adventure or concern in the nature of trade, commerce or manufacture;

(4) "Chief Revenue-authority" means such authority as Government may declare to be the Chief Revenue-authority for the purposes of this Regulation;

(5) "Collector" includes any officer whom the Government may appoint to exercise or perform all or any of the powers or duties conferred by this Regulation on a Collector, and means in relation to any assessee carrying on business, the Collector of the place where the principal place of business of such assessee is situate, and in relation to any other assessee the Collector of the place where such assessee resides;

(6) "Commissioner" includes any officer whom the Government may appoint to exercise or perform all or any of the powers or duties conferred by this Regulation on a Commissioner;

(7) "Company" means a company as defined in the Mysore Companies Regulation, 1917, and includes any foreign association carrying on business in Mysore whether incorporated or not, and whether its principal place of business is situate in Mysore or not, which the Government may, by general or special order, declare to be a company for the purposes of this Regulation;

(8) "Local authority" includes any person legally entitled to the control or management of any municipal or local fund;

(9) "Magistrate" means a Magistrate of the first class, or a Magistrate of the second class specially empowered by Government to try offences against this Regulation;

(10) "Prescribed" means prescribed by rules made under this Regulation;

(11) "Previous year" means the twelve months ending on the 30th day of June next preceding the year for which the assessment is to be made, or if the accounts of the assessee have been made up within the said twelve months in respect of a year ending on any date other than the said 30th day of June, then at the option of the assessee the year ending on the day on which his accounts have so been made up;

Provided that, if this option has once been exercised by the assessee, it shall not again be exercised so as to vary the meaning of the expression "previous year" as then applicable to such assessee, except with the consent of the Collector and upon such conditions as he may think fit;

(12) "Principal officer" used with reference to a local authority or a company, or any other public body or association not being a local authority or company, means—

Section 3.

(a) the secretary, treasurer, manager or agent of the authority, company, body or association, or

(b) any person connected with the authority, company, body or association upon whom the Collector has served a notice of his intention of treating him as the principal officer thereof; and

* (12A) "Registered firm" means a firm constituted under an instrument of partnership specifying the individual shares of the partners of which the prescribed particulars have been registered with the Collector in the prescribed manner.

(13) "Total income" means total income from all sources to which this Regulation applies.

CHAPTER I.

TAXABLE INCOME.

3. (1) Save as hereinafter provided, this Regulation shall apply to all income from whatever source it is derived, if it accrues or arises or is received in Mysore or is, under the provisions of this Regulation, deemed to accrue or arise or to be received in Mysore.

Application of
Regulation.

(2) This Regulation shall not apply to the following classes of income:—

(i) Any income derived from property held under trust or other legal obligation wholly for religious or charitable purposes, and in the case of property so held in part only for such purposes the income applied, or finally set apart for application thereto.

(ii) Any income of a religious or charitable institution derived from voluntary contributions and applicable solely to religious or charitable purposes.

(iii) The income of local authorities.

(iv) Interest on securities which are held by, or are the property of, any Provident Fund to which the Provident Funds Regulation, 1916, applies.

(v) Any capital sum received in commutation of the whole or a portion of a pension, or in the nature of consolidated compensation for death or injuries, or in payment of any insurance policy, or as the accumulated balance at the credit of a subscriber to any such Provident Fund.

(vi) Any special allowance, benefit or perquisite specifically granted to meet expenses wholly and necessarily incurred in the performance of the duties of an office or employment of profit.

(vii) Legacies.

Sections 4-7.

(viii) Any receipts not being receipts arising from business or the exercise of a profession, vocation, or occupation, which are of a casual and non-recurring nature, or are not by way of addition to the remuneration of an employee.

(ix) Any perquisite or benefit which is neither money nor reasonably capable of being converted into money.

(x) Interest received on any security of the Government of India.

In this sub-section "charitable purpose" includes relief of the poor, education, medical relief, and the advancement of any other object of general public utility.

Agricultural
income.

4. Agricultural income shall not be chargeable to income-tax; nor shall it be taken into consideration in calculating the amount of income according to which the rate of tax is to be fixed.

Classes of
income
chargeable
to income-tax.

5. Save as otherwise provided by this Regulation the following classes of income shall be chargeable to income-tax in the manner hereinafter appearing, namely—

(i) Salaries.

(ii) Interest on securities.

(iii) Income derived from house property.

(iv) Income derived from business.

(v) Professional earnings.

(vi) Income derived from other sources.

Salaries.

6. (1) The tax shall be payable by an assessee under the head "Salaries" in respect of any salary or wages, any annuity, pension or gratuity, and any fees, commissions, perquisites or profits received by him in lieu of, or in addition to, any salary or wages, which are paid by or on behalf of Government, a local authority, a company, or any other public body or association not being a local authority or company, or by or on behalf of any private employer where such employer has entered into an agreement with the Collector in accordance with the prescribed conditions to recover the tax on behalf of Government, provided that the tax shall not be payable in respect of any sum deducted under the authority of Government from the salary of any individual for the purpose of securing to him a deferred annuity or of making provision for his wife or children, provided that the sum so deducted shall not exceed one-sixth of the salary.

(2) Any income which would be chargeable under this head if paid in Mysore shall be deemed to be so chargeable if paid to a Mysore subject or any employee of the Government of Mysore in any part of India by Government or by a local authority established by Government.

Interest on
securities.

7. The tax shall be payable by an assessee under the head "Interest on securities" in respect of the interest receivable by him on any security of the Government of His Highness the

Sections 8-9

Maharaja, or on debentures or other securities for money issued by or on behalf of a local authority or a company;

Provided that no tax shall be payable on the interest receivable on any security of the Government of His Highness the Maharaja, issued or declared to be income-tax free.

8. The tax shall be payable by an assessee under the head "Income derived from house property" in respect of the *bona fide* annual value of any house property of which he is the owner, subject to the following allowances, namely:—

(i) where the property is in the occupation of the owner, or where it is let to a tenant and the owner has undertaken to bear the cost of repairs, a sum equal to one-sixth of such value;

(ii) where the property is in the occupation of a tenant who has undertaken to bear the cost of repairs, the difference between such value and the rent paid by the tenant up to but not exceeding one-sixth of such value;

(iii) the amount of any annual premium paid to insure the property against risk of damage or destruction;

(iv) where the property is subject to a mortgage or charge or to a ground rent, the amount of any interest on such mortgage or charge or of any such ground rent;

(v) any sums paid on account of land revenue or local rate or Municipal taxes in respect of the property;

(vi) in respect of collection charges, a sum not exceeding the prescribed maximum;

(vii) in respect of vacancies, such sum as the Collector may determine having regard to the circumstances of the case.

For the purposes of this section and section 9, the expression "annual value" shall be deemed to mean the sum for which the property might reasonably be expected to let from year to year;

Provided that, where house property is in the occupation of the owner, such sum shall, for the purposes of this section, be deemed not to exceed ten per cent of the aggregate income of the owner.

9. (1) The tax shall be payable by an assessee under the head "Income derived from business" in respect of the profits of any business carried on by him.

(2) Such profits shall be computed after making the following allowances, in respect of sums paid, or, in the case of depreciation, debited, namely:—

(i) any rent paid for the premises in which such business is carried on, or where the premises are owned by the assessee the *bona fide* annual value thereof, provided that when any substantial part of the premises is used as a dwelling-house by the assessee, the allowance under this clause shall be such sum as the Collector may determine having regard to the proportional parts so used;

Section 9.

(ii) in respect of repairs, where the assessee is the tenant only of the premises, and has undertaken to bear the cost of such repairs, the amount actually expended thereon provided that if any substantial part of the premises is used by the assessee as a dwelling-house, a proportional part only of such amount shall be allowed ;

(iii) in respect of capital borrowed for the purposes of the business, where the payment of interest thereon is not in any way dependent on the earning of profits, the amount of the interest paid.

(iv) in respect of insurance against risk of damage or destruction of buildings, machinery or plant, used for the purposes of the business, the amount of any premium paid ;

(v) in respect of current repairs to buildings, machinery or plant, the amount actually expended thereon ;

(vi) in respect of depreciation of such buildings, machinery or plant being the property of the assessee, a sum not exceeding a percentage on the original cost thereof to the assessee to be fixed, subject to the approval of Government, for different classes of buildings, machinery or plant having regard to the estimated life thereof, in determining which it shall be assumed that current repairs are executed from time to time ;

Provided that—

(a) no such allowance shall be made unless the amount claimed has actually been debited in the ordinary accounts of the business for the previous year, and the prescribed particulars have been duly furnished ;

(b) when in any year the full allowance admissible has not been claimed, the balance may be added to the allowance made for the following year or years ;

(c) the aggregate of the allowances made under this sub-head shall, in no case, exceed the original cost to the assessee of the buildings, machinery or plant, as the case may be ;

(vii) in respect of any machinery or plant which has been sold or discarded as obsolete, the difference between the original cost to the assessee of the machinery or plant as reduced by the aggregate of the allowances made in respect of depreciation under clause (vi), and the amount for which the machinery or plant is actually sold, or its scrap value ;

(viii) any sums paid on account of land revenue, local rates or municipal taxes in respect of the premises ;

(ix) in respect of any expenditure (not being in the nature of capital expenditure) incurred solely for the purpose of earning such profits.

(3) In computing the profits of a business which has its headquarters in Mysore but has branches also in British India, or which is carried on partly in Mysore and partly in British India, a deduction shall be allowed of the amount of profits

Sections 10-14.

appearing to the assessing officer to be due to the transactions carried on in British India.

10. (1) The tax shall be payable by an assessee under the head "Professional earnings" in respect of the profits of any profession, or vocation, followed by him. Professional earnings.

(2) Such profits shall be computed after making allowance for any expenditure (not being in the nature of capital expenditure) incurred solely for the purposes of such profession or vocation, provided that no allowance shall be made on account of any personal expenses of the assessee.

(3) Professional fees paid in any part of India to a person ordinarily resident in Mysore shall be deemed to be income chargeable under this head.

11. (1) The tax shall be payable by an assessee under the head "Income derived from other sources" in respect of income and profits of every kind and from every source to which this Regulation applies (if not included under any of the preceding heads) with the exception of agricultural income. Income derived from other sources.

(2) Such income and profits shall be computed after making allowance for any expenditure (not being in the nature of capital expenditure) incurred solely for the purpose of making such income or earning such profits, provided that no allowance shall be made on account of any personal expenses of the assessee.

12. (1) In computing the amount of the income chargeable to income-tax in the case of an assessee under any of the foregoing heads, no account shall be taken of any income which the assessee enjoys as a member of a company or of a firm or of an undivided Hindu family where the company, the firm or the family is liable to the tax. Exclusion of a general nature.

(2) There shall also be excluded from the computation any sum paid by the assessee to effect an insurance on his own life, or on the life of his wife, or in respect of a contract for a deferred annuity on his own life or on the life of his wife, or as a contribution to any Provident Fund to which the Provident Funds Regulation, 1916, applies;

Provided that the aggregate of any sums so excluded shall not, after taking into account any exemptions allowed in respect of like provision under the head "Salaries," exceed one-sixth of the income of the assessee which would, apart from such exclusion and exemption, be chargeable to income-tax.

13. In computing the total income of an assessee for the purposes of Schedule I, deductions exempted under the proviso to section 6 (1), income mentioned in section 12 (1), and sums excluded under section 12 (2), shall be taken into account. Treatment of exemptions and exclusions in determining total income.

14. (1) The aggregate amount of an assessee's income chargeable under each of the heads mentioned in sections 6 to 11 shall be the taxable income of the assessee. Taxable income and levy of tax thereon.

(2) Subject to the conditions hereinbefore set out, there

Sections 14-15.

shall be levied in respect of the year beginning with the first day of July and in respect of each subsequent year, by collection in that year and subsequent adjustment as hereinafter provided, income-tax upon every assessee in respect of his taxable income in that year at the rate specified in Schedule I.

Provided that, where the assessee is a company or a registered firm and the taxable income of such company or firm is two thousand four hundred rupees or upwards, income-tax shall be levied at the maximum rate specified in Schedule I.

Reduction of tax when margin above a certain limit is small.

* 14A. (1) Where owing to the fact that the total income of any person has reached or exceeded a certain limit, he is liable to pay income-tax at a higher rate, the amount of income-tax payable by him shall, where necessary, be reduced so as not to exceed the aggregate of the following amounts, namely:—

(a) the amount which would have been payable if his total income had been a sum less by one rupee than that limit, and

(b) the amount by which his total income exceeds that sum.

(2) The income-tax payable by any person shall in no case exceed the amount by which his taxable income is greater than Rs. 2,400.

CHAPTER II.

DEDUCTIONS AND ASSESSMENT.

Payment.

15. (1) Income-tax shall, unless otherwise prescribed in the case of any security of the Government of His Highness the Maharaja of Mysore, be deducted at the time of payment in respect of income chargeable under the following heads:—

(i) "Salaries": and

(ii) "Interest on securities."

(2) An employer or other person responsible for paying any income chargeable under the head "Salaries" shall, at the time of payment, deduct income-tax on the amount payable at the rate specified in Schedule I in respect of such amount, provided that, if the payment is a recurring one and in respect of any period less than a year, the rate shall be determined with reference to the amount which would be proportionately payable in a year. The deduction so made shall be treated as a payment of income-tax on behalf of the person from whose earnings the deduction was made, and credit shall be given to him therefor in the next adjustment under section 19.

(3) The person responsible for paying any income chargeable under the head "Interest on securities" shall, at the time of payment, deduct income-tax on the amount of the interest payable at the maximum rate specified in Schedule I. The deduction so made shall be treated as payment of income-tax on behalf of the

* Adopted from the Government of India amending Act XVII of 1920.

Sections 16-17.

owner of the security, and credit shall be given to him therefor in the next adjustment under section 19;

Provided that, if the owner of the security obtains a refund of any portion of the tax so deducted in accordance with the provisions of this Regulation no credit shall be given for the amount of such refund.

(4) All sums deducted in accordance with the provisions of sub-section (2) or (3) shall be paid within the prescribed time by the person making the deduction to the credit of Government or as the Government directs.

(5) If any such person does not deduct and pay the tax as required by this section he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

(6) The power to deduct under this section shall be without prejudice to any other mode of recovery.

(7) In the case of income chargeable under any other head than those abovementioned, the tax shall be payable by the assessee direct, and shall be the amount assessed under this Regulation subject to such adjustment as aforesaid.

16. The prescribed person in the case of every Government office, and the principal officer of every local authority, and of every company, and of every other public body or association not being a local authority or company, and every private employer who has agreed to recover income-tax on behalf of Government shall prepare, and within fifteen days from the 30th day of June in each year, deliver or cause to be delivered to the Collector, in the prescribed form a return in writing showing:—

Annual
return.

(a) the name and, so far as it is known, the address of every person who was receiving on the said 30th day of June, or has received during the year ending on that date, from the authority, company, body, association or private employer, as the case may be, any income chargeable under the head "Salaries" of such amount as may be prescribed not being less than one thousand four hundred and forty rupees per annum;

(b) the amount of the income so received by each such person, and the time or times at which the same was paid;

(c) the amount deducted in respect of income-tax from each such person.

17. (1) The principal officer of every company shall prepare, and, on or before the fifteenth day of September in each year, deliver or cause to be delivered to the Collector a return in the prescribed form and verified in the prescribed manner of the total income of the company during the previous year:

Return by
assessee.

Provided that the Collector may, in his discretion, extend the date for the delivery of the return in the case of any company or class of companies.

(2) In the case of any person other than a company whose

Sections 18-19.

taxable income is, in the Collector's opinion, not less than two thousand four hundred rupees, the Collector shall serve a notice upon him requiring him to furnish, within such period as may be specified in the notice, a return in the prescribed form and verified in the prescribed manner setting forth (along with such other particulars as may be provided for in the notice) his total income during the previous year.

Assessment.

18. (1) If the Collector is satisfied that a return made under section 17 is correct and complete, he shall assess the sum payable by the assessee for the year in which the return is made on the basis of such return.

(2) If the Collector has reason to believe that a return made under section 17 is incorrect or incomplete, he shall serve on the person who made the return a notice requiring him, on a date to be therein mentioned, either to attend at the Collector's Office and produce, or to cause to be there produced for the inspection of the Collector, such accounts and documents as the Collector may require and any evidence on which the assessee may rely in support of the return.

(3) On the day specified in the notice, or as soon afterwards as may be, the Collector, after examining such accounts and documents, and hearing any evidence which the assessee may produce and such other evidence as the Collector may require, shall, by an order in writing, determine the total income of the assessee for the previous year, and assess the sum payable by the assessee for the year in which the return is made on the basis of such determination.

(4) If the principal officer of any company or any other person fails to make a return under section 17 (1) or (2), as the case may be, or having made a return, fails to attend or fails to comply substantially with all the terms of a notice issued under section 18, sub-section (2), the Collector shall make the assessment to the best of his judgment.

(5) The sum to be assessed in every case shall be a sum calculated on the aggregate of the assessee's income in the previous year chargeable under each of the heads mentioned in sections 8 to 11 at the rate applicable to his total income in that year.

Adjustment
with actual
income when
ascertained.

19. When the Collector has, in any year after the commencement of this Regulation for which income-tax is leviable under section 14 (2), ascertained, either from the return made by an assessee or after further inquiry, the total income actually received by or accrued to the assessee in the previous year, he shall compute the income-tax which would have been payable in respect thereof if it had been levied in such previous year with reference to the amount of the income so ascertained and the law then in force; and the difference between the sum so computed and the aggregate of the sums already paid by or on behalf of the assessee in respect of income-tax for such previous year, shall be paid by or refunded to the assessee, as the case may be:

Sections 20-23.

Provided that it shall be competent to—

(a) an assessee ; or

(b) in the case of the death or insolvency of an assessee, his representative in interest ; or

(c) with reference to any year for which income-tax is leviable under section 14 (2), the Collector ;

in any year to claim an immediate adjustment to date of the sums already paid by or on behalf of an assessee in that year, upon the basis of the total income actually received by or accrued to him in that year ; and upon such claim being made, all the provisions of this chapter shall apply, so far as may be necessary, for the determination of the proper sum to be paid by or refunded to the assessee or his representative in interest in respect of income-tax down to the date of such determination, and the same shall be paid or refunded accordingly.

20. When the Collector has determined a sum to be payable by an assessee under either section 18 or section 19, he shall serve on the assessee a notice of demand in the prescribed form specifying the sum so payable.

Notice of demand.

21. (1) Any assessee objecting to the amount or rate at which he is assessed under section 18 or to an adjustment made under section 19, or denying his liability to be assessed under this Regulation may, unless he or, in the case of a company, the principal officer thereof, has knowingly and wilfully failed to make a return under section 17, or substantially to comply with all the terms of a notice served on him under section 18, apply by petition to the Commissioner for relief against any order of the Collector in respect of such assessment or adjustment.

Petition against assessment under this Regulation.

(2) The petition shall ordinarily be presented within thirty days of receipt of the notice of demand; but the Commissioner may receive a petition after the expiration of that period, if he is satisfied that the objector had sufficient cause for not presenting it within that period.

(3) The petition shall be in the prescribed form and verified in the prescribed manner.

22. The Commissioner shall fix a day and place for the hearing of the petition, and on the day and at the place so fixed, or on the day and at the place, if any, to which he has adjourned the hearing, shall hear the petition and pass such order thereon, whether by way of confirmation, reduction, enhancement or cancellation of the assessment, or adjustment or otherwise and fixing such time for payment, as he thinks fit.

Hearing of petition.

23. The Chief Revenue-authority may call for the record of any assessment proceeding which has been taken by any officer subordinate to it, and make such inquiry and pass such orders thereon as it thinks fit;

Power of review.

Provided that it shall not pass any order enhancing the sum payable by an assessee without hearing him or giving him

Sections 24-28.

a reasonable opportunity of being heard either in person or by pleader.

Penal
assessment.

24. If the Collector or the Commissioner in making any assessment or adjustment under this chapter is satisfied that the assessee has concealed the particulars of his income, or has deliberately furnished inaccurate particulars of such income, and has thereby returned it below its real amount, the Collector or the Commissioner may direct that the assessee shall pay, on the difference between his income as finally ascertained and the amount originally returned by him, incometax at a rate not exceeding double the rate which would otherwise have been payable:

Provided that no such order shall be made, unless the assessee has been heard, or has been given a reasonable opportunity of being heard;

Provided further that no prosecution for an offence against this Regulation shall be instituted in respect of the same facts on which a penal assessment is made under this section.

Income escap-
ing assessment
assessable in
following year

25. If for any reason income chargeable under this Regulation has escaped assessment in any year, or has been assessed at too low a rate, the Collector may at any time in the year next following assess or re-assess such income, and all the provisions of this Regulation shall apply accordingly.

Rectification
of mistake.

26. The Collector may, at any time within one year from the date of any demand made upon an assessee, rectify any mistake in connection therewith which has been brought to his notice by such assessee, and make a refund to such assessee in respect thereof.

Power to take
evidence on
oath, etc.

27. The Collector or Commissioner shall, for the purposes of any inquiry under this chapter, have the same powers as are vested in a Court under the Code of Civil Procedure, 1911, when trying a suit in respect of the following matters:—

(a) enforcing the attendance of any person and examining him on oath or affirmation:

(b) compelling the production of documents; and

(c) issuing commissions for the examination of witnesses; and any proceeding before a Collector or Commissioner under this chapter shall be deemed to be a "judicial proceeding" within the meaning of sections 193 and 228 of the Indian Penal Code.

Power to call
for informa-
tion.

28. The Collector or Commissioner may, for the purposes of this Regulation—

(1) require any person to furnish a return, in the prescribed form, containing, to the best of his belief, the name and address of every person employed in his service who is receiving in virtue of such employment any income not chargeable under the head "Salaries," of such amount as may be prescribed, not being less than one thousand four hundred and forty rupees per annum;

Sections 29-33.

(2) require any firm or Hindu undivided family to furnish him with a return of the partners in the firm, or the adult male members of the family, as the case may be, and of their addresses;

(3) require any person whom he has reason to believe to be a trustee, guardian, or agent to furnish him with a return of the names of the persons for or of whom he is trustee, guardian, or agent, and of their addresses.

29. The Collector or Commissioner, or any person authorised in writing in this behalf by the Collector or Commissioner, may inspect and, if necessary, take copies of cause copies to be taken of the register of members of any company or of any entry in such register.

Power to inspect the register of members of any company

CHAPTER IV. *

LIABILITY IN SPECIAL CASES.

31. In the case of any guardian, trustee or agent of any person being a minor, lunatic or idiot or residing out of Mysore (all of which persons are hereinafter in this section included in the term beneficiary) being in receipt on behalf of such beneficiary of any income chargeable under this Regulation, the tax shall be levied upon and recoverable from such guardian, trustee or agent, as the case may be, in like manner and to the same amount as it would be leviable upon and recoverable from any such beneficiary if of full age, sound mind, or resident in Mysore, and in direct receipt of such income, and all the provisions of this Regulation shall apply accordingly.

Guardians, trustees and agents.

32. In the case of income chargeable under this Regulation which is received by the Administrator-General, Madras, under Regulation IV of 1910 or by any receiver or manager (including any person whatever his designation who in fact manages property on behalf of another) appointed by or under any order of a Court, the tax shall be levied upon and recoverable from such Administrator-General, receiver or manager in like manner and to the same amount as it would be leviable upon and recoverable from any person on whose behalf such income is received, and all the provisions of this Regulation shall apply accordingly.

Administrator-General of Madras, Receiver or Manager.

33. (1) In the case of any person residing out of Mysore, all profits or gains accruing or arising to such person, whether directly or indirectly, through or from any business connection in Mysore, shall be deemed to be income accruing or arising within

Non-residents

* Chapter III (Section 30) of the Government of India Act VII of 1918, has been repealed by the amending Act IV of 1919; hence it is omitted in this Regulation.

Sections 34-35.

Mysore, and shall be chargeable to income-tax in the name of the agent of any such person, and such agent shall be deemed to be for all the purposes of this Regulation the assessee in respect of such income-tax ;

Provided that any arrears of tax may be recovered also in accordance with the provisions of this Regulation from any assets of the non-resident person which are, or may at any time come, within Mysore.

(2) Where a person not resident in Mysore and not being a British subject or a subject of His Highness the Maharaja or a firm or company constituted within His Majesty's dominion or the Mysore State, or a branch thereof, carries on business with a person resident in Mysore, and it appears to the Collector of the Commissioner, as the case may be, that owing to the close connection between the resident and the non-resident person and to the substantial control exercised by the non-resident over the resident, the course of business between those persons is so arranged, that the business done by the resident in pursuance of his connection with the non-resident produces to the resident either no profits or less than the ordinary profits which might be expected to arise in that business, the profits derived therefrom or which may reasonably be deemed to have been derived therefrom, shall be chargeable to income-tax in the name of the resident person who shall be deemed to be, for all the purposes of this Regulation, the assessee in respect of such income-tax.

Agent to include persons treated as such.

34. Any person employed by or on behalf of a person residing out of Mysore, or having any business connection with such person, upon whom the Collector has caused a notice to be served of his intention of treating him as the agent of the non-resident person shall for the purposes of this Regulation, be deemed to be such agent ;

Provided that no person shall be deemed to be the agent of a non-resident person, unless he has had an opportunity of being heard by the Collector as to his liability.

CHAPTER V.

RECOVERY OF TAX.

Tax when payable.

35. The amount of income-tax specified as payable in a notice of demand under section 20 or an order under section 22, section 23, or section 24, shall be paid within the time, at the place and to the person mentioned in the notice or order, or if a time is not so mentioned, then on or before the first day of the second month following the date of the notice or order, and any assessee failing so to pay shall be deemed to be in default,

Sections 36-37.

provided that, when an assessee has presented a petition under section 21, the Collector may, in his discretion, treat the assessee as not being in default as long as such petition is undisposed of.

36. (1) When an assessee is in default in making a payment of income-tax, the Collector, in his discretion, may recover from him a sum not exceeding double the amount of the tax, either as if it were an arrear of land revenue, or by any process enforceable for the recovery of an arrear of any municipal tax or local rate imposed under any enactment for the time being in force in any part of Mysore.

Mode and time of recovery.

(2) If any assessee is in receipt of any income chargeable under the head "Salaries," the Collector may require any person paying the same to deduct from any payment subsequent to the date of such requisition any sum recoverable under sub-section (1), and such person shall comply with any such requisition and shall pay the sums so deducted to the credit of Government, or as Government directs.

(3) Government may direct by what authority any powers or duties incident under any such enactment as aforesaid to the enforcement of any process for the recovery of a municipal tax or local rate shall be exercised or performed when that process is employed under sub-section (1) for the recovery of income-tax.

(4) Government may direct, with respect to any specified area, that income-tax shall be recovered therein, with, and as an addition to, any municipal tax or local rate by the same person and in the same manner as the municipal tax or local rate is recovered.

(5) Save in accordance with the provisions of section 33 (1), no proceedings for the recovery of any sum payable under this Regulation shall be commenced after the expiration of one year from the last day of the year in which any demand is made under this Regulation.

CHAPTER VI.

REFUNDS TO SHAREHOLDERS AND OTHERS.

37. If—

(a) shareholder in a company who has received any dividend from the company; or

(b) a partner in a firm on which income-tax has been levied at the maximum rate, in accordance with the proviso to section 14, who has received a share of the profits of the firm; or

(c) the owner of a security from the interest on which income-tax has been deducted in accordance with the provisions of section 15;

Refund to individual shareholders, partners and owners of securities.

Sections 38-42.

satisfies the Collector that his total income in the previous year was less than any one, as the case may be, of the amounts specified in Schedule II, he shall be entitled to a refund of a sum calculated on such dividend, share of profits or interest at the rates specified in the same Schedule against each such amount.

Limitation of claims for refund.

38. No claim to any refund under section 37 shall be allowed, unless it is made within one year from the last day of the year to which the claim relates.

CHAPTER VII.

OFFENCES AND PENALTIES.

Failure to make payments or deliver returns or statements or allow inspection.

39. If a person fails without reasonable cause or excuse—

(a) to deduct and pay any tax as required by section 15 or under section 36 (2) ;

(b) to deliver or cause to be delivered to the Collector in due time any of the returns mentioned in section 16, section 17, or section 28 ;

(c) to grant inspection or allow copies to be taken in accordance with the provisions of section 29 ;

(d) to attend or to produce, or cause to be produced, on or before the date mentioned in a notice under section 18, such accounts and documents as are referred to in the notice ; he shall, on conviction before a Magistrate, be punishable with fine which may extend to ten rupees for every day during which the default continues.

False statement in declaration.

40. If a person makes a statement in a verification mentioned in section 17 or section 21 (3) which is false, and which he either knows or believes to be false or does not believe to be true, he shall be deemed to have committed the offence described in section 177 of the Indian Penal Code.

Prosecution to be at instance of Collector.

41. (1) A person shall not be proceeded against for an offence under section 39 or section 40 except at the instance of the Collector specially empowered by Government in this behalf.

(2) The Collector may stay any such proceeding or compound any such offence.

Disclosure of information by public servant.

42. All particulars contained in any statement or return made or furnished under the provisions of this Regulation shall be treated as confidential, and if a public servant discloses any particulars contained in any statement or return made or furnished under this Regulation he shall be punishable with imprisonment which may extend to six months, and shall also be liable to fine ;

Provided that no prosecution shall be instituted under this section, except with the previous sanction of Government.

Sections 48-47.

CHAPTER VIII.

MISCELLANEOUS.

43. (1) The Government may make rules for carrying out the purposes of this Regulation and for the ascertainment and determination of any class of income. Power to make rules.

(2) Without prejudice to the generality of the foregoing power, such rules may—

(a) When income is derived in part from agriculture and in part from business, prescribe the manner, whether with reference to a class or in particular cases, by which the taxable income shall be arrived at;

(b) prescribe the manner in which, and the procedure by which, the taxable income of Insurance Companies shall be arrived at;

(c) prescribe the manner in which and the procedure by which the taxable income of persons not resident in Mysore, or of persons deemed to be assesseees in respect thereof, shall be arrived at;

(d) provide for a system of composition of assessments and prescribe the conditions under which the Collector may enter into composition with assesseees as to their assessment;

(e) prescribe the procedure to be followed on applications for refunds;

(f) provide for any matter which by this Regulation is to be prescribed.

(3) Rules made under this section shall be published in the *Mysore Gazette*, and shall thereupon have effect as if enacted in this Regulation.

44. The Government may, by notification in the *Mysore Gazette*, make an exemption, reduction in rate or other modification, in respect of income-tax in favour of any class of income, or in regard to the whole or any part of the income of any class of persons. Power to make exemptions, etc.

45. When any money is paid under this Regulation to the Collector, or is recovered thereunder by him, he shall give a receipt for the same, specifying the prescribed particulars. Receipts and their content

46. A notice or requisition under this Regulation may be served on the person therein named, either by post, or by the delivery or tender to him of a copy of the notice or requisition in the manner provided by the Code of Civil Procedure, 1911, for the service of summons. Service of notices.

47. (1) When an assessee has several places of business in Mysore, Government may declare which of them shall, for the purposes of this Regulation, be deemed to be his principal place of business. Power to declare principal places of business.

Sections 48-52.

(2) The powers given by this section may be delegated to, and exercised by, such officers as the Government may appoint in this behalf.

Indemnity.

48. Every person deducting, retaining or paying any tax in pursuance of this Regulation in respect of income belonging to another person is hereby indemnified for the deduction, retention or payment thereof.

Powers exercisable from time to time.

49. All powers conferred by, or conferable under, this Regulation may be exercised from time to time as occasion requires.

Delegation of certain powers of Government.

50. Government may, by notification in the *Mysore Gazette*, delegate to the Chief Revenue-authority all or any of the powers conferred on it by this Regulation for the appointment of officers to exercise or perform the powers or duties of Collectors or Commissioners, and all or any of the powers conferred on it by section 36 and the proviso to section 42.

Statement of case by Chief Revenue-authority to Chief Court.

51. (1) If, in the course of any assessment under this Regulation or any proceeding in connection therewith other than a proceeding under Chapter VII a question has arisen with reference to the interpretation of any of the provisions of this Regulation or of any rule thereunder, the Chief Revenue-authority may, either on its own motion or on reference from any Revenue officer subordinate to it, draw up a statement of the case, and refer it, with its own opinion thereon, to the Chief Court, and shall so refer any such question on the application of the assessee, unless it is satisfied that the application is frivolous or that a reference is unnecessary.

(2) If the Chief Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Revenue authority by which it was stated, to make such additions thereto, or alterations therein, as the Court may direct in that behalf.

(3) The Chief Court upon the hearing of any such case shall decide the questions raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded, and shall send to the Revenue-authority by which the case was stated a copy of such judgment under the seal of the Court and the signature of the Registrar; and the Revenue-authority shall dispose of the case accordingly, or, if the case arose on reference from any Revenue officer subordinate to it, shall forward a copy of such judgment to such officer who shall dispose of the case conformably to such judgment.

(4) Where a reference is made to the Chief Court on the application of an assessee, costs shall be in the discretion of the Court.

Bar of suits in Civil Court.

52. No suit shall be brought in any Civil Court to set aside or modify any assessment made under this Regulation;

Section 52.

and no prosecution, suit or other proceeding shall lie against any Government officer for anything in good faith done or intended to be done under this Regulation.

SCHEDULE

RATES OF TAX.

	<i>Rate.</i>
When the Taxable income is less than Rs. 2,400	Nil.
When the Taxable income is Rs. 2,400 or upwards—	
(i) when total income is Rs. 2,400 or upwards but is less than Rs. 9,000	3 pies in the rupee.
(ii) when total income is Rs. 9,000 or upwards but is less than Rs. 25,000	4½ do
(iii) when total income is Rs. 25,000 or upwards but is less than Rs. 50,000	6 do
(iv) when total income is Rs. 50,000 or upwards but is less than Rs. 75,000	9 do
(v) when total income is Rs. 75,000 or upwards	1 anna in the rupee.

SCHEDULE II.

RATES OF REFUND.

<i>Amount.</i>	<i>Refund.</i>
(i) Less than Rs. 2,400	1 anna in the rupee.
(ii) Rs. 2,400 or upwards but less than Rs. 9,000	9 pies in the rupee.
(iii) Rs. 9,000 or upwards but less than Rs. 25,000	7½ do
(iv) Rs. 25,000 or upwards but less than Rs. 50,000	6 do
(v) Rs. 50,000 or upwards but less than Rs. 75,000	2 do

NOTIFICATION.

No. R. 13899—S. R., dated 19th June 1920.

Rules under the Mysore Income-Tax Regulation, 1920.

In exercise of the powers vested in them under section 43, sub-section (1) of Regulation of 1920, the Government of His Highness the Maharaja are pleased to sanction the following rules for carrying out the purposes of the aforesaid Regulation.

Section 3 (2)
(i) Certificate
required for
exemption of
interest on
securities.

1. Any claim under section 3, sub-section (2) clause (1) of the Regulation to exemption from the levy of the tax of the interest on securities held under trust or other legal obligation for religious or charitable purposes within the meaning of that clause and applied to those purposes must be supported by a certificate from the Deputy Commissioner of the District which shall be in Form A hereto appended.

Section 6 (1)
Agreements
with private
employers.

2. In calling for returns of employees from private employers under section 28, sub-section (1) of the Regulation, the Collector may issue notices inviting them to state when submitting the return whether they are willing to enter into an agreement under section 6 (1) to collect the tax due from the persons included in the return and to forward the amount to the Collector on the conditions prescribed in rule 3 below. The person making the return may subscribe on the return his assent to this arrangement.

3. The agreement entered into between a Collector and a private employer under section 6, sub-section (1) of the Act, shall be subject to the following conditions:—

(a) The employer shall for the trouble of collection be allowed a remuneration which shall be fixed by the Commissioner of Income-Tax in Mysore with reference to the circumstances of each case but shall not exceed in any case 5 per cent of the collection.

(b) The tax due to Government shall be deducted by the private employer from any income chargeable under the head "salaries" as each payment is made and the amount deducted minus such commission for the trouble of collection as may be agreed upon shall be remitted within a week to the Collector or other officer authorized by him to receive it together with a statement showing the names of the persons from whom the tax has been collected and the further particulars prescribed in rule 3 below.

Rules 4-7.

Section 8 (vi)
Collection
charges for
income from
house
property.

Section 12 (2)
Claims to
exemption of
payments to
insurance
companies,
provident
funds, etc.

4. The allowance in respect of house property income on account of collection charges under section 8, sub-section (vi) of the Regulation is limited to 6 per cent of the gross rental of the house property.

5. No claim to exemption preferred under section 12 (2) of the Regulation on the portion of the income-taxable under the head "salaries" which is paid as a premium to an insurance company or in respect of a contract for a deferred annuity or as a contribution to a provident fund shall be entertained if the claim is made after the expiration of the financial year following that in which the premium was paid.

NOTE.—In this rule and in rule 7 "Insurance Company" includes the State Life Insurance Fund, both official and public branches.

6. When a deduction is made from any income liable to assessment on account of a payment made to an insurance company or in respect of a contract for a deferred annuity or as a subscription to a provident fund the sum deducted shall, if the payment has been made in sterling, be the actual cost of remittance; and if the assessee is unable to prove such actual cost, the equivalent in rupees of the amount of the premium calculated at the official rate of exchange prevailing at the time the abatement or income-tax is claimed.

7. A deduction such as is mentioned in the preceding rule must be supported either:—

(1) by the original receipt of the insurance company or provident fund; or

(2) (in the case of a deduction claimed by a servant of the Government or of a local authority) by a copy of the same presented together with the original to the officer who pays the salaries and attested by that officer who should after such attestation return the original; or

(3) by a duplicate receipt given by the insurance company or provident fund; or

(4) by a certificate of payment given by the insurance company or provident fund; or

(5) in the case of exemption claimed by a servant of the Government or of a local authority in respect of such payments in excess of those exempted under section 6 (1) by a certificate of the officer who disburses the salary of the claimant.

In cases (1), (3) and (4) the receipt or certificate will be returned as soon as the fact of the payment is admitted in due course of audit.

Where the Collector is satisfied that none of the above prescribed documents can be produced without an amount of delay, expense or inconvenience which under the circumstances of the case would be unreasonable, he may accept such other proof of payment of the premium as he may deem sufficient.

Rules 8-9.

8. The amounts deducted on account of the tax from income chargeable under the head "salaries" under section 15, sub-section (2) of the Regulation, shall be paid to the credit of the Government within one week from the date of payment of such "salaries." The payment to the credit of the Government shall be made by remitting the amount to the Collector (or other officer authorised by him) with a statement giving the following particulars for each person from whom the tax has been realized :—

Section 15 (2)
Remittance of
tax collected
on securities.

- (1) Name.
- (2) The period for which the salary has been paid
- (3) The amount of the salary paid.
- (4) The amount of tax collected.
- (5) The amount of commission, if any, deducted.
- (6) The balance remitted to the Collector.

8.A The amount deducted on account of the tax under section 15, sub-section (1) of the Regulation from the interest payable on debentures or other securities for money issued by, or on behalf of, a local authority or company shall be paid to the credit of the Government within one week from the date on which the payment of the interest is made. The person responsible for paying the interest shall pay the amount deducted therefrom to the credit of the Government by remitting the amount to the Collector or other officer authorised by him with a statement showing the following particulars:—

Section 15 (2)
Remittance of
tax collected
" securities."

- (1) Name of owner.
- (2) Description of security.
- (3) Number of security.
- (4) Date of security.
- (5) Amount of security.
- (6) Period for which interest is drawn.
- (7) Amount of interest.
- (8) Amount of tax.

9. The return of employees required by section 16 of the Regulation shall be in Form B appended hereto.

The returns relating to Government offices required by section 16 of the Regulation shall be furnished by the undermentioned officers:—

(1) The Comptroller for all Gazetted Officers (including in this term) Amildars, Munsiffs and others who draw their pay on separate bills whose bills are pre-audited.

(2) Treasury Officers for all Gazetted Officers and others who draw their pay from treasuries on separate bills and also for all pensioners and gratuitants who draw their pensions and gratuities from treasuries.

NOTE.—The terms "treasuries" and "Treasury Officers" include "Taluk treasuries" and "Taluk Treasury Officers."

Rules 10-15.

(3) Heads of offices and schools, colleges and other Government institutions for all non-gazetted officers whose pay is drawn on establishment bills.

(4) Disbursing officers in the Survey Department and in the Industries and Commerce Department in respect of the establishments under them, the salaries of which are paid by cheques

(5) The Auditor, Mysore Railways, for all railway employees under his audit.

(6) In the case of assesseees not covered by the above such person as the Collector may call upon to make the return.

The return should contain complete information as to the total salary drawn by an officer during the whole year. If, therefore, an officer has been transferred from another district, the Treasury Officer by whom the officer happens to be paid at the time of issue of the return, should ascertain from the other Treasury Officers concerned the total salary drawn from the beginning of the year to the date of transfer and include it in his return.

10. The names of all persons in receipt of salaries of not less than Rs. 1,440 per annum shall be included in the return furnished under section 16.

11. The return of income to be furnished by companies under section 17 (1) of the Regulation shall be in Form 'C' hereto appended and the statements contained in the return shall be verified in the manner indicated at the foot of the form.

12. The return of income to be called for from assesseees other than companies under section 17 (2) of the Regulation shall be in Form 'D' hereto appended and the statements contained in the return shall be verified in the manner indicated at the foot of the form.

13. When returns of income prepared by approved, chartered, incorporated or certified accountants are filed by assesseees, separate scrutiny of the assesseees' books will be dispensed with, unless there are special reasons which in the Collector's opinion render such scrutiny desirable.

14. Members of the undermentioned institutions are approved for income-tax purposes:—

(1) The Institute of Chartered Accountants of England and Wales.

(2) The Society of Incorporated Accountants and Auditors.

(3) The Society of Accountants in Edinburgh.

(4) The Institute of Accountants and Actuaries in Glasgow.

(5) The Society of Accountants in Aberdeen.

(6) The Institute of Chartered Accountants in Ireland.

15. (a) Accountants who are certified under the Mysore Companies Regulation and who wish to be approved for income-tax purposes should apply to the chief-revenue authority. Their

Rules 16-20A.

applications will be considered by a Committee consisting of :—

- (1) The Commissioner of Income-tax in Mysore.
- (2) The Registrar of Joint Stock Companies.
- (3) The Chairman, Mysore Chamber of Commerce.

The decisions of the Committee will be final.

(b) Approval of an accountant under this rule or rule 14 is liable to revocation in any case by a vote of the committee referred to above.

16. Accountants approved for income-tax purposes shall be bound to certify compliance with the income-tax law and rules and to give in their certificates such particulars as the Commissioner of Income-tax in Mysore may require.

NOTE.—The particulars prescribed under this rule will be found in Appendix I.

17. The notices to be served on assesseees under section 18, sub-section (2) of the Regulation shall be in Form 'E.'

18. The notice of assessment or adjustment to be served on persons assessed under section 20 of the Regulation shall be in Form 'F.'

The amount assessed under this Regulation may be paid in two equal instalments, the first on the expiry of sixty days from the date of service of the assessment or adjustment notice, the second on the expiry of sixty days from the date on which the first instalment became due. If, however, a petition against the assessment or adjustment has been admitted, the Collector may, in his discretion, treat the assessee as not being in default in respect of the payment of the tax till the orders on the petition have been passed. In case of default in the payment of the first instalment, the whole amount of the assessment or balance due on adjustment shall become immediately recoverable.

19. Petitions against assessments or adjustments under section 21, sub-section (1) of the Regulation shall be drawn up after the model of, and shall contain the information provided for, in Form G and shall be verified in the manner required by law for the verification of plaints. A petition which does not contain a clear statement of the amount on which the petitioner claims to be assessed or to have his assessment adjusted or is not verified shall be liable to summary rejection. The notice of assessment or adjustment served under section 20 of the Regulation and a copy of the Collector's order under section 18 (3) or section 19 of the Regulation should accompany the petition.

20. The Collector or the Commissioner shall notify to the assessee the purport of any order passed by him under section 22, 23, 24 or 25 of the Regulation.

20A. (1) A party who desires the attendance of any witness in a proceeding before a Collector or Commissioner under the Income-tax Regulation, 1920, or before a Commissioner

Rule 20A.

appointed to take evidence under the said Regulation shall file a list in the following form of the persons whose attendance he requires stating full name, residence and vocation of each witness and mentioning whether he is required to give evidence or to produce any document and in the latter case, specifying the date, if any, and description of the document so as to identify it:—

Serial No.	Full Name	Residence	Occupation other description	Purpose for which summoned	Allow- ance	Service fees	Remarks
					Total		

A detailed memorandum of the amount to be deposited in the office is presented herewith. It is requested that summonses may be issued as above.

(Signed).

(2) He shall with such list deposit in the office of the Collector or the Commissioner (i) the prescribed fees for service of summons according to the following scale:—

For each summons or notice.

Nature of process.	Amount leviable.
(a) to a single witness	8 annas.
(b) to every additional witness residing in the same village if the processes be applied for at the same time	4 annas.

NOTE.—(1) Any party may deposit the cost of proceeding by railway or any public conveyance where such is available and in such case the process server shall be bound to proceed by such railway or public conveyance, and the cost so deposited shall be part of the costs of the cause.

(2) For processes applied for and ordered to be executed as emergent the fee will be the ordinary fee and half as much again, and

Rules 21-23.

(ii) the total amount of the allowances to which the said persons are entitled for travelling and other expenses according to the following scale:—

Class	Travelling allowance			Allowance for sub-Assistance and other expenses not exceeding per diem
	By rail	By road	By sea or canal	
First class	First class fare	As. 8 per mile	Actual expenses of passage	Rs. a. p. 3 0 0
Second class	Second class fare	.. 4 ..	Do	1 0 0
Third class	Third class fare	.. 2 ..	Do	0 8 0

(3) The expenses of witnesses summoned by the assessing officer at his own instance will be borne by Government.

21. The notice to an employer calling for a return of employees under section 28, sub section (1) of the Regulation shall be in Form H. The return shall be in Form B. The names of all persons in receipt of salaries of not less than Rs. 1,440 per annum shall be included in this return.

22. The following procedure shall be observed in the levy of penalties under section 36 (1) for default to pay income-tax on the due date:—

(a) In case of failure to pay any instalment, a notice in Form I shall be issued to the assessee imposing a penalty of one per cent of the tax due and warning the assessee that if the whole amount due is not paid within 20 days a second penalty ten times the amount of the first will be imposed.

(b) In any case in which persistent default is made the assessing officer will call upon the assessee to show cause why there should not be imposed such penalty not exceeding the amount of tax as he may deem fit.

(c) The Deputy Commissioner of the District may annul or reduce any penalty imposed by him or by any officer subordinate to him.

23. Any person claiming refund of income-tax deducted from salaries may present to the Collector an application for adjustment under section 19 of the Regulation, and shall, along with the application, file a return in Form D showing his total income in the previous year and a statement showing the amounts deducted from his income under the head of salaries. The Collector may make such inquiries as he may deem necessary

Rules 24-29.

as to the total income of the applicant and shall, if he is satisfied that the applicant is entitled to any refund, pay or authorize payment in cash of such sum as may be due.

24. The owner of any security of the Government of Mysore or a debenture or other security for money issued by or on behalf of a local authority or company claiming a refund under section 37 of the Regulation shall present to the Collector (a) an application in Form J declaring truly therein his total income in the previous year with the declaration below the form duly signed before the Collector or attested by a Justice of the Peace or a Magistrate and (b) a statement in Form K showing details of the securities held by him.

25. On receipt of the application and the statement, the Collector may, after making such inquiries as he may deem necessary as to the total income of the applicant, issue a certificate of refund in Form L if he is satisfied that the applicant is liable to tax at less than one anna in the rupee or not liable to the tax.

26. If a claim for refund is made within one year from the end of the year to which the claim relates, the person empowered to pay the interest in the case of securities of the Government of Mysore and the Collector in other cases shall, on production of the certificate of refund, pay or authorize payment in cash of such refund as may be due.

27. In the case of dividends paid out of the profits of a company or of the profits of a firm divided between the partners, the person claiming a refund shall present to the Collector an application in Form J duly signed or attested as in Rule 24 above and shall forward the counterpart of the dividend warrant, an extract of the registered deed of partnership, or other proof showing the number of shares he holds in the company, or the share he holds in the firm, and the total amount of the dividend or profits paid to him including the income-tax deducted therefrom. The Collector may make such inquiries as he may deem necessary as to the total income of the applicant and if he is satisfied that the applicant is entitled to any refund provided that the company or firm has paid the tax due on its profits, he shall pay or authorize payment in cash of such refund as may be due.

28. (a) No refund shall be admissible on dividends not paid out of the taxable profits of a company nor on fractions of a rupee.

(b) Refunds may be remitted by post at the cost of the applicants.

29. (a) A refund shall not be paid except at the place where the tax in respect of which the refund is claimed has been received.

(b) If the person claiming the refund is not a resident of the place where the tax has been received he may send the declaration in Form J accompanied by the statement in Form K

Rules 30-33.

or the dividend warrant or other proof referred to in Rule 27 to the Collector of the place where he resides or carries on his business and apply for a certificate in Form M for submission to the officer empowered to grant the refund and, on receipt of such certificate the officer shall proceed as laid down in the above rules.

30. When a declaration of income in Form J has been received, the Collector may issue a certificate in Form L or M at any time during the financial year in which such declaration has been received without insisting on a fresh declaration of income.

31. (a) Against the order of a Collector on an application for refund a petition shall lie to the Commissioner.

(b) The petition shall ordinarily be presented within thirty days of receipt of the order of the Collector; but the Commissioner may receive a petition after the expiration of that period if he is satisfied that the petitioner had sufficient cause for not presenting it within that period.

32. If the applicant for refund is himself the Collector competent to sanction the refund, the application for refund shall be made to the next higher authority.

32A. If an assessee is himself the Collector competent to make the assessment, or the Commissioner competent to pass orders on an objection petition against the assessment, the assessment shall be made and the objection petition shall be dealt with by the next higher authority.

33. (i) In the case of life assurance companies whose profits are periodically ascertained by actuarial calculations, the taxable income shall be determined with reference to the average net profits disclosed by the last preceding valuation.

Provided that any deductions made from the gross income in arriving at the actuarial valuation which are not admissible for the purpose of income-tax assessment shall be added to the net profits disclosed by the valuation.

This clause shall apply also to the determination of the taxable income derived from the annuity and capital redemption business of life assurance companies, the profits of which can be ascertained from the results of an actuarial valuation.

If the tax on the average net profits during the period covered by the last preceding valuation is less than the average of the tax deducted at the source from the interest income derived from investments in the same period, a refund of the amount by which such deduction from interest exceeds the tax payable on the average net profits should be allowed.

(ii) If there has been no periodical actuarial valuation or if the last valuation took place more than five years previous to the year in which the assessment falls to be made, the taxable income shall be determined with reference to the interest,

Rules 33A.

dividends and rents received by the companies during the previous year.

(iii) In the case of insurance companies other than life assurance companies the taxable income in any year shall be the profits calculated for the year subject to the provisions of the following clause.

(iv) Amounts actually credited by an insurance company other than a life assurance company in the ordinary accounts of its business for the previous year to any fund established for the sole purpose of forming a reserve to meet outstanding or unexpired liabilities to policy holders (including therein risk of exceptional losses) and amounts actually credited by an insurance company of any kind in the ordinary accounts of its business for the year of assessment to its investment reserve fund for the purpose of meeting depreciation in the value of its securities shall be treated as expenditure incurred solely for the purpose of earning the profits of the business in determining the taxable income of the insurance company in that year.

(v) The taxable income of companies carrying on dividing society or assessment business shall be taken at fifteen per cent of the premium income in the previous year. Where a non-resident company carries on dividing society or assessment business in Mysore, the assessment shall be fifteen per cent of the premium income received in Mysore.

(vi) This rule shall apply only to the determination of taxable income from different classes of insurance business. The actual assessment of an insurance company carrying on more than one class of business shall, in accordance with the Regulation be determined as to its rate and amount by its aggregate taxable income from all the classes of business which it carries on.

33A. (a) In any case in which the profits accruing or arising or deemed to accrue or arise in Mysore to any person residing out of Mysore whether directly or indirectly, through or from any business connection in Mysore cannot be accurately ascertained, the amount of such profits for assessment purposes may be calculated on such percentage of the turnover of the business carried on in Mysore as the Collector, having regard to all the circumstances of the case, may consider to be reasonable. This rule shall apply also to the determination of the income for assessment purposes of persons assessable to income-tax under section 33 (2) on account of their connection with persons non-resident in Mysore.

(b) In cases in which the method of assessment on a percentage of turnover is inapplicable—as for example the case of a Mysore branch of a foreign insurance company—the profits of the Mysore branch may be assumed for income-tax purposes to bear the same proportion to the total profits of the company as its receipts bear to the total receipts.

Rules 33B-34.

33B. If amongst any persons engaged in any business, profession or vocation in partnership, together, any change shall take place in any such partnership either by death or dissolution of partnership as to all or any of the partners or by admitting any other partner therein before the time of making the assessment or within the year for which the assessment ought to be made under the Regulation, or if any person shall have succeeded to any business, profession or vocation within such periods as aforesaid, the tax payable in respect of such partnership, or any of such partners or any person succeeding to such business, profession or vocation shall be computed on the profits derived from such business, profession or vocation during the previous year in accordance with the provisions of the Regulation, notwithstanding such change therein or succession to such business, profession or vocation. The assessment so made will in all cases be subject to adjustment under the provisions of section 19 of the Regulation.

34. (i) Applications for composition in respect of the income on which the tax will be assessed shall be made in writing to the Collector before the 1st September and before the tax for the year is assessed by the Collector. But a Collector may receive an application after 31st August if he is satisfied that the applicant had sufficient cause for not presenting it within that date.

(ii) The party compounding should execute an agreement within one month from the date on which the amount of composition is notified to him. If he fails to execute the agreement within the above period, the Collector may proceed to assess him, as if no application for composition had been received.

(iii) Agreements for composition shall be in Form N or as near thereto as may be and shall be for a period of not more than five years. Compositions should not, however, be made as a matter of course for this period which is the maximum allowable, but the Collector should fix a suitable period in each case on a consideration of the circumstances. The agreement shall be made in two parts one of such parts executed by the compounding party remaining with the Collector and the other part signed by the Collector remaining with the compounding party.

(iv) No agreement for composition shall be made with companies or shall be entered into in respect of any income or portion of any income which is liable to taxation under the head of salaries or interest on securities.

(v) In order to arrive at the amount of the applicant's income for the period in respect of which the application is made, the Collector should institute inquiries as to the probability of a future increase or decrease in the applicant's income. The compounded income shall not be less than what is estimated as the average income for the period.

(vi) If the party who has compounded dies or becomes

Rules 35-40.

bankrupt or insolvent or, in the case of a firm, goes into liquidation or voluntarily closes his business before the expiration of the period comprised in the agreement, the agreement shall cease to have force on the 30th day of June next after such death, bankruptcy, insolvency or other proceeding, save and except as to any portion of the tax on the income compounded which before the said day shall have become payable and shall then be unpaid.

(vii) Fraud on the part of the party compounding in stating the income or otherwise shall render the agreement null and void.

35. Every receipt for money paid or recovered under section 45 of the Regulation shall be in Form O.

36. The powers of the Government to declare under section 47 of the Regulation which of several places of business shall be deemed to be the principal place of business for the purposes of the Regulation are hereby delegated to the Commissioner of Income-tax in Mysore.

37. An assessee who carries on business in several places is, assessable to income-tax by the Collector in the district in which the principal place of business of the assessee is situate.

Ordinarily the principal place of business shall be understood to mean the place at which the persons directing any company or firm to their business, or the registered or head office where the general books and accounts for all branches are kept and compiled.

38. When a Collector learns that an assessee having his principal place of business in his district has a place of business in another district he shall communicate with the Collector in that latter district with a view to obtaining a complete account of the annual profits or income of the company, firm or person and the Collector in the latter district may make the inquiry provided for by section 18 of the Regulation. The Collector in the district in which the principal place of business is situated shall not require the production of accounts or documents relating to the branch business of the assessee in other districts. The final assessment, however, shall be made by him and he shall have full power to deal with the reports made by other Collectors, and to alter and amend their estimates in making his final assessment. Full reasons should, however, always be recorded when the estimate of the Collector in another district is not accepted.

39. In calculating the amount of tax payable the amount due on fractions of a rupee shall be neglected; and in the amount of tax calculated, fractions of a pie shall be neglected.

40. The Commissioner of Income-tax in Mysore will be entrusted with the administrative working of the Regulation and he will issue such subsidiary instructions as may from time to time be required.

FORM A. (RULE 1).

I,..... Deputy Commissioner of.....
do hereby certify that the security specified below and standing
securities
in the name of is held under
are
trust wholly for religious purposes and that
legal obligation partly for charitable
..... of the interest on the security is applied to those or has
securities
been finally set apart for application thereto.

Dated

Deputy Commissioner of.....

- (1) Description of security.
- (2) Number
- (3) Date
- (4) Amount



FORM B. (RULE 9).

Income-tax return made by the head of every Government office, the principal officer of every local authority, company, public body or association and every private employer who has agreed to recover income-tax on behalf of Government under section 16 of Regulation VII of 1920.

Name—

- | | |
|-----------------------|----------------------|
| (1) Government office | (4) Public body |
| (2) Local authority | (5) Association, or |
| (3) Company | (6) Private employer |

1	2	3	4	5	6	7	8	9	10	11	12	13
Name of employee, pensioner, annuitant or receiver of gratuity, commission, perquisites or profits	Designation	Residence	Date of employment, if new	Monthly rate of fixed salary or wages payable on date of return	Allowances, fees, commissions, perquisites or profits, in lieu of or in addition to fixed salary, bonus and gratuities paid during the twelve months ending 30th June	Yearly amount of pension or annuity payable	Total amount received during the year	Date or dates of payment of the amount in column (8)	Amounts exempted under section 6 (1) and excluded under section 13 (2)	Net amount taxable	Amount of income-tax deducted	Remarks

I hereby certify that no persons employed in this—other than the persons noted in this return were receiving on the 30th day of June last or have received during the year ending on that date payments at the rate of Rs. 1,440 a year or more of the kinds described in column (5), (6) or (7) above.

(Signature).

NOTE—(1) If an employee has been or expects to be on leave out of Mysore between the 1st July last and 30th June next, notice should be given in the remarks column.

(2) If an employee has left your service since the submission of the last preceding return or if any changes are anticipated before the 30th June next, it is requested that a note regarding the same may be made at the back of this form, as this timely information will render much correspondence unnecessary.

(3) The year referred to in column (6) is the year immediately preceding the date of the return.

FORM C. (RULE 11).

Notice.

No. OFFICE OF THE COLLECTOR OF INCOME-TAX,
Dated.....192 .

To
.....

In pursuance of the provisions of section 17 of the Mysore Income-tax Regulation, 1920, you are hereby required to prepare a true and correct statement of your income and to furnish the information required in the form herewith attached so far it is applicable to your case, and to deliver it at this office duly signed by you as the principal officer of the company on or before the 15th day of September 192 with copies of the Balance Sheet and the Profit and Loss Account of the company.

Failure to furnish the return with the above accompaniments within the time allowed by law will, under section 21 (1) of the Regulation, entail forfeiture of the right of objection and under section 39, render you liable on conviction by a Magistrate to a fine which may extend to Rs. 10 for every day by which the return is late. The submission of a false or incorrect return will render you liable to penal assessments under section 24 or to prosecution under section 40 of the Regulation.

The income to be returned is the total income as shown by the accounts during either the twelve calendar months ending on the 30th June 19 or, if the accounts have been made up within the twelve calendar months ending on the 30th June 19, in respect of a year ending on any other day than the 30th June 19, then at your option the twelve calendar months ending on the day on which the accounts have so been made up. The period once decided upon cannot, however, be varied without the consent of the Collector of Income-tax.

You are further required under section 15 of the Regulation :—

(1) to deduct at the time of payment income-tax at the rate specified in Schedule I in respect of any income chargeable under the head "Salaries," provided that, if the payment is a recurring one and in respect of any period less than a year, the rate shall be determined with reference to the amount which would be proportionately payable in a year. The deductions so made should be paid into this office within one week from the date of payment of the salaries in question and particulars should be furnished of the persons from whose salaries the deductions have been made, and the amount of the salary and of the deductions in each case;

(2) to deduct at the time of payment at the maximum rate

Form C.

specified in Schedule I and pay into this office within one week from the time of payment the income-tax on the amount of interest on the debentures (if any) issued by the company. The remittance to this office should be accompanied by a statement showing for each debenture holder :—

- (1) Name
- (2) Description of security
- (3) Number of security
- (4) Date of security
- (5) Amount of security
- (6) Period for which interest is drawn
- (7) Amount of interest
- (8) Amount of tax

Collector of Income-tax.

INCOME-TAX—YEAR 192 192 .

Name of the company.....

Information from the accounts for the year ending

The return should be sent under cover and marked "confidential."

Amount Rs.

1. Profits as per accounts submitted—

(a) Salaries, wages, etc., and other receipts in lieu of or in addition to salary or wages paid by companies, other public bodies and associations

(b) Interest on securities of the Government of India

(c) Interest on securities of the Government of Mysore

(d) Interest on debentures and other securities of a local authority or company

(e) Income derived from house property

(f) Income derived from business

(g) Income derived from other sources, such as—

(i) Salaries not included in item (a)

(ii) Dividends from Joint Stock Companies registered in Mysore

NOTE.—If the tax has been paid by the company the fact should be noted.

(iii) Interest on mortgages, loans, fixed-deposits, current accounts, club debentures, etc.

(iv) Income from sources outside Mysore which accrues or arises on Mysore including dividends, pensions and income from agricultural land not paying land revenue to the Mysore Government

Form O.

Amount Rs.

(v) Ground-rent

NOTE.—Ground-rent includes all rent derived from land (1) not used for agricultural purposes or (2) not paying land revenue or any local rate to Government.

(vi) Profits from transactions whether in partnership with others or not which have not been accounted for elsewhere in this return

(vii) All other incomes not specified above (e.g.) director's fees, survey fees, etc.

2. Amount of interest credited to reserve and other funds and debited to the accounts

3. Amount of the cost value of the buildings owned by the company at the beginning of the previous year

4. Amount of the cost value of machinery and plant owned by the company at the beginning of the previous year

5. Amount of depreciation on buildings actually debited to the accounts—

(a) in the previous year

(b) up to the previous year... ..

6. Amount of depreciation on machinery and plant actually debited to the accounts—

(a) in the previous year

(b) up to the previous year... ..

7. Amount of income-tax and profession-tax debited to the accounts

8. Amount of the debenture loans issued by the company

9. Rate of interest on the debentures

10. Total amount placed to any reserve fund or of the nature of capital expenditure debited to revenue account

DECLARATION.

I..... declare that the information against each head in this return is correctly given as shown in the books of the company as also in the accounts which have been duly audited by the auditors of the company and which have been adopted by the shareholders of the company.

Signature.

Dated.....192 ..

Designation.

Form C.

Details of the house property referred to in item (1) (e) of there turn.

District, taluk and village	Particulars of property including name and number of street in which the property stands	Person in whose name the property stands in the municipal, village panchayet or revenue register	Annual letting value	Deductions claimed to be supported by the production of vouchers in each case
			Rs. a. p.	

Rs.

Allowances claimed—

1. Premia paid in the year ending on.....
to insure the property against risk of damage or destruction (Copies of receipts should be attached) ...
2. Interest paid by owner or a mortgage or charge on the property ...
3. Ground-rent paid by the owner on the property
4. Land revenue, local rates and municipal taxes paid by the owner on the property ...
5. Collection charges ...
6. Deductions claimed on account of vacancies...

Dated... ..192 .

Signature.

FORM D. (RULE 12).

Notice.

INCOME-TAX YEAR 192 -192

No. OFFICE OF THE COLLECTOR OF INCOME-TAX,
Dated 192

To
.....

In pursuance of the provisions of the Income-tax Regulation of 1920, you are hereby required to prepare a true and correct statement of your income in the form sent herewith, so far as it is applicable to your case, and to deliver it at this office, duly signed, by you within 30 days from the date of this notice.

The accompanying notes, explanations and instructions have been drawn up in order to assist you in filling up the form.

If you desire further information on any point you should apply to the Collector of Income-tax.

Failure to furnish the return on the due date will under section 21 (1) entail forfeiture of the right of objection and under section 39 render you liable on conviction by a Magistrate to fine which may extend to Rs. 10 for every day by which the return is late. The submission of a false or incorrect return will render you liable to penal assessment under section 24 or to prosecution under section 40 of the Regulation.

The income to be returned is the total income during either (1) the twelve calendar months ending on the 30th June 192 or, (2) if the accounts have been made within the twelve calendar months ending on the 30th June 192, in respect of a year ending on any other day than the 30th June 192, then at your option the twelve calendar months ending on the date on which the accounts have so been made up. The period once decided upon cannot, however, be varied without the consent of the Collector of Income-tax.

You are also required, in accordance with section 28 of the Regulation, to furnish the Collector with a return:

(1) If you are a member of a firm, of the names of the partners of your firm with their addresses;

(2) If you are a member of an undivided Hindu family, of the names of the adult male members of the family with their addresses;

(3) If you are a trustee, guardian or agent, of the names of the persons for whom you are trustee, guardian or agent with their addresses.

If you claim exemption from or abatement or reduction of

Form D.

the rate of tax, your attention is particularly directed to No. 12 of the instructions which follow.

Collector of Income-tax.

INCOME-TAX YEAR 192 -192 .

Return of income for assessment under section 17 of the Mysore Income-tax Regulation, 1920:

(This return should be sent under cover and marked confidential).

Total income.

Sources	Amount	Amount of tax deducted at source
	Rs. a. p.	Rs. a. p.
Income received under the following heads during the year ending :—		
Salary, wages, annuity, pension, gratuity, fees, commission, perquisites, allowances and other receipts in lieu of or in addition to salary or wages received during the year ending :—		
(1) Paid by Government
(2) Paid by local authorities
(3) Paid by companies, other public bodies and associations
(4) Paid by private employers under an agreement with the Collector
Interest on securities :—		
(5) On securities of the Government of India
(5)a On securities of the Government of Mysore
(6) On debentures and other securities of a local authority or other company
(7) Income derived from house property
(8) Income derived from business
(9) Professional earnings
Income derived from other sources
(10) Salaries not included in items 1 to 4

Form D.

Sources	Amount	Amount of tax deducted at source
(11) Other sources, such as—	Rs. a. p.	Rs. a. p.
(a) Dividends from Joint Stock Companies registered in Mysore
(b) Interest on mortgages, loans, fixed deposits, current accounts, club debentures, etc.
(c) Income from sources outside Mysore which accrues or arises in Mysore including dividends, pensions and income from agricultural land not paying land revenue to the Mysore Government
(d) Share in joint family income
(e) Ground-rent
(f) Profits from transactions whether in partnership, with others or not which have not been accounted for elsewhere in this return...
(g) All other income not specified above, e.g., director's fees, survey fees, etc.
Total income from all sources
Deduct—		
(1) Life Insurance premia paid during the year on the life of the assessee or his wife
(2) Provident Fund subscriptions (see Instruction 13)
(3) Amount of income taxed at the source
Net taxable income

NOTE.—If the tax has been paid by the Company the fact should be noted.
NOTE.—Ground-rent includes all rent derived from land (1) not used for agricultural purposes or (2) not paying land revenue or any local rate to Government.
NOTE.—1. Before filling up this return first read the instructions attached.
 2. Where there is no income to be returned for assessment against any head in column 1, the word "None" should be entered in column 2.

Form D.

For employees { Employer's name
 Employer's address
 Monthly rate of salary
 Place of residence
 Principal place of business
 Other place or places of business
 Name or names under which the business
 is conducted.

Names and addresses of all partners in the case of firms, names and addresses of all adult male members in the case of an undivided Hindu family.

Names and addresses of any persons for whom the assessee is an agent, trustee or executor.

$\frac{I}{We}$ declare that the information given

in this return is correct, that the income shown in this return is correct that the income shown in this return is truly stated against each of the sources therein mentioned, that the period in which it accrued was twelve calendar months ending that no

other income accrued during that year and that $\frac{I}{We}$ have no other sources of income.

Dated.....192

(Signature).

Details of the house property referred to in item 6 of the form of return.

District, taluk and village	Particulars of property including name and number of street in which the property stands	Person in whose name the property stands in the municipal, village panchayet or revenue register	Annual letting value	Deductions claimed (to be supported by the production of vouchers in each case)
			Rs. A. P.	

Allowances claimed

Rs. A. P.

- (1) Premia paid in the year ending on to insure the property against risk of damage or destruction.

(Copies of receipts should be attached.)

Form D.

	Rs.	A.	P.
Allowances claimed— <i>concl'd.</i>			
(2) Interest paid by owner on a mortgage or charge on the property.			
(3) Ground-rent paid by the owner on the property			
(4) Land revenue, local rates and municipal taxes paid by the owner on the property.			
(5) Collection charges			
(6) Deductions claimed on account of vacancies			

Dated.....192 .

(Signature).

Instructions for the preparation of the return in Form D.

1. *Submission of Return of Income.*—The return should be delivered to the Collector as soon as possible. The maximum limit of time allowed is thirty days provided that when any assessee applies on reasonable grounds for an extension of time for submitting his return of income, the Collector shall have power to extend the time limit of thirty days to such further period as he may consider proper in each case.

2. *Previous Year.*—The income shown in the return should be that of the calendar, Samvat, Marwari or other year for which the accounts were last made up for the assessee's own purposes provided that such year was a year of twelve full calendar months and that the last day of such year fell within the twelve calendar months ending 30th June 1919. In all other cases it should be that of the year ending 30th June 1919.

3. *Name, Designation, Residence.*—The ordinary designation of the person should be entered in the return. If the person making the return has several places of business the principal place of business should be specified and all other places should be shown in the space provided or if this is not sufficient on a sheet attached. In the case of a person carrying on business under any name or names, other than his own, such other name or names should be entered in the return.

4. *Names of Partners.*—Any person making a return of income which has accrued in partnership with others is bound by section 28 (2) of the Regulation to furnish the names of all his partners and their addresses.

5. The following are liable to assessment to income-tax. All persons ("person" includes a firm and a Hindu undivided family) resident in Mysore and persons not resident in Mysore who may be deemed to be liable in respect of any class of income, whose income is Rs. 2,400 or upwards.

6. *Salary, Wages, etc.*—In column 2 of the return should be shown the total gross income without deduction of the income

Form D.

tax paid, provident fund, subscriptions or any other such payment. An allowance for house-rent or the value of rent free quarters is assessable to income-tax and should be returned under the above heading. Any portion of the salary paid outside Mysore for services in Mysore must be included in the return.

7. *Dividends and Interest on Securities.*—In column 2 of the return the gross amount of the dividends or interest should be shown and in column 3 the amount of income-tax deducted at source, if any.

8. *Professional Earnings.*—Income under this heading should be computed after making allowance for any expenditure incurred solely for the purposes of the profession provided that no allowance may be made on account of expenditure of the nature of capital or personal expenditure. Full particulars should be given of all deductions made from the gross income.

9. *Interest on Mortgages, Loans, etc.*—The interest which accrues in the year is often not actually paid in it, but is added to the capital and itself bears interest. In such cases, the interest that accrues or falls due in the year should be included in the income returned under this head.

10. *House Property.*—Where house property is entered in the municipal, village panchayet or revenue registers under any name other than the name of the owner, such name or names should be clearly specified in the form provided.

The *bona fide* annual value of a house is the full market value at which that house could be let from year to year irrespective of any charges by way of municipal rates or taxes thereon. It therefore differs from the actual annual rent payable on a long term lease, or the actual rent payable on a yearly lease under a privileged rental or with tenant's liability to pay owner's rates or taxes. The following allowances are admissible:—

- (i) Insurance premia, less discount, if any,
- (ii) Interest paid to mortgagee,
- (iii) Ground-rent,
- (iv) Land Revenue, local rates and municipal taxes,
- (v) Vacancies (allowances for unoccupied property),
- (vi) Collection charges,
- (vii) Where the property is in the occupation of the owner, or where it is let to a tenant and the owner has undertaken to bear the cost of repairs, a sum equal to one-sixth of the *bona fide* annual value of the property; where the property is in the occupation of a tenant who has undertaken to bear the cost of repairs, the difference between such value and the rent paid by tenant up to but not exceeding one-sixth of such value.

In the case of buildings occupied for business purposes, attention is invited to section 9 (2) of the Regulation.

11. *Income from outside Mysore.*—Income from sources outside Mysore which accrues or arises in Mysore including

Form D.

dividends, pensions and income from agricultural land not paying land revenue to the Mysore Government is liable to assessment and should be entered in the return under head No. 7.

12. *Business, Trade, Commerce, etc.*—In computing the income returnable no deduction may be made for any of the following.—

- Interest on capital of the owner or owners;
- Payments on drawing on account of personal expenditure;
- Bad debts not actually written off;
- Amounts set off out of the profits of the year on account of ascertained losses of previous years;
- Payment made to form an insurance fund against future losses;
- Payment on account of income-tax or profession-tax;
- Sums expended on charity or presents;
- Sums given by way of commission not in the regular course of business;
- Sums paid for the purchase of a good will or other similar expenditure of a capital nature.
- Expenditure not incurred in the regular course of business.

13. *Life Insurance.*—The allowance extends to sums paid to any provident fund to which the Provident Funds Regulation, 1916, applies. These should not be deducted from any income shown in column 2 but should be entered in the space provided.

For the purpose of obtaining relief on account of any such payments, the original receipts or copies thereof must be submitted in accordance with rule 7.

14. *Income Taxed at the Source.*—In computing the income taxable under section 14, the Collector will make the necessary allowance for any income which has already paid tax at the source.

15. *Correspondence and Petitions.*—Petitions against the assessments made should be addressed to the Commissioner of Income-tax, that is to the

Every petition must be in the prescribed form and should ordinarily be presented within thirty days of the receipt of the notice of assessment and should bear a court fee stamp of Rs.

All correspondence relating to income-tax matters (excepting such as may relate to petitions presented to the Commissioner) should be addressed to the Collector of Income-tax.

FORM E. (RULE 17).

Notice under section 18, sub-section (2) of Regulation 1920.

No.
Date
To

With a view to testing the correctness of the return furnished by you under section 17 of Regulation of 1920 for the year ending.....

I hereby require you to attend either in person or by representative and produce or cause to be produced for examination at my office at.....at on all accounts, documents (including vouchers, invoices and receipts) and other evidence necessary to prove the extent of your income from all sources during the year to which the return relates. Wilful failure to comply with this notice will entail forfeiture of the right of objection to the assessment under section 21 of the Regulation and will render you liable to prosecution under section 39, sub-section (d) of the Regulation.

Collector.

NOTE.—In the case of money lending, the capital account, ledger, day book and all connected original documents must be produced.

(2) For trades and manufactures, the stock book, ledger and day book must be produced, together with all vouchers, receipts and invoices, necessary to prove the entries.

(3) In the case of businesses working through agencies which change hands periodically, all old agency accounts must be produced unless the Collector is satisfied that they have been completely closed and are no longer required.

(4) Assessee who own a number of different businesses, branches or agencies are expected to produce 'head-quarter' accounts in which the results of their working are co-ordinated.

(5) For all accounts, any previous book from which entries have been brought forward must be produced.

(6) In all cases the accounts must be accompanied by a statement signed by the assessee giving (a) complete list of the accounts produced and (b) the name of the assessee's representative who is authorised to explain the accounts.

FORM F. (RULE 18).

Notice under section 20 of Regulation of 1920.

No.
Date
To

residing at

Your are hereby required to take notice that you have been assessed _____ under the Mysore Income-tax Regulation of 1920 for the year ending _____, according to the particulars specified below and that you would pay the amount of the assessment _____ within sixty days from the date of balance due on adjustment receipt of this notice,

Form F.

2. You may, if you so desire pay the amount of the assess-
balance due on adjust-
ment in two equal instalments on the date specified below. In
ment case of default, however, in the payment of the first instalment,
the whole amount of the assessment will immediately become
balance due recoverable. If you object to this assessment
adjustment and are not de-
barred from presenting a petition for relief under section 21 of
the Regulation by the failure to make a return under section 17
or to comply substantially with all the terms of a notice served
on you under section 18, a petition for relief will lie to the
within thirty days of receipt of this notice. If such petition
is presented within the time allowed the Collector may in his
discretion treat you as not being in default in respect of payment
of the tax till orders on the petition have been passed. Failure
to pay any instalment will render you liable to pay in addition a
penalty of one per cent on the tax due. You are further warned
that unless the whole amount due together with the said penalty
is paid within twenty days from the date of the notice intimating
imposition of the said penalty a further penalty of ten per cent
on the tax due will be levied and that in case of persistent default
the Regulation provides for the levy of a penalty equivalent to the
whole tax.

Particulars.

1. Source or sources of income	...	...
(a) Salaries paid by Government	...	...
(b) " paid by local authorities	...	...
(c) " paid by companies, other public bodies and associations	...	...
(d) " paid by private employers under an agreement with the Collector	...	...
(e) Interest on securities to the Government of India.	...	...
(f) Interest on securities to the Government of Mysore	...	...
(g) Interest on debentures and other securities of a local authority or company	...	...
(h) Income derived from house property	...	...
(i) Income derived from business	...	...
(j) Professional earnings	...	...
(k) Salaries noted included in items (a) to (d)	...	...
(l) Other sources	...	...
	Total of items (a) to (l)	...
2. Place or places, district or districts, in which the income accrued	....	..
C. R. N.		H*

Form H.

5. Your petitioner has made a return of his income to the under section 17, sub-section..... of the Regulation and has complied with all the terms of the notice served on him by the Collector under section 18.

Your petitioner therefore prays that he may be assessed accordingly (or that he may be declared not to be chargeable under the Regulation.)

(Signed).

Form of Verification.

I, , the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed).

Statement of Income.

Source of income	Place at which derived	Gross income from all sources	Gross taxable income	Admissible charges	Net income liable to tax

FORM H. (RULE 21).

Notice under section 28, sub-section (1) of Regulation of 1920.

To

You are hereby required to fill in and to sign and deliver at within

days of receipt of this notice a return in the accompanying form (Form B) containing to the best of your belief the name and address of every person employed in your service who is receiving in virtue of such employment any income amounting to Rs. 1,440 or more per annum. You are further requested to state, when submitting the return, whether you will undertake to collect the tax due from the persons included in the return and to forward the amount to me on condition of being allowed a commission of per cent on the amount payable. In the event of your agreeing to this arrangement, you are requested in making the return, to sign an agreement to that effect at the foot of the return.

Collector.

Forms I-J.

FORM I. (RULE 22).

Notice.

You have not paid the sum of Rs. being the first instalment of income-tax due by you for the year on the due date, *viz.*, in accordance with the notice of assessment order on your revision petition sent to you on . You are requested to take notice that in consequence of your default the whole amount of the tax has now become due and that in addition a penalty of Rs. has been imposed upon you. You are further warned that unless the whole amount due (Rs.) together with the said penalty is paid within 20 days from the date of this notice, a further penalty of ten times the penalty now imposed will be levied and that in case of persistent default, the Regulation provides for the levy of a penalty equivalent to the whole tax.

Collector.

FORM J. (RULES 24 AND 27).

Application for refund of tax payable or paid under the Mysore Income-tax Regulation.

I, , do hereby state that my income from all sources during the year ending 30th June 192 , as shown below amounted to Rs.

2. I accordingly hereby claim a refund of Rs. at one anna pies in the rupee on income of Rs. from dividends of Companies, a refund of Rs. on income of Rs. from share of profits of firms, a refund of Rs. , on income from interest on securities.

3. The counterparts of dividend warrants, an extract of the deed of partnership and certificates for payment of income-tax are herewith attached.

Source	Amount of income Rs.	Remarks
NOTE.—Payments received outside Mysore on account of services rendered in Mysore to be declared under head F below.) Dividends from companies during the year ending 30th June 192 ... Share of profits of firms during the year ending 30th June 192 ...		

Form J.

Source	Amount of income Rs.	Remarks
Interest on securities during the year ending 30th June 192	
<p>NOTE.—Securities include— (a) promissory notes, debentures, stock or other securities of the Government of Mysore, and (b) debentures or other securities for money issued by or on behalf of a local authority or company.)</p>		
Salary, annuity, pension or gratuity received during the year ending 30th June 192	
Income received under the following heads during the year ending 30th June 192	
A. Trade, profession or vocation	
B. Interest on mortgages, fixed deposits, current accounts, sums lent to traders and loans to others, club debentures, etc.	
C. House property and land (other than agricultural land)	
D. Director's fees, survey fees, University and other examination fees, etc.	
E. Income received from outside Mysore including pensions, dividends and income from agricultural land not paying land revenue to the Mysore Government	
F. All other income not specified, e.g., rewards, honoraria, etc.	
Grand Total	

House property income—Proprietors of houses residing on their own premises are exempted from tax on one-sixth of the rental value of such portion self-occupied : five-sixths of the rental value should be declared as income.

Penalty.—By section 177, Indian Penal Code () it is provided that whoever being legally bound to furnish information on any subject to any public servant, as such, furnishes, as true information which he knows or has reason to believe to be false, shall be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

I hereby declare that my income from all sources as stated above includes my share in the joint family income and is the only income that actually accrued to me, and that I had no

Forms K-L.

other income from any other source accruing, arising or received in Mysore during the year in question.

Address in full,

Post office at which payment is desired. (Signed).

(Designation).

Collector of Income-tax

Before me

Justice of the Peace

Magistrate

Dated 192

NOTE.—The amount of income-tax paid must not be deducted from the income shown herein. For the purpose of the return income-tax deducted at the source in respect of dividends of companies and interest on securities should be added to the amount actually received by the applicant in order to ascertain the total income to be shown herein.

FORM K. (RULE 24).

For the Year ending 30th June 192

I hereby state that the following are the details of the Securities* held by me:—

Description of Securities	Number	Date	Amount

Dated this the day of 192

(Signed).

*NOTE.—Securities include—

(a) Promissory notes, debentures, stock or other Securities of the Government of Mysore, and

(b) Debentures or other Securities for money issued by or on behalf of a local authority or company.

FORM L. (RULE 25).

For the Year ending 30th June 192

I, , Collector of Income-tax, do hereby certify that the income of the owner of the Securities specified below is liable to taxation at 12 pies in the rupee in respect of such

Forms M-N.

Securities * but his income from all sources including the interest on such Securities being more than Rs. and less than Rs. , he is entitled to a refund calculated at the rate of pies in the rupee :—

Description of Securities	Number	Date	Amount

Dated this the day of 192 .

Collector of Income-tax.

* Note.—Securities include—
 (a) Promissory notes, debentures, stock or other Securities of the Government of Mysore, and
 (b) Debentures or other Securities for money issued by or on behalf of a local authority or company.

FORM M. (RULE 29).

I, , Collector of Income-tax, do hereby certify that the income from all sources of amounts to Rs. for the year ending 30th June 192 .

Collector of Income-tax.

FORM N. (RULE 34).

Agreement for Composition.

Agreement for composition under Regulation of 1920 between the Collector of and hereinafter called the "compounding party."

It is hereby agreed

1. That for each and every year for a period of years from the first day of July 192 the income of the compounding party which the tax will be assessed excluding any income that he may derive under the head of salaries or interest on Securities which is, separately assessable, shall be computed at Rs.

2. That the tax on the amount of such composition amounting to Rs. shall be paid without deduction on the day of in each year of the said period by the compounding party to the Collector at his office.

Form O.

3. That if default be made in payment of the said tax or any instalment of the same on the date fixed for payment thereof, such amount shall be recoverable in the same manner and by the same means as any other assessment made under the Regulation.

4. If the compounding party dies or becomes bankrupt or insolvent, or if a firm, goes into liquidation or voluntarily closes his business before the expiration of the said period of years, this agreement shall determine on the 30th day of June next after such death, bankruptcy, insolvency or other proceeding, save and except as to any portion of the tax on the income compounded which before the said day shall have been payable and shall then be unpaid.

5. If the agreement is shown to the satisfaction of the Collector to have been obtained by fraud on the part of the compounding party in stating his income or otherwise, it shall be void and of no effect, and the Collector shall proceed to assess income-tax upon him in accordance with law.

In witness whereof, the Collector hath signed one part of this agreement and the compounding party hath signed or affixed his seal and duly executed the other part thereof this day of 19

Witnesses to the signature of the Collector

Witnesses to the signature of

FORM O. (RULE 35).

Receipt under Section 45 of Regulation	of 1920.
Received from	the sum of Rs.
being the amount of the (first or second) instalment of income-tax assessed on	of 1920 for the
adjusted under Regulation	and penalty (if any)
year commencing the 1st day of July	Collector.
Rs. or Rs. in all.	

APPENDIX I.**MEMORANDUM OF ADDITIONAL INSTRUCTIONS FOR AUDITORS
FOR THE PREPARATION OF RETURNS OF INCOME FOR
INCOME-TAX PURPOSES.**

The return of income shall contain a true and complete statement of income from all sources liable to taxation whether already taxed at the source, as in the case of Government securities, or not, and shall show the aggregate income received during the previous year from each source.

If the assessee's accounts have been made up in the previous official year for a full year, the return of income shall be for the year ending on the date to which the accounts were made up. If otherwise, it shall be for the year ending 30th June. The exact period for which the accounts were made up must be stated.

2. The return of income should, when possible, exhibit the result of working for a complete period of twelve calendar months, and should be accompanied by a copy of the assessee's last profit and loss account as well as by information regarding the capital employed in the business.

3. A certificate must be appended to the audited return of income that proper books of accounts have been kept on a recognized system in English or one of the vernaculars of the State and properly closed and balanced from year to year and that the return made is in accordance both with the books and with the requirements of the Income-tax Regulation and rules. In explanation of this certificate there should be added a clear description of the nature of the books kept by the assessee.

4. Where an assessee's business extends over several places, a list of the several places in which the business is carried on together with information regarding the relations of the businesses with one another and the nature of the business carried on in each place should be added. If it is claimed that different businesses or branches in which an assessee is interested are assessable separately and not as part of the main concern, the grounds of the claim should be stated for the decision of the Collector and if it is further alleged that the separate concerns are conducted as distinct partnerships, the terms of the partnership deeds should be stated for the Collector's information.

5. In every case of a firm with several branches the production of a general or head-quarter account must be insisted upon by the auditor and all adjustments between branches must be examined and a clear statement of such adjustments submitted to the Collector.

Appendix I.

6. In cases in which trading stocks or stocks of consumable stores or working materials are carried over from year to year the nature of the accounts kept of stocks or stores, the manner of the verification of the same and the methods adopted in the valuation of the opening and closing balances must be stated. The prices of articles of merchandize shown in the assessee's books should be checked in as many cases as possible with the invoices or bills under which they were brought.

7. In the case of money-lenders it should be noted that what is taxable is the income accruing, arising or received. Interest which accrues in the year is often not actually paid in it but is added to the capital and itself bears interest. It is also found that payments of capital and interest are often not distinguished in the accounts. In such cases the only fair way to assess the income of a particular year is to assess the income that accrues or falls due in it.

8. It is also a common practice for a trader preparing goods for sale and selling both his own and those of others to charge a commission on all sales and to show as his income from goods prepared by himself only the commission charged. In such cases the production of the accounts of the assessee's mill, tannery or other place where the goods were prepared must be insisted upon and except in cases where, for the reasons mentioned in paragraph 4 *supra*, the business at the place of sale can be regarded as distinct from that at the place of manufacture, the income of the assessee from the manufacture and sale of the goods prepared in his mill, tannery, etc., must be ascertained from the accounts kept at the place of manufacture and sale and exhibited in the profit and loss statement separately from the commission received on sale of goods received from other people. The sale proceeds of the goods prepared at the assessee's mill tannery, etc., and of the goods received from others for sale on commission should also be specified.

9. Full particulars should be given of all deductions made from the gross income. No deduction should be made that is inadmissible under the income-tax rules or in respect of charges that were not incurred in earning the profits returned.

10. When a deduction is claimed on account of interest paid on borrowed capital, the auditor should satisfy himself that the borrowed capital was applied to the purposes of the trade or profession. Vouchers evidencing the payment of interest should be insisted on wherever possible. Charges on account of interest on a trader's own capital must be disallowed.

11. When losses not compensated for by insurance or otherwise are claimed as a set off against profits the accounts must show:—

- (a) of what the loss consisted,
- (b) when it was actually sustained and
- (c) how it was determined to be a loss.

Appendix I.

12. In the case of deductions claimed on account of bad debts the auditor must satisfy himself that the debts have been written off in the year and must obtain particulars as to.—

(a) of what debts consisted,
(b) when they were created,
(c) when they became due,
(d) how they were actually determined to be worthless,

(e) whether they were included as income in the year of account or in any previous year, and

(f) whether they have not been written off to profit and loss before.

Care must be taken to see that a bad debt has been regularly brought forward in the ledger from year to year from the date on which the debt arose and that when once a particular debt has been *bona fide* and upon reasonable grounds written off to profit and loss in one year, no portion of such debt is carried forward so as to be set off against or taken in reduction of the profits of the next or any succeeding year.

13. An auditor may represent an assessee at an enquiry under the Regulation, but an auditor who in so doing took the position of an advocate would be considered guilty of misconduct.

**SUBSEQUENT NOTIFICATIONS OF GOVERNMENT
THE INCOME-TAX REGULATION.**

(i) *No. R. 13950—Income-tax 1-19-5(a), dated 21st June 1920.*

Under Section 2, Sub-sections (5) and (6) of the Mysore Income-tax Regulation, VI of 1920, the Government hereby invests the undermentioned officers with the powers of a Collector or of a Commissioner to the extent and in the local area specified against each :—

Officer	Powers conferred	Local area
1. Mr. K. Matthan, B.A. (on Special Duty).	All the powers of a Collector or Commissioner under the Regulation.	The whole State, including the Bangalore and Mysore City Municipalities.
2. Deputy Commissioners of Districts.	All the powers of a Collector and all those of a Commissioner in respect of the revision of assessments made by officers subordinate to them.	The whole District, except Bangalore and Mysore Cities in the Bangalore and Mysore Districts respectively.
3. The Special Income-tax Collector, Bangalore.	All the powers of a Collector ...	The Bangalore and Mysore City Municipalities.
4. The Special Magistrate, Kolar Gold Fields.	All the powers of a Collector in respect of the assessment of income not exceeding Rs. 8,000, with the exception of the powers in relation to prosecutions under Section 41.	The area under the jurisdiction of the Kolar Gold Field Sanitary Board.
5. All Assistant Commissioners in charge of Sub-Divisions.	Do	The limits of their Sub-Divisions.
6. The Assistant Commissioner, Nanjangud Sub-Division.	Do	The Yelandur Jahgir.
7. The Assistant Commissioner, Tarikere Sub-Division.	Do	The Sringeri Jahgir.

(ii) *No. R. 14058—Income-tax, 1-19-6, dated 23rd June 1920.*

Under Section 2 (7) of the Mysore Income-tax Regulation, No. VI of 1920, and subject to such special orders as may from time to time be passed, the Government of His Highness the Maharaja of Mysore are hereby pleased to declare all foreign Associations, carrying on business within the territories of His Highness the Maharaja of Mysore, whether incorporated or not, and whether their principal place of business is situate within the said territories or not, to be Companies for the purposes of the aforesaid Regulation.

Subsequent Notifications.

(iii) *No. R. 15—Income-tax 1-19-13, dated 1st July 1920.*

Mr. K. Matthan, B.A., who has been appointed Special Officer in connection with the levy of Income-tax, in Government Order No. C. B. 1853-1922—C. B. 235-9-3, dated the 29th May 1920, is, under Section 2, Sub-sections (5) and (6) of the Income-tax Regulation, VI of 1920, appointed "Commissioner of Income-tax in Mysore" during the period of such special duty.

(iv) *No. R. 17—Income-tax 1-19-12, dated 1st July 1920.*

Under Section 2, Sub-sections 5 and 6 of the Mysore Income-tax Regulation, VI of 1920, the Government hereby invests the undermentioned officer with the powers of a Collector or of a Commissioner to the extent and in the local area specified:—

Officer	Powers conferred	Local area
Commissioner of Income-tax in Mysore.	All the powers of a Collector or Commissioner under the Regulation.	The whole State including the Mysore and Bangalore City Municipalities.

2. To the above extent Notification No. R. 13950—I. T. 1-19-5(a), dated 21st June 1920, is hereby modified.

(v) *No. R. 248—Income-tax 1-19-14, dated 6th July 1920.*

Under Section 2 (4) of the Mysore Income-tax Regulation, VI of 1920, the Government of His Highness the Maharaja shall be the "Chief Revenue Authority" for the purposes of the said Regulation.

(vi) *No. R. 640—Income-tax 2-20-2, dated 12th July 1920.*

Under Section 2, Sub-sections (5) and (6) of the Mysore Income-tax Regulation, VI of 1920, the Government hereby invests the undermentioned officer with the powers of a Collector to the extent and in the local area specified:—

Officer	Powers conferred	Local area
Personal Assistant to the Deputy Commissioner, Shimoga District.	All the powers of a Collector in respect of the assessment of income, not exceeding Rs. 8,000, with the exception of the powers in relation to prosecutions under Section 41.	The Tirthahalli Taluk.

Subsequent Notifications.

(vii) *No. R. 1710—Income-tax 5-20-3, dated 3rd August 1920.*

In exercise of the powers conferred by Section 44 of the Income-tax Regulation, VI of 1920, the Government of His Highness the Maharaja are pleased to direct that the said Regulation shall not apply to the following classes of income:—

1. Scholarships granted to meet the cost of Education.
2. Such portion of the income of a member of His Highness' Military Forces as is compulsorily deducted from his salary by the orders or with the approval of the Government for payment as to a Regimental Fund.
3. The allowances attached to the following Military distinctions:—
 - (a) Victoria Cross.
 - (b) Military Cross.
 - (c) Order of British India.
 - (d) Indian Order of Merit.
 - (e) Indian Meritorious Service Medal.
4. The interest on deposits in the Mysore Government Savings Bank. (To be substituted in place of Government Notification No. R. 13949—I. T. 1-91-2, dated the 21st June 1920.)

(viii) *No. R. 2252—Income-tax 5-20-9, dated 17th August 1920.*

The Government of His Highness the Maharaja are pleased to direct that Rule 7 (5) of the Rules under the Mysore Income-tax Regulation, VI of 1920, issued with Government Notification No. R. 13899—S. R., dated 19th June 1920, be amended as follows:—

“(5) In the case of exemptions under Section 12 (2) claimed by a servant of the Government or of a local authority in respect of payments to a State Insurance, Provident or Family Pension Fund in excess of what is exempt under Section 6 (1), by a certificate of the officer who disburses the salary of the claimant.

(ix) *No. 2042 R.—I. T. 5-20-6, dated 12th August 1920.*

In exercise of the powers vested in them under Section 43, Sub-Section (1) of the Mysore Income-tax Regulation, VI of 1920, the Government of His Highness the Maharaja of Mysore are pleased to direct that the following rule be read as Rule 17A of the rules framed under the said Regulation, published with Government Notification No. R. 13899—S. R., dated 19th June 1920.

Subsequent Notifications.

"17 A. When the production of accounts is required under Section 18 (2) of the Regulation, if the accounts are not maintained either in English or in Kannada, a true translation of the accounts either in English or in Kannada shall be produced along with the originals."

(x) *No. R. 2158—I. T. 2-20-9, dated 13th August 1920.*

Under Section 2, Sub-Sections (5) and (6) of the Mysore Income-tax Regulation, VI of 1920, the Government hereby invests the undermentioned officers with the powers of a Collector, to the extent and in the local area specified against each :—

Officer	Powers conferred	Local area
1. The Asst. Comr. in charge of the Mysore Sub-Dn.	All the powers of a Collector in respect of the assessment of income not exceeding Rs. 8,000 with the exception of the powers in relation to the prosecutions under Section 41.	The taluks of Mysore, Hunsur, Yedatore, Heggaddevankote, including the area under the revenue jurisdiction of the Special Land Acquisition Officer, Krishnarajasagara, in the taluks of Mysore and Yedatore.
2. The Asst. Comr. in charge of the French Rocks Sub-Dn.	Do	The taluks of Seringapatam, French Rocks (Sub-Taluk), Mandya, Nagamangala, Krishnarajpete including the area under the jurisdiction of the Special Land Acquisition Officer, Krishnarajasagara, in the Taluk of Krishnarajpete.

(xi) *No. R. 2215—I. T. 5-20-7, dated 14th August 1920.*

The Government of His Highness the Maharaja are pleased to direct that in Instruction 6 of Form D. of the rules under the Mysore Income-Tax Regulation of 1920, prescribed in Government Notification No. R. 13899—S. R., dated 19th June 1920, for, "An allowance for house rent or the value of rent-free quarters is assessable to income-tax and should be returned under the above heading" the following shall be substituted :—

"An allowance for house rent, or the value of rent-free quarters (in cases where it is permissible to the occupant to sublet the quarters or a portion thereof) is assessable to income-tax and should be returned under the above heading."

(xii) *No. R. 2252—I. T. 5-20-9, dated 17th August 1920.*

The Government of His Highness the Maharaja are pleased to direct that Rule 7 (5) of the rules under the Mysore Income-tax Regulation, VI of 1920, issued with Government Notification
C. R. M.

Subsequent Notifications.

No. R. 13899—S. R., dated 19th June 1920, be amended as follows:—

“(5) In the case of exemptions under Section 12 (2) claimed by a servant of the Government or of a local authority in respect of payments to a State Insurance, Provident or Family Pension Fund in excess of what is exempt under Section 6 (1) by a certificate of the officer who disburses the salary of the claimant.

(xiii) No. R. 2260—I. T. 1-20-7, dated 17th August 1920.

Under Rule 15 (a) of the rules framed under the Mysore Income-tax Regulation, VI of 1920, the undermentioned Accountants, who have been certified under the Mysore Companies Regulation, are hereby approved for Income-tax purposes, to the extent noted against each.

Name	For what languages	Period
1. Mr. R. S. Ramakrishna Iyer	For accounts in the English and Kanarese languages.	For the period of currency of his certificate and any further period for which the certificate may hereafter be extended.
2. Mr. K. Srinivasa Raghavachar.	Do	Do
3. Mr. T. M. S. Subramanyam.	For accounts in the English language,	Do

(xiv) No. R. 2396—I. T. 5-20-10, dated 19th August 1920:

The Government of His Highness the Maharaja are pleased to direct that the following addition be made to clause (a) of Rule 15 of the Rules under the Mysore Income-tax Regulation of 1920, issued under Government Notification No. R. 13899—S. R., dated 19th June 1920, to be inserted “(3) The Chairman, Mysore Chamber of Commerce.”

“(4) The Special Collector of Income-tax for the Bangalore and Mysore Cities.”

**RULES FOR THE GRANT OF EX-
PLORING AND PROSPECTING LI-
CENSES AND MINING LEASES IN
THE STATE OF MYSORE.**

C. B. M.

Rules for the Grant of Exploring and Prospecting Licenses and Mining Leases in the State of Mysore.

Notification No. G. 25838—Geol. 57-18-20, dated 12th
May 1920.

1. In these Rules—

“*The Government*” means the Government of His Highness the Maharaja of Mysore.

“*Person*” includes any person, syndicate, partnership or company.

“*British Subjects*” includes subjects of the Native States of India.

2. Exploring, prospecting, or mining for minerals shall not be carried on within the State of Mysore except under licenses or leases granted under these rules, or with the special sanction of the Government.

I. CERTIFICATES OF APPROVAL.

3. No license or lease under these rules will be granted to any person, nor will the transfer or assignment of any license or lease to any person be sanctioned unless such person holds a valid certificate of approval signed by the Director, Department of Geology, on behalf of Government.

4. Application for a certificate of approval shall be made to the Director, Department of Geology, in Form No. 1 hereto appended, and shall be accompanied by a fee of Rs. 5 which shall not be returnable.

5. A certificate of approval will be valid only for the calendar year in which it is granted but may be renewed, at the discretion of Government, if forwarded to the Director, Department of Geology, before the close of the year for which it has been granted or renewed accompanied by an application for renewal and a fee of Re. 1.

6. No certificate of approval will be granted to any person who is not a British Subject or to any firm, company or syndicate which is not fully and satisfactorily controlled by British Subjects.

Rules 7-15.

II. EXPLORING LICENSES.

7. Persons desirous of exploring for minerals within the State of Mysore may obtain an exploring license on application to the Director, Department of Geology, by whom any license granted shall be signed on behalf of the Government.

8. Each application shall be accompanied by a fee of Rs. 10.

9. The application shall state the district in which it is desired to explore, and each license granted shall ordinarily be valid for one district only. Government may refuse to grant a license to any person, in which event the fee shall be returned, or may, at their discretion, limit the area to which the license shall apply or specially exclude any mineral from the license.

10. Such license shall not authorise the licensee to mine or quarry, but he may turn up the surface of the land, dig trenches and sink pits to such depth and subject to such conditions as the Deputy Commissioner may permit.

11. No private or occupied lands and no lands over which exclusive mineral rights have been granted or may at any time during the currency of this license be granted to others may be entered upon or explored without the consent of the owner, occupier or possessor thereof.

12. Every license shall be in Form No. 2 hereto appended and shall be valid for one year. Such license shall confer no exclusive or preferential rights, but in considering rival claims for a prospecting license or mining lease, due regard will be had to operations conducted under cover of an exploring license.

13. Under exceptional circumstances, the Government of Mysore may confer on a licensee special protection in regard to any specified mineral or minerals during the whole or any portion of the term of his license. Such special protection shall be designed to secure to a *bona fide* worker a fair and reasonable area over which he shall be entitled to obtain a prospecting license or a mining lease as provided for hereunder and shall be conferred only in cases in which, in the opinion of Government, it would be unreasonable or undesirable to insist on the area for a prospecting license or a mining lease being selected at once.

14. The licensee shall be at liberty, subject to such restrictions as the Government may from time to time impose, to remove specimens or samples of minerals in reasonable quantities for the purpose of testing, but not for sale.

III. PROSPECTING LICENSES.

15. Applications for licenses to prospect for minerals within the territories of Mysore shall be made to the Director, Department of Geology, in Form No. 3 hereto appended.

Rules 16-21.

16. Each application shall be in respect of a specified block of land not exceeding four square miles in area, which shall be, as far as possible, in the shape of a rectangle of which the length must not under ordinary circumstances exceed twice the breadth.

17. The Government reserve to themselves the power of refusing to grant a prospecting license in respect of any block without assigning a reason, or to impose such special terms as they may in their absolute discretion think desirable.

18. Every prospecting license granted under these rules will be in Form No. 4 appended hereto and will be valid for one year, but the Government may, at their discretion, sanction the renewal of any license from year to year on payment, in advance, of the annual rent in accordance with the scale laid down in Rule 21 and on payment of any enhanced deposit as provided for in Rule 22. Ordinarily three such renewals will be sanctioned if there is reason to believe that serious work is being done and that a valuable mineral deposit has not been sufficiently located. Whenever a fourth renewal is desired special reasons must be given.

19. Every application must be accompanied by—

(a) A sheet, extract or correct tracing of the Topographical Survey Map of Mysore (scale 1 inch to a mile) or of the village maps prepared by the Revenue Survey Department (scale 8 inches to a mile) upon which the boundaries of the block for which a license is required have been clearly marked.

(b) A schedule giving the names of the villages included (either wholly or partly) in the prospecting block, together with the taluk and district in which they are situated and stating the area of the block in square miles.

(c) A schedule stating the mineral or minerals in respect of which the license is applied for.

(d) A fee of Rs. 25 for one square mile or portion thereof and Rs. 5 for each additional square mile or portion of a square mile.

20. On receipt of any application, the Director, Department of Geology, will, if the Government decide to grant a license, inform the applicant of the amount of the rent and the deposit due thereon and of any special terms which they may consider desirable to impose. Within such time as may be fixed in each case, the applicant shall pay the amount of the rent and deposit specified and such payment shall be held to involve the acceptance of any special terms of which the applicant has been informed.

The applicant may be required to point out the boundaries of the block applied for or to submit village maps upon which the boundaries of the block are shown.

21. The rent payable in respect of a license shall be not less than one anna and not more than one rupee per acre of

Rules 22-27.

the area granted. In the event of the renewal of a license, the rent payable will be one anna per acre over and above the rent paid for the current year, during which application for renewal is made, provided, that the total rent shall not exceed one rupee per acre of the area.

22. The deposit payable in respect of a license shall be at the rate of Rs. 100 per square mile or portion thereof of the area granted. This deposit shall be held as security for the due fulfilment of the provisions of these rules and of the terms of the license and, subject to any deductions in this respect, shall be returnable to the licensee after the termination of the license. In the event of a renewal of a license being applied for, Government may, at their discretion, demand a further deposit for each or any period of renewal.

23. The block of land over which the prospecting license is granted need not be surveyed and demarcated; but, in the event of any doubt or dispute arising as to the boundaries of the block or whenever in the opinion of the Director, Department of Geology, a survey is necessary or desirable, he shall order the survey and demarcation of the block to be made either with or without an application for the same from the licensee, and the licensee shall pay the expenses of the survey and demarcation. The boundaries of the block of land for which a prospecting license has been granted shall be marked on the map attached to the license, which will show the approximate positions of village boundaries, and survey numbers comprised within the block. The area of the block will agree as far as possible with that applied for by the applicant under Rule 16, but will be definitely determined by the survey numbers (wholly or partly) included within the area as shown on the map attached to the license. In the event of any doubt or dispute in regard to the boundaries and demarcation of the block, the decision of the Director, Department of Geology, shall be final.

24. Until the license is signed by the Director, Department of Geology, the applicant shall not be entitled to exercise any of the privileges of a licensee.

25. If the applicant neglects to comply with the preceding rules or fails to pay the rent and deposit within the time prescribed under Rule 20, or declines to accept a license which has been offered to him under Rule 20, his application shall be cancelled and the fee paid therewith forfeited to Government except as provided under Rule 27.

26. If the applicant withdraws his application before the orders of Government thereon are communicated to him, the fee paid therewith under Rule 19 shall be forfeited to Government.

27. If the license is refused under Rule 17, or if the applicant within such time as may be fixed under Rule 20 declines to accept any special terms of which he has been informed, his

Rules 28-29.

application shall be cancelled and the fee received therewith shall be returned to him.

28. The licensee will be entitled to select for mining purposes, any time during the currency of his license, a block of land not exceeding one-eighth part of the area specified in the license (subject to the limits of shape and size prescribed in Schedule B), and to obtain a mining lease of the block so selected in respect of any mineral or minerals (with the exception of precious stones and alluvial minerals) specified in his license in accordance with and subject to the provisions of the rules contained herein. Provided that no person shall be entitled to obtain mining leases over a total area, within the State, of more than five square miles of which not more than two square miles shall be in respect of gold. The licensee shall not be entitled to obtain leases or to transfer or assign rights to others if the effect of doing so would lead to an infringement of this proviso. And provided also that the Government may altogether exclude from the mining lease any portion of the selected block which is, in the opinion of Government, required for any public purpose, the fruition of which would be impaired by the development of mining operations. It is desirable for the licensee to ascertain before incurring any considerable expenditure on prospecting work whether any land which he may require for mining purposes is subject to any restrictions or is freely available for such purposes.

In the case of precious stones and alluvial minerals, the holder of a prospecting license will be entitled to a mining lease upon the special terms, if any, provided in his license; and in the event of there being no such special provisions, to the first refusal of such mining lease as the Government may decide to grant.

As soon as a mining lease has been granted under this rule, the prospecting license shall immediately cease and determine.

29. If the licensee discovers any mineral of value within the area specified in his license, he shall immediately report the discovery to the Director, Department of Geology. Failure to comply with this provision will render the license liable to be cancelled and the deposit forfeited. If the mineral so reported is not one of those in respect of which the license has been granted, the licensee may apply to the Director, Department of Geology, to have the said mineral added to those already specified in his license, and it shall be within the discretion of Government to accede to or refuse the request, or to impose such special terms as they may think fit. As a rule and under ordinary circumstances, such requests will be complied with, provided that the rights sought to be secured in respect of the mineral applied for are freely at the disposal of Government.

Provided, that if any mineral of value is known to occur on or within the area of a prospecting license, the Government may,

Rules 30-34.

at their discretion, give the licensee the option of having such mineral added to those specified in the Schedule to his license, or grant a prospecting license or mining lease in respect of such mineral to any person. As a rule and in the absence of specified reasons, no prospecting or mining rights will be granted to more than one person on the same block.

30. A prospecting license shall not be assigned nor any right or interest thereunder transferred without the consent in writing of the Government. The application for such consent must be made by the licensee himself or by his legal representative, and the license itself must be forwarded to the Director, Department of Geology, with the application together with a draft or document setting forth fully and clearly the terms of the proposed assignment or transfer. If Government decide to consent to the transfer, the Director, Department of Geology, shall inform the licensee to that effect and the licensee shall, within such period as may be specified by the Director, Department of Geology, have the document duly stamped and registered and shall forward a certified copy of the same to the Director, Department of Geology, who shall thereupon endorse upon the license, the consent of Government to the transfer and return the license to the licensee. Until the license has been so endorsed, no assignment or transfer of rights shall be valid.

Failure to comply with the provisions of this rule will render the license liable to be cancelled and the deposit forfeited.

31. If the licensee desires the renewal of a prospecting license, he shall apply for a renewal and shall forward the license together with the amount of the rent payable for one year to the Director, Department of Geology, not less than two months before the date on which the license terminates.

32. Within three months after the date on which a license has expired, the licensee shall forward the license to the Director, Department of Geology, and shall, at the same time, apply for the refund of the deposit, failing which, the deposit will be liable to be forfeited.

IV. MINING LEASES.

33. Applications for mining leases within the territories of Mysore shall be made to the Director, Department of Geology, in Form No. 5 appended hereto.

34. Every application shall be in respect of a specified block of land, the shape and dimensions of which shall conform, ordinarily to the limits set forth in Schedule B hereto annexed. The boundaries of the mining block shall be considered to run vertically downward towards the centre of the earth.

In the case of precious stones or alluvial deposits, the area to be granted under a mining lease will be determined in each case by the Government.

Rules 35-41.

35. Every mining lease granted under these rules will be in Form No. 6 appended hereto and will be, in the case of gold, for a period not exceeding twenty years with a right to a renewal for a further period of twenty years, and in the case of other minerals, for a period not exceeding ten years in the first instance, with a right to a renewal for a further period of ten years, the renewal in each case being under the rules that may be in force at the time of each renewal—

36. Every application must be accompanied by—

(a) A fee of Rs. 100.

(b) A sheet, extract or correct tracing of the Topographical Survey Map of Mysore (scale 1 inch to a mile) upon which the boundaries of the block applied for have been clearly marked.

(c) A schedule giving the names of the villages to which the lands comprised within the block belong, with the taluk and district in which each is situated.

(d) A schedule specifying the mineral or minerals in respect of which the mining lease is applied for.

37. The Director, Department of Geology, will submit to the Government every application received unless the area required has already been disposed of or otherwise reserved, in which case he will inform the applicant. In other cases, the Director will, before submitting the application to Government, ascertain from the Deputy Commissioner whether the area applied for is free or subject to any restrictions other than those provided for in the form of lease appended to these Rules. If the Government decide to grant a lease, the Director will inform the applicant of their decision and of the special terms, if any, which they may consider desirable to impose and the applicant shall, within one month of receiving this information, deposit with the Director, Department of Geology, a sum of Rs. 1,000 as security for the due fulfilment of the provisions of these rules and of the terms of the lease. Subject to any deductions in these respects, the deposit will be returnable to the lessee after the termination of the lease.

38. If Government decline to grant a lease, or if the applicant declines to accept any special terms which may be imposed, the fee of Rs. 100 paid with the application will be returned.

39. If the applicant neglects to comply with the preceding rules, or fails to pay the deposit within the time prescribed under Rule 37 or declines to accept a lease which has been offered to him under Rule 37, his application shall be cancelled and the fee paid therewith forfeited to Government except as provided under Rule 38.

40. If the applicant withdraws his application before the orders of Government thereon are communicated to him, the fee paid therewith under Rule 36 shall be forfeited to Government.

41. The applicant may be required to point out to an

Rules 42-46.

officer deputed for the purpose by the Director of Geology, the boundaries of the block of land applied for, or to submit village maps upon which the boundaries of the block have been marked, within a fortnight of the date on which he may receive an intimation to that effect, or within such longer period as may be fixed by the Director, Department of Geology, and the officer so deputed shall thereupon survey the block and erect or cause to be erected such boundary marks as may be requisite.

42. If, in the opinion of the Director of Geology, a survey and demarcation of the mining block is necessary, he may order the same to be carried out either before or after the issue of the lease, and the lessee shall pay, within one month of receiving a bill therefor, the expenses of the survey and demarcation. In the event of any doubt or dispute arising as to the boundaries of the block as shown on the map attached to the lease, the decision of Government shall be final and shall be accepted by the lessee.

43. After completion of all necessary enquiries, surveys, etc., a form of the lease to be executed will be sent to the applicant, who shall, within a month of receiving such communication, tender for execution by the Dewan of Mysore, the lease executed by himself and duly stamped, paying at the same time the cost of the survey and demarcation.

44. The applicant's title to the land applied for will not be complete until the lease has been actually executed by the Dewan.

45. The lease shall, after execution, be registered by both parties under the law for the time being in force for the registration of assurances, and shall, within one month of the date of registration, be forwarded by the lessee for information and record to the Director, Department of Geology, who will return it to the lessee after noting its contents.

46. If the lessee discovers any mineral of value within the area specified in his lease, he shall immediately report the discovery to the Director, Department of Geology. If the mineral so reported is not one of those in respect of which the lease has been granted, the lessee may apply to the Director, Department of Geology, to have the said mineral added to those already specified in his lease, and it shall be within the discretion of Government to accede to or refuse the request, or to impose such special terms as they may think fit. As a rule and under ordinary circumstances, such requests will be complied with, provided that the rights sought to be secured in respect of the mineral applied for are freely at the disposal of Government.

Provided, that if any mineral of value is known to occur on or within the mining block, Government, at their discretion, may give the lessee the option of having such mineral added to those specified in the schedule to his lease or may grant a pros-

Rules 47-53.

pecting license or mining lease in respect of such mineral to any other person. As a rule, however, and in the absence of special reasons, prospecting or mining rights will not be granted to more than one person on the same block.

47. The lessee shall not assign his lease or transfer any right or interest thereunder to a person except with the previous consent of the Government in writing. No such assignment or transfer will, under ordinary circumstances, be sanctioned which would result in the possession by any person of mining leases under these rules over a total area of more than five square miles, of which not more than two square miles shall be in respect of gold.

48. The lessee, in applying to Government for permission to transfer or assign the lease, shall report to Government the name and financial position of the assignee, and also submit for approval a draft of the proposed deed of assignment. When the Government has communicated its assent to the transfer and to the deed of assignment, the deed of assignment or document of transfer shall be duly stamped and registered in accordance with the laws in force in the State of Mysore at the time and a certified copy thereof deposited with the Director, Department of Geology, within three months of the date of execution thereof.

49. Failure to comply with the preceding rules will render the application or lease liable to be cancelled and the deposit forfeited.

V. GENERAL.

50. The royalties payable to Government in respect of minerals worked under a prospecting license or mining lease are set forth in Schedule A hereto. The rates are liable to alteration from time to time, due notice of which will be published in the official gazette.

51. The Government will require the strict performance of the provisions and conditions contained in any prospecting license or mining lease, providing for the proper prospecting or mining of the land comprised therein.

52. The Government reserve to themselves the power to enter upon the area of any prospecting license or mining lease, and conduct prospecting and mining operations thereon in respect of minerals or other substances other than those specified in the schedule attached to the prospecting license or mining lease, and also to carry out works of public utility, due compensation being paid for any interference with prospecting or mining rights, or any loss or damage caused to the holder of such rights. As a rule, powers hereby reserved, will not ordinarily be exercised to the disadvantage of the licensee or lessee.

53. Topo sheets of Mysore marked with areas granted for prospecting and mining are kept at the office of the Director,

Rules 54-57.

Department of Geology, and may be inspected by the public on payment of a fee of one rupee per sheet.

54. Persons desirous of having their own topo sheets or other maps of Mysore marked with areas granted for prospecting and mining may apply to the Director, Department of Geology, for the same. A fee of four annas will be charged for each block marked.

55. A licensee desirous of securing a copy of his prospecting license may apply to the Director, Department of Geology, for the same, stating the purpose for which the copy is required. The Director may, if satisfied with the reasons assigned, issue a duplicate copy of the license on payment of a fee of Rs. 10.

56. The rules for the conduct of prospecting and mining operations in forest lands are printed for information in the appendix hereto.

57. Prospecting licenses and mining leases, while conveying exclusive rights to specified minerals over definite blocks, specifically debar the licensee or lessee from entering upon or mining beneath the surface of any private or occupied lands within such blocks without previously acquiring the surface rights, or obtaining the consent in writing of the owner or occupier. If the terms upon which the consent of the owner or occupier of such lands can be obtained are, in the opinion of Government, unreasonable and likely to hinder or unduly restrict the exercise of their rights to the mineral by Government, or by any person acquiring such rights from Government, the lands in question may, at the absolute discretion of Government, be acquired in accordance with Section 38 of the Land Revenue Code.

SCHEDULE A.

ROYALTIES.

(Subject to Alteration by Notification in the Mysore Gazette.)

(a) Royalty on Gold and Silver.

(1) No royalty shall be paid so long as the operations in connection with the mining block do not result in any net profits to the lessee.

(2) For each calendar year in which the operations result in a balance of net profit to the lessee, the rate of royalty shall be 5 per cent of the gross sale value of the gold and silver.

(3) For each calendar year for which the net profits exceed the sum of £25,000, the lessee shall pay an additional royalty of 5 per cent of all net profits in excess of £25,000.

Provided, that in the case of the lessee being a duly registered company, the words "*divisible profits*" may, at the discretion of the lessors, be substituted for "*net profits*" in this clause.

(4) When more than one mining lease is held by one lessee, the additional royalty of 5 per cent on divisible profits shall be calculated on the divisible profits from each lease, or on the total divisible profits from all the leases whichever is more convenient.

[NOTE.—"Net profits" shall be taken to mean the excess of the revenue which is wholly derived from the sale of the mineral or minerals specified over expenditure after all costs and expenses chargeable to the actual working and management of the mine shall have been included. But neither depreciation nor amortization, nor Director's fees, nor any revenue or expenditure obtained or incurred on account of share or capital transactions, or by trading shall be brought into account, provided that the fees of such Director, or Directors, as may actually direct technical operations and are specifically denoted as Managing Director, or Directors, may be included in the expenditure "Divisible profits" shall be declared dividends and bonuses or other payments made out of net profits to or on behalf of the share-holders and interest on debentures.]

(b) Royalty on Chrome, Magnesite and Manganese Ores.

(1) The royalty shall be payable quarterly.

(2) On all ores despatched during any quarter, royalty shall be paid within ninety days of the close of the quarter and shall be calculated as follows:—

Five per cent of the sale value of the ore on the mining block convertible annually or for a fixed term at the option of

Schedule A.

Government into an approximately equivalent charge per ton, subject to the following minimum charges :—

	Per ton.		
	Rs.	a.	p.
Chrome ore	1	0	0
Raw magnesite	0	10	0
Calcined magnesite	1	4	0
Dead burnt magnesite ..	1	8	0
Manganese ore	0	10	0
Manganese ore containing not more than 44 per cent of manga- nese on production of satisfactory cer- tificates of grade of shipment	0	6	0
On crude china clay ...	0	12	0
On kaolin washed or prepared from china clay	1	8	0

(c) Royalty on Precious Stones.

Thirty per cent of the net profits of each year taken separately.

(d) Royalty on all other Minerals not specified above.

Five per cent on the sale value at the pit's mouth or on surface of the dressed ore or metal, convertible at the option of the lessors to an equivalent charge per ton to be fixed annually or for a term.

SCHEDULE B.

*Shape and Maximum Limits of Blocks to be Granted
under Mining Leases.*

All blocks shall be, as far as reasonably possible, rectangular in shape, and the length of a block shall ordinarily not exceed twice its breadth.

The maximum dimensions of a block shall be ordinarily:—

For Gold Ores	...	...	1 mile long by $\frac{3}{4}$ a mile wide and not more than $\frac{1}{2}$ a mile along the strike of the vein or formation.
For Iron and Manganese Ore	...	...	$\frac{1}{2}$ a mile long by $\frac{1}{2}$ a mile wide.
For all other ordinary minerals...	...	...	$\frac{1}{4}$ of a square mile.
For precious stones and detrital or alluvial deposits (including alluvial gold).	...	...	Limits to be specially deter- mined in each case.

NOTE.—The foregoing limits are published for guidance of the public and to define the maximum dimensions of a mining block claimable by a licensee under the terms of his Prospecting License. Applicants are not debarred from proposing relaxation of these limits in virtue of special circumstances arising out of the shape or distribution of mineral deposits or on account of adjacent occupied or reserved areas but the acceptance of such proposals will remain at the absolute discretion of Government.

APPENDIX.

**Rules for the Conduct of Prospecting and Mining
Operations in Forest Lands.**

*Notification by the Government of His Highness the Maharaja of
Mysore, General and Revenue Departments.*

No. R. 10777—*Ft.* 81-08-6, dated 21st June 1909, and No. R.
9048—*Ft.* 43-14-14, dated 22nd March 1913.

EXPLORING LICENSES.

1. The holder of an exploring license shall obtain from the District Forest Officer, permission to enter upon and explore for minerals, in any forest lands within the area to which the license applies.

2. Such permission will ordinarily be freely granted, but will not entitle the licensee to cut or injure any forest growth or to dig or turn up the surface of the land to a greater depth than three feet and the licensee must, before leaving the locality, fill up any excavations which he may have made, to the satisfaction of the District Forest Officer.

3. Should the licensee desire to make trenches or sink pits to a depth greater than three feet, he must obtain the sanction of the District Forest Officer in each case, and pay compensation at the rate provided hereunder for any forest growth which may be injured or destroyed, and shall undertake to fill up all excavations to the satisfaction of the District Forest Officer.

PROSPECTING LICENSES AND MINING LEASES.

4. No prospecting license or mining lease shall ordinarily be granted in forest lands except with the sanction of the Conservator of Forests.

Prospecting and mining operations will generally not be permitted in plantations, coupes which have been worked over and in tracts containing specially valuable growth of sandal, teak or other species of trees.

5. Before commencing any prospecting or mining operations in any forest lands, the licensee or lessee or his duly authorized agent or representative shall give notice to the District Forest Officer of his intention to do so, and shall, at the same time, forward to the District Forest Officer, a statement of the areas proposed to be operated upon and their dimensions and a sketch map on a suitable scale showing the said area or areas.

Appendix.

and their relative positions, and shall deposit with the District Forest Officer, the amount of compensation due on the said area or areas calculated in accordance with Rule 9. Each area to be operated upon, except such as may be required for a railway, tramway, road or foot-path, shall be in the form of a rectangle, of which no side shall be less than 10 yards long, and shall be defined by cairns of stones. Each area shall be distinguished by a letter of the alphabet in the abovementioned statement and map.

A consolidated statement and a complete map shall be maintained up to date and kept on the prospecting or mining block by the person in charge of the operations.

6. In any prospecting or mining block, the total area which may be operated upon or cleared of forest shall not exceed 25 acres except with the permission in writing of the District Forest Officer, and no railway, tramway, road or foot-path shall be made without such permission. Such permission will be granted, from time to time, in each case for an area not exceeding 25 acres on the application of the licensee or lessee, provided that the additional area is required for the *bona fide* extension of prospecting or mining operations.

The areas operated upon shall include all those, the surfaces of which, have been opened up by means of pits, trenches or other excavations or covered with earth, stones, debris, machinery, buildings, etc., or upon which, the forest growth has been injured or destroyed, or over which, any railway, tramway, road or foot-path has been made.

7. In the case of all buildings, machinery or other structures erected upon the block and in the case of every place where fire or lights are used at any time or round any working or dwelling place where the District Forest Officer considers it to be necessary for safety, the forest growth shall be cleared for a distance of 10 feet round, the limits of such structure or place to such extent as the District Forest Officer, may require.

8. As soon as possible after the receipt of the statement and map referred to in Rule 5, the District Forest Officer shall prepare a bill for the amount of compensation due at the rates specified hereunder, and after crediting the amount deposited under Rule 5, shall adjust or require the licensee or lessee to adjust any balance as may be necessary. In default of payment, the District Forest Officer may, at his discretion, stop all further operations and take steps to recover the amount due as a revenue demand.

In the event of any area not included in the map and statement required by Rule 5, being found to have been operated upon, the District Forest Officer, may, at his discretion, stop all further operations and recover compensation for the same at double the rates provided hereunder.

Form No. 1.

9. The licensee or lessee shall—

(a) Pay a lump sum compensation for damage and disfigurement of the surface on all areas operated upon or cleared, at the following rates :—

(1) In State Forests, reserved lands or in District Forests which have been specially brought within the scope of these rules.	}	(i) Rs. 100 per acre for high and pole forests.
		(ii) Rs. 50 per acre for other forests, including scrub.

(2) For railways and tramways, and for roads on which traction engines are used at the foregoing rates.

(3) For ordinary cart-tracks and foot-paths, at the rate of Rs. 25 per mile.

(b) Undertake not to cut sandalwood except with permission of the Forest Department and on payment of an extra charge to be fixed by the Conservator.

(c) Make over to the Forest Department all the trees felled in the area operated upon.

N.B.—The decision of the Conservator of Forests as to whether any particular forest is high, pole or scrub shall be final.

10. The licensee or lessee shall not fell, girdle or lop any tree outside the area or areas shown and described in the map and statement referred to in Rule 5.

11. Nothing in the foregoing rules shall be taken to exempt the licensee or lessee or his employees from liability in respect of any forest offence punishable under the Mysore Forest Regulation, 1900.

FORM No. 1.

APPLICATION FOR A CERTIFICATE OF APPROVAL

Dated the *day of* *192*

To

THE DIRECTOR,
DEPARTMENT OF GEOLOGY.

SIR,

I have the honour to request that a Certificate of Approval under the rules contained in Notification No. G. 25838—Geol. 57-18-20, dated 12th May 1920, may be granted to me to enable me to acquire exploring and prospecting licenses and mining leases under the said Rules.

I note hereunder particulars in regard to my qualifications.

Form No. 1.

The fee of Rs. 5 payable in respect of this application has been paid into the.....Treasury and the duplicate of the receipt obtained therefor is enclosed herewith.

I have the honour to be,
 Sir,
 Your most obedient servant,

1. Name of the applicant in full.
2. Birth-place.
3. Whether British Subject or not.
4. Occupation.
5. Address.
 (NOTE.—If the applicant is a Company, Syndicate, partnership or a private firm, its name and nature and place of business should be mentioned.)
6. Mineral or minerals in which the applicant is specially interested.
7. Mining experience, if any, possessed by the applicant.
8. Reference to Certificates of approval, if any, granted to the applicant by any other Government or Administration.
9. Evidences as to the financial ability of the applicant to carry on satisfactory work.
10. Other particulars which the applicant wishes to state.

Signature of Applicant.

FORM No. 1A.

Department of Geology.

No..... (FEE—Rupees Five.)

Certificate of Approval granted under the rules contained in Notification

No. G. 25838—Geol. 57-18-20, dated 12th May 1920.

This is to certify that.....

 is approved as a "Person" who is qualified to acquire Exploring and Prospecting Licenses and Mining Leases in the State

Form No. 2.

of Mysore, under the rules contained in Government Notification No. G. 25838—Geol. 57-18-20, dated 12th May 1920.

This certificate shall be valid only up to the 31st
December 192 .

Date.....

.....192 .

Director,

Department of Geology.

FORM No. 2.

No.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Department of Geology.

EXPLORING LICENSE.

*(Under the Rules published with Notification No. G. 25838 —
Geol. 57-18-20, dated 12th May 1920.)*

EXPLORING LICENSE granted this.....day of.....19... ..,
by the Government of His Highness the Maharaja of Mysore, to
..... hereinafter called the licensee.

WHEREAS the licensee has applied in accordance with the rules published under Notification No. G. 25838—Geol. 57-18-20, dated 12th May 1920, for a license to explore for minerals in the area described in the schedule hereto and has paid the prescribed fee of Rs. 10:

1. The Government of His Highness the Maharaja of Mysore, hereby grant to the licensee, subject to the restrictions, conditions and provisos hereinafter contained, license and liberty to enter upon the lands within the area aforesaid, and to explore and search the surface of the same for minerals, stones or rocks for a period of one year from the date hereof and subject to the restrictions hereinafter contained, or such other restrictions as the Government, may, from time to time impose, to remove any specimens or samples thereof found by the licensee upon the said lands during the term of the license.

2. The license does not authorize the licensee to enter upon or commence exploring in any State Forest or land under special protection included in the land described in the schedule hereto, without obtaining the sanction in writing of the District Forest Officer, upon such conditions as that officer may under any general or special order of Government prescribe.

3. This license is subject to any vested interests and to any rights and liberties which have been granted or which may be

Form No. 2.

granted at any time during the currency of the license by Government in the said area, or in the minerals, stones or rocks therein contained.

4. This license shall not authorize the licensee to mine or quarry within the boundaries of the land specified in the schedule, but the licensee shall be at liberty to turn up the surface and to dig trenches and sink pits to such depth and subject to such conditions as the Deputy Commissioner may authorize.

5. In the course of exploring operations, no occupied or private lands shall be entered upon or disfigured except under agreement with the occupant or owner thereof.

6. The licensee shall abstain from all interference with the free use of any tanks, water courses, sacred groves, burial grounds, village sites for houses, or grazing lands which may now exist in the said area, and in no way obstruct any road, path or by-way of any kind whatsoever, in the said area, and will not do anything which may directly or indirectly injure in any way, any occupied lands or villages or houses or other private property whether in the said area or adjoining thereto.

7. The licensee shall make and pay reasonable satisfaction and compensation for all injury which may be done by him in exercise of the powers granted by the license and shall indemnify the Government against all claims which may be made by third parties in respect of any such damage or injury.

8. The licensee shall not cut or injure any tree on unoccupied and unreserved land without the permission in writing of the Deputy Commissioner.

9. This license shall not be assigned nor any right or interest hereunder transferred.

10. The licensee may, with the permission of the Deputy Commissioner, remove any minerals, found by him in or upon the said land in the course of his exploring operations under this license, in reasonable quantities, (not exceeding 200 lbs. of each kind of mineral) for the purpose of sampling or testing but not for the purpose of sale.

11. The licensee shall, within ten days of the discovery by him, his servants, workmen or agents, of any and all precious stone or stones upon the said lands, report the discovery to the Director, Department of Geology, and shall produce the stones when called upon to do so.

12. This license shall not confer upon the licensee any exclusive or preferential rights of any kind and, if there be any breach by the licensee of the terms of this license, Government may forthwith cancel this license, and thereupon all rights conferred thereby or enjoyed hereunder shall absolutely cease and determine.

Form No. 3.

SCHEDULE.

Lands comprised in this license.

By Order,

Director, Department of Geology.

FORM No. 3.

APPLICATION FOR A PROSPECTING LICENSE.

Dated the.....day of.....192 .

To

THE DIRECTOR, DEPARTMENT OF GEOLOGY,
BANGALORE.

SIR,

I have the honor to request that a prospecting license under the rules contained in Notification No. G. 25838—Geol. 57-18-20, dated 12th May 1920, may be granted to.....
.....
.....
over the area containing.....
.....square miles marked on the enclosed extract from the Topographical Survey Map of Mysore.

Village maps of the Revenue Survey.

The area over which prospecting rights are applied for, comprises land belonging to the villages, the names of which with the taluk and district to which each belongs are set out in Schedule A hereto.

The minerals in respect of which prospecting rights are applied for are stated in Schedule B hereto.

I enclose (receipt from the.....Treasury) for Rs.....being the fee payable in respect of this application at the rate of Rs. 25 per square mile or portion thereof and Rs. 5 for each additional square mile or portion of a square mile of the area applied for.

I have the honor to be,

Sir,

Your obedient servant,

Name and address of applicant.....

(Write legibly.)

Form No. 4.

SCHEDULE A.

Village*.....Taluk.....District.

* State after the name of village, if whole or part only.

SCHEDULE B.

Minerals to be prospected for.

FORM No. 4.

No.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Department of Geology.

PROSPECTING LICENSE.

(Under the Rules published with Notification No. G. 25838—Geol. 57-18-20, dated 12th May 1920.)

PROSPECTING LICENSE granted this.....day of.....19....., by the Government of His Highness the Maharaja of Mysore tohereinafter called the licensee, which expression shall be taken to mean the said..... his successors and assigns except where the context requires another or different meaning.

WHEREAS the licensee has applied in accordance with the rules published under Notification No. G. 25838—Geol. 57-18-20, dated 12th May 1920, for a license to prospect for minerals in the area described in Schedule A hereto, delineated in the plan hereto annexed and containing.....square miles or thereabouts, and has paid the sum of Rs..... being the deposit required in respect of the license together with the sum of Rs. being the rent for one year in respect of the said area :

1. The Government of His Highness the Maharaja of Mysore hereby grant to the licensee for a period of one year from the date hereof, license and liberty to prospect for such minerals as are generally or particularly described in Schedule B and to work, win, and carry away, as and for his own use any or all of the minerals aforesaid, subject to the payment of the royalties specified in Schedule C hereto, and subject to the condition that the Government shall at all times during the term of the license have the right of preemption, at the fair market price for the time being, of the aforesaid minerals lying within the aforesaid area or elsewhere under control of the licensee.

Form No. 4.

2. This license and any lease granted hereunder is subject to any vested interests and to any rights and liberties which have been granted by Government in the said area, or in the gold, minerals, stones or rocks therein contained, prior to the date of the grant hereof.

3. The licensee shall forthwith thoroughly and vigorously prospect and examine the said area, and make, dig and carry out all necessary trenches, pits and such other works as are necessary or proper for the efficient prospecting thereof.

4. All operations under this license shall be conducted under such supervision and in accordance with such regulations as the Government may, from time to time, prescribe.

5. The licensee shall, within six months next after the determination of the license or the date of the abandonment of the undertaking, whichever shall first occur, securely plug any bores and fill up or fence any holes or excavations that he may have made in the land, to such extent as the Deputy Commissioner, in consultation with an Inspector of Mines, may require and shall to the like extent restore the surface of the land and all buildings thereon which he may have damaged in the course of prospecting; provided, that this clause shall not apply to any land held under a mining lease.

6. The licensee shall keep proper accounts and plans and furnish to the Director, Department of Geology, full and correct information as to all minerals, stones and rocks found, or mined and raised in the course of operations under this license and as to the treatment, preparation and disposal of the same.

7. The licensee shall afford any other information in connection with the said area and the works carried on there, and furnish any samples which the Government may ask for. The licensee shall give every facility to the Government in inspecting the work carried on in the said area and in taking samples of minerals, stones and rocks found, mined, raised or being in or on the same area and any products obtained or prepared therefrom. The Government will pay a fair price for any samples of intrinsic value.

8. The licensee shall permit the Government or any person duly authorized by Government to enter into and upon any land comprised in the said area, and to conduct prospecting and mining operations thereon in respect of minerals or other substances other than those specified in Schedule B hereto annexed, and also to carry out such works of public utility as may, in their opinion be necessary or expedient, due compensation being paid to the licensee for any interference with any rights granted hereunder or any loss or damage caused to him.

9. In the course of prospecting operations, no occupied or private lands shall be entered upon or disfigured nor shall any prospecting or mining operations be carried on vertically beneath

Form No. 4.

the surface of any such lands unless the licensee has acquired the surface rights or obtained the consent, by an agreement in writing, of the owner or occupier. A copy of every such agreement shall be forwarded to the Amildar of the Taluk within which the land is situated.

10. The licensee shall not enter upon or commence prospecting in any State Forest or land under special protection comprised in the said area, except in accordance with the rules for the conduct of prospecting and mining operations published under Government Notification No. R. 10777—Ft. 81-08-6, dated 21st June 1909 as amended by Notification No. R. 9048—Ft. 43-14-14, dated 22nd March 1916.

11. The licensee shall abstain from all interference with the free use of any tanks, water courses, sacred groves, burial grounds, village sites for houses or grazing lands, which may now exist in the said area, and in no way obstruct any road, path or by-way of any kind whatsoever in the said area, and will not do anything which may directly or indirectly injure in any way any occupied lands or villages, houses or other private property whether in the said area or adjoining thereto.

12. The licensee shall make and pay reasonable satisfaction and compensation for all injury which may be done by him in exercise of the powers granted by the license and shall indemnify the Government against all claims which may be made by third parties in respect of any such damage or injury.

13. The licensee shall not without the permission in writing of the Deputy Commissioner, cut or injure any trees or timber on unoccupied and unreserved lands other than brushwood or undergrowth which may require to be cleared away as interfering with the due exercise of the rights, licenses and liberties hereby granted.

14. This license shall not be assigned, nor any right or interest hereunder transferred without the consent in writing of the Government.

15. If prospecting work is not commenced within six calendar months from the date hereof and carried on to the reasonable satisfaction of Government, or if work is discontinued for any continuous period of six months during the currency of this license (including any period of renewal), or if there shall be any breach by the licensee of any provision in this license contained, the license may be summarily revoked by Government and thereupon all rights conferred hereby or enjoyed hereunder shall cease.

16. If the licensee discovers any mineral of value within the area specified in his license, he shall immediately report the discovery to the Director, Department of Geology. Failure to comply with this provision will render the license liable to be cancelled and the deposit forfeited. If the mineral so reported

Form No. 4.

is not one of those in respect of which the license has been granted, the licensee may apply to the Director, Department of Geology, to have the said mineral added to those already specified in his license, and it shall be within the discretion of Government to accede to, or refuse the request, or to impose such special terms as they may think fit. As a rule and under ordinary circumstances, such requests will be complied with, provided, that the rights sought to be secured in respect of the mineral applied for are freely at the disposal of Government.

Provided, that if any mineral of value is known to occur on or within the area of a prospecting license, the Government may, at their discretion, give the licensee the option of having such mineral added to those specified in the Schedule to his license or may grant a prospecting license or mining lease in respect of such mineral to any person. As a rule and in the absence of special reasons, no prospecting or mining rights will be granted to more than one person on the same block though for different minerals.

17. The licensee shall be at liberty at any time during the term of this license, to select for mining purposes a block of land not exceeding..... of a mile in length by..... of a mile in breadth within the area to which this license applies, and shall be entitled to the grant of a mining lease in respect of the block so selected in respect of the mineral or minerals specified in Schedule B hereto, in accordance with the rules for the grant of mining leases in force on the date of application. Provided, that the total area held by a licensee under mining leases shall not exceed five square miles, of which not more than two square miles shall be in respect of gold. The licensee shall not be entitled to obtain leases or to transfer or assign rights to others, if the effect of doing so would lead to an infringement of this proviso. And provided further, that the Government may refuse to include or grant mining rights in respect of any lands whether private, occupied or unoccupied within the selected block, which are, in the opinion of Government, required for any public purpose, the fruition of which would be impaired by the development of mining operations.

When such mining lease has been granted to the licensee, this license shall immediately cease and determine.

18. Whenever a *bona fide* application is received for the grant for purposes of cultivation of any assessed unoccupied land comprised in the area covered by this license, the licensee will be given the option of keeping the land for his benefit, if he pays the assessment on the land for the year for which the license is granted, and if at the end of that year the licensee wishes further to retain the land, he will be permitted to do so on payment of such price for the occupancy as may be demanded from him in addition to the assessment. Otherwise, the land will be disposed of under the ordinary darkhast rules.

SCHEDULE A.

Lands comprised in this license.

District	Taluk	Village
		Parts of:—

The block is outlined on the plan annexed hereto.

SCHEDULE B.

Minerals to be prospected for:—

(NOTE.—Precious stones and minerals occurring in detrital or alluvial deposits are excluded from the license unless specially mentioned hereunder.)

SCHEDULE C.

Rate of Royalty

Time of payment

By Order,

Director, Department of Geology.

FORM No. 5.

APPLICATION FOR A MINING LEASE.

Dated the... ..day of.... .. 19 .

To

THE DIRECTOR, DEPARTMENT OF GEOLOGY,
BANGALORE.

SIR,

I have the honor to apply for the grant of a mining lease to

 under the rules contained in Notification No. G. 25838—Geol.
 57-18-20, dated 12th May 1920 over the block of land containing
acres marked on the enclosed extract from the
Topographical Survey Map of Mysore.

Village maps of the Revenue Survey.

The block applied for, comprises lands belonging to the
 villages, the names of which with the taluk and district to which
 each belongs, are set out in Schedule A hereto.

I enclose receipt from the.....Treasury
 for Rs. 100, the fee required in respect of this application.

The minerals in respect of which the lease is applied for are
 stated in Schedule B hereto.

I have the honor to be,

Sir,

Your obedient servant,

Name and address of applicant.

(Write legibly)

• SCHEDULE A.

Village.* .. Taluk.....District.

* State after the name of village, if whole or part only.

SCHEDULE B.

Minerals in respect of which the application is made.

FORM No. 6.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Department of Geology.

MINING LEASE.

(Under the Rules published with Notification No. G. 25838—
Geol. 57-18-20, dated 12th May 1920.

THIS INDENTURE made the.....day of
.....1..... BETWEEN the
Parties. Government of His Highness the Maharaja
of Mysore (hereinafter called "the lessors," which expression
shall be taken to mean and include the Government of His
Highness the Maharaja of Mysore, their successors and assigns,
except where the context requires another or different meaning)
of the one part AND.....
(hereinafter called "the lessees," which expression shall be taken
to mean and include the said... ..
.....his heirs, executors, administrators,
representatives and assigns except where the context requires
another or different meaning) of the other part;

2. WHEREAS the lessors at the request of the lessees and in
consideration of a deposit of Rs. 1,000 made
Deposit and agreement to grant lease. by the lessees as security for the due fulfil-
ment of the covenants and agreements on
the lessees' part hereinafter contained and which deposit shall
be forfeited on any failure thereof, have agreed to grant the
mining lease hereinafter contained in respect of the piece of land
delineated in the map or plan hereto an-
Situation of block leased. nexed and situate at.....
.....in the Taluk of
.....in the District of.....
.....in the Mysore Territories estimated to comprise
..... and particularly mentioned and
described in Schedule A hereto annexed and which piece of land
is hereinafter called the "mining block;"

3. NOW THIS INDENTURE WITNESSETH that in considera-
tion of the royalties, rents and other pay-
Witnesseth. ments hereinafter reserved and in considera-
tion of and subject to the covenants and agreement by the lessees
hereinafter contained and subject also to any vested interests and
any rights and liberties in the minerals, stones or rocks in the
mining block which have been granted prior to the date of this
Indenture, and to the renewal of such rights and liberties the
lessors do hereby *demise* and *grant* unto the lessees *exclusive*
license and liberty to search for, mine and raise all such minerals
occurring in or upon the mining block as are specifically

Form No. 6.

mentioned and described in Schedule B hereto annexed (hereinafter collectively referred to as "specified minerals") and to treat the same by metallurgical and other processes and obtain or prepare therefrom valuable products or substances either in a finished, completed and refined state (and then hereinafter referred to as "finished products") or in an intermediate condition (and then hereinafter referred to as "intermediate products,") and to erect such buildings, tramways, ropeways, mining or metallurgical plant and carry on such operations as may be necessary for the purposes aforesaid;

4. TOGETHER with liberty for the lessee to remove, sell and dispose of the specified minerals found or raised on or in the mining block or the intermediate or finished products obtained or prepared therefrom; subject to the condition that he shall not, without obtaining the consent of the lessors, in writing, enter into any agreement with any other person or corporation outside the State for the joint control of the price, output or sale of the minerals or products and subject also to the condition that the lessors shall at all times during the term of the lease have the right of preemption, at the fair market price for the time being, of the said specified minerals lying within the mining block or elsewhere under the control of the lessees.

5. TO HAVE AND TO HOLD the premises hereinbefore expressed to be hereby demised and granted unto the lessees, for the term of.....years from the date of these presents;

6. YIELDING AND PAYING therefor during the said term an annual rent of..... rupees, being at the rate of one rupee per acre of the mining block, which rent shall be payable for each calendar year or portion thereof on or before the 31st day of March. Provided that for any portion of a year not exceeding six months only half the annual rent shall be payable;

7. AND YIELDING AND PAYING on or before the 31st day of March in every year all local cesses and other taxes or rates of every description for the time being payable in respect of the premises or lands within the mining block or of any buildings or works in or on the same;

8. AND YIELDING AND PAYING within the times set forth in the covenant by the lessees in this behalf hereinafter contained a royalty at the rates set forth in Schedule C hereto annexed on all minerals removed from the mining block or on all intermediate or finished products obtained or prepared therefrom without any deduction for the cost of the processes employed;

Form No. 6.

9. AND YIELDING AND PAYING such dead rent not exceeding a rate of rupees five per annum per acre of the whole or of any portion of the mining block as the lessors may, in the event of their being not satisfied with the operations conducted under the lease or with the results thereof, decide to levy for any particular years of the said term after the expiration of the first two years of it, provided that both royalty and dead rent shall not be paid by the lessee but only such one of them as may be of the greater amount;

And it is hereby declared that the expression "the liabilities under this lease" shall hereafter include all the cesses, taxes, rates, royalties, rents, compensation, indemnities and other payments in the lease reserved and made payable by the lessee;

10. AND THE LESSEE HEREBY COVENANTS WITH THE LESSORS THAT THE LESSEE WILL, within the space of one year from the commencement of this lease, start mining operations upon the mining block to the reasonable satisfaction of the lessors;

11. AND WILL, at all times during the said term of the lease, in the best and most effectual manner and without intermission, except when prevented by inevitable accident; search for and mine and raise all specified minerals on or in the mining block and obtain or prepare therefrom intermediate or finished products of a saleable nature;

12. AND WILL, throughout the said term, keep all mines, buildings, pits, shafts, ladders, plats, sollars, timber, ropes, water courses, air-gates, engines, machines, and other mining and metallurgical plant on or in the mining block in good repair, working order and condition;

13. AND WILL, if required and before the sale thereof, deliver to or permit to be taken by the lessors, or their agents, a sample or samples of all minerals found or mined and raised and all intermediate and finished products sold or intended for sale, all such samples so taken when of intrinsic value being paid for by the lessors at the current market rate;

14. AND WILL, immediately after any sale of minerals or intermediate or finished products, give to the lessors or their agents a return of the prices for which the same, respectively, have been sold and, if required, the names of the purchasers thereof.

15. And will not, without obtaining the consent of the lessors, in writing, enter into any arrangement with any other person or corporation outside the State for the joint control of the price, output or sale of the minerals or products;

Form No. 6.

16. **AND WILL**, within the times specified in Schedule C, pay to the lessors the royalties hereinbefore and in Schedule C hereto provided;
- To pay royalties within specified times.
17. **AND WILL** pay all other liabilities under this lease as and when they respectively become payable;
- To pay other liabilities under lease.
18. **AND WILL** afford to the lessors every information concerning the mines and buildings and mining and metallurgical plant in or on the mining block, the mode in which operations are carried on, the minerals found or mined and raised on or in the mining block, the intermediate or finished products obtained or prepared therefrom, the persons employed by the lessee and all other information connected with the mining block or the provisions of this lease as the lessors may require;
- To afford every information connected with the mining block of the provisions of this lease.
19. **AND WILL** furnish, in such manner and to such persons as the lessors may, from time to time, direct, information as to the discovery of all minerals of value and such samples as the lessors may require of all minerals, stones and rocks met with, on or in the mining block with full details as to the locality and mode in which the same respectively were discovered and the dates of discovery;
- To furnish samples of rocks, etc., met with in the mining block, with details as to mode of occurrence, etc.
20. **AND WILL NOT** assign or under-let or part with the possession of all or any of the rights, liberties, licenses and premises by these presents demised and granted, or any interest or share therein without the consent, in writing, previously obtained, of the lessors;
- Not to assign without previous consent of lessors.
21. **AND WILL** deliver to the lessors a copy of every assignment or under-lease of all or any of the rights, liberties, licenses and premises by these presents demised and granted or any interest or share there within three calendar months after the date of the execution of such assignment or under-lease;
- To deliver to lessors copies of all assignments.
22. **AND WILL**, throughout the said term, make and keep in some convenient place on the mining block and so that the lessors or their agents can have, at all times, free access thereto, proper books of accounts in such form as the lessors may approve, giving full and accurate particulars of the working and yield of all mines and mining and metallurgical plant in or on the mining block and the costs thereof and of the disposal of the minerals and intermediate and finished products found, mined, raised, obtained or prepared on, in or from the mining block with all particulars of quantities, dates and other facts and circumstances necessary or proper for ascertaining the exact value of such finished products and the finished

Form No. 6.

products which can be obtained or prepared from such minerals and intermediate products and also correct maps, plans and sections of the mining block and of the mines and mining and metallurgical plant therein or thereon, upon such scale or scales and in such manner as the lessors may, from time to time, direct showing as well the pits, shafts, drives, cross-cuts, winzes, rises, slopes and other excavations, operations and works which have been carried on, as also all beds and veins and all faults and other disturbances which have been observed and encountered therein;

23. AND WILL, at his own cost, when required by the lessors or other agents, give to them copies of all or any entries in the said books and of every such map, plan and section as aforesaid;

To give copies thereof. 24. AND WILL, at his own cost, when required by lessors or their agents, furnish to them true and correct abstracts of all or any such accounts as aforesaid;

To allow free access to places where such books, plans, etc., may be kept. 25. AND WILL, at all reasonable times, allow such officers and persons as the lessors may in that behalf appoint to enter into and have free access to the place or places where the said books, maps, plans and sections may be kept in order to examine and inspect them, take copies thereof and make extracts therefrom;

To give up to lessors books and plans at end of term. 26. AND WILL, at the end or sooner determination of the said term, give up to the lessors the said books, maps, plans and sections in good and perfect condition;

To erect boundary marks. 27. AND WILL, at his own expense, forthwith erect and at all times maintain and keep in repair such boundary marks and pillars as the lessors may require;

To secure pits and shafts. 28. AND WILL, well and properly secure and keep open with timber or other durable means all pits and shafts to be sunk or made in the mining block except such as may be abandoned or disused in the ordinary and fair course of working and make and maintain sufficient fences round every open pit or shaft;

Not to fill up shafts or mines. 29. AND WILL NOT, until the license, in writing, of the lessors or their agents be obtained, wilfully close, fill up or choke any mine or shaft unless the same has been abandoned and does not exceed 25 feet in depth from surface;

To enforce sanitary rules. 30. AND WILL, throughout the said term, duly enforce in every part of the mining block such sanitary rules for the health and well-being of all persons employed by the lessee or who may be on the mining block or in its neighbourhood, as the lessors may, from time to time, prescribe;

Form No. B.

31. AND WILL, at any time or times when required by the lessors so to do, set apart and appropriate for To set apart land for public purposes. free use by the lessors such lands forming part of the surface of the mining block as are in the opinion of the lessors suitable and sufficient for sites for villages, tanks, wells and other works for water-power or water-supply, hospitals, sanitary works, Government offices, police stations and other buildings or works of public utility which are, in the opinion of the lessors, desirable or required for or in connection with the persons employed by the lessee or in work under or in connection with any contract made by the lessee or who are engaged in supplying the wants of those so employed and the families and dependents of such persons or in connection with the inspection of the mines or the prevention of crime; but the lessors will so far as is compatible with the objects aforesaid select the land to be so set apart and appropriated in such manner as not to interfere with the mining operations of the lessee and will, from time to time, pay to the lessee such sums of money as will reasonably indemnify the lessee for moneys expended in buying surface rights over any of the lands so set apart and appropriated and the cost of removal of any works carried on thereon;

32. AND WILL permit the lessors and their agents, servants To permit lessors to inspect mines, etc. and workmen, throughout the said term, to enter upon any part of the mining block above or below ground and inspect and examine the state and condition thereof and of the mines and buildings and mining and metallurgical plant therein or thereon and the mode in which operations are carried on and will further, with proper persons employed by the lessee, and acquainted with mining and metallurgical operations and with the engines, machinery and apparatus and other mining and metallurgical plant upon or within the mining block, effectually assist in the conduct of every such inspection and examination, affording all information required therefor;

33. AND WILL, from time to time, and at all times during the said term hereby granted, conform to To conform to mining regulations and report accidents. and observe all orders and regulations which the lessors, or their agents, duly authorized in this behalf may, from time to time, see fit to issue and prescribe for the proper carrying on of all mining work and other operations within the mining block or for the preservation and security of any railway, reservoir, tank, canal or other public works or buildings or in the interests of the health, well-being and safety of persons employed by the lessee or who may be on the mining block or in its neighbourhood, and also will, without delay, send to such officers as may be named for this purpose by the lessors, a report of any accident which may at any time occur in connection with any mining or metallurgical operations in or on the mining block;

Form No. 6.

34. AND WILL, in the exercise of the license and liberties hereby granted, abstain from entering upon the surface of any occupied Government land or of any inam land comprised within the mining block without previously purchasing the rights or obtaining the consent of the occupant, holder or tenant of such land, by an instrument, in writing, duly registered, and if any damage or injury be caused to the surface of any such land by any operations, carried on under this lease, will duly compensate the occupant, holder or tenant thereof, for all such damage or injury ;

35. AND WILL keep open and in no way obstruct any road, path or by-way of any kind whatsoever now existing or which may hereafter be made on the mining block ;

36. AND WILL permit the lessors or other persons duly authorized by them in that behalf to enter into and upon the mining block and to conduct prospecting and mining operatives thereon in respect of minerals or other substances other than the said specified minerals and to make upon, over or through the same such roads, tramways and railways as may, in the opinion of the lessors, be necessary or expedient for any purposes and to obtain from and out of the lands such stone, earth and other materials as may be necessary or requisite for making, repairing or maintaining such roads, tramways and railways and to pass and to re-pass at all times over and along such roads, tramways and railways for all purposes and as occasion shall require and to carry out such works of public utility as may, in the opinion of the lessors, be necessary or expedient and will, when required by the lessors so to do, set apart and appropriate for free use by the lessors or other persons authorised by them in that behalf such lands forming part of the surface of the mining block as are in the opinion of the lessors suitable and sufficient for the objects abovementioned ; but the lessors will, so far as is compatible with the objects aforesaid, select the land to be so set apart and appropriated in such manner as not to interfere with the mining operations of the lessee, and will, from time to time, pay to the lessee such sums of money as will reasonably indemnify the lessee for moneys expended in buying surface rights over any of the lands so set apart and appropriated and the cost of any works carried on thereon and for any loss or damage caused to the lessee by any interference with the mining operations ;

37. AND WILL abstain from all interference with and allow to the public and the lessors the free use of any tanks, water courses, places of worship, sacred groves, burial grounds or village sites for houses, which may now exist

To abstain from entering occupied land and compensate for injury to surface.

Not to obstruct roads, etc.

To permit lessors to make roads, tramways, railways, etc.

To allow free use of tanks, water courses, etc., to the public and the lessors.

Form No. 6.

or may hereafter be set apart or appropriated as hereinbefore provided on the mining block;

38. AND WILL NOT cultivate any of the lands comprised within the mining block without previously obtaining the consent of the lessors and paying the land revenue and other charges on any portion of the block which he desires to cultivate or in any way uses the said lands save for the purposes of the rights, licenses and liberties hereby granted;

Not to use the land for other purposes.

39. AND WILL NOT, without the express sanction of the Deputy Commissioner for the time being of the district, cut down or injure any trees or timber on unoccupied and unreserved lands other than brushwood or undergrowth which may require to be cleared away as interfering with the due exercise of the rights, licenses and liberties hereby granted;

Not to cut trees, etc.

40. AND WILL NOT enter upon or commence any mining operations in any State Forest or land under special protection comprised in the mining block, except in accordance with the rules for the conduct of prospecting and mining operations published under Government Notification No. F. 10777—Ft. 81-08-6, dated 21st June 1909, as amended by Notification No. R. 9048—Ft. 43-14-14, dated 22nd March 1916;

Not to enter upon or commence operations in State Forests, etc.

41. AND WILL NOT, so far as may be consistent with the due exercise of the rights, licenses and liberties granted under this lease, interfere with or hinder the enjoyment of grazing rights lawfully granted by the lessors to village communities or to individuals in any part of the mining block;

Not to interfere with grazing rights.

42. AND WILL, from time to time, and at all times hereafter, effectually keep indemnified the lessors from and against all claims, demands and expenses whatsoever by reason or in consequence of any injury to or interference with any lands or property whatsoever occasioned by or arising directly or indirectly in carrying on mining or metallurgical operations on the mining block or otherwise in the exercise of the rights, licenses and liberties hereby granted;

To indemnify lessors from all claims arising from exercise of liberties hereby granted.

43. AND WILL NOT, without the express sanction of the Deputy Commissioner for the time being of the district, and then subject to the provisions for compensation and indemnity herein contained, use, collect or impound water in or on the mining block in such a manner as to injure or deteriorate any source of water power or supply or so as to deprive any adjoining land, villages, houses or watering places for cattle of a reasonable quantity of water as heretofore accustomed and will not in any

To respect water right and not injure adjoining property.

Form No. 6.

manner foul, impregnate or otherwise deteriorate any springs or streams of water so as to render them unfit to be used as heretofore, and will not in any other way do anything to injure adjoining lands, villages or houses ;

44. AND WILL, at the expiration or sooner determination of the said term, deliver to the lessors in good order, repair and condition and fit for future working and use, and in all respects in such state and condition as shall be consistent with the due performance and observance of the several covenants and agreements by the lessee herein contained the mining block and all mines and buildings and all pits, shafts, ladders, plats, sollars, timber, ropes, water courses, air-gates, engines, machines, and other mining and metallurgical plant below and above ground which are, in the nature of fixtures, necessary or desirable for the proper working of the said mines and the raising of minerals from the mining block or for the obtaining or preparing of intermediate or finished products from such minerals, except any pits, shafts or other works which shall have been abandoned or disused in the ordinary and fair course of working of the said mines and premises but so that the lessors shall pay to the lessee a fair price for all engines and machinery of any description in or on the mining block, based on the amount the same could be sold for on the mining block if the lessee had power to authorize the purchasers to remove them, unless the lessors shall have given notice in writing to the lessee that they, the lessors, do not intend to take over any of such buildings, engines and machinery, plant and other things, in which case the lessee shall be at liberty to remove the same, but without injuring any other property in or on the mining block ;

45. AND WILL, at all times, have at the mining block a duly accredited superintendent or agent to whom all notices may be given and all communications from the lessors may be made, the lessors being at liberty, should there at any time be no such agent on the mining block, to treat any other person there as such agent and to serve all notices and other documents upon the said agent or in his absence, upon any such other person as aforesaid or in the case of their being no such other person as aforesaid, then by affixing such notices or other documents upon some conspicuous portion of the mining block ;

46. AND WILL, at all times, keep the lessors duly informed of the name and address of the superintendent or agent aforesaid and of any temporary or permanent alteration of such name or address ;

To intimate name and address of agent on the block.

47. PROVIDED ALWAYS that, if and whenever any part of the liabilities under this lease shall be in arrear for the space of sixty days after the

Distrain for liabilities under lease.

Form No. 5.

expiration of the time prescribed by these presents for payment thereof, the lessors shall be at liberty to seize all minerals and intermediate and finished products in or about the mines or pits opened, worked or carried on by the lessee in the mining block, and any engines, machinery or other property found in the mining block and the lessors may sell or otherwise dispose of and deal with the property thus seized and from the moneys produced thereby may deduct and retain all liabilities under this lease and all expenses incurred in or about any such seizure and sale;

48. PROVIDED ALSO, and these presents are upon this express condition, that if and whenever any part of the liabilities under this lease shall be in arrear for the space of six calendar months next after any of the days whereon the same ought to be paid as herein provided, whether the same have been legally demanded or not, or if the lessee, or the lessees' workmen shall cause any obstruction or annoyance to the officers of the lessors or to the people of the country, or if the lessee shall cease without the sanction in writing of the lessors to carry on the regular working of the mines for any continuous period of six calendar months or shall refuse to afford information to the lessors, or if there shall be any other breach of any of the covenants and agreements herein contained and on the part of the lessee to be performed and observed, then and in any such case, it shall be lawful for the lessors or their agents duly empowered in that behalf, although they may not have taken advantage of some previous default of a like nature to re-enter upon any part of the mining block or of the mines, buildings or mining or metallurgical plant or other operations or works in or on the mining block in the name of the whole and thereupon the said term of the.....years shall absolutely determine and the said deposit of Rs. 1,000 hereinbefore referred to shall be retained by the lessors as and for their own property;

49. PROVIDED ALSO, and it is hereby agreed and declared, that if the lessee shall be desirous of determining the said term of.....years hereby granted at the expiration of any year of the said term and of such desire shall give to the lessors six calendar months' previous notice in writing and shall pay the liabilities under this lease and perform and observe the several covenants and agreements herein contained and on the part of the lessees to be performed and observed up to the expiration of such year, then and in such case upon the expiration of such year the term hereby granted shall absolutely cease and determine;

50. PROVIDED ALSO and it is hereby agreed and declared, that if the said term of.....years hereby granted shall not, prior to the termination

Re-entry on non-payment under liabilities of lease or on breach of covenant.

Determining the lease at the option of the lessee at the end of any year.

Renewal of lease.

Form No. 6.

thereof by lapse of time, have been determined under the provisions hereinbefore contained, and if the lessee shall be desirous of obtaining a renewed lease of the licenses, rights and liberties hereby granted for a further term of.....years from the expiration of the term hereby granted and of such desire shall give to the lessors one year's previous notice in writing and shall pay the liabilities under this lease and perform and observe the several covenants and agreements herein contained and on the part of the lessee to be performed and observed up to the expiration of the term hereby granted, then and in such case the lessors will, upon the request and at the expense of the lessee, execute and deliver to the lessee a renewed lease of the said premises for a further term of.....years in such form and subject to such royalty and other payments and such covenants, agreements and conditions, as the lessors may prescribe ;

51. PROVIDED ALSO that should any question or dispute arise regarding the lease or any matter or thing connected with the mines and minerals leased or the working or non-working thereof, or the amount or payment of the royalty or rent reserved or made payable by the lessee, the matter in difference shall be decided by the Government of His Highness the Maharaja of Mysore whose decision thereon shall be final.

IN WITNESS WHEREOF,
the Dewan of Mysore, acting for and on behalf of the lessors, and.....
the lessee, have hereunto set their respective hands and seals.

Signed, sealed and delivered by the abovenamed in the presence of

Signed, sealed and delivered by the abovenamed in the presence of

SCHEDULE A.

Boundaries and area of the land comprised within the mining block.

SCHEDULE B.

Specified minerals

SCHEDULE C.

Rate of royalty.

Time of payment.

Dewan of Mysore.

THE MYSORE COTTON DUTIES'
REGULATION AND RULES
THEREUNDER.

REGULATION No. II OF 1896.

(Passed on the 27th day of October 1896.)

A Regulation to provide for the Imposition and levy of certain duties on Cotton Goods in the Territories of Mysore.*

Whereas it is expedient to impose certain duties on Cotton Goods within the Territories of Mysore, Her Highness the Maharani-Regent is pleased to enact as follows:—

PRELIMINARY.

1. (1) This Regulation may be cited "The Mysore Cotton Title.
Duties Regulation of 1896."
(2) It extends to the whole of the Territories of Mysore; Extent.
and
(3) It shall come into force on and from the first day of Commence-
December 1896. ment.
2. In this Regulation unless there be something repugnant Definitions.
in the subject or context—
(a) "Deputy Commissioner" means the Deputy Com-
missioner of a District or such other officer duly authorized
by the Government of Mysore to perform all or any of the duties
of a Deputy Commissioner under this Regulation :
(b) "Cotton yarn" or "yarn" means yarn wholly or
partly composed of cotton fibres :
(c) "Cotton goods" or "goods" includes all tissues and
other articles (except yarn and thread), woven, knitted or other-
wise manufactured, wholly or partly, from cotton yarn :
(d) "Mill" means any building or place where cotton
goods are woven, knitted or otherwise manufactured by machi-
nery moved otherwise than by manual labour, and includes every
part of such building or place :
(e) "Warehouse" means a place licensed for the storage
of goods under this Regulation."

*"The main provisions of the Indian Cotton Duties Act of 1896 provide that the assessment for the purposes of collecting the Excise duty should be based on returns submitted by the Mill-owners; and that provision should be made for a rebate in the case of woollen goods exported out of India. No control beyond a requirement that statistical returns should be furnished was attempted in respect of spinning mills. On the other hand certain concession in the matter of import duty on Mill stores were made by an executive order, so as to place Indian Mills on a footing more or less equal to their Lancashire competitors." (Page 265, The Indian Year Book, 1920.)

Sections 3-5

Imposition of duty on cotton goods produced in the Mysore mills.

3. There shall be levied and collected at every mill in the Territories of Mysore, upon all cotton goods produced in such mill, a duty at the rate of $3\frac{1}{2}$ per centum on the value of such goods.

Explanation.—Goods are said to be produced within the meaning of this section when they are issued out of the premises of the mill. But, in the case of any mill in which the goods are chiefly or largely made up and sold otherwise than as piece-goods, the Government of Mysore may direct that goods shall be reckoned as produced when they are issued out of the weaving section or sections of the mill.

Power to Govt. to fix tariff values of such goods.

4. (1) The Government of Mysore may, from time to time, by notification in the Official Gazette, fix, for the purpose of levying the said duties, tariff values of all such goods as aforesaid or of any particular description or descriptions thereof, and alter any tariff values for the time being in force.

(2) Such tariff value shall, for the purposes of this Regulation, be deemed to be the "real value" of the goods to which it applies, but, save as aforesaid, all goods shall be assessed under this Regulation at their real value.

(3) For the purposes of this Regulation the real value shall be deemed to be—

(a) the wholesale cash price, less trade discount for which goods of the like kind and quality are sold or are capable of being sold at the time and place of production, without any abatement or deduction whatever, except of the amount of the duties payable on the production thereof;

(b) where such price is not ascertainable, the cost at which goods of the like kind and quality could be delivered at such place, without any abatement or deduction, except as aforesaid.

Delivery of monthly returns of goods produced by mill-owners.

5. (1) The owner of every mill shall prepare and deliver, or cause to be prepared and delivered, to the Deputy Commissioner each month a return of all the cotton goods produced at his mill during the preceding month; and shall subscribe a declaration of the truth of such return at the foot thereof.

(2) Unless otherwise prescribed by any rules under this Regulation, every such return shall state for each description of goods the quantity produced during the period to which the return relates and the real value of such goods.

(3) Every such return shall also contain such further information and be in such form and be subject to such conditions as to verification and otherwise as may be prescribed by any rules under this regulation.

(4) Each return shall be delivered to the Deputy Commissioner or posted to his address within three working days, and atmost within seven days, of the period to which it relates; and the first of such returns shall be made for the month of December 1896 and shall include all goods produced since the commencement of this Regulation.

Sections 6-9.

Explanation.—The expression "Working day" in this sub-section means every day except Sunday, New Year's day, Christmas day; if either of such days falls on a Sunday, the next following Monday, Good Friday, and any other day declared by the Government of Mysore, by Notification in the Official Gazette, to be a public holiday.

6. (1) The Deputy Commissioner shall, subject to such rules, if any, as the Government of Mysore may prescribe, assess the duties payable in respect of the period to which the return relates, and unless the amount thereof is immediately tendered, shall cause a notice, in such form as may be prescribed by any rules under this Regulation, to be served on the owner, requiring him to make payment of the amount assessed within ten days of the date of service of the said notice.

Assessments of duty and notice requiring payment.

(2) A notice under sub-section (1) may be served on the owner of a mill by delivering or tendering to him or his agent at his ordinary place of business a copy of the notice, or, if this cannot be conveniently done, by fixing a copy of the notice on one of the outer doors of the mill.

7. (1) If any duty payable under this Regulation is not paid within the time fixed by any such notice as aforesaid for the payment thereof, the Deputy Commissioner may, in lieu thereof, recover any sum not exceeding double the amount of duty so unpaid, which he shall, in his discretion, think it reasonable to require.

Recovery of unpaid duty.

(2) All sums recoverable under sub-section (1) shall be recovered in the manner provided for the collection of arrears of land revenue.

WAREHOUSING.

8. (1) The Government of Mysore may, from time to time, license any room or place as a warehouse for the storage of cotton goods, subject to such conditions as it may prescribe for the admission of goods into such warehouses, their safe custody while lodged therein, and their removal therefrom, as well as for the recovery of the duties leviable thereon.

Licensing of warehouses for storage of goods and fees for same.

(2) There shall be payable in respect of every such warehouse such licensing fees and other payments as may for the time being be prescribed by rules framed by the Government of Mysore on this behalf.

Provided that the Government of Mysore may remit the whole or any part of such fees or other payments in respect of any particular warehouse.

9. (1) The owner of any mill may apply for leave to deposit in a warehouse any goods in respect of which duty has become leviable under Section 3 and which has not yet been assessed under Section 6.

Permission to deposit goods in warehouses.

(2) Such application shall be in writing signed by the

Sections 10-13.

applicant, and shall be in such form as may be prescribed by the Government of Mysore.

Exemption from assessment of goods so deposited.

10. When any goods have been deposited in a warehouse, the quantity and particulars thereof shall be specified as so deposited in the return made under Section 5 for the period in which the goods were produced, or in a separate return for that same period, and the said goods shall be omitted in the assessment and collection of duty.

INSPECTION.

Power to Deputy Commissioner to inspect mills and take copies of records and accounts.

11. (1) The Deputy Commissioner, or any officer duly appointed by the Government of Mysore in that behalf, shall have free access at all reasonable times during working hours to any mill and, subject to any order of the Government of Mysore in this behalf, to any part of any mill.

(2) Any such officer may at any time, with or without notice to the owner, examine the working records, sale records, and accounts of any mill, and take copies of, or extracts from, all or any of the said records or accounts, for the purpose of testing the accuracy of any return, or of informing himself as to any particulars regarding which information is required for the purposes of this Regulation or any rules thereunder.

(3) Any mill-owner may object to submitting to any officer under the rank of a Deputy Commissioner any record or account containing the description or formulæ of any trade process; but in case of such objection, he must submit the same in writing to the officer for transmission to the Deputy Commissioner, and the officer may then and there seal up the record or account pending the orders of the Deputy Commissioner.

Information acquired to be deemed as confidential.

12. All such copies and extracts and all other information acquired by any such officer on the inspection of any mill, shall be regarded as strictly confidential and shall not, without the previous consent in writing of the Government of Mysore, be disclosed to any person other than a superior officer.

OFFENCES AND PENALTIES.

Punishments for offences.

13. The offences mentioned in the first column of the following schedule shall be punishable to the extent mentioned in the second column thereof with reference to such offences respectively:—

Offences.

1. Contravening any rule made under this Regulation.
2. Concealing or attempting to conceal, or knowingly permitting or procuring to be concealed, any

Penalties.

Penalty not exceeding five hundred rupees.

Such goods shall be liable to confiscation, and every person convicted of the offence shall be

Section 13.

Offences.

goods liable to duty under this Regulation with intent to evade payment of the duty or any part thereof.

3. Omitting to make any return required by Section 5 or refusing to sign or complete the same.

4. Making and delivering any such return containing any statement not true to the best of the information and belief of the person making the same.

5. Altering or falsifying any record or book of account kept in the mill with the intention of defrauding the revenue.

6. Omitting, without reasonable cause, to keep samples as provided in Section 15.

7. Omitting to keep such proper records and books of account as may be prescribed by any rule under this Regulation.

8. Omitting to make and deliver any return which by any rule under this Regulation ought to have been made and delivered.

9. Intentionally obstructing any Deputy Commissioner or other officer in the exercise of any powers given under this Regulation.

10. If any goods are found concealed in any place, box or closed receptacle in any mill and are not duly accounted for to the satisfaction of the Deputy Commissioner.

11. If any goods are found in any mill in excess of the quantity entered in the return or not corresponding with the statement therein contained.

12. If when any cotton goods are passed by bale or by package any omission or misdescription thereof tending to injure the revenue be discovered.

Penalties.

liable to a penalty not exceeding three times the value of the goods.

Penalty not exceeding one thousand rupees.

The penalty provided in the Indian Penal Code, Section 199, for making a false statement in a declaration.

The penalty provided in the Indian Penal Code, Section 465, for the commission of forgery.

A penalty for each offence not exceeding two hundred rupees.

Penalty not exceeding five hundred rupees and a further penalty of twenty rupees for every day after the date of the conviction during which the offence is continued.

Penalty not exceeding one thousand rupees.

Imprisonment for a term not exceeding six months, or fine not exceeding one thousand rupees, or both.

Such goods shall be liable to confiscation.

Such goods shall be liable to confiscation or to be charged with such increased duty as the Government of Mysore may direct.

The person guilty of such omission or misdescription shall be liable to a penalty not exceeding ten times the amount of duty which might have been lost to the Government of Mysore by such omission or

Sections 14-16.

Offences.

Penalties.

13. If any Deputy Commissioner or officer subordinate to a Deputy Commissioner does any act or is guilty of any omission in contravention of this Regulation or of any rule or order made thereunder; or, with intent to cause injury or annoyance to any person, vexatiously and unnecessarily makes use of any power conferred upon him under this Regulation.

14. Communicating information in contravention of the provisions of Section 12 of this Regulation.

misdescription, unless it be proved to the satisfaction of the Deputy Commissioner or other officer that the variance was accidental.

Such Deputy Commissioner or officer shall be liable on conviction to a fine not exceeding five hundred rupees.

Simple imprisonment for one year, or fine up to 1,000 rupees, or both.

14. (1) All offences against this Regulation may be tried only by a District Magistrate or a Magistrate of the first class.

(2) The confiscation of any goods under this Regulation includes any package in which they are found, and all the other contents thereof.

Every cart or other means of conveyance, and every horse or other animal used in the removal of any goods liable to confiscation under this Regulation, shall in like manner be liable to confiscation.

MISCELLANEOUS.

15. (1) The owner of every mill shall, in the case of any goods other than those for which tariff values have been fixed under Section 4, take a sample or samples of such goods, at the time of manufacturing the same, and shall preserve such samples for reference for at least six months after the said goods are produced.

(2) Such samples shall be at all times available for inspection by the Deputy Commissioner, or by any officer appointed under Section 11, and if the goods themselves cannot conveniently be examined, it shall be sufficient for the purpose of charging the duty leviable thereon under this Regulation to assess their value after an examination of such samples.

(3) The Government of Mysore may define by rule what shall in any specified case be a sufficient sample for the purposes of this section.

16. The Government of Mysore may, on the application of any person aggrieved by any decision or order passed under this Regulation, reverse or modify such decision or order.

Magistrates having jurisdiction.

Packages and contents included in confiscation of goods.

Also conveyances and animals used in removal.

Samples of certain goods to be taken by mill-owners at time of manufacture and to be available for inspection.

Power to Government to reverse or modify orders under this Regulation.

Sections 17-21.

17. (1) The Deputy Commissioner or any officer appointed under Section 11 may at any time take samples of any goods for examination or for ascertaining the value thereof, or for any other necessary purpose.

Power to take samples.

(2) The owner may, when required to deliver any sample to an officer appointed under Section 11, seal up such sample in a cover addressed to the Deputy Commissioner; and in such case the said officer shall deliver such cover intact to the Deputy Commissioner.

(3) Every sample shall, if practicable, be restored to the owner, or, at his option, sold by the Deputy Commissioner, and the proceeds accounted for to the owner.

18. The owner of every mill shall keep such records and books of account as may be prescribed by any rules under this Regulation.

Records and accounts to be kept by mill-owners.

19. The owner of every mill or place where cotton yarn is spun by machinery moved otherwise than by manual labor, shall make periodical returns to the Deputy Commissioner of the quantity and description of all such yarns, in such form, with such particulars, and at such intervals, as may be prescribed by any rule under this Regulation.

Mill-owners to make periodical returns of cotton yarn spun by machinery.

20. (1) The Government of Mysore may, from time to time, make rules under this Regulation:—

Power to Government to make rules.

(a) prescribing the form of any return required by or under this Regulation and the particulars to be contained therein respectively, and the manner in which the same is to be verified, and all such other conditions in respect thereof as may be necessary;

(b) requiring returns of yarns spun;

(c) prescribing the form of the notice to be issued by the Deputy Commissioner under Section 6;

(d) regulating the inspection of mills, and the powers and duties of Deputy Commissioners and other officers in respect thereof;

(e) regulating the provision of warehouses under this Regulation, and the deposit and discharge of goods therein and therefrom, and the powers and duties of the Deputy Commissioner in respect thereof;

(f) prescribing the records and books of account to be kept by owners of mills under this Regulation; and

(g) generally, for carrying into effect the provisions of this Regulation.

(2) The application of any such rule may be confined to any place or places specified therein.

21. In the event of any duty on any article being imposed, increased, decreased or remitted under this Regulation, after the making of any contract for the sale of such article without stipulation as to the payment of duty, where duty was not

When contracts have been entered into, amount of increased or decreased duty to be added or deducted.

Section 22.

chargeable at the time of the making of the contract, or for the sale of such article duty-paid where duty was chargeable at that time:—

(a) if such imposition or increase so takes effect that the duty or increased duty, as the case may be, is paid, the seller may add so much to the contract price as will be equivalent to the duty or increase of duty, and he shall be entitled to be paid and to sue for and recover such addition, and

(b) if such decrease or remission so takes effect that the decreased duty only or no duty, as the case may be, is paid, the purchaser may deduct so much from the contract price as will be equivalent to the decrease of duty or remitted duty, and he shall not be liable to pay or be sued for or in respect of such deduction.

22. (1) No duty shall be levied under this Regulation on any goods which at the commencement of this Regulation are upon the premises of any mill and are ready for issue therefrom, either without undergoing any further process, or after being made up into bales or packets;

Provided that a list of such goods be made up and deposited with the Deputy Commissioner within seven days from the commencement of this Regulation.

(2) The returns of the production of such goods prepared under Section 5 of this Regulation shall be separate from those of other goods.

Provision
with respect
to goods in
stock.

Rules under the Cotton Duties' Regulation.*

RULES.*Return and notice of assessment.*

1. The return required by Section 5 of the Cotton Duties Regulation, 1896, from the owner of every mill in which cotton goods are produced shall be in form A, appended to these Rules, and shall contain the particulars indicated therein, shown separately for each description of goods and for goods of the same description but of different dimensions.

The declaration of the truth of such return shall be subscribed in the terms set forth at the foot of the said form.

2. When the return, duly completed, has been delivered to the Deputy Commissioner as provided in the Regulation, the Deputy Commissioner shall check the same in any manner that may appear to him desirable, and may, for such purpose, examine and compare, or cause to be examined and compared, the records and accounts of the mill: He shall satisfy himself that the quantities shown as warehoused have been actually so dealt with.

3. The Deputy Commissioner, when satisfied that the return is correct, shall send to the mill-owner a statement in Form B, appended to these Rules, showing as due for the period to which the return relates the total duty assessed by him.

4. If the amount of the duty assessed is not immediately tendered, a notice may be served on the mill-owner under Section 6, sub-section (1), of the Regulation, which shall be in Form C, appended to these Rules.

Mill Registers and Records.

5. Every bale of goods made up at a mill shall be stamped with a consecutive number, which shall be entered at the time of baling in a register to be called the Bale Register. It shall further be marked, before it is issued out of the premises of the mill, with the date of issue.

6. The Bale Register shall show—

- (1) the consecutive number of the bale;
- (2) the description of goods contained in the bale;
- (3) the "real value" of the goods;
- (4) the number of pieces of piece goods;

*Issued under Government Notification No. R. 6681—Legis 26, dated 9-12-1896.

Rules 7-8.

- (5) the dimensions and weight of the goods; and
- (6) the date on which the bale is issued out of the premises of the mill.

7. All other goods not baled and marked in accordance with Rule 6 shall be entered in a register of goods issued out of the premises of the mill, in which shall be entered the description, weight and real value of all such goods.

Special Rule for all Mills in which yarn is spun.

8. The owner of every mill in which yarn is spun shall prepare and deliver to the Deputy Commissioner, on or before the 15th of each month, a return, in Form D, of all yarn spun in the mill during the preceding month.

FORM A.

Particulars of all cotton goods produced at.....Mill during the period beginning at.....and ending.....192

Part I—Grey Goods.

1 Description of goods. (1)	2 Issued out of the premises		3 Real value	4 Deduction claimed under Section 19 on account of quality warehoused in lbs.	5 Balance on which duty is now leviable
	Weight, lbs.	Length, yards			
Chadars					
Dhutia					
Drills and jeans					
Jaconets					
Madapollams					
Mulls					
Printers					
Shirtings and long cloths					
T. cloths, domestics, and sheetings					
Other grey goods (to be specified by kind.)					
Total					

(1) To be shown separately for goods of different dimensions.

I do hereby declare that I have compared the above particulars with the records and books of my mill, and that they are, in so far as I can ascertain, accurate and complete.

Dated this.....day of.....192

(Signed).....

[To be signed by the Mill-owner, Managing Agent or other Principal Officer of the Mill.]

Forms B & C.

Part II—Fancy goods, Part III—Hosiery, and part IV—Other description of goods, will be in the same form, and with the same verification and subscription.

FORM B.

Statement of cotton goods assessed to duty, with amount payable thereon.

Description of goods	Weight in lbs.	Real value	Total real value	Rate of duty payable	Total duty payable
1	2	3	4	5	6
Part I.—Grey goods
Part II.—Fancy goods
Part III.—Hosiery
Part IV.—Goods of other descriptions
Total

Dated this.....day of....192

(Signed).....
Deputy Commissioner.

FORM C.

Notice of demand of payment of Excise Duty under Section 6 (1) of Regulation of 1896.

No.....

Deputy Commissioner's

office,192

Name of Mill.....

Owner.....

For the month of)
.....192 .

Amount of Rupees.....

Deputy Commissioner.



Notice of demand of payment of Excise Duty under Section 6 (1) of Regulation of 1896.

No.....

Deputy Commissioner's office,192

To

Take notice that on behalf of the Government of Mysore, I hereby demand payment by you of the sum of rupees..... now due and unpaid on account of Excise Duty for the month of.....192, and that if the above amount be not paid into this office within ten days after the date of service hereof on you, I shall proceed to obtain payment of the same according to the provisions of the Cotton Duties Regulation (II of 1896).

Deputy Commissioner.

N.B.—No payment shall be tendered on Sunday nor after 2-30 P. M. on any day nor after 12-30 P. M. on Saturdays.

Form D.
FORM D.

Return under Section 19 of the Cotton Duties Regulation
 (II of 1896).

Return made for the.....Mill showing weight of all yarn
 spun during the month ending.....192 .

Count of yarn	Weight in lbs. of each count

Date.....192 . (Signed)

[To be signed by the Mill-owner, Managing Agent, or the Principal Officer of the Mill.]

**THE LAND IMPROVEMENT LOAN
REGULATION AND RULES
THEREUNDER**

REGULATION No. IV OF 1890.

(As amended by Regulation No. V of 1899 and I of 1901).

(PASSED ON THE 10TH DAY OF NOVEMBER 1890.)

A Regulation to consolidate and amend the law relating to Loans of Money by the Government of Mysore for Agricultural Improvements.

WHEREAS it is expedient to consolidate and amend the law relating to loans of money by the Government of Mysore for agricultural improvements; His Highness the Maharaja is pleased to enact as follows:—

1. (1) This Regulation may be called the "Land Improvement Loans Regulation, 1890."

Short title.

(2) It extends to the whole of the territories of Mysore; and

Local extent.

[a] (3) it shall come into force on the date of the passing thereof.

Commencement.

2. (1) The Land Improvement Act, 1871, and Act XXI of 1876 (an Act to amend the Land Improvement Act, 1871), shall, except as regards the recovery of advances made before this Regulation comes into force and costs incurred by the Government of Mysore in respect of such advances, be repealed.

Acts XXVI of 1871 and XXI of 1876 repealed.

(2) When, in any Act or notification, passed or issued before this Regulation comes into force, reference is made to either of those Acts, the reference shall, so far as may be practicable, be read as applying to this Regulation or the corresponding part of this Regulation.

3. In this Regulation "Deputy Commissioner" includes any officer empowered by the Government of Mysore by name or by virtue of his office to discharge the functions of a Deputy Commissioner under this Regulation.

Commissioner "defined.

4. Subject to such rules as may be made under section 10, loans may be granted under this Regulation, by such officer as may, from time to time, be empowered in this behalf by the

Purposes for which loans may be granted under this Regulation.

[a] This clause was substituted for the original clause (3) by Regulation I of 1901.

Sections 5-6.

Government of Mysore, for the purpose of making any improvement, to any person having a right to make that improvement, or, with the consent of that person, to any other person.

(2) "Improvement" means any work which adds to the letting value of land, and includes the following, namely:—

(a) the construction and repair of wells, tanks and other works for the storage, supply or distribution of water for the purposes of agriculture, or for the use of men and cattle employed in agriculture;

(b) the preparation of land for irrigation or cultivation;

(c) the drainage, reclamation from rivers or other waters, or protection from floods or from erosion or other damage by water, of land used for agricultural purposes or waste land which is culturable;

(d) the reclamation, clearance, enclosure or permanent improvement of land for agricultural purposes;

(e) the renewal or re-construction of any of the foregoing works or alterations therein or additions thereto; and

(f) such other works as the Government of Mysore may, from time to time, by notification in the official Gazette, declare to be improvements for the purposes of this Regulation.

Mode of dealing with applications for loans.

5. (1) When an application for a loan is made under this Regulation, the officer to whom the application is made may, if it is, in his opinion, expedient that public notice be given of the application, publish a notice, in such manner as the Government of Mysore may, from time to time, direct, calling upon all persons objecting to the loan to appear before him at a time and place fixed therein and submit their objections.

(2) The officer shall consider every objection submitted under sub-section (1), and make an order in writing either admitting or overruling it:

Provided that, when the question raised by an objection is, in the opinion of the officer, one of such a nature that it cannot be satisfactorily decided except by a Civil Court, he shall postpone his proceedings on the application until the question has been so decided.

Period for repayment of loans.

6. (1) Every loan granted under this Regulation shall be made repayable in such manner and at such time as the Government may prescribe, or by instalments (in the form of an annuity or otherwise), within such period from the date of the actual advance of the loan, or when the loan is advanced in instalments, [a] from the date of the advance of the last instalment actually paid, [a] as may, from time to time, be fixed by the rules made under this regulation.

(2) The period fixed as aforesaid shall not ordinarily exceed thirty-five years.

[a-a] These words in section 6 sub-section (1), were substituted for the original words by Regulation V of 1999, s. 2.

Sections 7-8.

(3) The Government of Mysore, in making the rules fixing the period, shall, in considering whether the period should extend to thirty-five years or whether it should extend beyond thirty-five years, have regard to the durability of the work for the purpose of which the loan is granted, and to the expediency of the cost of the work being paid by the generation of persons who will immediately benefit by the work.

7. (1) Subject to such rules as may be made under section 10, all loans granted under this Regulation, all interest (if any) chargeable thereon, and costs (if any) incurred in making the same, shall, when they become due, be recoverable by the Deputy Commissioner in all or any of the following modes, namely:—

Recovery of loans.

(a) from the borrower as if they were arrears of land-revenue due by him;

(b) from his surety (if any) as if they were arrears of land-revenue due by him;

(c) out of the land for the benefit of which the loan has been granted, as if they were arrears of land revenue due in respect of that land;

(d) out of the property comprised in the collateral security (if any)—according to the procedure for the realization of land-revenue by the sale of immoveable property other than the land on which that revenue is due;

Provided that no proceeding in respect of any land under clause (c) shall affect any interest in that land which existed before the date of the order granting the loan, other than the interest of the borrower, and of mortgagees of, or persons having charges on, that interest, and, where the loan is granted under section 4 with the consent of another person, the interest of that person, and of mortgagees of, or persons having charges on, that interest.

(2) When any sum due on account of any such loan, interest or costs is paid to the Deputy Commissioner by a surety or an owner of property comprised in any collateral security or is recovered under sub-section (1) by the Deputy Commissioner from a surety or out of any such property, the Deputy Commissioner shall, on the application of the surety or the owner of that property (as the case may be), recover that sum on his behalf from the borrower, or out of the land for the benefit of which the loan has been granted, in manner provided by sub-section (1).

(3) It shall be in the discretion of a Deputy Commissioner acting under this section to determine the order in which he will resort to the various modes of recovery permitted by it.

8. A written order under the hand of an officer empowered to make loans under this Regulation granting a loan to, or with the consent of, a person mentioned therein, for the purpose of

Order granting loan conclusive on certain points

Sections 9—11.

carrying out a work described therein, for the benefit of land specified therein, shall for the purposes of this Regulation, be conclusive evidence—

(a) that the work described is an improvement within the meaning of this Regulation ;

(b) that the person mentioned had at the date of the order a right to make such an improvement ; and

(c) that the improvement is one benefiting the land specified.

Liability of joint borrowers as among themselves.

9. When a loan is made under this Regulation to the members of a village community or to any other persons on such terms that all of them are jointly and severally bound to the Government of Mysore for the payment of the whole amount payable in respect thereof, and a statement showing the portion of that amount which as among themselves each is bound to contribute is entered upon the order granting the loan and is signed by each of them and by the officer making the order, that statement shall be conclusive evidence of the portion of that amount which as among themselves each of those persons is bound to contribute.

Power to make rules.

10. The Government of Mysore may, from time to time, by notification in the official Gazette, make rules consistant with this Regulation to provide for the following matters, namely :—

(a) the manner of making applications for loans ;

(b) the officers by whom loans may be granted ;

(c) the manner of conducting inquiries relative to applications for loans, and the powers to be exercised by officers conducting those inquiries ;

(d) the nature of the security to be taken for the due application and repayment of the money, the rate of interest at which, and the conditions under which, loans may be granted, and the manner and time of granting loans ;

(e) the inspection of works for which loans have been granted ;

(f) the instalments by which, and the mode in which, loans, the interest to be charged on them and the costs incurred in the making thereof shall be paid ;

(g) the manner of keeping and auditing the accounts of the expenditure of loans and of the payments made in respect of the same ; and

(h) all other matters pertaining to the working of the Regulation.

Exemption of improvements from assessment to land-revenue.

11. When land is improved with the aid of a loan granted under this Regulation, the increase in value derived from the improvement shall not be taken into account in revising the assessment of land-revenue on the land.

Provided as follows:—

(1) where the improvement consists of the reclamation

Section 12.

of waste land, or of the irrigation of land assessed at unirrigated rates, the increase may be so taken into account after the expiration of such period as may be fixed by rule to be framed by the Government of Mysore.

(2) Nothing in this section shall entitle any person to call in question any assessment of land-revenue otherwise than as it might have been called in question if this Regulation had not been passed.

12. (1) In the Indian Registration Act, 1877, section 17, clause (1), for the word "certificates" the words "orders granting loans" shall be substituted. Act III of 1877 amended.

(2) In the same Act, section 58, for the words "a certificate" the words "an order" shall be substituted.

(3) In the same Act, section 89, first clause,

(a) for the words "a certificate" the words "a loan" and

(b) for the words "such certificate" the words "his order" shall be substituted.

General Rules* framed under Section 10 of the Land Improvement Loans Regulation (No. IV of 1890), and Section 194 of the Mysore Land Revenue Code (Regulation No. IV of 1883.

Objects for which and limits up to which loans may be granted.

I. Loans of money for the following objects may be granted to holders of land subject to the limits specified hereunder:—

Objects for which loans may be granted	Amount which may be granted	
	Maximum	Minimum
(A) Under the Land Improvement Loans Regulation, IV of 1890— For the construction or repair of wells or tanks, the reclamation of waste or any other work by which the letting value of land for purposes of agriculture will be permanently increased and such as are mentioned as "improvement" in clause (a) of sub-section 4 of the Land Improvement Loans Regulation or as the Government may, from time to time, by notification in the official Gazette declare to be improvements for the purposes of the aforesaid Regulation.	Rs.	Rs.
(B) Under Section 194 of the Mysore Land Revenue Code— (i) For the purchase of— (a) seed grain (including seed sugar-cane, seed plantains, etc); (b) ploughing cattle (including cattle used for raising water and carting manure); (c) horse and pony stallions and breeding bulls; (d) fodder for cattle; (e) manure. (ii) For other agricultural objects, such as— (a) the building of houses (including sheds) by cultivators in tracts newly made available for occupation; (b) the re-building of houses destroyed by fire or flood;	No limit 200 1,000	50 No minimum No minimum.

* Notification No. B. 4319—Agri. 91-08-4, dated 2nd January 1909.

Rules II-III.

Objects for which loans may be granted	Amount which may be granted	
	Maximum	Minimum
(o) agricultural implements (including carts) (d) erection of indigo vats and such like appliances for dealing with raw agricultural produce;	Rs. 1,000	Rs. No minimum.
(d) erection of double mholes or other contrivances, for raising water.		
(iii) (a) For the erection of sugar-cane mills; or * (b) for the purchase of other agricultural machinery not specified above	5,000	Do
(iv) For the relief of distress when the existence of such distress has been recognized by Government, to enable holders of land and their dependants to subsist until the ripening of the next harvest	200	Do

II. The officers mentioned below shall be competent to sanction loans not exceeding the sums specified against them:—

	Rs.
Amildars (including Deputy Amildars) ...	... 250
Sub-Divisional Assistant Commissioners	... 500
Deputy Commissioners ...	... 1,000
Revenue Commissioner ...	... 2,500

† *Explanation.*—An officer is not precluded by this Rule from granting several loans on the same security to the same individual, although the aggregate amount thereof may exceed the maximum prescribed. Such loans which may be covered by the same security shall, however, be for distinct purposes and shall not exceed in the aggregate three-fourths of the value of the property pledged as security. On default of repayment of any one of such loans, the amount of the other loans granted on the same security shall be liable to be recovered at once by coercive processes even though they are not due.

III. The rate of interest charged shall be 5 per cent per annum, except on loans granted for the relief of distress. In the Rate of interest.

* These rules shall not apply to loans for the purchase of boilers, oil and gas Engines or other power plant.

† G. O. No. R. 11833-44—R. M. 53-19-2, dated 29th March 1920. As amended by Notification No. B. 2006—Agri. 28-12-2, dated 12th September 1918.

Rules IV-V.

latter case interest shall be charged at 3 per cent which may be remitted by the Deputy Commissioner at his discretion, in case of borrowers who are known to be poor.

The Government may, if they see fit, grant loans in special cases at reduced interest or without interest.

IV. Interest shall accrue from the date of disbursement of the loan. If the loan is disbursed in instalments, interest on each instalment shall run from the date of the disbursement of such instalment.

Period allowed for Repayment and Mode of Recovery of Loan.

V. Loans shall be repayable by fixed annual payments discharging both principal and interest, calculated according to the table appended to these rules.

Simple interest shall be charged on the loan, or if it is disbursed in instalments, on these instalments, up to the date one year previous to the date fixed for commencement of repayment; and the total amount comprising the loan and such interest shall be recovered by annuities as calculated from the said table.

The time allowed for repayment of the loans and the amount of instalments shall be fixed by the Deputy Commissioner (or other officer granting the loan) with reference to the circumstances of the borrower and the object of the loan, regard being had to the probable durability of the works proposed to be constructed, the nature of the appliances proposed to be set up, and the value or sufficiency of the security tendered, but so as not to exceed the maximum limits specified below:—

(A) In the case of loans under the Land Improvement Loans Regulation—

(i) for the construction or repair of wells 30 years.

(ii) for other purposes—

if the loan does not exceed Rs. 500 10 ..

if the loan exceeds Rs. 500 but does not exceed Rs. 1,000. 15 ..

not exceed Rs. 1,000.

if the loan exceeds Rs. 1000 ... 20 ..

*(B) For loans under Section 194 of the Land Revenue Code—

(a) (i) for the purchase of seed ordinarily ... 1 year.

(ii) for the purchase of sugar-cane and other seeds which cannot yield a return in one year ... 2 years.

(iii) for the relief of distress ... 3 years.

(iv) for the purchase of agricultural implements or machinery ... 5 years.

* As amended by Government Notns. Nos. R. 5982—Agri. 3-12-4, dated 18th April 1913, and B. 1923—Agri. 138 12-5, dated 4th September 1914. Added by Government Notn. No. R. 8437—Agri. 21-17-2, dated 26th September 1917.

Rules VI-VII.

(v) for any other purpose 10 years.

(vi) for cocoanut seedlings and cultivation three years after the 7th year

(b) for special loans granted under Rule I (B) (i) Note... ..4 years.

Note.—(1) In special cases for cultivation of sugar-cane on an extensive scale, loans may be granted up to a limit of Rs. 1,000 for the purchase of seed sugar-cane.

Note.—(2) The amount of loan to be granted for the purchase of cocoanut seedlings and other purposes connected with cocoanut cultivation may be up to a limit of Rs. 500.

The time for repayment specified above shall count from the date of the payment of the loan, or where the loan is paid by instalments from the date of payment of the last instalment and shall be liable to revision under Rules XIII and XXXII.

Provided that nothing in this rule shall be taken to preclude a borrower from discharging the loan at an earlier period or from paying a larger amount than the annual instalment. The excess so paid shall be credited in reduction of principal, and the number of future payments shall, if necessary, be decreased, but no reduction in the amount of the instalments fixed under paragraph 2 of this rule shall on this account be allowed.

VI. The date for repayment of each instalment should be fixed so as to coincide with the date of one of the land revenue khists of the taluk. But the date for the repayment of the first instalment shall be so fixed as to avoid the exaction of the same before the date when by the exercise of due diligence the profits of the improvement might be expected to cover the repayment; and it shall not be demanded within less than twelve months and shall not be put off for more than two years and a half from the date of disbursement of the loan, or if the loan is disbursed in instalments, from the date of disbursement of the last instalment.

If in any special case the sanctioning authority considers that the work will not begin to yield a return in two years and a half, a longer interval not exceeding five years may be allowed. In the case of loans granted by Amildars (including Deputy Amildars) and Assistant Commissioners the sanction of the Deputy Commissioner shall be obtained for such extension.

In any case the amount of the annual instalment shall be fixed so as to provide for the repayment of the whole loan with interest within the maximum period from the date of disbursement of the last instalment of the loan shown in Rule V.

Postponement of Repayment and Remissions.

VII. On proof of failure of the crops of the borrower from causes beyond his control to such an extent as to render the payment of any instalment unduly burdensome to him or in case of

Suspension of repayment.

Rules VIII-XI.

other exceptional calamity the repayment of this and all the subsequent instalments may, notwithstanding anything contained in Rules V and VI, be suspended for the period of one instalment.

In cases of loans granted by Amildars (including Deputy Amildars) and Assistant Commissioners or by himself, the Deputy Commissioner may, at his own instance, or, on the recommendation of the subordinate officers, order such suspension in anticipation of sanction. But he shall report all such cases to the Revenue Commissioner who will pass such orders thereon as he may deem proper. All other cases shall be submitted for orders to the Revenue Commissioner, who shall be competent to pass such orders thereon as he may deem proper.

Simple interest at five per cent shall be charged on all suspended instalments for the periods of such suspension.

Remissions.

VIII. The risk of the failure of an improvement should be borne by the borrowers and their sureties and the repayment of a loan granted under these rules shall not be remitted except as hereinafter provided.

IX. When in the case of a loan under the Land Improvement Loans Regulation, the work fails from causes beyond the borrower's control and when the recovery of the loan in full would occasion serious hardship to the borrower, the Revenue Commissioner shall be competent to sanction the remission of the outstanding instalments or a part of them if the amount involved does not exceed Rs. 100, any remission above this limit being subject to the orders of Government.

X. On every instalment which is not paid before the close of the revenue year in which payment falls due, interest at $6\frac{1}{2}$ per cent will be charged from the date on which payment ought to have been made. In calculating interest under this rule, a broken period of a month shall count as half a month or one month according as it is less or not less than fifteen days and a fraction of a rupee as half a rupee or one rupee according as it is less or not less than 8 annas.

XI. Repayment may be made either at the Treasury of the taluk in which the land to be improved is situated or the loan is to be utilized, or to the Village Officers if the demand have been included in the borrower's khate.

The Deputy Commissioner may, if he sees fit, also authorize repayment at any other Government Treasury within the district. When repayments at any Treasury other than that of the taluk in which the land to be improved is situated or the loan is to be utilized are made, the remittance should be accompanied by a memorandum giving full particulars of the amount due, the number and date of the loan order and the provision (whether the Land Improvement Loans Regulation or Section 194 of the Land Revenue Code) under which the loan was taken.

*Rules XII-XIII.**Security.*

XII. No loan shall be granted unless the value of the security offered exceeds by at least one-fourth the amount of the loan applied for. Securi

The nature of the security to be required shall be as follows:—

(A) *For Loans under the Land Improvement Loans Regulation.*—The land to be improved which must include the site of the work to be constructed.

If the value of the applicant's interest in the land to be improved does not exceed by one-fourth the amount of the loan applied for, collateral security shall be required.

Collateral security shall consist of—

- (i) other lands belonging to the applicant; or
- (ii) lands belonging to other persons who are willing to become his sureties; or
- (iii) both.

(B) *For Loans under Section 194 of the Land Revenue Code.*—The applicant's saleable interest in lands held by him provided that if the value of such interest does not exceed by one-fourth the amount of the loan applied for, collateral security shall be required and such collateral security shall consist of immovable property.

(C) When a loan permissible under the Land Improvement Loans Regulation is applied for by the members of a village community or by a group of cultivators on their joint personal security, the Deputy Commissioner may, at his discretion, advance on such security an amount not exceeding five times the annual assessment of the lands registered in the names of the applicants.

Loans under Section 194 of the Land Revenue Code, repayable within two years and not exceeding Rs. 100 in amount may also be granted by the Deputy Commissioner to a group of cultivators on their joint personal security provided that the annual assessment of the lands belonging to the applicants is not less than one-fifth of the loan applied for: Provided that in special cases, the Deputy Commissioner may, subject to the same limits and conditions, grant such loans also to individual applicants on their personal security.

XIII. If at any time the Deputy Commissioner, or other officer granting the loan, is satisfied that any person who has received a loan has failed to perform any of the conditions on which it was made, he may, after recording in writing the grounds of his decision, proceed to recover forthwith from such person or any surety of such person any sums which remain due, together with any interest payable thereon and costs, as arrears of land revenue: Provided that such officer may at his discretion so

Rules XIV-XV.

cover any sum less than the whole balance of the loan without prejudice to his right to recover the remainder of such balance at any subsequent time.

Any decision or order passed by such officer under this rule shall be subject to revision by the Revenue Commissioner whose orders shall be final.

Mode of Application.

XIV. An application for a loan may be made in writing or orally, to any Revenue Officer of a grade not lower than that of shekdar. If written, it shall be in terms of Form No. 1 hereto annexed (printed copies of which shall be available free of cost at all Taluk Offices and with shekdars and shanbhogs), and may be presented in person or sent by post or through the village patel or shanbhog. If an oral application is made, the officer to whom it is preferred shall cause it to be recorded in the prescribed form and signed by the applicant. It shall also be the duty of the shanbhog, if so desired by any applicant, to prepare such applications without fee or charge of any kind.

Every application for a loan for which land or other immovable property is offered as security shall contain a declaration signed by the applicant or his surety, as the case may be, that the statements made therein regarding the nature and extent of the encumbrances on the property offered as security are true and that there are no other encumbrances on the property to the best of his information and belief. The application shall also show in the column of remarks in Form 1 :—

(i) Whether the applicant proposes to supplement the loan by any private capital, and, if so, to what extent.

(ii) The estimated total cost of the proposed work and the probable period that will be occupied in its construction.

(iii) The advantages expected to result from the work.

(iv) The manner and extent to which the proposed work will affect (favorably or injuriously) adjoining or other lands.

When the foregoing particulars are not entered in the application, the officer to whom it is presented shall ascertain them so far as may be possible from the oral statements of the applicant or otherwise, record them on the application or on a paper to be attached thereto and have them read over to the applicant and acknowledged by him to be correct.

XV. No loan shall be granted without a local enquiry. When the amount applied for exceeds Rs. 500 the local enquiry shall be held by an officer not lower in rank than an Amildar or Deputy Amildar. On receipt of an application, or an application being referred to him, a shekdar or higher officer shall give notice by means of tom-tom in the village that he intends to hold an enquiry into the application and that he will be prepared to receive and consider objections to the grant of the loan. As

Rules XVI-XXI.

soon as possible after such notice he shall inspect the land, if any, and make a summary enquiry in the village as to the correctness of the entries in the application.

XVI. The personal attendance of the applicant is not necessary, but he may be required by notice in Form No. 4 hereto annexed or in some similar form, at any time to appear, in person or by duly authorized agent at his option and in case of default the application may be rejected.

XVII. Attention shall be particularly directed to ascertaining the *bona fide* and the solvency of the applicant and the sufficiency of the security offered. Careful enquiry shall be made regarding the rights of the applicant in the lands offered as security, in view to ensuring that the applicant is the real owner, and that the land is free from encumbrances or is not burdened with arrears of land revenue or is not already hypothecated to Government for a loan previously obtained. Similar enquiry shall be made in the case of lands offered by sureties as collateral security, care being taken to see that the surety is not only the registered-holder, but the real owner of the land, and that, if he has a divided interest in the land, it is not charged beyond the extent of his individual interest therein except with the written consent of the joint owners. When land or other immovable property is offered as collateral security for a loan under the Land Improvement Loans Regulation or as security for a loan under Section 194 of the Mysore Land Revenue Code, it will be open to the Deputy Commissioner or other officer empowered to grant the loan to make a reference to the Registration Department in Form No. VII hereto annexed or in some similar form for an encumbrance certificate in respect of the property offered as security, if for reasons to be recorded in writing he considers it necessary or desirable to do so. Otherwise and in all cases where the land to be improved is itself accepted as the security no such reference need be made. The search in Registration Offices shall be limited to the records of the twelve years preceding the date of application for the loan.

XVIII. Non-official agency may also be employed, wherever it is procurable, to aid in making local enquiries.

XIX. The officer holding a local enquiry into an application for loan shall record the results of his enquiry and also his orders admitting or overruling objections, if any have been received in Form No. 6 hereto annexed or in some similar form; and, if he is not himself competent under Rule II to dispose of the application, he shall submit a report in the same form to the authority empowered to do so.

XX. Applications from mortgagees, though in possession, for loans for the improvement of land shall not be complied with.

XXI. When the applicant for a loan for the improvement of land is a tenant claiming to possess an interest, alleged to be

Rules XXII-XXIV.

transferable; in the land to be improved, and proposes to furnish such interest as security for the loan or any other adequate security, the Deputy Commissioner or other officer granting the loan shall serve a special notice of the application in Form No. 3 hereto annexed or in some similar form, on the landlord personally; or if service on him personally cannot be effected, the notice shall be addressed to him by post and a copy of it shall also be affixed to some conspicuous part of his usual residence and to some conspicuous place in the Office of the Deputy Commissioner or other officer as aforesaid; or if he does not reside in the district in which the application is made, or if his residence is not known, the notice shall be served on the person who acts as his local agent in respect of the said land. A copy of the notice shall also be affixed on the land and at the village chavadi.

XXII. No such notice shall be deemed to have been served, unless the service is acknowledged by the landlord or his agent or the fact of its having been duly made in any manner specified above is established to the satisfaction of the Deputy Commissioner or other officer granting the loan. In any case in which the ownership of the land vests in more than one person, and any share-holder therein, or other person, acts as manager on behalf of the share-holders, service on the manager shall be deemed to be service on each of the share-holders.

XXIII. Every such notice shall specify the sum applied for, the nature of the improvement to be made, and the nature of the security proposed for the loan, and shall inform the landlord that, if he desires to raise any objections to the grant of the loan, he must, within one month after service of notice, signify them in writing to the Deputy Commissioner or other officer granting the loan.

If the landlord or his local agent or manager does not signify his objections, or if the Deputy Commissioner or other officer granting the loan, after considering such objections, is of opinion that the applicant has a transferable interest in the land specified in his application and that the value of such interest, either singly or jointly with other security furnished by him, is sufficient for the loan, he may either sanction it or forward the records of the case for the sanction of the higher authority competent to dispose of the application.

If the applicant has no such transferable interest and there is no common understanding as to whether the tenant or the landlord is to have the right of making the improvement, the loan shall be refused unless the landlord consents to the grant thereof.

XXIV. When the work to be undertaken is one requiring professional skill, the applicant may be required to submit to the officer making the local enquiry an accurate plan, specification and estimate for the work. If the applicant is unable to furnish

Rules XXV-XXVIII.

such plan, estimate or specification, the Deputy Commissioner may cause them to be prepared on behalf of the applicant, after requiring him to deposit such sum of money as may be sufficient to cover the cost, or, if he thinks fit, calling upon him to give security for the repayment of the same. In special cases it shall be at the discretion of the Deputy Commissioner to remit such cost.

XXV. When the proposed loan exceeds Rs. 500, the Deputy Commissioner shall obtain from the Executive Engineer his opinion as to the feasibility, probable cost and merits generally, from a professional point of view, of the proposed work; in any other case, it shall be competent to the officer dealing with the application to call for similar professional opinion, should necessity appear.

XXVI. If, after local enquiry and such further investigation as may be deemed necessary, the Deputy Commissioner, or other officer granting the loan, is satisfied that the loan may be granted, he shall record a decision to the effect that the loan asked for, or a less sum, may be given and shall at once issue an order granting the loan. In case of loans exceeding Rs. 1,000, the loan order will be issued by the Deputy Commissioner after receipt of the sanction of the Revenue Commissioner or the Government as the case may be under Rule II.

Issue of loan order.

XXVII. An order granting a loan shall be in Form No. 8 hereto annexed, and shall be signed by the applicant in token that he understands and agrees to the conditions contained therein. The security bond to be taken when personal security, or collateral security consisting of land or other immovable property is offered by borrowers or sureties shall be in one or other of Forms Nos. 9a, 9b, 10a and 10b, hereto annexed, or in some similar form.

An order rejecting an application for a loan shall be intimated to the applicant by a notice in Form No. 5 hereto annexed or in some similar form.

XXVIII. In the case of loans for the relief of distress, disbursements shall be made monthly or once every two months. In the case of other loans, the disbursement shall ordinarily be made in two instalments; provided that if the amount of such loan does not exceed Rs. 100, it may, at the discretion of the sanctioning authority, be disbursed in one sum. When an order granting a loan has been issued, every reasonable facility shall be given to the recipient to obtain the money promptly. Officers empowered to grant loans shall endeavour to disburse any sums payable to borrowers during their tours also, after satisfying themselves as to the identity of the persons to whom they disburse the money and that the sums are payable on account of loans duly sanctioned by themselves or by some other officer authorized to sanction such loans, and whether the

Disbursement of loans.

Rules XXIX-XXXII.

sums are payable on account of the first or subsequent instalments duly sanctioned.

XXIX. Non-official agency may also be employed, wherever it is procurable, to aid in disbursing money payable on account of loans duly sanctioned.

Summary Grant of Loans.

XXX. Notwithstanding anything contained in Rules XII, XIV and XV, Assistant Commissioners may, while they are on tour and specially in times of scarcity or distress, grant small loans, not exceeding Rs. 50 each, under Section 194 of the Land Revenue Code, for urgent purposes, such as purchase of seed, fodder, ploughing cattle, or agricultural implements, on the application of cultivators jointly or severally, after making a summary enquiry on the spot as to the sufficiency of the security offered. If they are satisfied that the security is sufficient, the amounts payable may be disbursed forthwith on obtaining the necessary bonds of security and receipts of acknowledgment from the borrowers.

Inspection of Works.

XXXI. The works and any accounts kept of the expenditure incurred on them shall be at all times open to the inspection of the Deputy Commissioner or other person authorized by him in that behalf. In the case of loans exceeding Rs. 5,000, the accounts shall be kept by the borrower in the form that the Deputy Commissioner may prescribe.

XXXII. The Deputy Commissioner shall make necessary provision for ensuring that loans granted under these rules are duly applied to the purposes for which they are borrowed and for proper inspection of the works in the course of their construction. If it should be found that the loan was not used for the purposes for which it was borrowed, the Deputy Commissioner or other officer granting the loan may proceed to recover the loan under Rule XIII.

All works for which loans are disbursed by instalments shall be inspected and reported upon before each instalment subsequent to the first is paid. If the inspection is made by an officer empowered to sanction the payment of the further instalment, he should record the result of his inspection and if satisfied that a further instalment should be paid, he should, if practicable, disburse the amount forthwith as provided in Rule XXVIII.

All works shall be inspected and reported on as soon as possible after the date fixed for their completion in the order granting the loan. If it should be found that the work has not been carried out in substantial conformity with the proposals made, the officer granting the loan may either require immediate repayment of the whole amount advanced with interest at 5 per

Rules XXXIII-XXXV.

cent and costs, if any, or alter the instalment fixed under Rule V, so as to ensure repayment of the loan within the period for which the work is likely to last. In such cases, the original loan order shall be cancelled and a fresh order issued, the former being recovered from the borrower, if possible.

Registers and Accounts.

XXXIII. Every sanctioning officer shall keep a register of applications received and disposed of by him in Form No. 2 hereto annexed.

XXXIV. *Every Amildar (including Deputy Amildar) shall keep a register of loans and repayments relating to his taluk in Form No. 11 hereto annexed and such other accounts and statements as may, from time to time, be prescribed by Government. A duplicate of this register shall also be maintained in the office of the Deputy Commissioner.

Loans for Improvement of a special nature.

XXXV. The Government may, in the case of improvement of a specified kind or kinds, pass special rules for the grant of loans for them, and except to the extent expressly provided for by such special rules, these rules shall apply to the grant and recovery of all such loans.

* As amended by Government. Notification No. B. 19254—Agri. 20-16-1, dated 19th June 1917.

FORM No. 1.

Form of application for loans under the
Land Improvement Loans Regulation
 Section 194 of the Land Revenue Code.

1. Name, father's name and residence of applicant.
2. Amount of loan required.
3. Object for which the loan is required.

Particulars of the land to be benefited			The nature and extent of the applicant's right in the land and whether he is the registered holder and whether the land is in his enjoyment	Rights of others in the land		
Village, survey number and letter, wet or dry	Extent	Assessment		Name	Nature and extent of right whether as co-sharer, mortgagee, etc.	
1	2	3	4	5	6	
	A. g.	Ra. a. p.				
Security offered						
If personal	If land				Other immovable property	
Name, father's name and residence of the surety	Survey number	Extent	Assessment	In whose name registered	Extent	Description
7	8	9	10	11	12	13
		A. g.	Ra. a. p.		A. g.	
Name of the person who agrees to offer the land as security and the nature of his right in it	Nature and extent of encumbrances, if any, on the property when land is offered as collateral security	Whether any arrears are due on land to be benefited or offered as security		Proposed time of repayment	Remarks	
14	15	16		17	18	

NOTE.—1. Columns 1 to 6 should be left blank in the case of loans under the Land Revenue Code, and column 7 in the case of loans under the Land Improvement Loans Regulation.

Form-No. 1.

2. Full information as to applicant's right to improve the land should be entered in column 4 and as to the right of the party who consents to give other lands as security in column 14.

3. In column 17 should be entered the number of years from the date of payment of the loan within which the applicant proposes to repay the loan. This will not prevent his discharging the loan sooner if he chooses.

4. The State will grant loans to holders of land (A) under the Land Improvement Loans Regulation, for the construction or repair of wells or tanks, the reclamation of waste or any other work by which the letting value of lands for purposes of agriculture will be permanently increased;

(B) Under Section 194 of the Land Revenue Code for the purchase of seed-grain, ploughing cattle, horse and pony stallions and breeding bulls, for the purchase of fodder for cattle and for other agricultural objects such as the rebuilding of houses (including sheds) destroyed by fire or flood, erection of sugar-cane mills, indigo vats and such like appliances for dealing with raw agricultural produce, erection of double mholes or other contrivances for raising water, and for the relief of distress when the existence of such distress has been recognized by the Government to enable holders of land and their dependants to subsist until the ripening of next harvest.

5. Loans under the Land Improvement Loans Regulation are subject to no maximum, but the minimum limit will be Rs. 50. Loans under the Land Revenue Code are subject to a maximum of Rs. 200, for loans granted for the relief of distress and for the purchase of seed-grain, ploughing cattle or horse and pony stallions and breeding bulls and for rebuilding houses destroyed by fire or flood; and of Rs. 1,000 for loans for other agricultural objects, except in case of loans for the erection of sugar-cane mills, in which case it will be Rs. 5,000. There is no minimum limit as regards loans under the Land Revenue Code.

6. Application for a loan may be presented or sent by post or otherwise to any Revenue Officer of a grade not lower than Deputy Amildar. It may also be made orally. The application will be free of stamp duty.

7. The rate of interest charged shall be 5 per cent per annum, except on loans granted for the relief of distress under the Land Revenue Code. In the case of loans for the relief of distress, interest will be charged at 8 per cent, the Deputy Commissioner being granted discretion to remit even this interest when the borrowers are known to be poor.

8. The loan may be discharged by annual instalments regulated so as to repay both principal and interest within the time allowed.

9. Time allowed for repayment will be liable to be shortened if the work on completion be found not sufficiently durable.

10. If the grantee of the loan misappropriates the whole or any portion of the loan or otherwise fails in any of the conditions of the grant, the whole unpaid balance of the loan with interest and costs will be liable to summary recovery.

Form No. 1.

*Form of verification when land or other immovable property is offered
as collateral security.*

I, the applicant—surety for the above loan, do hereby solemnly declare that what is stated in the above application regarding the nature and extent of the encumbrances on the property offered as security is true to the best of my information and belief and that I believe that there are no other encumbrances on the property.

FORM No. 2.

Register of applications for loans under the Land Improvement Loans Regulation Section 194 of the Land Revenue Code.

Taluk of..... District of..... for the Revenue year 19 -19

Serial No. of application	Date of receipt of application in the taluk	If the application is received through other officers		Name, father's name and residence of applicant	Name of village in which the loan is to be utilized	Amount of loan required		Purposes for which required	References			Name of officer who investigated and his opinion in brief	Whether loan sanctioned or refused (if refused brief reasons for refusal) number and date of disposal and name of officer sanctioning or refusing the loan applied for	Amount sanctioned, number and date of loan order as per Register of repayments (Form No. 11)	Remarks
		Officers from whom received	Number and date of reference			Rs.	a.		p.	To whom	Date of reference					Date of receipt of reply
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
						Rs.	a.	p.							

Index to Application Register under.....

Note.—Cases disposed of should be denoted by enclosing the number by a circle thus 19

No.	Names of villages in alphabetical order	Number of cases in the application Register	Total (in each village)
1	2	3	4

Note.—This Register should be kept in two sections (but in the same bound volume) one for loan under each Regulation separately.

Form No. 3.

FORM No. 3.

Land Improvement Loans Regulation,
IV of 1890, or Land Revenue Code,
Regulation No. IV of 1888.

Notice to landlords under Rule XXI.

Name—
son of
residing at

You are hereby informed that
(name) son of residing
at and reported to be your tenant having
a transferable interest in the lands described below has put in an
application for a loan of Rs. from the
Government for the purpose of
and has offered his interest in the said lands as security for the
same, and that if you desire to make any objections to the loan
you must do so in writing to the undersigned within one month
from the date of service of this notice, failing which the loan
will be made to the said on the security
offered.

Village	Number and name of the land	Dry or wet	Extent	Asses- ment	Remarks
			A. g.	Rs. a. p.	

Camp

Date

Amildar or Deputy Amildar.

Note.—The person entrusted to serve this notice is to deliver a copy to the landlord, and where there are more share-holders than one, to any share-holder. If service in this way cannot be effected, a copy of the notice shall be sent to him by post, and another copy affixed to some conspicuous place in the Deputy Commissioner's Office and on the house in which the landlord resides. If he does not reside in the village, or if his residence is not known, the notice shall be served on the person who acts as local agent for the landlord in respect of the said lands. A copy of the notice shall also be affixed on the land and at the village chavadi.

Firm Nos. 4-5.

FORM No. 4.

Notice to applicant under the
Land Improvement Loans Regulation or
Section 194 of the Land Revenue Code.

To _____ son of _____
residing at _____ hamlet of _____
village.

Whereas you are required to appear personally or by agent
to give the following information regarding your application for
a loan of rupees _____ (here enter particulars)
or to execute the necessary documents and receive payment of
the loan applied for, you should appear before the
on _____ date at _____

If you fail to appear, your application will be rejected.
Camp _____
Date _____

*Signature and designation
of the officer issuing the loan.*

Note.—This notice is to be sent in duplicate; one copy is to
be delivered to the applicant or to some adult male member of
his family at his usual place of abode, or to his authorized agent,
and the other is to be returned to the officer issuing the notice
with the signature of the applicant or his agent. If service can-
not be made, the notice must be returned with a note to this
effect giving the reasons for failure. Wherever convenient this
notice may also be sent to the party by post.

FORM No. 5.

Land Improvement Loans Regulation or
Section 194 of the Land Revenue Code.

Notice to applicant intimating the rejection of his application.

Application No. _____ of _____
on the file of the Amildar or Deputy Amildar of _____
Taluk _____ District.
(Name) _____ of _____ village
is hereby informed that his application for a loan of
rupees _____ under the Land Improvement
Loans Regulation or under Section 194 of the Land Revenue
Code has been rejected for (state here briefly the grounds for
rejection).

Vide this Office Order, _____ dated _____
on application No. _____
Station _____
Date _____

Amildar or Deputy Amildar.

Form No. 6.

Note.—This notice should be prepared in duplicate and one copy delivered to the party, or if he could not be found, it should be left for him with some adult male member of his family residing with him or with the headman of the village in which he lives. The other copy should be returned to the Amildar or Deputy Amildar with the certificate under the hand of the server as to the mode in which the service was effected. Wherever convenient, this notice may also be sent to the party by post.

FORM No. 6.

Report or Record of the Officer Conducting Local Enquiry.

*Whether the application is under the
Land Improvement Loans Regulation or
under Section 194 of the Land Revenue Code.*

1. Serial number of applicant.
2. (i) Name and village of applicant.
(ii) Amount of loan applied for.
3. (i) Village, survey number, description (dry or wet), area, assessment of land to be improved.
(ii) Purpose for which loan is sought.
4. (i) Is the applicant the sole owner of the land or does he own it in common with any others? And if the latter is he the managing member of the family?
(ii) If the applicant is a joint holder, have the other joint holders consented to the proposed improvement in writing? What is the extent of the applicant's interest in the joint holding and whether they consent to have the applicant's share subdivided?
(iii) If the applicant is a tenant, does he possess any, and if so what, transferable interest in the land, and has notice under Rule 21 been served on the landlord, and has he given his consent in writing under attestation of two witnesses?
(iv) If the application has been made on behalf of a minor, is the application signed by his legally constituted guardian? The same particulars as to the extent and nature of the minor's interest in the land as under 3. (i) should be added here.
(v) If the applicant is a Hindu widow

Form No. 6.

do her reversionary heirs consent to the improvement?

5. Is the application *bona fide* and is the applicant solvent?

6. Is he in arrears to Government for land revenue or for any instalment of a loan previously obtained?

7. Security—

(a) *If it is the land to be benefited.*

(i) Does the site of the proposed improvement lie in the land to be improved?

(ii) The present value of the applicant's interest in it with grounds for the valuation.

(iii) Are there any pre-existing encumbrances? What are the names of the mortgagees and the amount of their claims?

(b) *If personal—*

(i) Names, status and solvency of sureties.

(ii) Amount agreed to be secured.

(c) *If lands other than the land to be benefited—*

(i) Survey number, description extent and assessment of the land and the estimated present value of the applicant's or the surety's interest with grounds for the valuation.

(ii) Whether the lands are registered in the name of the applicant or the surety and whether they are in his possession and free from encumbrances, and the nature and extent of their interest in the land.

(iii) If the land is already encumbered who are the mortgagees and what are the amounts? Does the excess of the value of the land over the amount of encumbrances cover the amount of advances to be made?

(d) *If property other than land—*

Its description, situation and value with portions of building, well, trees, etc., the nature and extent of pre-existing encumbrances, if any.

Note.—Distinction should be made between land offered as security belonging to the applicant and that belonging to the sureties in case where sureties offer collateral security. If the land forms portion of a field, it should be subdivided.

8. Objection of third parties, if any, to the proposed improvement.

Form No. 6.

9. Date on which the improvement is expected to begin to yield profit.

10. Recommendations of inspecting officers regarding the amount of loan recommended.

Result of verification, if any, of the lands offered as security in the Registration and Revenue Offices of the Taluk.

Decision of the officer competent to sanction the loan. (If the Amildar is not the competent officer, his recommendations.)

*Signature of Shekdar or other officer
conducting the inquiry.*

*Signature of Amildar or other officer
competent to sanction the loan.*

No. 6.

Land Improvement Loans Regulation.
Section 194 of the Land Revenue Code.

<p>Loan Application</p> <p>No.....</p>
--

Village.....

From

No.

Dated

Submitting Record of inquiry.
Report of

Reference to Registration Department
for Encumbrance Certificate.

No. Dated
To

The Sub-Registrar of

Name of applicant

Amount of loan required

Particulars of land * for which encumbrance
certificate is required.

Name of village	Wet or dry	Survey number and letter	Extent	Assessment		Remarks
				A. g.	Rs. s. p.	

Remarks

Amildar or Deputy Amildar.

* If other immovable property, it should be suitably described.

FORM No. 7.

Reference to Registration Department for
Encumbrance Certificate.

No. From Taluk Office. Dated Taluk
To The Amildar of

To The Sub-Registrar of

Sir,
As the undermentioned raiyat has applied for a loan of Rs. from Government under, I have the honour to request you to be good enough to cause the necessary search to be made for encumbrances on the lands * noted below and to furnish me with an encumbrance certificate at an early date.

Number and name of village	Name of applicant	Particulars of land offered as security					Remarks
		Wet or dry	Survey		Extent	Assessment	
			Number	Letter			

I have the honour to be,

Sir,

Your most obedient servant,

Amildar or Deputy Amildar.

* If other immovable property, it should be suitably described.

Form No. 8.

From

The Amildar of
Taluk

To

The Sub-Registrar of

Dated

No.

Subject.

Requesting encumbrance
certificate for the lands men-
tioned within.

FORM No. 8.

Order granting a loan under

The Land Improvement Loans Regulation.Section 194 of the Land Revenue Code.

No. of

1. The sum of Rs. _____ is granted to
caste _____ calling _____, son of _____ residing
at _____ (with the consent of _____
the record of which is hereto annexed *) as a loan under
the Land Improvement Loans Regulation for the purpose of
Section 194 of the Land Revenue Code (†)
for the benefit of (?) subject to the following
conditions.

2. The conditions referred to are as follow:—

(a) That the amount of this loan shall be paid to the
aforesaid (name of the borrower) in _____ instalments
on the execution of the necessary security bonds, the first on the
production of this order at (here enter place at which this order
is to be presented for payment), and the second on proof that
the first instalment has been properly utilized.

(b) (i) That if the first instalment has not been utilized
within the period of (here enter the period allowed for the first
instalment); or

* To be inserted when the loan is being granted with the consent of the person
having the right to make the improvement to person not having that right.

† Here describe in detail the purpose of the loan.

‡ Here describe the lands benefited.

Form No. 8.

(ii) If it shall be proved to the satisfaction of the Deputy Commissioner that any portion of the loan has been misapplied to any other purpose than that above specified or that the whole amount of the loan has not been fully applied to the purpose for which it was granted within the period of (here enter period allowed for utilization of full amount of the loan), the whole unpaid balance of the loan or such portion of it as the Deputy Commissioner may determine with interest at $6\frac{1}{2}$ per cent, and costs, if any, shall be deemed to at once become due.

(iii) If, however, the work should fail altogether owing to causes over which the borrower has no control, the case shall be reported for the orders of the Revenue Commissioner as to whether repayment in whole or in part shall be required.

(c) (i) That the loan (¶) with interest thereon at (¶) per cent shall be repaid by equal annual instalments of Rs. each, falling due with the khist of the revenue year commencing with 19 -19 and ending with 19 -19. It shall be open to the Deputy Commissioner or the officer granting the loan to reduce the number of instalments and to increase the amount of the annual payment so as to recover the loan within a shorter period than herein allowed if he finds the work after completion not sufficiently durable to last for the period originally mentioned in the loan order.

(ii) Such annual payment shall be made to the village officers, if the demand have been included in the borrower's khate, or to the Amildar, and is in addition to the land assessment. But (*) the land assessment will not be enhanced at any future revision of assessment in consequence of the increased value derived from the improvement, except as provided for in Section 11 of the Land Improvement Loans Regulation.

(iii) If default in the payment of annual instalment on account of the loan occurs and recovery cannot otherwise be made, the entire unpaid balance of the loan or such portion of it as the Deputy Commissioner may determine shall be deemed to at once become due and the whole of the land specified under condition (d) or such portion of it as the Deputy Commissioner may deem necessary shall be sold for the recovery of the amount, with interest thereon and expenses of sale, if any.

(d) (††) That for the repayment of the loan with interest and costs, if any, due on the same, the immovable property

¶ To be omitted when the loan is granted free of interest.

¶ Here enter the rate of interest which is ordinarily 3 per cent in the case of loans granted for the relief of distress and 5 per cent in all other cases.

** To be used only in the case of loans under Land Improvement Loans Regulation.

†† Note.—All immovable property hypothecated as collateral security, whether by a borrower himself or by a surety or sureties, should be specified in the margin of this clause (d) of the order granting the loan, and should, as well as the land to be improved, be described as nearly as may be, in the manner prescribed in Section 21 of the Registration Regulation, 1903. If the loan is granted for the relief of distress substitute in condition (a) after the word "bonds" "monthly or once every two months" and omit the words "the first" and the words "and the second" to the end of the clause.

Form No. 8.

specified below is (in addition to the land for the benefit of which the loan is granted), (††) hypothecated as collateral security to Government.

Signature of the officer granting the loan.

I have understood and agreed to the aforesaid terms and condition.

Signature of the borrower.

†† The words in brackets to be omitted in case of loans under Section 194 of the Land Revenue Code.

RECOVERIES.

Sum to be paid			Distribution of the fixed instalment between interest and principal			Sums repaid						Balance due						Initials of the Amildar	Remarks									
Revenue year			Interest at per cent from the date of loan to date of first instalment and in subsequent years for one year on the amount shown in column 3			Principal			Amount paid in the year			Credited to																
												Interest			Principal					Instalment (i.e., 4 columns 8 and 9 minus column 5)						Principal (i.e., differences of column 2 and column 7)		
2			3			4			5			6			7			8			9			10	11			
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.					

Form No 9a.

FORM No. 9 A.

Security bond to be executed by a
borrower or borrowers.

This instrument made the _____ day of _____ 19____
between _____ of _____ (hereinafter
called "the Mortgagor") of the one part and the Dewan of Mysore (hereinafter called "the Mortgagee") of the other part.

Whereas the Mortgagor ^{has}/_{have} received from the Deputy Commissioner of _____ acting for and on behalf of the Mortgagee an order under The Land Improvement Loans Regulation, 1890 and dated Section 194 of the Land Revenue Code, 1888, and dated the _____ day of _____ 19____ in virtue of which the Mortgagor ^{is}/_{are} entitled to receive the aggregate sum of Rs. _____ as a loan from the Mortgagee for the purpose of (here describe the work to be carried out or other object of the loan,) and WHEREAS security for the due application of the amount of the said loan and for the punctual repayment of the same according to the terms of the said order is demanded by or on behalf of the Mortgagee and in order to furnish such security the Mortgagor has agreed to sign these presents.

NOW THESE PRESENTS WITNESS that in consideration of the said loan and in pursuance of the said agreement the Mortgagor doth hereby transfer to the Mortgagee his successors and assigns the immovable property described in the schedule hereunder written with the appurtenances thereto subject to redemption as hereinafter mentioned.

AND it is hereby agreed that if the Mortgagor, ^{his}/_{their} legal representatives and assigns shall duly comply with the terms on which the said loan has been granted and shall apply the same and every part thereof in the manner provided in the said order and shall duly repay the amount of the said loan together with any interest which may have become payable thereon or on any part thereof and all costs if any incurred by the Mortgagee, his successors or assigns in making the said loan or otherwise in connection therewith the Mortgagee, his successors or assigns shall thereupon retransfer the said immovable property to the Mortgagor, his legal representatives or assigns or as he or they shall direct.

PROVIDED always and it is hereby agreed that in case the Mortgagor, his legal representatives or assigns shall fail to comply with the terms on which the said loan has been granted either by applying the amount thereof or any part thereof otherwise than

Form No. 9b.

as in the said order provided or shall not duly repay the amount of the said loan or any part thereof or any interest thereon or on any part thereof or any such costs as aforesaid then and in any such case it shall be lawful for the Mortgagee, his successors and assigns or the Deputy Commissioner for the time being of to sell the said immovable property or any part thereof and out of the proceeds of such sale to make good to the Mortgagee, his successors or assigns the amount which in consequence of any such default shall be payable by the Mortgagor, his legal representatives or assigns.

In witness whereof the Mortgagor, has hereunto set his hand the day and year first above written. have their

The Schedule above referred to

Registration district	Registration Sub-District	Village	If the property is house property				If cultivable land			
			Boundaries of the property	Description and value of buildings and how long likely to last	Extent of building site and of vacant ground or compound	Trees, wells, etc.	Survey number	Wet or dry	Extent	Assessment	Trees, wells, etc.
1	2	3	4	5	6	7	8	9	10	11

(Signature of borrower)

Witness

(1)

, son of

, village of

(2)

son of

, village of

Signed by the abovenamed
in the presence of

FORM No. 9 B.

Security bond to be executed by a
surety for a borrower.

THIS INSTRUMENT made the _____ day
of _____ 19____ between _____
of _____ (hereinafter called "the Mortgagor") of the one
part and the Dewan of Mysore (hereinafter called "the Mortgagee") of the other part.

WHEREAS _____ has received from the Deputy
have Commissioner of _____
acting for and on behalf of the Mortgagee an order under

Form No. 9b.

The Land Improvement Loans Regulation, 1890
Section 194 of the Land Revenue Code, 1888 and dated the
 day of 19

in virtue of which the said ^{is}
 are entitled to receive

the aggregate sum of Rs. as a loan from the
 Mortgagee for the purpose of (here describe the work to be car-
 ried out or other object of the loan) AND WHEREAS security
 for the due application of the amount of the said loan and for the
 punctual repayment of the same according to the terms of the
 said order is demanded by or on behalf of the Mortgagee and in
 order to furnish such security the Mortgagor has agreed to sign
 these presents.

NOW THESE PRESENTS WITNESS that in considera-
 tion of the said loan and in pursuance of the said agreement the
 Mortgagor, doth hereby transfer to the Mortgagee his successors
 and assigns the immovable property described in the Schedule
 hereunder written with the appurtenances thereto subject to re-
 demption as hereinafter mentioned.

AND it is hereby agreed that if the said ^{-his}
 their

legal representatives and assigns shall duly comply with the
 terms on which the said loan has been granted and shall apply
 the same and every part thereof in the manner provided in the
 said order and the said

^{his}
 their legal representatives or assigns or the Mortgagor or his
 legal representatives shall duly repay the amount of the said loan
 together with any interest which may have become payable
 thereon or on any part thereof and all costs if any incurred by
 the Mortgagee, his successors or assigns in making the said loan
 or otherwise in connection therewith the Mortgagee, his suc-
 cessors or assigns shall thereupon retransfer the said immovable
 property to the Mortgagor, his legal representatives or assigns
 or as he or they shall direct.

PROVIDED always and it is hereby agreed that in case
 the said ^{his}
 their legal representatives

or assigns shall fail to comply with the terms on which the said
 loan has been granted either by applying the amount thereof or
 any part thereof otherwise than as in the said order provided or

in case the said ^{his}
 their legal representatives, or assigns or

the Mortgagor or his legal representatives shall not duly repay
 the amount of the said loan or any part thereof or any interest
 thereon or on any part thereof or any such costs as aforesaid
 then and in any such case it shall be lawful for the Mortgagee,

Form No. 9b.

his successors and assigns or the Deputy Commissioner, for the time being of _____ to sell the said immovable property or any part thereof and out of the proceeds of such sale to make good to the Mortgagee, his successors or assigns the amount which in consequence of any such default shall be payable by the said _____ his their legal representatives or assigns.

Provided also and it is hereby agreed that although as between the said _____

and the Mortgagor, the Mortgagor is surety only for the said _____ yet as between the Mortgagor and the Mortgagee the Mortgagor is to be considered as principal debtor for the principal moneys interest and costs intended to be hereby secured so that the Mortgagor or his legal representatives shall not be released or exonerated by time being given to the said _____ his their legal representatives

or by any other dealing, act, matter, or thing whatsoever whereby the Mortgagor or his legal representatives as surety or sureties only for the said _____ and his their

legal representatives would be so released or exonerated.

In witness whereof the Mortgagor has hereunto set his hand the day and year first above written.

THE SCHEDULE ABOVE REFERRED TO.

Registration district	Registration Sub-District	Village	If the property is house property				If cultivable land				
			Boundaries of the property	Description and value of buildings and how long likely to last	Extent of building site and of vacant ground or compound	Trees, wells, etc.	Survey number	Wet or dry	Extent	Assessment	Trees, wells, etc.
1	2	3	4	5	6	7	8	9	10	11	12

Witness—

- (1)
- (2)

Signed by the abovenamed

, son of
, son of

in

Signature of surety

, village of
, village of

the presence of

Form No 10b.

be entered) calling, sons of (father's name to be entered) residing at (village to be entered) are bound to the Dewan of Mysore in the sum of Rupees (amount of loan) to be paid to the said Dewan of Mysore his certain attorney, successors or assigns. For which payment we bind ourselves and each of us our and each of our heirs, executors, administrators and legal representatives jointly and severally by these presents dated this day of one thousand nine hundred and

WHEREAS the above bounden (names of group of cultivators to be entered here) have on the day of one thousand nine hundred and

receive from the Deputy Commissioner of an order under The Land Improvement Loans Regulation in virtue of which Section 194 of the Land Revenue Code

they are entitled to receive the aggregate sum of (amount of loan) rupees as a loan from the Government of Mysore for (here described the work to be carried out or other object of the loan).

NOW the condition of the above written bond is such that if the above bounden (names of group of cultivators to be entered here) and each and every of them, their and each and every of their heirs, executors, administrators and representatives shall comply with all the terms on which the said loan has been granted and shall not apply the same or any part thereof to any purpose other than that for which the said loan has been granted and shall repay the said loan by the instalments by which the same is repayable on or before the respective dates prescribed for the payment of such instalments or shall in case of any such default make good to the Government of Mysore the amount not exceeding the said sum of

rupees for which they the said (names of group of cultivators to be entered) or any or either of them shall by reason of any such default become liable. Then the above-written bond shall become void, otherwise the same shall remain in full force.

Signed by the above named }
in }
the presence of }

(A similar attestation for each signature of the borrowers.)

REGISTER OF RE-PAYMENTS.

(A separate page to be set apart for each Loan)

O.S.N.

1	2	3	Re-payments					9	
			4	5	6	7	8		
No. and date of order granting the loan.	Name and residence of the holder of the order granting the loan	Amount of loan granted	Number of instalments in which the loan is repayable	Amount of each instalment in accordance with the scale in the table of equated payments	Date on which each instalment is due	Date of payment of instalment	Amount of instalment paid	Interest paid on arrears of instalments	Remarks

N. B.—Column 10 to be used for noting postponement of instalment under Rule VII or remission under Rule IX, if any.

Table of Annuities (Rule V.)

Years	Interest at	
	5 per cent	3 per cent
1	2	3
1	105·000	103·000
2	53·781	52·261
3	36·727	35·863
4	28·201	.....
5	23·097	.....
6	19·708	.....
7	17·282	.....
8	15·473	.....
9	14·068	.....
10	12·950	.....
11	12·039	.....
12	11·282	.....
13	10·645	.....
14	10·102	.....
15	9·634	.....
16	9·227	.....
17	8·870	.....
18	8·555	.....
19	8·274	.....
20	8·024	.....
21	7·800	.....
22	7·597	.....
23	7·414	.....
24	7·247	.....
25	7·095	.....
26	6·956	.....
27	6·829	.....
28	6·712	.....
29	6·605	.....
30	6·506	.....

NOTE.—(1) Column 2 shows the annual instalment necessary to pay off a loan of Rs. 100 at 5 per cent interest in a given number of years, the first instalment being assumed to be payable one year after the disbursement of the loan.

Table of Annuities (Rule V).

- (2) Column 3 shows the same with interest reckoned at 3 per cent. The maximum term allowed for repayment of loans charged at 3 per cent is only three years (*vide* Rule III).
- (3) To adapt this table to cases where the loan is disbursed in instalments, instead of in one lump sum or where the repayment of annuities is made to commence after varying periods (instead of one year) reckoned from the date of disbursement of the loan or of the last instalment thereof, calculate the amount of the loan or of the instalments of the same with simple interest up to the date one year previous to the date fixed for the commencement of repayment, and then work out for this amount the required annuity from the table by Rule of Three.

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Subsidiary instructions regarding the mode of ascertaining the nature of the interest possessed by the borrower in the lands as security for the loan.

I. Mortgages and other charges on the interest of the borrower are not protected by the proviso to Section 7 (1) of the Land Improvement Loans Regulation of 1890 and are therefore liable to be extinguished, if the land is sold with reference to Sections 148 and 159 of the Land Revenue Code. As far as is consistent with the rights of Government, however, such encumbrances should be respected. When an enquiry made under Rule XVII elicits the fact that such encumbrances exist, the amount of such encumbrances should be deducted from the borrower's interest in the land to be improved, in estimating the value of the security given. But no elaborate enquiry is necessary in order to discover such encumbrances, and if the encumbrancer fails to bring them to notice at the enquiry held under Rule XVII, they may be ignored. Due weight should also be given to the fact that the value of the land as security to the mortgagee will generally be increased by the improvement.

II. The proviso to Section 7 (1) of Regulation IV of 1890 protects from extinction, in case of sale, on default, of the land to be improved, other interests, which existed before the grant of the loan. It is therefore necessary that special precautions should be taken, in order to safeguard the interests of Government, when such other interests exist. The following are instances of the cases in which such other interests exist, and against

Subsidiary Instructions.

each are shown the special precautions that should be observed:—

<i>Nature of interest.</i>	<i>Precautions to be observed.</i>
(1) The interests of reversioners in the estate of a Hindu female.	(1) When the applicant is a Hindu female, the consent of her reversionary heirs should be obtained.
(2) The interest of the junior members of a joint Hindu family.	(2) An application by the manager of an undivided Hindu family must be supported by evidence that the money is required for the improvement of lands forming the family property. The loan in such a case should be paid in as many instalments as possible, and care should be taken to see that the previous payments have all been properly applied before paying any subsequent instalment.
(3) The interest of co-owners when application is made by one of several joint holders of land.	(3) In such cases no loan should be granted except on the following conditions:— (a) Where the right of each <i>pattadar</i> is only to a share in the produce the application for loan should be made by all the joint <i>pattadars</i> . (b) Where the right of each <i>pattadar</i> is to a definable portion of the joint holding, the applicant should be required to have his portion sub-divided and separately registered, provided the Survey Rules permit of such sub-division and separate registration. (c) Where the conditions specified in (a) and (b) are not fulfilled, the applicant should be required to furnish collateral security which is itself sufficient for the loan applied for.
(4) The interest of a minor when the application purports to be by his guardian.	(4) Loans may be granted for the improvement of the land belonging to a minor, provided that the applicant is the legally constituted guardian of the minor and that the loan is asked for <i>bona fide</i> in the minor's interest. In this case also, the precaution of paying the loan in as many instalments as possible and watching its applications should be observed as in case (2).

Subsidiary Instructions.

III. No reference should be made to the Registration Department for encumbrance certificates in the case of loans under the Land Improvement Loans Regulation, where the land to be improved is itself accepted as sufficient security, the interests of Government being safeguarded by Section 7 of the Regulation. Encumbrance certificates, may, as general rule, be also dispensed with, when land or other immovable property is offered as collateral security under the Land Improvement Loans Regulation, or as security for loans under Section 194 of the Land Revenue Code, in as much as the applicant for the loan or his surety is required under Rule XIV to make in his application a declaration that the statements contained therein as to the nature and extent of the encumbrances on the property offered as security are true to the best of his information and belief and that he believes that there are no other encumbrances on the property. The Deputy Commissioner or other officer empowered to grant the loan should call for encumbrance certificates from the Sub-Registrar concerned, only in special cases in which he deems it necessary to do so, and in such cases he should record in writing his reasons for so doing. The search fees payable to Government in all cases where the amount of loan does not exceed Rs. 750 should be borne by Government.

**THE SRINGERI JĀGHIR INAM SET-
TLEMENT REGULATION AND
RULES THEREUNDER.**

REGULATION No. IV OF 1897.

(Passed on the Twelfth Day of December 1897.)

The Sringeri Jaghir Inam Settlement Regulation.

WHEREAS the Jaghir of Sringeri, as defined in the Schedule hereunto annexed, vests in the Guru of the Sringeri Matt for the time being; whereas the present Guru of the said Matt, His Holiness Srimat Paramahansa Parivrajikacharya Sachidananda Sivabhinava Narasimha Bharati Swami, has made an application to the Government of Mysore to make a settlement of the Minor Inams within the said Jaghir of Sringeri; whereas the Minor Inams, granted or recognised by the Sovereign of the time, or granted by the Guru of the said Matt, for the support of Temples and Agraharas, or for other purposes, have in some cases, been unauthorizedly alienated, and in other cases, the objects of the grant have ceased to exist; and whereas both in compliance with the request of the Guru and for the important purpose of establishing fixity of title and tenure within the Jaghir, the Government of Mysore deems it necessary to direct an investigation into the validity of all existing Inams held within the Jaghir, and their settlement, Her Highness the Maharani-Regent has been pleased to enact as follows.—

Preamble.

1. This Regulation shall be called "The Sringeri Jaghir Inam Settlement Regulation, 1897," and it shall come into force on the date of the passing thereof.

Short title.
Commencement.

2. It shall be lawful for the Government of Mysore, whenever it may deem expedient, to direct an investigation into, and the settlement of Inams within the Jaghir of Sringeri.

Introduction
of Inam
Settlement.

3. The settlement mentioned in the last preceding section shall be conducted in accordance with the Inam Rules in force in Mysore, in so far as they may be applicable, and under such further rules, as, owing to the peculiar conditions of land tenure in the Jaghir, the Government of Mysore may, from time to time, make for the proper carrying out of the Inam Settlement in the said Jaghir. The rules made under this section, when published in the Official Gazette, shall have the force of law.

Settlement
how to be
conducted.

4. The settlement effected, and the rights and obligations ascertained, determined and defined under the provisions of the

Finality of
Settlement.

Section 5 and Schedule.

last preceding section, shall be binding upon the Jaghirdar and upon all other persons, holding, or having an interest in, land in the Jahir. On any question decided by the Settlement made under this Regulation, an appeal shall lie to the Government of Mysore whose decision thereon shall be final.

Incompetency
of Courts to
question
validity of
settlement.

5. It shall not be competent for any Court in the State to question the validity of any settlement made under this Regulation.

SCHEDULE SHOWING THE BOUNDARIES OF THE SRINGERI JAGHIR.

The Jaghir is situated in the centre of the Koppa Taluk and is bounded—on the North, by the Government villages of Hegarsu, Talgod, Kanchi, Malali, Hoshalli, Melbelari, Herur, Chitravalli, Abali, Kammarhalli, Paduvani and Haivalli.

East—by part of the Tunga River and the Government villages of Nidadali, Bhuvankoti, Balavankodagi, Aradavalli, Kodago, Kulgar, Kelkoppa, Dayambali, Gumata, Yadur Kagadi, Kachige and Heggur.

South—by the Government villages of Alaki, Nemmar Majare Valali, Malnadu, Huralikanu, Harur, and Handalmane, and Kodkani and part of the Tunga River.

West—by the Government villages of Kachodi, Surgodu, Gudgodu Gundagatta, Kadesirur, Sirur, Honekodagi, Migga and Kannangi.

ii. A portion of the Koppa Taluk shown on the Revenue Survey Map as "Part of Sringeri" is situated to the north-west of Sringeri Jaghir proper, and is bounded on the—

North—by the Government villages of Hukali and Nilandur.

East—by the Government village of Heggarsu.

South and West—by a river flowing beside the Government villages of Kanangi and Betgeri.

Rules under the Sringeri Jaghir Inam Settlement Regulation.

"In exercise of the power conferred by sections 2 and 3 of 'The Sringeri Jaghir Inam Settlement Regulation, 1897,' the Government of Mysore hereby direct an investigation into, and the settlement of, inams within the Jahgir of Sringeri, in accordance with the Inam Rules in force in Mysore, in so far as they may be applicable, and under the following further rules:—

"1. Inam paddy payment authorized, but not actually enjoyed up to the authorized amount, shall be confirmed, at the option of the inamdar, either on the present actual enjoyment or on the average actual enjoyment during the last twelve years.

Special rule regarding validity and confirmation of inam paddy payments.

"2. Inam paddy payments, over the amount authorized by *sannad*, shall be disallowed if not continuously enjoyed for the last fifty years.

Excess of paddy payments over authorized amount how to be dealt with.

"3. When it is necessary, under the rules, to impose quit-rent, this shall, in the case of inam paddy-payments, be done by deduction from such paddy payment.

Quit-rent.

"4. The whole of the wet lands of every *warg*, from the holders of which inamdars have a right to receive specified annual quantities of paddy, shall be classified and assessed, and the Assistant in charge of, the classification shall ascertain and record, in terms of *khandis* of paddy, the present annual rental value of the whole of such *warg* wet lands."

Warg wet lands to be classed and assessed and their present annual rental value to be ascertained and recorded by the Assistant in charge of the classification.

2. Rules will hereafter be framed and notified regarding the conversion into land inams, of paddy payments, by allocating, within the area available for that purpose, an extent of land having a present annual rental value equivalent to the number of *khandis* of paddy confirmed at the inam investigation. The submission by the Superintendent of a draft of such rules will be awaited.

3. The Superintendent will be good enough to make early arrangements for carrying out the investigation and settlement contemplated by the Regulation and Rules referred to above. His proposal to entrust the preliminary work to Mr. K. Ramaswamiengar with the power of an Inam Assistant is approved, as also his programme of probable progress of the Survey and Inam Settlements of the Jahgir as set out in the letter read above.

Rules 4-5

4. The General Inam Rules of 14th December 1867, the course of procedure prescribed for adoption by Assistants in charge of Inam operations, the rules laid down in the Notification of 17th November 1877 regarding inams granted to religious and charitable institutions, and all subsidiary rules and orders passed by Government in elucidation or furtherance of the said rules and procedure will be followed, in so far as may be, in conducting the investigation and settlement ordered above.

5. The rules as now framed have been provisionally adopted, subject to such modifications as may hereafter be found necessary on grounds of justice or equity. The Deputy Commissioner is accordingly requested to explain the rules to the *warydars* and inamdars concerned as well as the Matt, and, after consultation with them, to forward to the Inam Superintendent such suggestions regarding the modification of the above rules or the framing of further rules as might seem to him suitable and necessary. Government will give due consideration to such recommendation as the Superintendent may deem it desirable to make, in the light of the Deputy Commissioner's suggestions, and of the information gathered during the progress of the inam enquiry now ordered.

(No. 5286-8—R. 1717, dated 15th December 1897.)

In exercise of the power conferred by Section 3 of "The Sringeri Jaghir Settlement Regulation, 1897," the Government of Mysore, with the approval of the Government of India, are pleased to direct the following modifications, in regard to rules VI and XV of the General Inam Rules of 14th December 1867, in so far as the same may be applicable to the Agrahar Inams in the Sringeri Jaghir:—

(a) Where the grant partakes of the nature of an Agrahar Inam, the conditions implied by such grant, *viz.*; the keeping up of the Agrahara house and the residence in it of a Brahmin fulfilling the objects of the original grant shall be enforced.

(b) Subject to the above Rule, all inams in the enjoyment of grantees, heirs or of alienees claiming by virtue of alienation by grantees, or their heirs strictly within the powers expressly conferred by the *Sannad* and to the extent therein expressly laid down shall be confirmed free.

(c) Inams in the hands of Brahmins holding under an alienation in excess of powers granted, and limits laid down, expressly by the terms of the original grant, shall be confirmed on a quit-rent, of one anna for every rupee of assessment.

(d) Such enfranchisement shall carry with it the power to alienate to any Brahmin whatever but not to a non-Brahmin.

Miscellaneous Rules.

(e) It shall be within the option of the inamdars dealt with under Rule (a) to enfranchise their inams by the imposition of a quit-rent and extend their powers of alienation as provided for in Rules (c) and (d).

(f) Inams in the enjoyment of non-Brahmin alienees, when such enjoyment shall be proved to have commenced more than fifty years before the date of these rules, shall be confirmed on half quit-rent, such enfranchisement carrying with it the power to alienate to Brahmins only.

(g) Inams as above but enjoyed by non-Brahmin alienees for a period less than fifty years shall be confirmed on a quit-rent of twelve annas for every rupee of assessment, such enfranchisement carrying with it the power to alienate to Brahmins only.

(h) Future alienations of inams which shall not conform to the conditions of the present settlement, shall be liable to be cancelled and the inams resumed; and such act of resumption shall at all times be enforced by the Jahgirdar.

(i) All inams granted for the performance of any religious service either at the Matt or elsewhere shall be confirmed, subject to the condition of the proper performance of such service, either by the original grantee or his heirs or his alienees provided such heirs or alienees are fully competent and eligible to perform such services.

(j) In all cases where such services shall cease or shall not be performed, it shall be competent to the Jahgirdar to resume such inams and make other efficient arrangements for the performance of the said service.

(k) All acts done and orders passed by the Jahgirdar under these Rules shall be appealable to, and liable to be revised by, the Government of Mysore, whose decision in any case shall be final.

(No. 7314—R. F. 168-98, dated 15th March 1901.)

**THE MYSORE LAND ACQUISITION
REGULATION AND THE RULES
THEREUNDER.**

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REGULATION No. VII OF 1894.

(PASSED ON THE 25TH DAY OF SEPTEMBER 1894.)

(As amended by Regulation XI of 1916.)

A Regulation to amend the law for the Acquisition of Land for Public Purposes and for Companies.

WHEREAS it is expedient to amend the law for the acquisition of land needed for public purposes and for Companies and for determining the amount of compensation to be made on account of such acquisition; His Highness the Maharaja is pleased to enact as follow:—

PART I.

PRELIMINARY.

1. (1) This Regulation may be called the Mysore Land Acquisition Regulation, 1894. Short title, extent, and commencement.

(2) It extends to the whole of the Territories of Mysore; and

(3) It shall come into force at once.

2. (1) The Land Acquisition Act, 1870, is hereby repealed. Repeal.

(2) But all proceedings commenced, officers appointed or authorized, agreements published, and rules made under the said Land Acquisition Act, shall, as far as may be, be deemed to have been respectively commenced, appointed or authorized, published, and made under this Regulation.

(3) Any enactment or document referring to the said Land Acquisition Act or to any enactment thereby repealed shall, so far as may be, be construed to refer to this Regulation or to the corresponding portion thereof.

3. In this Regulation, unless there is something repugnant Definitions. in the subject or context,—

(a) the expression "land" includes benefits to arise out of land, and things attached to the earth or permanently fastened to any thing attached to the earth:

(b) the expression "person interested" includes all persons claiming an interest in compensation to be made on account

Section 3.

of the acquisition of land under this Regulation; and a person shall be deemed to be interested in land, if he is interested in an easement affecting the land:

(c) the expression "Deputy Commissioner" means the Deputy Commissioner of a district, and includes "the Assistant Commissioner in charge of a Revenue Sub-Division and"* any officer specially appointed by the Government of Mysore to perform the functions of a Deputy Commissioner under this Regulation:

(d) the expression "Court" means a principal Civil Court of original jurisdiction, unless the Government of Mysore has appointed (as it is hereby empowered to do) a special judicial officer within any specified local limits to perform the functions of the Court under this Regulation:

(e) the expression "Company" means a Company registered under the law for the time being force relating to Companies in the Territories of Mysore, or under the Indian Companies Act, 1882, or under the (English) Companies Acts, 1862 to 1890, or incorporated by an Act of Parliament or of the Governor-General in Council, or by Royal Charter or Letters Patent:

(f) the expression "public purpose" includes the provision of village sites:

(g) the following persons shall be deemed persons "entitled to act" as, and to the extent hereinafter, provided (that is to say)—

trustees for other persons beneficially interested shall be deemed the persons entitled to act with reference to any such case, and that to the same extent as the persons beneficially interested could have acted if free from disability:

a married woman, in cases to which the English law is applicable, shall be deemed the person so entitled to act, and, whether of full age or not, to the same extent as if she were unmarried and of full age; and

the guardians of minors and the committees or managers of lunatics or idiots shall be deemed respectively the persons so entitled to act, to the same extent as the minors, lunatics, or idiots themselves, if free from disability, could have acted:

Provided that—

(i) no person shall be deemed "entitled to act" whose interest in the subject-matter shall be shown to the satisfaction of the Deputy Commissioner or Court to be adverse to the interest of the person interested for whom he would otherwise be entitled to act;

(ii) in every such case the person interested may appear by a next friend, or, in default of his appearance by a next friend, the Deputy Commissioner or Court, as the case may be, shall

*These words were introduced by Regulation No. XI of 1916.

Sections 3-4.

appoint a guardian for the case to act on his behalf in the conduct thereof;

(iii) the provisions of Chapter XXXI of the Code of Civil Procedure shall, *mutatis mutandis*, apply in the case of persons interested appearing before a Deputy Commissioner or Court by a next friend, or by a guardian for the case, in proceedings under this Regulation; and

(iv) no person "entitled to act" shall be competent to receive the compensation-money payable to the person for whom he is entitled to act, unless he would have been competent to alienate the land and receive and give a good discharge for the purchase-money on a voluntary sale.

PART II.

ACQUISITION.

Preliminary Investigation.

4. (1) Whenever it appears to the Government of Mysore that land in any locality is likely to be needed for any public purpose, a notification to that effect shall be published in the Official Gazette, and the Deputy Commissioner shall cause public notice of the substance of such notification to be given at convenient places in the said locality.

Publication of preliminary notification and powers of officers thereupon.

(2) Thereupon it shall be lawful for any officer, either generally or specially authorized by the Government in this behalf, and for his servants and workmen,—

to enter upon and survey and take levels of any land in such locality;

to dig or bore into the sub-soil;

to do all other acts necessary to ascertain whether the land is adopted for such purpose;

to set out the boundaries of the land proposed to be taken and the intended line of the work (if any) proposed to be made thereon;

to mark such levels, boundaries, and line by placing marks and cutting trenches; and

where otherwise the survey cannot be completed and the levels taken and the boundaries and the line marked, to cut down and clear away any part of any standing crop, fence, or jungle:

Provided that no person shall enter into any building or upon any enclosed court or garden attached to a dwelling house (unless with the consent of the occupier thereof) without previously giving such occupier at least seven days' notice in writing of his intention to do so.

5. The officer so authorized shall at the time of such entry

Payment for damage.

Sections 5-9.

pay or tender payment for all necessary damage to be done as aforesaid, and, in case of dispute as to the sufficiency of the amount so paid or tendered, he shall at once refer the dispute to the decision of the Deputy Commission or other chief Revenue Officer of the district, and such decision shall be final.

Declaration of intended Acquisition.

Declaration that land is required for a public purpose.

6. (1) Subject to the provisions of Part VII of this Regulation, whenever it appears to the Government of Mysore that any particular land is needed for a public purpose, or for a Company, a declaration shall be made to that effect under the signature of a Secretary to such Government or of some officer duly authorized to certify its orders :

Provided that no such declaration shall be made, unless the compensation to be awarded for such property is to be paid by a Company, or wholly or partly out of public revenues or some fund controlled or managed by a local authority.

(2) The declaration shall be published in the official Gazette, and shall state the district or other territorial division in which the land is situate, the purpose for which it is needed, its approximate area, and, where a plan shall have been made of the land, the place where such plan may be inspected.

(3) The said declaration shall be conclusive evidence that the land is needed for a public purpose or for a Company, as the case may be; and, after making such a declaration, the Government of Mysore may acquire the land in the manner hereinafter appearing.

After declaration Deputy Commissioner to take order for acquisition.

7. Whenever any land shall have been so declared to be needed for a public purpose, or for a Company, the Government of Mysore, or some officer authorized by the Government of Mysore in this behalf, shall direct the Deputy Commissioner to take order for the acquisition of the land.

Land to be marked out, measured, and planned.

8. The Deputy Commissioner shall thereupon cause the land (unless it has been already marked out under section 4) to be marked out. He shall also cause it to be measured, and (if no plan has been made thereof) a plan to be made of the same.

Notice to persons interested.

9. (1) The Deputy Commissioner shall then cause public notice to be given at convenient places on or near the land to be taken, stating that the Government intends to take possession of the land, and that claims to compensation for all interests in such lands may be made to him.

(2) Such notice shall state the particulars of the land so needed, and shall require all persons interested in the land to appear personally or by agent before the Deputy Commissioner at a time and place therein mentioned (such time not being earlier than fifteen days after the date of publication of the notice), and to state the nature of their respective interests in the land and the

Sections 10-11.

amount and particulars of their claims to compensation for such interests, and their objections (if any) to the measurements made under section 8. The Deputy Commissioner may in any case require such statement to be made in writing and signed by the party or his agent.

(3) The Deputy Commissioner shall also serve notice to the same effect on the occupier (if any) of such land and on all such persons known or believed to be interested therein, or to be entitled to act for persons so interested, as reside, or have agents authorized to receive service on their behalf, within the revenue district in which the land is situate.

(4) In case any person so interested resides elsewhere, and has no such agent, the notice shall be sent to him by post in a letter addressed to him at his last known residence, address, or place of business, and registered under Part III of the Indian Post Office Act, 1866.

10. (1) The Deputy Commissioner may also require any such person to make or deliver to him, at a time, and place mentioned (such time not being earlier than fifteen days after the date of the requisition), a statement containing so far as may be practicable, the name of every other person possessing any interest in the land or any part thereof as co-proprietor, sub-proprietor, mortgagee, tenant, or otherwise, and of the nature of such interest, and of the rents and profits (if any) received or receivable on account thereof for three years next preceding the date of the statement.

Power to require and enforce the making of statements as to names and interests.

(2) Every person required to make or deliver a statement under this section or section 9 shall be deemed to be legally bound to do so within the meaning of sections 175 and 176 of the Indian Penal Code.

Enquiry into Measurements, Value and Claims, and Award by the Deputy Commissioner.

11. On the day so fixed, or on any other day to which the enquiry has been adjourned, the Deputy Commissioner shall proceed to enquire into the objections (if any) which any person interested has stated pursuant to a notice given under section 9 to the measurements made under section 8, and into the value of the land, and into the respective interests of the persons claiming the compensation, and shall make an award under his hand of—

Enquiry and award by Deputy Commissioner.

(i) the true area of the land;

(ii) the compensation which in his opinion should be allowed for the land; and

(iii) the apportionment of the said compensation among all the persons known or believed to be interested in the land, of whom, or of whose claims, he has information, whether or not they have respectively appeared before him.

Sections 12-17.

Award of Deputy Commissioner when to be final.

12. (1) Such award shall be filed in the Deputy Commissioner's office and shall, except as hereinafter provided, be final and conclusive evidence, as between the Deputy Commissioner and the persons interested, whether they have respectively appeared before the Deputy Commissioner or not, of the true area and value of the land, and apportionment of the compensation among the persons interested.

(2) The Deputy Commissioner shall give immediate notice of his award to such of the persons interested as are not present personally or by their representatives when the award is made.

Adjournment of enquiry.

13. The Deputy Commissioner may, for any cause he thinks fit, from time to time, adjourn the enquiry to a day to be fixed by him.

Power to summon and enforce attendance of witnesses and production of documents.

14. For the purpose of enquiries under this Regulation, the Deputy Commissioner shall have power to summon and enforce the attendance of witnesses, including the parties interested or any of them, and to compel the production of documents by the same means, and (so far as may be) in the same manner, as is provided in the case of a Civil Court under the Code of Civil Procedure.

Matters to be considered and neglected.

15. In determining the amount of compensation, the Deputy Commissioner shall be guided by the provisions contained in sections 23 and 14.

Taking Possession.

Power to take possession.

16. When the Deputy Commissioner has made an award under section 11, he may take possession of the land, which shall thereupon vest absolutely in the Government, free from all encumbrances.

Special powers in case of urgency.

17. (1) In cases of urgency, whenever the Government of Mysore so directs, the Deputy Commissioner, though no such award has been made, may, on the expiration of fifteen days from the publication of the notice mentioned in section 9, sub-section (1), take possession of any waste or arable land needed for public purposes or for a Company. Such land shall thereupon vest absolutely in the Government, free from all encumbrances.

(2) Whenever, owing to any sudden change in the channel of any navigable river or other unforeseen emergency, it becomes necessary for any Railway Administration to acquire the immediate possession of any land for the maintenance of their traffic, or for the purpose of making thereon a river side or ghat station, or of providing convenient connection with or access to any such station, the Deputy Commissioner may, immediately after the publication of the notice mentioned in sub-section (1), and with previous sanction of the Government of Mysore, enter upon and take possession of such land, which shall thereupon vest absolutely in the Government free from all encumbrances.

Sections 18-19.

Provided that the Deputy Commissioner shall not take possession of any building or part of a building under this subsection without giving to the occupier thereof at least forty-eight hours' notice of his intention so to do, or such longer notice as may be reasonably sufficient to enable such occupier, to remove his removable property from such building without unnecessary inconvenience.

(3) In every case under either of the preceding subsections, the Deputy Commissioner shall, at the time of taking possession offer to the persons interested compensation for the standing crops and trees (if any) on such land and for any other damage sustained by them caused by such sudden dispossession and not excepted in section 24; and, in case such offer is not accepted, the value of such crops and trees and the amount of such other damage shall be allowed for in awarding compensation for the land under the provisions herein contained.

PART III.

REFERENCE TO COURT AND PROCEDURE THEREON:

18. (1) Any person interested who has not accepted the award, may, by written application to the Deputy Commissioner, require that the matter be referred by the Deputy Commissioner, for the determination of the Court, whether his objection be to the measurement of the land, the amount of the compensation, the persons to whom it is payable, or the apportionment of the compensation among the persons interested.

Reference to Court.

(2) The application shall state the grounds on which objection to the award is taken;

Provided that every such application shall be made,—

(a) if the person making it was present or represented before the Deputy Commissioner at the time when he made his award, within six weeks from the date of the Deputy Commissioner's award;

(b) in other cases, within six weeks of the receipt of the notice from the Deputy Commissioner under section 12, subsection (2), or within six months from the date of the Deputy Commissioner's award, whichever period shall first expire.

19. (1) In making the reference, the Deputy Commissioner shall state, for the information of the Court, in writing under his hand,—

Deputy Commissioner's statement to the Court.

(a) the situation and extent of the land, with particulars of any trees, buildings, or standing crops thereon;

(b) the names of the persons whom he has reason to think interested in such land;

(c) the amount awarded for damages and paid or tendered

Sections 20-23.

under sections 5 and 17, or either of them, and the amount of compensation awarded under section 11; and

(d) if the objection be to the amount of the compensation, the grounds on which the amount of compensation was determined.

(2) To the said statement shall be attached a schedule giving the particulars of the notices served upon, and of the statements in writing made or delivered by the parties interested, respectively.

Service of
notice.

20. The Court shall thereupon cause a notice, specifying the day on which the Court will proceed to determine the objection, and directing their appearance before the Court on that day, to be served on the following persons, namely:—

(a) the applicant;

(b) all persons interested in the objection, except such (if any) of them as have consented without protest to receive payment of the compensation awarded; and.

(c) if the objection is in regard to the area of the land or to the amount of the compensation, the Deputy Commissioner.

Restriction
on scope of
proceedings.

21. The scope of the inquiry in every such proceeding shall be restricted to a consideration of the interests of the persons affected by the objection.

Proceedings
to be in open
Court.

22. Every such proceeding shall take place in open Court, and all persons entitled to practise in any Civil Court in the Province shall be entitled to appear, plead, and act (as the case may be) in such proceeding.

Matters to be
considered in
determining
compensation.

23. (1) In determining the amount of compensation to be awarded for land acquired under this Regulation, the Court shall take into consideration—

first, the market value of the land at the date of the publication of the declaration relating thereto under section 6;

secondly, the damage sustained by the person interested, by reason of the taking of any standing crops or trees which may be on the land at the time of the Deputy Commissioner's taking possession thereof;

thirdly, the damage (if any) sustained by the person interested, at the time of the Deputy Commissioner's taking possession of the land, by reason of severing such land from his other land;

fourthly, the damage (if any) sustained by the person interested, at the time of the Deputy Commissioner's taking possession of the land, by reason of the acquisition injuriously affecting his other property, movable or immovable, in any other manner, or his earnings;

fifthly, if, in consequence of the acquisition of the land by the Deputy Commissioner, the person interested is compelled to change his residence or place of business, the reasonable expenses (if any) incidental to such change; and.

Sections 24-26.

sixthly, the damage (if any) *bona fide* resulting from diminution of the profits of the land between the time of the publication of the declaration under section 6 and the time of the Deputy Commissioner's taking possession of the land.

(2) In addition to the market value of the land, as above provided, the Court shall in every case award a sum of fifteen per centum on such market value, in consideration of the compulsory nature of the acquisition.

24. But the Court shall not take into consideration,—

Matters to be neglected in determining compensation.

first, the degree of urgency which has led to the acquisition;

secondly, any dis-inclination of the person interested to part with the land acquired;

thirdly, any damage sustained by him which, if caused by a private person, would not render such person liable to a suit;

fourthly, any damage which is likely to be caused to the land acquired, after the date of the publication of the declaration under section 6, by or in consequence of the use to which it will be put;

fifthly, any increase to the value of the land acquired likely to accrue from the use to which it will be put when acquired;

sixthly, any increase to the value of the other land of the person interested likely to accrue from the use to which the land acquired will be put; or,

seventhly, any outlay or improvements on, or disposal of, the land acquired, commenced, made or effected without the sanction of the Deputy Commissioner, after the date of the publication of the declaration under section 6.

25. (1) When the applicant has made a claim to compensation, pursuant to any notice given under section 9, the amount awarded to him by the Court shall not exceed the amount so claimed or be less than the amount awarded by the Deputy Commissioner under section 11.

Rules as to amount of Compensation.

(2) When the applicant has refused to make such claim, or has omitted without sufficient reason to be allowed by the Judge) to make such claim, the amount awarded by the Court shall in no case exceed the amount awarded by the Deputy Commissioner.

(3) When the applicant has omitted for sufficient reason (to be allowed by the Judge) to make such claim, the amount awarded to him by the Court shall not be less than, and may exceed, the amount awarded by the Deputy Commissioner.

26. Every award under this Part shall be in writing signed by the Judge, and shall specify the amount awarded under clause *first* of sub-section (1) of section 23, and also the amounts

Form of awards.

Sections 27-31.

(if any) respectively, awarded under each of the other clauses of the same sub-section, together with the grounds of awarding each of the said amounts.

Costs.

27. (1) Every such award shall also state the amount of costs incurred in the proceedings under this Part, and by what persons and in what proportions they are to be paid.

(2) When the award of the Deputy Commissioner is not upheld, the costs shall ordinarily be paid by the Deputy Commissioner, unless the Court shall be of opinion that the claim of the applicant was so extravagant or that he was so negligent in putting his case before the Deputy Commissioner that some deduction from his costs should be made, or that he should pay a part of the Deputy Commissioner's costs.

Deputy Commissioner may be directed to pay interest on excess compensation.

28. If the sum which, in the opinion of the Court, the Deputy Commissioner ought to have awarded as compensation, is in excess of the sum which the Deputy Commissioner did award as compensation, the award of the Court may direct that the Deputy Commissioner shall pay interest on such excess at the rate of six per centum per annum from the date on which he took possession of the land to the date of payment of such excess into Court.

PART IV.

APPORTIONMENT OF COMPENSATION.

Particulars of apportionment to be specified.

29. Where there are several persons interested, if such persons agree in the apportionment of the compensation, the particulars of such apportionment shall be specified in the award; and as between such persons the award shall be conclusive evidence of the correctness of the apportionment.

Dispute as to apportionment.

30. When the amount of compensation has been settled under section 11, if any dispute arises as to the apportionment of the same or any part thereof, or as to the persons to whom the same or any part thereof is payable, the Deputy Commissioner may refer such dispute to the decision of the Court.

PART V.

PAYMENT.

Payment of compensation or deposit of same in Court.

31. (1) On making an award under section 11, the Deputy Commissioner shall tender payment of the compensation awarded by him to the persons interested and entitled thereto according to the award, and shall pay it to them unless prevented by some one or more of the contingencies mentioned in the next sub-section.

Sections 31-32.

(2) If they shall not consent to receive it, or if there be no person competent to alienate the land, or if there be any dispute as to the title to receive the compensation or as to the apportionment of it, the Deputy Commissioner shall deposit the amount of the compensation in the Court to which a reference under section 18 would be submitted:

Provided that any person admitted to be interested may receive such payment under protest as to the sufficiency of the amount:

Provided also that no person who has received the amount otherwise than under protest shall be entitled to make any application under section 18:

Provided also that nothing herein contained shall affect the liability of any person, who may receive the whole or any part of any compensation awarded under this Regulation, to pay the same to the person lawfully entitled thereto.

(3) Notwithstanding anything in this section, the Deputy Commissioner may, with the sanction of the Government of Mysore, instead of awarding a money compensation in respect of any land, make any arrangement with a person having a limited interest in such land, either by the grant of other lands in exchange, the remission of land revenue on other lands held under the same title, or in such other way as may be equitable, having regard to the interests of the parties concerned.

(4) Nothing in the last foregoing sub-section shall be construed to interfere with or limit the power of the Deputy Commissioner to enter into any arrangement with any person interested in the land and competent to contract in respect thereof.

32. (1) If any money shall be deposited in Court under sub-section (2) of the last preceding section and it appears that the land in respect whereof the same was awarded belonged to any person who had no power to alienate the same, the Court shall—

Investment of money deposited in respect of lands belonging to persons incompetent to alienate.

- (a) order the money to be invested in the purchase of other lands to be held under the like title and conditions of ownership as the land in respect of which such money shall have been deposited was held, or
- (b) if such purchase cannot be effected forthwith, then in such Government or other approved securities as the Court shall think fit;

and shall direct the payment of the interest or other proceeds arising from such investment to the person or persons who would for the time being, have been entitled to the possession of the said land, and such moneys shall remain so deposited and invested until the same be applied—

- (i) in the purchase of such other lands as aforesaid;
- or

Sections 33-35.

(ii) in payment to any person or persons becoming absolutely entitled thereto.

(2) In all cases of moneys deposited to which this section applies, the Court shall order the costs of the following matters, including therein all reasonable charges and expenses incident thereto, to be paid by the Deputy Commissioner, namely:—

(a) the cost of such investments as aforesaid;

(b) the cost of the orders for the payment of the interest or other proceeds of the securities upon which such moneys are for the time being invested, and for the payment out of Court of the principal of such moneys, and of all proceedings relating thereto, except such as may be occasioned by litigation between adverse claimants.

Investment
of money
deposited in
other cases.

33. When any money shall have been deposited in Court under this Regulation for any cause other than that mentioned in the last preceding section, the Court may, on the application of any party interested or claiming an interest in such money, order the same to be invested in such Government or other approved securities as it may think proper, and may direct the interest or other proceeds of any such investment to be accumulated and paid in such manner as it may consider will give the parties interested therein the same benefit therefrom as they might have had from the land in respect whereof such money shall have been deposited or as near thereto as may be.

Payment of
interest.

34. When the amount of such compensation is not paid or deposited on or before taking possession of the land, the Deputy Commissioner shall pay the amount awarded with interest thereon at the rate of six per centum per annum from the time of so taking possession until it shall have been so paid or deposited.

PART VI.

TEMPORARY OCCUPATION OF LAND.

Temporary
occupation
of waste or
arable land.
Procedure
when differ-
ence as to
compensation
exists.

35. (1) Subject to the provisions of Part VII of this Regulation, whenever it appears to the Government of Mysore that the temporary occupation and use of any waste or arable land are needed for any public purpose, or for a Company, the Government of Mysore may direct the Deputy Commissioner to procure the occupation and use of the same for such term as it shall think fit, not exceeding three years from the commencement of such occupation.

(2) The Deputy Commissioner shall thereupon give notice in writing to the persons interested in such land of the purpose for which the same is needed, and shall, for the occupation and use thereof for such term as aforesaid, and for the materials (if any) to be taken therefrom, pay to them such compensation, either in a

Sections 36-40.

gross sum of money, or by monthly or other periodical payments, as shall be agreed upon in writing between him and such persons respectively.

(3) In case the Deputy Commissioner and the persons interested differ as to the sufficiency of the compensation or apportionment thereof, the Deputy Commissioner shall refer such difference to the decision of the Court.

36. (1) On payment of such compensation, or on executing such agreement, or on making a reference under section 35, the Deputy Commissioner may enter upon and take possession of the land, and use or permit the use thereof in accordance with the terms of the said notice.

Power to enter and take possession and compensation on restoration.

(2) On the expiration of the term, the Deputy Commissioner shall make or tender to the persons interested compensation for the damage (if any) done to the land and not provided for by the agreement, and shall restore the land to the persons interested therein:

Provided that, if the land has become permanently unfit to be used for the purpose for which it was used immediately before the commencement of such term, and if the persons interested shall so require, the Government of Mysore shall proceed under this Regulation to acquire the land as if it was needed permanently for a public purpose or for a Company.

37. In case the Deputy Commissioner and persons interested differ as to the condition of the land at the expiration of the term, or as to any matter connected with the said agreement, the Deputy Commissioner shall refer such difference to the decision of the Court.

Difference as to condition of land.

PART VII.**ACQUISITION OF LAND FOR COMPANIES.**

38. (1) The Government of Mysore may authorize any officer of any company desiring to acquire land for its purposes to exercise the powers conferred by section 4.

Company may be authorized to enter and survey.

(2) In every such case, section 4, shall be construed as if for the words "for such purpose" the words "for the purposes of the Company" were substituted; and section 5 shall be construed as if after the words "the officer" the words "of the Company" were inserted.

39. Provisions of sections 6 to 37 (both inclusive) shall not be put in force in order to acquire land for any Company, unless with the previous consent of the Government of Mysore, nor unless the Company shall have executed the agreement hereinafter mentioned.

Previous consent of Government of Mysore and execution of agreement necessary.

40. (1) Such consent shall not be given, unless the Government of Mysore be satisfied, by an enquiry held as hereinafter provided,

Previous enquiry.

Sections 41-45.

(a) that such acquisition is needed for the construction of some work, and

(b) that such work is likely to prove useful to the public.

(2) Such enquiry shall be held by such officer and at such time and place as the Government of Mysore shall appoint.

(3) Such officer may summon and enforce the attendance of witnesses and compel the production of documents by the same means and, as far as possible, in the same manner as is provided by the Code of Civil Procedure in the case of a Civil Court.

Agreement
with Govern-
ment of
Mysore.

41. Such officer shall report to the Government of Mysore the result of the enquiry, and if it is satisfied that the proposed acquisition is needed for the construction of a work, and that such work is likely to prove useful to the public, it shall, subject to such rules as it may from time to time prescribe in this behalf, require the Company to enter into an agreement with the Government of Mysore providing for the following matters, namely.—

(1) the payment to Government of the cost of the acquisition;

(2) the transfer, on such payment, of the land to the Company;

(3) the terms on which the land shall be held by the Company;

(4) the time within which, and the conditions on which, the work shall be executed and maintained; and

(5) the terms on which the public shall be entitled to use the work.

Publication of
agreement.

42. Every such agreement shall, as soon as may be after its execution, be published in the official Gazette, and shall thereupon (so far as regards the terms on which the public shall be entitled to use the work) have the same effect, as if it had formed part of this Regulation.

Sections 39 to
42 not to ap-
ply where
Government
bound to pro-
vide land for
Companies.

43. The provisions of sections 39 to 42, both inclusive, shall not apply, and the corresponding sections of the Land Acquisition Act, 1870, shall be deemed never to have applied, to the acquisition of land for any Railway or other Company, for the purposes of which the Government is, or was, bound to provide land.

How such ob-
ligation may
be proved.

44. The obligation mentioned in section 43 may be proved by any memorandum, certificate, or order, issued by Government.

PART VIII.

MISCELLANEOUS.

Service of
notices.

45. (1) Service of any notice under this Regulation shall be made by delivering or tendering a copy thereof signed, in the

Sections 46-48.

case of a notice under Section 4, by the officer therein mentioned, and, in the case of any other notice, by, or by order of, the Deputy Commissioner or the Judge.

(2) Whenever it may be practicable, the service of the notice shall be made on the person therein named.

(3) When such person cannot be found, the service may be made on any adult male member of his family residing with him; and, if no such adult male member can be found, the notice may be served by fixing the copy on the outer door of the house in which the person therein named ordinarily dwells or carries on business, or by fixing a copy thereof in some conspicuous place in the office of the officer aforesaid, or of the Deputy Commissioner, or in the court-house, and also in some conspicuous part of the land to be acquired.

Provided that, if the Deputy Commissioner or Judge shall so direct, a notice may be sent by post, in a letter addressed to the person named therein at his last known residence, address, or place of business, and registered under Part III of the Indian Post Office Act, 1866, and service of it may be proved by the production of the addressee's receipt.

46. Whoever wilfully obstructs any person in doing any of the acts authorized by Section 4 or Section 8, or wilfully fills up, destroys, damages, or displaces any trench or mark made under Section 4, shall, on conviction before a Magistrate, be liable to imprisonment for any term not exceeding one month, or to fine not exceeding fifty rupees, or to both.

Penalty for obstructing acquisition of land.

47. If the Deputy Commissioner is opposed or impeded in taking possession under this Regulation of any land, he shall, if a Magistrate, enforce the surrender of the land to himself, and, if not a Magistrate, he shall apply to a Magistrate who shall enforce the surrender of the land to the Deputy Commissioner.

Magistrate to enforce surrender.

48. (1) Except in the case provided for in Section 36, the Government shall be at liberty to withdraw from the acquisition of any land of which possession has not been taken.

Completion of acquisition not compulsory, but compensation to be awarded when not completed.

(2) Whenever the Government withdraws from any such acquisition, the Deputy Commissioner shall determine the amount of compensation due for the damage suffered by the owner in consequence of the notice or of any proceedings thereunder, and shall pay such amount to the person interested, together with all costs reasonably incurred by him in the prosecution of the proceedings under this Regulation relating to the said land.

(3) The provisions of Part III of this Regulation shall apply, so far as may be, to the determination of the compensation payable under this section.

Sections 49-51.

Acquisition of
part of house
or building

49. (1) The provisions of this Regulation shall not be put in force for the purpose of acquiring a part only of any house, manufactory, or other building, if the owner desire that the whole of such house, manufactory, or building, shall be so acquired :

Provided that the owner may, at any time before the Deputy Commissioner has made his award under Section 11, by notice in writing, withdraw or modify his expressed desire that the whole of such house, manufactory, or building, shall be so acquired :

Provided also that, if any question shall arise as to whether any land proposed to be taken under this Regulation does or not form part of a house, manufactory, or building, within the meaning of this section, the Deputy Commissioner shall refer the determination of such question to the Court and shall not take possession of such land until after the question has been determined.

In deciding on such a reference, the Court shall have regard to the question whether the land proposed to be taken is reasonably required for the full and unimpaired use of the house, manufactory, or building.

(2) If, in the case of any claim under Section 23, sub-section (1), *third matter*, by a person interested, on account of the severing of the land to be acquired from his other land, the Government of Mysore is of opinion that the claim is unreasonable or excessive, it may, at any time before the Deputy Commissioner has made his award, order the acquisition of the whole of the land of which the land first sought to be acquired forms a part.

(3) In the case last hereinbefore provided for, no fresh declaration or other proceedings under Sections 6 to 10, both inclusive, shall be necessary ; but the Deputy Commissioner shall without delay furnish a copy of the order of the Government of Mysore to the person interested, and shall thereafter proceed to make his award under Section 11.

Acquisition of
land at cost of
a local author-
ity or Com-
pany.

50. (1) Where the provisions of this Regulation are put in force for the purpose of acquiring land at the cost of any fund controlled or managed by a local authority or of any Company, the charges of and incidental to such acquisition shall be defrayed from or by such fund or Company.

(2) In any proceeding held before a Deputy Commissioner or Court in such cases, the local authority or Company concerned may appear and adduce evidence for the purpose of determining the amount of compensation :

Provided that no such local authority or Company shall be entitled to demand a reference under Section 18.

Exemption
from stamp
duty and fees.

51. No award or agreement made under this Regulation shall be chargeable with stamp-duty, and no person claiming

Sections 52-55.

under any such award or agreement shall be liable to pay any fee for a copy of the same.

52. No suit or other proceeding shall be commenced or prosecuted against any person, or anything done in pursuance of this Regulation, without giving to such person a month's previous notice in writing of the intended proceeding, and of the cause thereof, nor after tender of sufficient amends.

Notice in case of suits for anything done in pursuance of Regulation.

53. Save in so far as they may be inconsistent with anything contained in this Regulation, the provisions of the Code of Civil Procedure shall apply to all proceedings before the Court under this Regulation.

Code of Civil Procedure to apply to proceedings before Court.

54. Subject to the provisions of the Code of Civil Procedure applicable to appeals from original decrees, an appeal shall lie to the Chief Court from the award or from any part of the award of the Court in any proceedings under this Regulation.

Appeals in proceedings before Court.

55. (1) The Government of Mysore shall have power to make rules consistent with this Regulation for the guidance of officers in all matters connected with its enforcement, and may from time to time alter and add to the rules so made.

Power to make rules.

(2) All such rules, alterations, and additions, shall be published in the official Gazette, and shall thereupon have the force of law.

Rules under the Land Acquisition Regulation.

PART I.

Procedure preliminary to obtaining the sanction of Government to the acquisition of land.

I. No land should be acquired by any department except through the Deputy Commissioner of the District in which it is situated.

II. When a Municipality or any department of Government or a Company wishes to acquire land for any public purpose, it shall send a requisition to that effect to the Deputy Commissioner intimating the situation and area of the land required and the purpose for which it is needed, together with a sketch of land, if necessary. The requisitioning authority may also intimate to the Deputy Commissioner a limit of price of the land to be acquired, if it considers it necessary to fix one.

III. In the case of lands to be acquired on behalf of a Company the matter should be referred to Government under Section 39 of the Land Acquisition Regulation and further proceedings as laid down in these rules taken, only after Government have signified their approval to the acquisition of the lands under the Regulation.

IV. On receipt of the requisition, the Deputy Commissioner shall make necessary enquiries as to the value of the land, and if he considers that the land required cannot be had within the limit, if any, fixed by the requisitioning authority, he shall intimate the same to the Department concerned or to the Company and await its further instructions in the matter. When intimation has been received by the Deputy Commissioner from the Department concerned or the Company, of the decision to proceed with the acquisition of the land, the Deputy Commissioner shall, after satisfying himself that the requisite funds for the acquisition are available, submit for the sanction of Government a declaration statement to the Department of the Government Secretariat which budgets for and carries out or sanctions the work, with full details as to the description, boundaries and area of the land required, as well as the estimated cost of its acquisition. The declaration under the Land Acquisition Regulation will issue from the same Department of the Government Secretariat, after consideration of the necessity for the acquisition and the expenditure that may be incurred for the purpose.

V. On receipt of the sanction of Government for the acquisition, the Deputy Commissioner shall proceed to acquire the land.

Rules VI-XI.

VI. Whenever land which does not already vest in Government is permanently required for Government purposes, it should invariably be acquired under the Land Acquisition Regulation, as such acquisition confers an indefeasible title. In acquiring land for temporary occupation also, the Regulation should be applied whenever practicable.

VII. Deputy Commissioners should not ordinarily take possession of the land, before all the preliminary steps prescribed by the Regulation have been taken. This is so the more especially in view of Section 48 of the Regulation which secures for Government the liberty to withdraw from acquisition (on account of excessive cost or otherwise) when possession has not been taken.

VIII. However, in cases in which land is voluntarily offered by its owner for being applied to a purpose for which the acquisition of the land by Government is necessary, the Deputy Commissioner on being satisfied of the title of the owner to the land, may, where the extent is not large, dispense with the formalities of acquisition under the Regulation.

PART II.

Procedure after sanction is accorded by Government to the acquisition of the land, and publication of the declaration.

IX. After publication of the declaration in the Gazette, the Deputy Commissioner's representative and the representative of the acquiring department or company should meet on the ground and together demarcate clearly by stakes or other methods the exact area to be acquired. The acquiring officer should, if possible, personally inspect the locality and should, in any case, verify the area with aid of the map.

X. When land is acquired for a Municipality or a District Board or a Company, the money value awarded for the land acquired or the value of the Government land, if any, given in exchange therefor will be charged against the Local Body or Company on whose behalf the land is acquired. Where land has to be acquired on behalf of a private Company, a sum sufficient to cover the cost of acquisition and other incidental expenses should be required to be deposited immediately after Government sanction to the acquisition of the land is obtained, before any further proceedings are taken.

XI. When acquisition of lands is made on behalf of a Municipality or other Local Body or Company, the Government may also, at their discretion, direct that the assessment should continue to be paid by the Municipality or Local Body or Company or direct the payment of a lump sum in commutation of the liability to pay the assessment. When the acquisition is

Rules XII-XV.

made on behalf of any Department of Government, the assessment will, as usually, be written off on reference to the Revenue Commissioner. If the Revenue Commissioner considers that there are any special grounds for not waiving the recovery of assessment in such cases, he will seek the orders of Government.

XII. In determining the amount of compensation which should be allowed for the land, the acquiring officer should not restrict himself merely to the consideration of such evidence as may be adduced by the claimants but should do his best to obtain any reliable information that may be forthcoming as to the real market value of the land. He should study any estimates framed in connection with the proposal to acquire the land, and make a careful search through indexes maintained in the Sub-Registrar's Office to ascertain the history of the land, so far as the Sub-Registrar's records disclose it. Having collected all possible information regarding the value of the land itself, he should collect similar information regarding adjacent land or land of a like character from the Registration Indexes, Survey and Settlement Reports, or any other similar source. He should be careful, however, before accepting the figures shown in documents found in the Registration Offices, to examine the history of each transaction as far as possible, as the amounts therein shown are often so inflated by usurious interest as to bear no relation to the real value of the land.

XIII. As a rule, all acquisitions of land involving interests of any appreciable value should be made by the Deputy Commissioner himself in person with the aid, if necessary, of the Sub-Divisional Officer, in order to ascertain the proper value of the land. Where, however, land is required for an extensive public work or any similar large project and it would not be possible for the Deputy Commissioner personally to attend to such acquisition, a Special Officer may be appointed, the cost of the Special Officer so appointed being provided for as part of the cost of the acquisition.

XIV. The acquiring officer, if he is not the Deputy Commissioner of the District, should also consult the latter in any doubtful or difficult case before making the award. In particular, he should refer to him any case in which he proposes to award more than 10 per cent in excess of the original estimate, or more than Rs. 1,000. He must also refer his proposed award in any case which the Deputy Commissioner by special order requires him to do so, and in all cases where a reference to the Deputy Commissioner is made, the acquiring officer should make his final award, according to the instructions received from the Deputy Commissioner.

XV. In fixing the compensation, special attention should be paid to the directions given in Sections 23 and 24 of the Regulation and the general principle recognized by the Courts in

Rules XVI-XX.

determining the market value of the land kept in view. The term "market value" means the price which at the given time and place, the land would fetch on sale according to the then rates of the market; and this value depends on general pre-existing considerations apart from the individual projects of a particular purchaser, and does not include merely potential values such as may arise from the use to which the land is to be put.

For instance, when agricultural land is to be acquired for building purposes, the amount payable is its value as agricultural land and not as sites for dwelling houses or as building land for other purposes to which the land might possibly be put in the future.

XVI. For the purpose of his enquiry, the acquiring officer should, in addition to the notices required by Section 9 of the Regulation, give sufficient notice to the departmental or other officer concerned, or the Local Authority or Company for whom the land is being acquired and should give due weight to any representation which such officer, may take orally or by writing. More especially he should, before making his award, allow such officer an opportunity of appearing in person or by agent and of producing evidence as to the value of the land. (Section 50 of the Regulation.)

XVII. If the acquiring officer's award as finally settled after objections have been heard, exceeds by more than 20 per cent of the preliminary estimate of the cost of acquisition prepared before the issue of a notification under Section 6 of the Regulation, or if the evidence is conflicting and such as to indicate the possibility that a Civil Court may award a sum similarly exceeding that estimate, he should not immediately announce the award, but should inform the departmental officer of the facts. Further action should then be postponed, until the proper authority has decided whether the acquisition should be proceeded with or not.

XVIII. When an award has been made, possession of the land (if not already taken under Section 17 of the Regulation) can be taken at once and need not be deferred till the compensation is paid. The acquisition is completed, only when the land is taken possession of, up to which Government are at liberty to withdraw from the acquisition but not afterwards. As soon as it is taken possession of, the land vests absolutely in the Government.

XIX. An award made by a Deputy Commissioner under Section 11 and duly announced under Section 12 of the Regulation, should not be revised or amended by him, even though the persons interested may consent to the revision or amendment.

XX. The claims of all persons which can be ascertained by a reference to the Registration Indexes are binding on

Rules XXI-XXVI.

Government whether formally advanced or not. In apportioning compensation, care should be taken that all these claims are provided for by a careful search of the Registration Indexes, as it may often happen that the nominal occupant (khatedar) is one person and the actual possessor another.

XXI. In acquiring service lands, *i.e.*, lands in respect to which service is rendered whether to the Government or the village community, in which the actual holder has only a life interest, or the profits of which are assigned as remuneration for an officiator, the award of a lump sum as compensation is inappropriate and should not be adopted as such an award would diminish *pro tanto* the remuneration available for future service. In such cases, an arrangement under sub-section (3) of Section 31 of the Regulation should be made with the person or persons interested for the grant of other lands in exchange.

XXII. As a rule, the lands selected to be given in exchange should be assessed Government waste. But when no suitable lands are available, the amount of compensation awarded may be applied in purchasing occupied unalienated lands to be assigned in exchange. In exceptional cases where it will be less expensive to allow some unalienated lands already belonging to the holder to be converted into inam than to purchase other lands for the purpose, the exchange may be permitted and the person enjoying the Inam paid the value of the land so selected, in addition to any benefits that he may derive from the treatment of the land as Inam.

XXIII. - When the survey valuation of the land selected to be given in exchange is equal to that of the original service Inam, the former will be converted into Inam, subject to the payment of the original Jodi.

XXIV. When the survey valuation of the land selected to be given in exchange exceeds that of the original service Inam, the difference between the survey valuation of the two lands will be levied as additional Jodi, together with the original Jodi.

XXV. When the survey valuation of the land selected to be given in exchange is less than that of the original service Inam, the original Jodi will be reduced by the difference between the survey valuation of the two lands, and if the difference exceeds the original Jodi, the amount required to make up the deficiency in the profit will be paid in cash annually.

XXVI. In cases where it is not possible to assign lands in exchange, the value of the land acquired will be invested and a cash payment of not less than $2\frac{1}{2}$ times the survey assessment made annually. Where the amount to be paid annually does not exceed Rs. 5, Government in their discretion may direct the payment of a lumpsum.

Rules XXVII-XXX.

PART III.

Procedure when the award of an acquiring officer is referred to a Civil Court.

XXVII. Whenever an issue is raised in a reference to the Court as to the amount of compensation to be awarded for the land, the Deputy Commissioner should arrange for the defence of the award as if it were a suit against Government, except that the sanction of Government to its defence need not be obtained, but he should make a reference to the Government stating the lines on which it is proposed to defend it and the evidence it is intended to adduce, and seek his advice before the defence is actually entered on. In particular, care should be taken that reliable evidence is, as far as possible, adduced before the Court in support of the grounds on which the award is based, and ordinarily some Revenue Officer of superior rank (*e.g.*, an Amildar or Shekdar) who has himself seen the land, should among others, be called in as a witness. A clear and accurate plan of the land acquired should also, as a rule, be prepared and put in evidence. An officer thoroughly conversant with the facts of the case and able to explain any points of revenue practice that may arise, should invariably be deputed to instruct the Government Pleader during the course of the proceedings and watch the case. When the sum involved is considerable, or the compensation is claimed at very high rates, the case should generally be watched by an officer of not lower status than an Assistant Commissioner.

XXVIII. In any case where the reference relates to land acquired for a Local Authority or Company, the Deputy Commissioner should at once give notice of it to such Local Authority or Company calling on it to assist in the defence of the award under Section 50 of the Regulation, and should take all necessary steps for conducting the defence with its co-operation.

XXIX. A special report should be made to Government in cases which are of serious importance, owing to the amount involved, or the likelihood of the Court's award forming a precedent detrimental to Government interests, in the event of land having to be acquired subsequently for the Government in the same neighbourhood.

XXX. When the Court's award in a reference regarding the amount of compensation exceeds that of the acquiring officer, the Deputy Commissioner should at once consider the advisability of making an appeal under Section 54 of the Regulation; and if he decides in favour of this course, he should apply to Government for sanction. In cases where an appeal is made by any claimant, the Deputy Commissioner will take steps for its defence and obtain the sanction of Government to engage the

Rules XXXI-XXXIII.

Government Advocate to appear on behalf of Government in all cases of importance or where a point of law is involved.

PART IV.

Payment of Compensation.

XXXI. The payment of compensation should be made as soon after the declaration of the award as possible, as under Section 34 of the Regulation interest at 6 per cent is payable, on the amount of compensation, for the interval between the date of taking possession of the land and the date of payment. Accordingly, the Deputy Commissioner should immediately after making an award under Section 11, tender payment of compensation to such of the persons entitled thereto as are then present either personally or by their representatives.

XXXII. To those who are not so present, a notice should at once be sent through the Amildar or the Deputy Amildar of the Taluk or Sub-Taluk in which they reside, intimating the fact that an award has been made and that unless the amount awarded is claimed by the party either personally or through a duly authorised agent, within a time to be specified, the money will be placed in deposit and will bear no interest.

XXXIII. If the parties accept the tender personally or by application in response to the notice, arrangements should be made to pay them the amounts without delay, after obtaining the necessary receipt. If the claims to be paid are very small, and the Treasury is situated at a distance from the village of the claimants, the amounts may be paid to them in their villages by the Amildar personally or adjusted at their request against Government dues. If the parties do not demand payment within the time specified and do not apply for a reference to the Court, under Section 18 of the Regulation, the compensation money should be placed in Revenue Deposit and dealt with under the rules relating to Revenue Deposits. If the parties declining to accept payment desire a reference to the Court, or if any of the other contingencies mentioned in Sections 30 and 31 (2) of the Regulation has happened, the compensation money should be deposited in the Civil Court.

THE TANK PANCHAYET REGULA-
TION AND THE RULES
THEREUNDER.

REGULATION No. I OF 1911.

(Amended by Regulations Nos. XII of 1916 and III of 1919.)

The Tank Panchayet Regulation.

WHEREAS, with a view to provide that the obligations of raiyats in regard to the maintenance of major tanks and the restoration, repair and maintenance of minor tanks shall be satisfactorily carried out, it is expedient to constitute Panchayets to have control over the tanks and to administer the funds that may be assigned for their restoration, repair and maintenance, His Highness the Maharaja is pleased to enact as follows:—

Preamble.

1. (1) This Regulation may be called the "Tank Panchayet Regulation, 1911."

Short title.
Local extent.
Commencement.

(2) It extends to the whole of Mysore; and

(3) It shall come into force on the sixth day of February 1911.

2. In this Regulation, unless there is something repugnant in the subject or context,—

Definitions.

(1) "Tank" means an irrigation tank and shall include an anikat, a voddu, a talparige, and a channel whether used as a feeder, irrigation or distribution channel and whether drawn from a tank, anikat, river, or water-course;

(2) "A major tank" means a tank the annual assessment on whose irrigable area is more than Rs. 300 and includes such other tanks as the Government may for any reason notify as major tanks;

All other tanks are "minor tanks;"

(3) "Construction" means the creation of a new tank;

(4) "Restoration" means restoring to an efficient condition a tank which from neglect, accident or other cause, has fallen into disuse or become impaired or less efficient than formerly;

(5) "Improvement" means increasing the capacity of a tank so as to provide additional water for irrigation or otherwise rendering it more useful for purposes of irrigation;

(6) "Maintenance" means works of petty repair required to keep or maintain a tank at the standard of safety that may be fixed for it after its construction, restoration or improvement, and includes the following:—

(i) The maintenance of the bund to the standard level

* As amended by Regulation XII of 1916.

Sections 3-4.

and with the slopes specified, the specification of the level and slope being in accordance with the existing state of things and being approved both by the Executive Engineer and the Deputy Commissioner of the District ;

(ii) The filling up of gullies or other inequalities caused by rain, the treading of cattle or any other cause upon the bunds of tanks and channels ;

(iii) The checking of the growth on bunds of prickly-pear, and any similar rank and pernicious weed ;

(iv) The clearing of any underwood from the bunds of tanks wherever it may be injurious ;

(v) The clearing and repair of the earthwork of petty and branch channels, and the clearing away of the accumulations in sluices and in all channels issuing from tanks, which obstruct the flow of water to the fields ;

(vi) The keeping in order the supply channels of tanks ;

(vii) The watching of the bunds of all tanks during rainy weather, turfing the parts acted on by the waves, helping in opening and closing the sluice, and generally the performance of minor duties of this nature in order to prevent breaches and other accidents.

(7) "Village" includes a group of villages or any specified area for which a Tank Panchayet may be constituted ;

(8) The expression "customary obligations" means obligations enforceable under the Notification of the Chief Commissioner of Mysore, No. 65, dated the 2nd October 1873, as amended by Government Notification No.5262—Agri, 626-03-7, dated the 15th December 1904 ;*

(9) "Raiyats" shall mean the individuals on whom such customary obligations devolve ;

(10) "Patel" and "Shanbhog" mean the persons officiating as patel and shanbhog, respectively, of the village, and where there are more than one such patel or shanbhog, such one of the patels and such one of the shanbhogs, respectively, as may be selected by the Deputy Commissioner for the purposes of this Regulation.

Constitution
of Tank Pan-
chayets.

3. For any village for which the Government may consider it expedient to do so, and where a majority consisting of not less than two-thirds of the raiyats and holding in the aggregate not less than half the occupied area of wet lands under the tank so desire, the Government may constitute a Panchayet composed of the patel and the shanbhog, and three or more members elected by the raiyats as hereinafter prescribed.

Qualifications
for election to
Panchayet.

4. Subject to the disqualifications mentioned in Section 5,

(1) every raiyat who—

(a) pays an annual assessment of not less than Rs. 20 on wet or garden lands in the village, or

* *Vide* Rules (2), (3) and (4) under Section I of Chapter XIX of the Manual, Vol. I.

Sections 5-7.

(b) pays an annual assessment of not less than Rs. 10 on dry lands in the village, or

(c) pays in the village an annual mohatarfa tax of not less than Rs. 5, or

(d) pays in the aggregate an amount not less than Rs. 25;

(2) every person who is in possession of an inam of wet, garden or dry lands in the village, the survey valuation of which is not less than the minimum prescribed in respect of these lands in clauses (a) and (b), or who is in possession of inam lands in the village, the aggregate survey valuation of which added to any mohatarfa tax which he might pay in the village, amounts to not less than Rs. 25; shall be qualified for election to the Panchayet.

Provided that the Government may, by notification published in the official Gazette, reduce, for any local area, the minimum amounts of assessment of mohatarfa tax prescribed above.

5. No person may be elected as a member of a Panchayet,

Disqualifications for election to Panchayet.

(a) who has been convicted by a Criminal Court of an offence which, in the opinion of the Deputy Commissioner, disqualifies him for holding the office, or

(b) who is, in the opinion of the Deputy Commissioner, not physically and mentally capable of discharging the duties of his office, or

(c) who is less than 21 years of age, or

(d) who is not of the male sex.

Provided that an appeal shall lie to the Government against an order passed by the Deputy Commissioner under clauses (a) and (b).

6. The number of elected members of a Tank Panchayet shall be fixed by the Deputy Commissioner; and of the number so fixed such number, not (exceeding one-fourth)* as may be decided by the Deputy Commissioner, shall be elected by the raiyats holding dry lands or paying mohatarfa, but not holding wet or garden lands, from among themselves; and the rest shall be elected by the raiyats holding wet or garden lands with or without dry lands, from among themselves.

Number of elected members of a Panchayet.

7. (a) The constitution of a Tank Panchayet and the names of its members shall be notified in the official Gazette.

Notification of the constitution of a Panchayet.

(b) The elected members of a Tank Panchayet shall hold office for a term of three years.

Term of office of elected members.

* As amended by Regulation III of 1919.

Sections 8-11.

Liability to removal from office.

8. (a) The Deputy Commissioner, if he thinks fit, may, on the recommendation of the Tank Panchayet, and subject to the sanction of Government, remove any member of the Panchayet, if such member has been guilty of misconduct in the discharge of his duties or of any disgraceful conduct, or has become incapable of performing his duties.

(b) In the event of the death, resignation, disqualification, disability or removal of a member of a Tank Panchayet previous to the expiry of his term of office, the vacancy shall be filled up, as soon as it conveniently may be, by the election or appointment, as the case may be, of a person thereto, who shall hold office, so long only as the member in whose place he is elected or appointed would have held it, if the vacancy had not occurred.

Patel to be Chairman of Panchayet.

9. The patel shall be the Chairman of the Tank Panchayet and shall conduct all correspondence on behalf of the Panchayet.

The Tank Fund.

10. (1) The Panchayet shall have control over a fund to be called the Tank Fund, made up of the following items:—

(a) the amounts collected from raiyats under Section 12;

(b) the rent or value of the share of produce or the sale proceeds received under Section 13;

(c) such grant out of the Irrigation Cess Fund, as the Government may, from time to time, make to the fund;

(d) any other grant which the Government may make to the fund;

(e) any advance which the Government may make to the Panchayet under Section 16 for the execution of the masonry and stone work; and

(f) any loan which the Government may make to the Panchayet for carrying out the purposes of this Regulation.

(2) The fund shall be deposited in the Government Savings Bank or with any Agricultural Bank or Co-operative Society approved by the Deputy Commissioner, and shall be available to the Panchayet for the maintenance and up-keep of the major and minor tanks; for special repairs of the minor tanks rendered necessary by extraordinary causes and for the construction, restoration or improvement of any minor tank, which may be entrusted to the Panchayet under Section 16.

(3) An account of the administration of the fund during each official year shall be submitted by the Panchayet to the general body of the raiyats at a meeting to be held within one month after the close of the official year.

Consequence of Panchayet coming into existence.

11. When a Tank Panchayet comes into existence under Section 3, the enforcement of the customary obligations of the raiyats for the maintenance and up-keep of all the tanks in the village, shall thereafter vest in the Panchayet.

Sections 12-15.

Provided that the Government may exclude any tank or tanks in the village from the control of the Panchayet.

12. (1) The Panchayet shall have the power to apportion the work required for the maintenance and up-keep of the tank or tanks under its control among the raiyats, according to their respective obligations.

Power of Panchayet to apportion repair and maintenance work among raiyats or to carry out work and recover cost from raiyats.

(2) If a raiyat fails to do the work allotted to him or prefers to commute his quota of labour into a money payment, the Panchayet shall itself get the work done out of the funds at its disposal, recovering from him the cost thereof as fixed by it.

(3) For determining the amount to be recovered from a raiyat under the last preceding sub-section, the Panchayet shall have the power to fix the wages of labour per diem, subject to such maximum and minimum rates as may be laid down by the Government.

13. (1) The Panchayet shall have power to sell :—

Power to sell right of fishing, grazing, etc.

(a) the right of fishing in the tank under its control ;

(b) the right of grazing in the tank bed and the right of cutting and removing the grass on the tank bund; and ;

(c) the produce of the trees in the tank and on the bund, if any.

(2) The Panchayet shall also have power to grant the bed of the tanks under its control for temporary cultivation of quick-growing crops on such terms as regards payment of rent or share of produce as may be deemed fit by it, provided that it shall be competent to the Deputy Commissioner to prohibit such cultivation in any tank or in any season.

Power to grant tank bed for cultivation.

14. For the purpose of irrigation from the tank under its control, a Panchayet shall have power to regulate—

Power to regulate the issue of water for irrigation.

(a) the time for the commencement of the issue of water from the tank ;

(b) the period during which the supply of water is to continue; and

(c) the quantity of water to be let out from the tank.

15. (1) A Tank Panchayet, specially empowered by Government in this behalf may, in any year, having regard to the quantity of water available in any tank under its control,

Power to restrict wet cultivation.

(a) determine the portion, out of all or any of the wet lands in the irrigable area of such tank, to be cultivated with wet crops and confine the supply of water for irrigation to such portion ;

(b) select a compact and suitable block as near to the sluice of the tank as possible and parcel it out among the different raiyats who may be desirous of growing sugar-cane on such terms as regards the rent or share of the produce to be paid to the holder or holders of the lands comprised within the block as may appear to it to be reasonable and as may be agreed to by such holder or holders.

Sections 16-19.

(2) No such power as is referred to in sub-section (1) shall be conferred on a Tank Panchayet in regard to any tank under its control, except with the consent of a majority of not less than two-thirds of the raiyats and holding in the aggregate not less than two-thirds of the occupied area of wet lands under such tank.

(3) If, in accordance with a decision of the Panchayet under clause (a) of sub-section (1), any land assessed as wet is not supplied with water for irrigation, the holder of such land shall be entitled to remission of half the assessment of such land.

Panchayet may be entrusted with construction, restoration and improvement of a minor tank.

16. (1) With the approval of a majority of not less than two-thirds of the raiyats, and holding in the aggregate not less than half the occupied area of wet lands under the tank, a Tank Panchayet may undertake the construction, restoration, or improvement as the case may be, of a minor tank, under the rules framed by Government in this behalf.

(2) The Panchayet shall be bound to have all the work undertaken by it executed according to the specifications and constructive details furnished by the Deputy Commissioner and within such time as may be allowed by the Deputy Commissioner.

Recovery of moneys due to the Tank Fund.

17. All moneys due to the Tank Fund under Section 10 of this Regulation shall, in default of payment by the person from whom such moneys may be due, and on the application of the Panchayet, be recoverable by the Deputy Commissioner as arrears of land revenue.

Power of Government to abolish Panchayet in case of incompetency, default or abuse of powers.

18. (1) If, in the opinion of the Government, any Tank Panchayet is not competent to perform, or persistently makes default in the performance of, the duties imposed on it by or under this Regulation, or otherwise by law, or exceeds or abuses its powers, the Government may, by an order published, with the reasons therefor, in the official Gazette, abolish the Panchayet.

(2) When a Panchayet is so abolished.—

(a) the members of the Panchayet shall, as from the date of the order, vacate their offices as such members; and

(b) the Deputy Commissioner shall take charge of the funds of the Panchayet, if any, and shall enforce the customary obligations of the raiyats in the same manner, as if the Panchayet had not been constituted, and may utilise such funds for the purposes referred to in Section 10 in the same manner as the Panchayet may have utilised the same.

(3) A Panchayet thus abolished may, after such time as the Government may think fit, be reconstituted under the provisions of Section 3.

Obligation of the raiyats under the ordinary law unaffected.

19. Nothing in this Regulation shall be deemed to relieve the raiyats of any of their obligations under any law, or any rule, order or custom having the force of law, in regard to the restoration, repair and maintenance of tanks.

Sections 20-21.

20. No member of the Panchayet shall be liable to be sued for any act done or ordered to be done in good faith in pursuance of the provisions of this Regulation.

Protection of members of Panchayet for acts done in good faith.

21. (1) The Government may, for the whole or any part of Mysore or for any Panchayet or group of Panchayets, make rules to carry out the purposes of this Regulation.

Power of Government to make rules and the matters in regard to which rules may be framed.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may—

(a) provide for the preparation of lists of persons qualified to vote under Sections 6, 15 and 16 and of persons qualified for election to the Panchayet under Sections 4 and 5;

(b) prescribe the procedure to be adopted at meetings of voters;

(c) prescribe the procedure to be adopted by Panchayets at their meetings;

(d) prescribe the accounts and books to be kept by Panchayets and provide for the audit of such accounts;

(e) prescribe the accounts, returns and reports to be furnished by Panchayets;

(f) prescribe the procedure to be followed by Panchayets for collecting their dues.

**Rules framed under the Tank Panchayet
Regulation No. 1 of 1911.**

Section 21, clauses (a) and (b).

The following lists of voters and of persons eligible for election to the Panchayet shall be prepared by the Amildar or the Deputy Amildar of the taluk or sub-taluk concerned for each village for which the formation of a Panchayet is recommended or sanctioned under Section 3:—

A.—List of raiyats holding dry lands or paying mohatarfa but not holding wet or garden lands in the village.

B.—List of raiyats holding wet or garden lands, with or without dry lands.

C.—List of persons qualified for election under Sections 4 and 5 of the Regulation, out of those mentioned in List A.

D.—List of persons qualified for election under Sections 4 and 5 of the Regulation, out of those mentioned in List B.

2. These lists shall be published by affixing copies thereof at the *chavadi* or at any other conspicuous place in the village and also by beat of tom-tom in the area concerned, at least one month before the date fixed for election.

3. Any raiyat, not included in the list but claiming to have the qualification entitling him to vote or to stand for election, or any person objecting to the entry of any name in the lists, may state his case either orally or in writing within a fortnight from the date of publication of the lists as aforesaid to the Amildar or the Deputy Amildar concerned.

4. A day not later than a week ahead should then be fixed for enquiring into the matter, due notice thereof being given to the parties interested.

5. On the day so fixed, an open enquiry about the claims or objections made as aforesaid shall be held by the Amildar or the Deputy Amildar who shall pass such orders as may be necessary. Such orders shall, unless they relate to circumstances falling under Section 5, classes (a) and (b) of the Regulation, be final.

6. No raiyat whose name is not entered in either of the Lists A and B shall be entitled to vote, and no person outside List C or List D shall be eligible for election. Raiyats of List A can vote only for persons of List C and those of List B only for those of List D.

7. The date on which and the time and place at which election to the Panchayet shall be held, shall be fixed by the

Rules 8-11.

Amildar, due notice thereof being given to all concerned by beat of tom-tom in the village or otherwise, not less than one week before the date fixed for election. A copy of the notice shall also be hung up at the *chavadi* or at any other conspicuous place in the village.

8. On the day fixed for election, business shall be conducted as follows:—

(a) The Amildar or Deputy Amildar shall announce to the meeting the constitution of the Panchayet as sanctioned by Government, the total number of elected members fixed by the Deputy Commissioner under Section 6 of the Regulation, the number of members of Panchayet to be elected by the raiyats of List A from among the persons entered in List C and the number of members of Panchayet to be elected by the raiyats of List B from among those of List D.

(b) He shall then read out the names of persons entered in Lists C and D and then prepare two separate statements of all such persons from out of those of Lists C and D as may either themselves offer to stand for election or be suggested for candidature by those present and eligible to vote.

(c) The names of candidates for election as entered in these two statements shall then be read one after another and put to vote. The votes shall be taken by ballot in such manner as the presiding officer may consider desirable; and the number of votes obtained by each candidate recorded against his name in the statement.

(d) If there be an equal number of votes in favour of each of the last two or more persons to be selected, the names of such persons shall be put to vote again and the number of votes secured by each duly recorded.

(e) After all the names in the afore-said two statements are put to vote and the votes secured by each recorded, they shall be arranged in two rows in the order of the number of votes secured, and as many persons as are required for the Panchayet from each row shall be taken in order from the top and declared as elected to the Panchayet.

(f) No election shall take place unless more than half the number of persons qualified to vote are present at the meeting.

Section 21, clause (c).

9. Ordinarily, the Panchayet should meet once every two months.

10. Special meetings may, on the requisition of two members or at the discretion of the Chairman, be held as often as necessary.

11. The Chairman shall give due notice of the date on

Rules 12-19.

which and the time and place at which the meeting shall be held, to all the members of the Panchayet.

12. No business shall be transacted at any meeting at which two-thirds of the members, not less than three in number, are not present.

13. Every meeting shall be presided over by the Chairman and in his absence by one of the members chosen by the meeting for the occasion.

14. All questions shall be decided by a majority of votes of the members present and voting, the Chairman having a casting vote in all cases of equality of votes.

15. All decisions arrived at shall be recorded in a book kept for the purpose and shall be signed by the Chairman.

16. The meeting of the Panchayet shall ordinarily be open to the public.

Section 12, clause (d).

17. Every Panchayet shall maintain the following accounts and books. Forms are appended :—

- (a) Cash Book.
- (b) Demand, Collection and Balance Register—²Quarterly.
- (c) Tank Register.
- (d) Work Register.
- (e) Proceedings Book. (Form not prescribed.)
- (f) Ledger.
- (g) Inspection Book.
- (h) Inward and Outward Register (combined).

18. The accounts shall be systematically audited by one of the members of the Panchayet to be appointed by the Panchayet as "Auditor" for each year. They will be open to inspection by all Revenue and Public Works Department Officers of and above the grade of Shekdars and Public Works Department Sub-Division Officers; and will be checked by the Amildar and Deputy Amildar once a quarter, a report of the result of such check being made to the Deputy Commissioner through the Sub-Division Officer. It shall be also the duty of the Huzur Jama-bandi Officer to check these accounts regularly along with the village accounts and to certify to their accuracy.

Section 21, clause (e).

19. Every Panchayet shall submit the following accounts and returns to the Amildar or Deputy Amildar once a quarter, not later than the 20th of October, January, April and July in each year :—

- (1) Quarterly Demand, Collection and Balance Statement;
- (2) Copies of Proceedings of the Panchayet; and.

Rules 20-23.

(3) Statement showing the progress of works undertaken by the Panchayet.

Section 21, clause (f).

20. For sums due from the Government to the Panchayet under Section 10, clauses (c), (d), (e) and (f), the Chairman of the Panchayet shall prepare a bill in the proper form and send it to the Deputy Commissioner through the Amildar or the Deputy Amildar of the taluk or sub-taluk. On receipt of the bill, the Deputy Commissioner shall issue a cheque for the amount due after verifying the demand.

21. As regards sums due to the Panchayet from private parties under Section 10, clauses (a) and (b), the Chairman shall issue written notices to defaulters giving a fortnight's time to pay up the dues. On failure to adjust the amount, he shall make a report to the Amildar or Deputy Amildar forthwith, furnishing full particulars of the claim against the defaulter based on the Panchayet accounts. The Amildar or the Deputy Amildar, shall, after satisfying himself about the correctness of the claim, proceed to recover the amount from the defaulters as arrears of land revenue under Section 17 of the Regulation.

22. All sums due to the Panchayet will be paid into the hands of the Chairman who shall grant a receipt for every payment made to him. Forms of receipts with counterfoils will, for this purpose be numbered and kept in bound books containing 100 forms each.

23. All sums collected by the Chairman will be remitted to the treasury or deposited as required in Section 10 (2) of the Regulation, before the close of the month in which they are recovered, or if they are recovered after the 25th of the month, before the close of the following month.

(f) Ledger.

No. of Ledger—

Name—

Date of demand	Particulars of demand	Amount		Recovery			Balance		Remarks
				Date of receipt	Serial No. of receipt issued	Amount			
		Rs.	s. p.			Rs.	s. p.	Rs.	s. p.

(g) Tank Inspection Book.

Date of inspection	Name of tank inspected	Name and designation of the inspecting officer	Notes of inspection	Action taken by the Panchayat on the notes (column 4) (where required)	Remarks

(h) Inward and Outward Register.

Serial No.		Date	From or to whom	Brief abstract of the subject	Reference
"From" No.	"To" No.				

8. *Maximum and minimum rates of daily wages.*

Government consider that it would be sufficient to fix the maximum and minimum rates for each district in such a manner as to cover all local variations throughout the district and to authorise Deputy Commissioner to fix local rates for taluks or even hoblis, if necessary, within these approved limits.

2. The rates specified below are approved :—

Districts	Unskilled Labour.				Skilled Labour	
	Males		Females		Maximum	Minimum
	Maximum	Minimum	Maximum	Minimum		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore ...	0 8 0	0 5 0	0 4 0	0 3 0	1 0 0	0 8 0
Kolar ...	0 6 0	0 4 0	0 4 0	0 2 0	1 4 0	0 8 0
Tumkur ...	0 8 0	0 8 0	0 4 0	0 1 6	1 0 0	0 6 0
Mysore ...	0 8 0	0 8 0	0 5 0	0 2 0	2 0 0	0 8 0
Hassan ...	0 8 0	0 4 0	0 4 0	0 2 0	1 0 0	0 8 0
Shimoga ...	0 8 0	0 8 0	0 6 0	0 2 0	1 0 0	0 8 0
Kadur ...	0 8 0	0 5 0	0 4 0	0 8 0	1 0 0	0 8 0
Chitaldrug ...	0 8 0	0 5 0	0 4 0	0 3 0	1 0 0	0 8 0

**MINOR TANK RESTORATION
REGULATION.**

REGULATION No. XIII OF 1916.

(Received the assent of His Highness the Maharaja on the 22nd day of December 1916.)

The Minor Tank Restoration Regulation.

Whereas it is expedient to facilitate the working of the schemes for the restoration and improvement of minor tanks; His Highness the Maharaja is pleased to enact as follows:—

1. (1) This Regulation may be called Minor Tank Restoration Regulation, 1916. Title, extent and Commencement.
(2) It extends to the whole of Mysore.
(3) It shall come into force at once.
2. Every tank which falls within the definition of a minor tank contained in Section 2 of the Tank Panchayet Regulation,* I of 1911, shall be a minor tank within the purview of this Regulation. Minor tank.
3. Where the holders of not less than two-thirds of the area of irrigable lands under the existing minor tank agree to pay a share of the cost of restoration or improvement, according to rules framed by Government in this behalf, such agreement shall be binding on the occupants of all such irrigable lands, provided that such agreement has been recorded before a Revenue Officer not lower in rank than a Deputy Amildar. Agreement of holders of two-thirds area to be binding on the others.
4. At any time within thirty days from the date of the notification of the agreement published in the village, application may be made to the Deputy Commissioner objecting to the agreement on the ground of some irregularity, mistake or fraud in recording it. On the expiration of thirty days from the date of publication in the village, if no such application is received or if such application is made and rejected, the Deputy Commissioner shall make an order confirming the agreement; and his order shall be final. Appeal.
5. Any amount due under this agreement shall be leviable as an arrear of land revenue. Recovery of dues.

*Vide page 263 of this Volume.

THE MYSORE VILLAGE SANITA-
TION REGULATION, AND
RULES THEREUNDER.

C.R.M.

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REGULATION No. I OF 1898.

(Passed on the 8th day of February 1898.)

A Regulation to make better provision for Sanitation in Villages in the Territories of Mysore.

WHEREAS it is expedient to make better provision for sanitation in villages in the Territories of Mysore, Her Highness the Maharani Regent has been pleased to enact as follows:—

Preamble.

1. (1) This Regulation may be called "The Mysore Village Sanitation Regulation, 1898.

Title, extent and commencement.

(2) It extends to the whole of the said territories, and

(3) It shall come into force at once.

2. In this Regulation, unless there is something repugnant in the subject or context—

Definitions.

(1) "Village" means an inhabited site, but does not include a Municipality governed by Regulation; and

(2) "Well" means a well the water of which is habitually used for drinking purposes by all or some of the inhabitants of a village.

3. (1) The Government of Mysore may make rules to—

Power to make rules regarding conservancy, etc.

(a) regulate the conservancy of villages;

(b) provide for the protection and periodical examination of wells and the water-supply in villages;

(c) define and prohibit public nuisances in villages; and

(d) improve the sanitation of villages in other similar respects.

(2) The power to make rules under this Regulation is subject to the condition that the rules shall not take effect, until they shall have been previously published in the official Gazette and in such other manner as the Government may direct.

4. (1) In making any rule under this Regulation, the Government may direct that a breach thereof shall be punishable with fine which may extend to ten rupees, and when the breach is a continuing breach, with a further fine which may extend to five rupees for every day after the first during which the breach continues.

Penalty for breach of rules.

(2) All fines recovered under this Regulation shall be applied as the Government may, from time to time, direct.

Rules under the Village Sanitation Regulation.

(G. O. No. G. 3206—Legis. 16, dated 29th August 1898.)

SECTION I.—PRELIMINARY.

1. These Rules shall not come into operation in any village, until a Kanarese copy of them has been publicly read and explained in that village by an officer deputed for the purpose by the Deputy Commissioner, and until Kanarese copies of them have been duly posted for a period of not less than fifteen days in the village *chavadi* or other conspicuous place in that village and in the nearest police station.

2. The boundary of a village for the purpose of these Rules is the boundary of the village site as from time to time fixed under Section 134 of the Mysore Land Revenue Code.

SECTION II.—AGENCY FOR THE ADMINISTRATION AND EXECUTION OF RULES.

1. The administration of the Rules is hereby entrusted, in a Municipal area not governed by Regulation, to the Municipal Board for that area, and, in the rest of a district, to the District Board, subject in either case to the general control of the Deputy Commissioner.

*“(i) A. The Government may call for the record of any order passed under these Rules by any of the authorities referred to in the preceding Rule, for the purpose of satisfying itself as to the propriety of such order. If in any such case it shall appear to the Government that any order the record of which is so called for should be modified, annulled, or reversed, the Government may pass such order thereon as it deems fit.”

2. Every Member of a Municipal or District Board, every Revenue Officer of or above the grade of Deputy Amildar, the District Police Officer, the chief Medical Officer of the district, and any other officer empowered by the said Board or by the Deputy Commissioner, shall be entitled to inspect and to report upon the sanitary condition of villages, and to give such instructions to the Sanitary Agency referred to in Rule 3 of this section as may be calculated to further the observance of the Rules.

*Inserted by Notn. No. 13520—Legis. 94, dated 8th April 1901.

Sections II-III.

3. Such special agency as may be appointed for the purpose, or, in the absence of any Special Agency, the Patel of the village, and, in the case of an alienated village, also the holder thereof, shall be deemed to be the Sanitary Agency primarily responsible, under the orders of the Municipal or District Board, for the due observance and enforcement of the Rules.

The Shanbhog shall be bound to render every reasonable assistance to the Patel in the execution of his duties and to do clerical work in connection therewith.

4. The Municipal or District Board, as the case may be, may, with the approval of the Government, and from the funds at its disposal, appoint such establishments of sweepers, scavengers, watchers and other servants, as may be necessary for efficiently carrying out the purposes of the Rules.

SECTION III.—CONSERVANCY OF VILLAGES.

1. (a) Whenever land is required for the formation of a new village, it shall be selected on a high dry ground, away from paddy fields and other places likely to be injurious to health.

(b) The streets shall be at least fifteen feet broad, and as straight as the nature of the ground may admit. The conservancy lanes shall be of sufficient width for the convenient passing of a cart. All houses shall have a front entrance on a street and means of direct access to a conservancy lane.

2. It shall be the duty of the Sanitary Agency to see that no nuisance or other act prohibited by these Rules is committed within the limits of a village, and that all streets, lanes, place of public resort, and vacant lands therein are free from filth, noxious vegetation and other insanitary conditions.

3. No person shall erect a new house or rebuild an old one without the written permission of the Sanitary Agency. Such permission may be refused, if the Sanitary Agency is of opinion that the building or rebuilding of the house is objectionable on sanitary grounds. The Sanitary Agency may require that the house shall not be built within five feet of the street, and may also prescribe the conditions as to drainage, ventilation and privy arrangements, subject to which it shall be built. Provided that permission shall be presumed to have been granted, if its refusal is not communicated within a month of the application, and that an appeal shall lie to the Municipal or District Board, as the case may be, from a refusal of the Sanitary Agency to grant permission.

4. The floors of all dwelling houses newly built or rebuilt shall be raised at least one foot above the ground level; and reasonable provision shall be made for their drainage and ventilation.

Section III.

5. The owner of every uninhabited building or portion of a building which is in a dilapidated and dangerous condition, shall be bound, when required, in writing, by the Municipal or District Board, or by the Deputy Commissioner, to dismantle the same and to have the walls levelled to the ground.

6. No owner or occupant of a house, building or land within the boundary of a village shall permit the same to be in a filthy or insanitary state or overgrown with weeds or noxious vegetation.

7. (a) No person shall make excavations within the boundary of a village, unless required for the construction of wells or grain-pits, or for a purpose either generally or in that particular instance approved by the Municipal or District Board.

(b) All existing excavations not being such as are permitted under clause (a) shall be either filled in or drained by the person who caused them or by the owner of the ground.

8. The hedge, if any, surrounding the village shall be kept properly trimmed, and measures taken to prevent its being made a cover for the commission of nuisances, and the lantana and other bushes growing therein from encroaching on neighbouring ground.

9. The lower branches of all large trees shall be cut; in the case of private trees by the owner and in other cases by the Sanitary Agency, to a height of at least six feet from the ground, so as to allow of the free circulation of air below.

10. Cess-pits and privy-pits shall not be dug, kept up, or used, in front of the village, or near a well or other source of water-supply, or in situations to which the sanitary agency objects.

11. Cess-pits and privy-pits shall not exceed four feet in depth.

12. Where daily removal of the contents of privies is not practicable, a layer of fresh dry earth or ashes shall be spread over them every day; and no water or other liquid shall be allowed to accumulate therein. Cess-pits shall be cleared out at least once a week.

13. No person shall ease himself in or about a street or thoroughfare or at any place within the boundary of the village, where such act is specially forbidden, nor on the banks or in the beds of any springs, streams, or tanks.

14. No filth, rubbish or other impure matter shall be deposited within the boundary of the village except in places or receptacles assigned for its reception. All such filth, rubbish or other impure matter, collected within the village boundary shall be removed daily, or at other intervals prescribed by the Municipal or District Board, either to a field or to a place set apart for the same, and situated at a safe and sufficient distance outside the village boundary on the side away from the prevailing

Sections III-V.

winds; and the same shall thereupon either be burnt or be worked into the soil at ploughing time.

15. The owner or person in charge of cattle shall be bound to keep the place where they are picketed, properly cleansed and free from filth.

16. No offensive trade, such as tanning, pot or tile-burning, lime-burning, boiling castor-oil seed, shall be carried on without a license from the Municipal President or Vice-President or the Taluk Amildar or Deputy Amildar, or otherwise than in a place to be specified in such license.

SECTION IV.—WATER-SUPPLY.

1. For every village or group of villages there shall be set apart, with due regard to the convenience of the various sections of the inhabitants, one or more wells solely for drinking purposes; or, if the water-supply is from tanks, arrangements shall be made to prevent the drinking-water supply being contaminated by bathing and the washing of clothes.

2. The ground within ten yards of every drinking-water well and of the bank of every tank supplying drinking-water shall be kept free from filth, rubbish or other impure matter, and sloped outwards so as to prevent filth, etc., from being washed into the well or tank.

3. All wells within the village or near a road or path, whether used for drinking purposes or not, shall be fenced round with parapet walls of stone or mud at least two feet high.

4. If the drinking-water is obtained from a flowing river, efficient measures shall be taken to preserve the cleanliness of the banks as well as the beds of nallas, streams or water-courses which discharge into it and to prevent the contamination.

5. In the event of any source of drinking-water being found to yield impure water, immediate measures shall be taken to improve the same, pending which the further use of such source may be forbidden.

6. No person shall bathe or wash clothes or cattle in any well, tank, reservoir, channel or stream used or set apart for drinking purposes, or render the water thereof impure in any other manner.

SECTION V.—FOOD-SUPPLY.

1. No one shall feed milch-kine or animals for slaughter, or permit them to be fed, on stable, litter and other refuse or deleterious matter.

2. No person shall sell or expose for sale tainted meat or fish or unwholesome fruits or vegetables.

3. No person afflicted with a loathsome, infectious or contagious disease shall sell or expose for sale any articles of food or drink.

Sections VI-VII.

SECTION VI.—DISPOSAL OF DEAD BODIES.

1. Burial and burning grounds shall be set apart for each village or group of villages outside the village boundary and at a reasonable distance therefrom. No such ground shall be situated by the side of any stream or reservoir the water of which is used for drinking purposes, or in the bed or on the bund of a tank or a river or in a *nalla* which forms a water-course after rain.

2. No person shall bury or burn dead bodies or cause the same to be buried or burnt outside the ground set apart under the preceding Rule, or, if no such ground has been set apart, in any place unsuitable for a burial or burning ground under that Rule; nor shall any dead bodies be thrown into a river.

3. When a dead body is buried, the grave shall be of sufficient depth to allow a full space of five feet between the body and the level of the ground, and shall not be excavated at a less distance than two feet from any other existing grave.

4. When a corpse is disposed of by burning, no part of the body shall be left unconsumed.

5. The bodies of all cattle that have died of any infectious disease shall be disposed of by burial under not less than six feet of earth or be burnt.

SECTION VII.—EPIDEMIC DISEASES.

1. In the event of an outbreak of cholera, small-pox, or other infectious disease in a village—

(a) every person shall be bound to comply with any reasonable direction that may be given him by the Sanitary Agency of his village, or by any authority to which such agency is subordinate, for the proper cleansing and disinfecting of his house or premises, or for preventing the spread of the disease;

(b) prompt steps shall be taken to cleanse the village by removing all filth that may have accumulated in the backyards of houses as well as in the streets;

(c) all matter discharged by the person attacked shall at once be removed and burnt, disinfected or buried;

(d) the dwelling house of the person attacked shall be thoroughly disinfected and whitewashed, and the clothes and bedding used by him either buried or burnt or disinfected;

(e) fresh earth shall be strewn around the dwelling, more particularly where any discharges from the infected person are likely to have been thrown;

the hut in which the case occurred may, with the previous permission of an officer not below the rank

Sections VII-VIII.

of Amildar or Deputy Amildar, and on payment of reasonable compensation, be destroyed, if it is one of mud and has a thatched roof; and in all cases, before the house is again inhabited, it shall be thoroughly cleansed and white-washed and not allowed to be occupied for at least fifteen days.

2. When infectious cattle disease breaks out, the owners of cattle shall keep their sick cattle segregated and far removed from the village.

SECTION VIII.—PENALTIES AND DISPOSAL OF FINES.

1. Whoever is guilty of a breach of the provisions of any of the foregoing Rules, shall, on conviction before a Magistrate, be punished with a fine which may extend to ten rupees; and, when the breach is a continuing breach, with a further fine which may extend to five rupees for every day after the first during which the breach continues.

2. All fines shall be recovered in the manner prescribed in the Code of Criminal Procedure; and shall, when recovered, be credited to the Municipal or the District Board, according to the nature of the area within which the breach occurred, and may be applied, under the orders of the Municipal or the District Board, as the case may be, towards any of the purposes of these Rules.

3. No prosecution for a breach of the provisions of any of the foregoing Rules shall be instituted after the lapse of three months from the date on which the breach occurred, or, if it was a continuing breach, when it last occurred.

4. The Magistrate trying a case under Rule 1 of this section may, at any time, if he thinks fit, postpone the trial for such time as he considers reasonable to enable the offender to comply with the provisions of the Rule in respect of which the breach occurred; and, thereupon, if he finds that the offender has substantially complied therewith, shall discharge him.

**COMPULSORY VACCINATION RE-
GULATION AND THE RULES
THEREUNDER.**

REGULATION No. I OF 1906.

(Passed on the 16th day of March 1900.)

Regulation to make provision for compulsory Vaccination in Mysore.

WHEREAS it is expedient to make provision for compulsory vaccination in Mysore; His Highness the Maharaja is pleased to enact as follows:—

1. (1) This Regulation may be called "The Mysore Vaccination Regulation, 1906."

(2) And it extends to the whole of Mysore.

2. (1) The Government may, by notification in the Official Gazette, declare that vaccination shall be compulsory in any local area from and after a date and during a period to be fixed in such notification, and under such rules as may from time to time be made by Government, or under such by-laws as may with the approval of Government, be made from time to time by a local authority empowered by Government in this behalf.

(2) The Government may, in like manner, cancel or modify any such declaration.

(3) For every breach of a rule or by-law under Sub-Section (1), the offender shall be liable to a fine not exceeding fifty rupees.

Provided that no penalty shall be imposed on any person by reason of non-vaccination, if he has already had small-pox.

NOTIFICATION.

No. 293—Med. (43-06)-7, dated 11th July 1907.

—◆—

**Rules under the Mysore Vaccination
Regulation of 1906.**

In exercise of the powers conferred by section 2 (1) of the Mysore Vaccination Regulation of 1906, the Government of His Highness the Maharaja of Mysore are pleased to prescribe the following rules to regulate the vaccination of persons in local areas where vaccination has been declared to be compulsory during the period for which such declaration has effect therein:—

1. In these rules unless there is something repugnant in the subject or context,

"Parent."

(1) Parent means the father or mother of a legitimate child, and the mother of illegitimate child.

"Guardian."

(2) Guardian means any person to whom the care, nurture and custody of any child falls by law or by natural right or recognized usage, or who has accepted or assumed the care, nurture or custody of any child or to whom the care or custody of any child has been entrusted by any authority lawfully authorised in that behalf.

"Vaccinator."

(3) Vaccinator means any medical man, or other duly qualified person authorized by the Sanitary Commissioner with the Government to vaccinate persons against small-pox.

"Medical man."

(4) Medical man means a person holding a University or College degree or diploma in medicine or a certificate from a recognized medical school, of or above the grade of Hospital Assistant.

"Child."

(5) Child means a boy or girl over six months and under twelve years of age.

"Adult."

(6) Adult means any person of or above the age of twelve and under sixty.

"Unprotected person."

(7) Unprotected person is a person, child or adult, who has not been protected against small-pox by having had that disease or by having been successfully vaccinated, or who has not been certified under Rule 11 of these rules, to be insusceptible to vaccination.

"Vaccination Depot."

(8) Vaccination depot means a place or building where public or gratuitous vaccination is performed by a vaccinator.

"Vaccination Circle."

(9) Vaccination Circle means one of the parts into which a local area, where vaccination has been made compulsory has

Rules 2-6.

been divided for purposes of vaccination, and in which one or more vaccine depots have been opened.

2. Every local area in which vaccination has been declared compulsory shall be a vaccination circle, or shall, in the manner hereinafter provided, be divided into a number of such circles.

3. Each circle shall have one or more vaccination depots where vaccination shall be done gratuitously at certain fixed hours. One or more vaccinators shall be appointed in the manner hereinafter provided, for each circle, and one Superintendent of Vaccination shall be appointed, in the manner hereinafter provided, for each local area. Such Superintendent shall usually be the Medical Officer of Health of the locality, or in the absence of such an officer, a duly qualified Medical Officer possessing the necessary special training.

" Vaccination Depots."
 " Vaccinators."
 " Superintendent of Vaccination."

4. The appointment of private vaccinators shall vest with the Sanitary Commissioner with the Government of Mysore, who will, after satisfying himself that a candidate is competent, give him a written license authorizing him to perform vaccination in a vaccination circle. This license may be suspended or cancelled at the discretion of the said Sanitary Commissioner.

" Private Vaccinators."

5. When any unprotected person, adult or child has resided for a period of one month in any local area where vaccination has been declared compulsory by Government, he or she, if adult shall go to vaccine depot, or if a child, be taken there by its parent or guardian to be vaccinated, or the person requiring vaccination, or if a child, its parent or guardian may procure his or its vaccination by a vaccinator privately. Provided that unless there is immediate danger of small-pox infection, the unprotected members of a household may, with the permission of the Superintendent of Vaccination, get themselves vaccinated in turns, individually or in batches, as the said Superintendent may decide, so that there may be as little interference as possible with the daily pursuits of life of the members of the household on account of their vaccination. But in no instance shall the interval of vaccination allowed on this account between the first individual or batch of individuals and the last individual or batch of individuals be more than two weeks.

" Unprotected person to be vaccinated."

6. Such vaccinators shall vaccinate the person and deliver to him or her, or if a child, to its parent or guardian, a memorandum stating the date on which the vaccination has been performed and the date on and the hour at which the vaccinated person or child is to be inspected, in order to ascertain the result of the operation; or, shall, if he find such person in a state of health unfit for vaccination, deliver to the person, or if a child, to its parent or guardian, a certificate under his hand to the effect that the person is in a state unfit for vaccination, and the period during which the person is likely to be so unfit.

" Vaccinator to vaccinate persons or deliver certificates of postponement."

Rules 7-11.

Inspection after vaccination.

7. Every person vaccinated under the above section, or if a child, its parent or guardian, shall, on the date and hour of inspection stated in the memorandum go or take the child or cause it to be taken to a vaccinator for inspection, or get it inspected at his own house by a vaccinator; and such vaccinator shall then append to the memorandum a certificate stating that the person or child has been inspected and the result of such inspection.

NOTE—In the case of adult females observing the "gosha" or "purda" system, both vaccination and inspection shall be performed by a female vaccinator, if the parties so desire.

Procedure when vaccination is successful.

8. When it is ascertained at the time of inspecting a person or child under Rule 7 above, that the vaccination has been successful, a certificate shall be delivered by the vaccinator to the person, or if a child, to its parent or guardian to that effect, and such person or child shall be deemed to be protected.

Procedure when vaccination is unsuccessful.

9. When it is ascertained as aforesaid, that the vaccination has been unsuccessful, the person, or if a child, its parent or guardian shall, if the vaccinator so direct, cause the person or child, if in a satisfactory state of health, to be forthwith again vaccinated and subsequently inspected in the manner hereinbefore provided. If the person be not in a fit state of health, the vaccinator shall deliver a certificate as under Rule 6, stating the period during which the person is likely to be so unfit. Provided that, if it is a case of re-vaccination that has been unsuccessful, the person shall not be compelled to be vaccinated again. But the individual should be strictly advised to have the operation performed at least once more, say within a fortnight, as vaccination sometimes fails through having been imperfectly performed as well as through the individual being immune.

Procedure when person is unfit for vaccination.

10. A certificate granted under Rules 6 and 9 above, showing the unfitness of a person or child for vaccination, shall remain in force for the period stated therein and on the termination of that period, the person shall go, or if a child, its parent or guardian shall take it or cause it to be taken, to a vaccinator to be vaccinated, or procure the vaccination at his house by a vaccinator.

Renewal of postponement certificates.

Provided that, if the person or child is still found to be in a state unfit for vaccination, the certificate granted under Rules 6 and 9 referred to above shall be renewed.

Certificate of insusceptibility of successful vaccination.

11. If a person or child is insusceptible of successful vaccination, which shall be inferred from vaccination on three occasions proving unsuccessful, the Superintendent of Vaccination shall deliver to the person or if it be a child, to the parent or guardian of such child, a certificate under his hand to that effect, and the person or child shall thenceforth not be required to be, or caused to be, vaccinated.

Rules 12-17.

12. Any person who procures a vaccination of himself or any other member of his household or child under his guardianship by a vaccinator other than those appointed as public vaccinators in the circle in which he lives, shall forward a certificate of such vaccination and its result signed by the vaccinator to the Superintendent of Vaccination within fifteen days from the date of such vaccination.

Certificates of vaccination by private vaccinators to be forwarded to the Superintendent.

13. The Superintendent of Vaccination shall accept certificates from a qualified Medical man or private vaccinator as to (1) successful vaccination, (2) unfitness of a person for vaccination; and (3) the insusceptibility for vaccination.

Certificates from a qualified Medical man and private vaccinators to be accepted.

Provided that the Superintendent may cancel any certificate given under these rules, if it be proved to his satisfaction that such certificate has been given improperly or obtained on behalf of any unprotected person or child, and thereupon such certificate shall no longer be valid. In case of any doubt as to these certificates, the Superintendent shall personally examine the person vaccinated or certified to be unfit or insusceptible, provided always that in case the person is a 'gosha' or 'purda' female, the inspection shall be done by a female vaccinator, as provided under Rule 7.

Proviso.

14. Vaccination of persons should be performed with calf lymph, fresh or preserved, whichever is available.

What lymph to be used.

15. All lymph used for vaccination shall be cultivated, collected, preserved, distributed and used with such scientific care as may from time to time be prescribed by the Sanitary Commissioner with the Government, and certified to be pure by an officer pronounced competent for that purpose by the said Sanitary Commissioner.

Scientific care of lymph to be used.

16. Any person desirous of getting himself, members of his household or children under his guardianship, vaccinated with any lymph other than those described in para 14 above, may procure the same at his own cost, and get himself, his household or children under his guardianship vaccinated with it, provided that the lymph so obtained is certified to be pure by an authority accepted as competent by the Sanitary Commissioner.

Use of other lymph.

17. A vaccinator shall take all possible precautions to perform the operation carefully and aseptically; and any vaccinator who by carelessness or neglect or by use of lymph which has not been certified as required in rules 15 and 16, injures the health of a person vaccinated, and any person who, not being duly authorized to vaccinate according to these rules, vaccinates persons with any lymph within the area in which these rules have been made applicable, shall be considered to have committed an offence under the Mysore Vaccination Regulation of 1906.

Carelessness in vaccination and vaccination by unauthorized persons considered offences.

Rules 18-21.

No fee to be charged except by a private vaccinator.

18. No fee shall be charged by any vaccinator except by a private vaccinator for any of the duties imposed, under rules, on such vaccinator.

Proviso.—(1) Provided that it shall be lawful for a vaccinator to accept a fee for vaccinating a person or his household at his request, or if a child, at the request of its parent or guardian, elsewhere than in the depot in which such vaccinator is working; (2) provided also that in the case of females observing "gosha" or "purda" system, no fee shall be charged for vaccinating them in their houses within the circle for which such vaccinator is appointed.

Duties of the Supt. of Vaccination.

19. The Superintendent of Vaccination, in addition to other duties imposed on him by or under these rules, shall ascertain whether all unprotected persons above the age of six months within the area under his superintendence have been vaccinated; and if he has reason to believe that any person is bound by the provisions herein-before contained to procure vaccination of himself or child under his care and guardianship, or to present himself or it for inspection and has omitted so to do, he shall personally go to the house of such person any time between 6 A.M., and 6 P. M., and there make enquiry and shall, if the fact is proved, forthwith deliver to such person, or cause to be affixed to his house a notice requiring the person or child under his care or guardianship to be vaccinated, or (as the case may be) to present or to be presented for inspection, at a time and place to be specified in such notice.

Notice to person or parent or guardian neglecting to comply with these rules.

Heads of household to present members of household for inspection and to furnish correct information.

20. When, in accordance with rule 19, the Superintendent of Vaccination goes to a house in his circle to make the necessary enquiries, it shall be the duty of the head of the household or in his or her absence, the eldest adult member present, to present, if so required, all or any member of his or her household before the Superintendent of Vaccination for his inspection and to state correctly their name, age, period of residence and other particulars that may be required by him.

Proviso.

Provided that, in the case of females of and above 12 years of age, especially those observing the "gosha" or "purda" system, the inspection and enquiries shall, if so required by the parties, be made by any competent female on behalf of the Superintendent.

Special provision in case of immediate danger of small-pox infection.

21. In cases where there is immediate danger of small-pox infection, the Superintendent of Vaccination may, by special notice served on the head of a household or affixed to the house, require any person living therein who is unprotected against the disease and does not possess the certificate of insusceptibility prescribed in rule 11, and is in consequence exposed to the risk of catching the infection and conveying it to others, to go, or in case of a child, to be taken to a vaccinator and get himself or it vaccinated forthwith. Any person so required shall get himself, or if a child in his care or guardianship, that child, vaccinated

Rules 22-25.

within 48 hours after the service of the notice as above mentioned.

22. If the notice referred to in rules 19 and 21 has been served and is not complied with, the Superintendent of Vaccination shall report the matter to any Magistrate having local jurisdiction, and the Magistrate, receiving such report shall summon the person and demand his explanation and shall, if such explanation be not satisfactory, make an order in writing directing such person to comply with the notice before a date specified in the order.

Order by Magistrate when notice is not complied with.

23. If on such date the order has not been obeyed, the Magistrate shall summon the person before him and unless just cause or excuse is shown, shall deal with the disobedience as an offence punishable under section 2 (3) of the Mysore Vaccination Regulation of 1906.

Procedure when order not obeyed.

24. When the above rules are made applicable to any local area where vaccination has been made compulsory by Government, the local authorities of such area may from time to time make by-laws consistent with these rules for the proper enforcement of the Vaccination Regulation within the limits to which it applies. Such bye-laws shall be passed in the manner in which, under the law for the time being in force, the local authorities make bye-laws, and shall, when confirmed by Government and published in the Government Gazette, have the force of law;

Power to make by-laws.

Provided that the Government may at any time rescind or modify any such bye-laws.

25. The bye-laws to be made for any local area under rule 24 above may, among other matters, provide for:—

What bye-laws under rule 24 may provide for.

(a) The division of such local area into convenient circles for the performance of vaccination.

(b) The appointment of one or more places in each circle as public vaccination depôts and the posting of some distinguishing marks in a conspicuous place near each depôt and showing hours at which vaccination will be performed therein.

(c) The special arrangements to be made with reference to the vaccination of grown-up girls and adult females, especially those observing "gosha" or "purda" system.

(d) The number of male and female public vaccinators required for each circle.

(e) The time of attendance of public vaccinators at the vaccination depôts.

(f) Their residence within the limits of the vaccination circles.

(g) The distinguishing mark or badge to be worn by them while on duty.

(h) The amount of fee chargeable by private vaccinators and the rate of fee chargeable by public vaccinators vaccinating at places outside the vaccination depôts or circle.

Rules 26-27.

(i) The facilities to be afforded to the people for procuring the vaccination of their children and *purda* females at their own houses.

(j) The preparation and keeping of registers showing the names of persons in the local area, showing whether they are protected or unprotected; the names of children born in such area on or after the introduction of compulsory vaccination; the names of unprotected persons or children that have come or been brought into the area at any time after vaccination has been declared compulsory, and who have resided there for a month; the result of each vaccination or its postponement and the delivery of certificates, if any.

(k) The assistance to be given by the Municipality in the preparation of these registers and in other matters.

(l) The preparation of vaccination returns and reports.

Punishment
of offences.

26. (1) Any person who, in contravention of these rules (a) neglects without reasonable excuse to get himself or child under his care or guardianship vaccinated, or after vaccination, to be inspected on a date and time to be prescribed by the vaccinator; (b) neglects to forward a certificate of vaccination and its result under rule 12; (c) refuses to give information or wilfully gives false information when asked under rule 19, or neglects to comply with notice served under the same rule and rule 21; (d) violates any of the bye-laws made and confirmed under rule 24;

(2) Any vaccinator who refuses to vaccinate or neglects to grant the certificates required to be granted in accordance with these rules, or recovers any unauthorized fee or remuneration for vaccination or granting a certificate,

shall, on conviction before a Magistrate, be punished with fine which may extend up to Rs. 20.

(3) (a) Any person not authorized under rule 4 who vaccinates a person within the area in which these rules have come into force;

(b) any authorized vaccinator who neglects or refuses to take due precautions while operating, or uses lymph not certified as pure by competent authority, as required in rules 15 and 17 and thereby injures the health of any person vaccinated;

and (c) any person who disobeys a Magistrate's order under rule 22;

shall, on conviction before a Magistrate, be liable to a fine which may extend up to Rs. 50.

27. Any person who, after conviction under rule 26, continues, for one week, without valid cause, his refusal to get himself or child under his guardianship vaccinated, shall again be liable on conviction to a fine not exceeding Rs. 20.

**REGISTRATION OF BIRTHS AND
DEATHS REGULATION.**

REGULATION No. III OF 1918.

(Received the assent of His Highness the Maharaja on the 6th day of March 1918.)

A Regulation to make provision for the Registration of Births and Deaths in Rural Tracts.

WHEREAS it is expedient to make provision for the registration of births and deaths in rural tracts; His Highness the Maharaja is pleased to enact as follows:—

1. This Regulation may be called the Mysore Registration of Births and Deaths Regulation, 1918. Preamble.

2. The Government may, by notification, extend this Regulation, or any portion thereof, to any local area beyond the limits of the Municipalities, constituted under the Mysore Municipal Regulation, 1906, and may also by notification exclude any such local area from the operation of the Regulation or any portion thereof. Extension and withdrawal of Regulation.

3. In this Regulation, unless there is something repugnant in the subject or context,— Interpretation clause.

“village” means any local area which for purposes of revenue administration is now recognised as a village, or which may hereafter be declared by the Government to be a village, and in which local area this Regulation or any portion thereof is in force: “Village.”

“Registrar” means a person appointed Registrar of births and deaths, under section 5 of this Regulation. “Registrar.”

4. On the publication of a notification under section 2 extending this Regulation or any portion thereof to any local area, the Deputy Commissioner shall cause to be proclaimed in Kannada by notices posted at the village *chavadi* or other conspicuous place and by beat of drum in every village within the area so notified and by publication in the official Gazette, the date from which registration of births and deaths will be compulsory in the said area. Deputy Commissioner to proclaim that registration will be compulsory.

5. (1) On the publication of such notification, the Deputy Commissioner shall appoint a person either by name or by virtue of any office he may hold to be Registrar of Births and Deaths for each village, or may, if he sees fit, divide any village into wards and appoint a person either by name or by virtue of any office he may hold to be Registrar of Births and Deaths for each ward. Appointment of Registrars.

Sections 6-9.

Registrars to keep registers in prescribed forms.

(2) Every Registrar so appointed shall keep in the prescribed form a register of births and deaths for his village or ward, as the case may be.

Registrars to live in their village or wards.

6. Every such Registrar shall, unless otherwise expressly authorized by the Deputy Commissioner in writing, reside within the village or ward of which he is the Registrar, and shall cause his name, with the addition of Registrar of Births Deaths for the village or ward for which he is so appointed, written in Kannada, to be placed in some conspicuous place on or near the outer door of his office.

Deputy Commissioner to have registers printed and supplied.

7. (1) The Deputy Commissioner shall cause to be printed and supplied a sufficient number of register-books for making entries of births and deaths, according to such forms and instructions as may, from time to time, be prescribed by the Government.

Copy of such forms to be posted in the office of the Registrar.

(2) A copy of such forms in Kannada shall be posted in some conspicuous place on or near the outer door of the office of every Registrar.

Information of birth to be given within two weeks.

8. The father of every child or, in case of the death, illness, absence or inability of the father, the midwife assisting at the birth, and in her default, every adult male member of the family resident in the house in which the child was born and any person having charge of the child, or in default of the above the mother, shall within two weeks next after the day of such birth, give or cause to be given, either orally or in writing, information to the Registrar, according to the best of his knowledge and belief, of the several particulars required to be entered in the forms prescribed under section 7.

Provisos.

Provided that a person not required to give information in the first instance but only in default of some other person shall not be bound to give information under this Regulation, if he had reasonable cause to suppose that the information had been or would be duly given by such other person.

Provided also that, in the case of an illegitimate child, it shall in the first instance be the duty of the mother of such child to give information under this Regulation, and no person shall, as father of such child, be required to give information under this Regulation concerning the birth of such child, and the Registrar shall not enter in the register the name of any person as father of such child, unless at the joint request of the mother and of the person acknowledging himself to be the father of such child, and unless such person shall sign the register together with the mother.

Information to be given respecting new born child found exposed.

9. In case any new born child is found exposed, it shall be the duty of any person finding such child and of any person in whose charge such child may be placed to give, to the best of his knowledge and belief, to the Registrar, within seven days

Sections 10-12.

after the finding of such child, such information of the particulars required to be registered concerning the birth of such child as the informant possesses.

10. The nearest adult male relative present at the death, or in attendance during the last illness, of any person dying in a village, or, in cases of the default of such relative, every adult male person present at the death, or, in case of their default, the occupier of the house, or in his default every adult male person living in the house in which such death has happened, or, in case of the default of such inmate, the person undertaking the disposal of the corpse shall, within seven days from the date of death, give or cause to be given, either orally or in writing, information to the Registrar, according to the best of his knowledge and belief, of the several particulars required to be entered in the forms prescribed under section 7.

Information of death to be given within seven days.

Provided that a person not required to give information in the first instance, but only in default of some other person, shall not be bound to give information under this Regulation, if he had reasonable cause to suppose that the information had been or would be duly given by such other person.

11. In case any person is found dead in a village under circumstances not covered by Section 10, it shall be the duty of head of the village to give forthwith, to the best of his knowledge and belief, to the Registrar, such information of the particulars required to be registered concerning such death as the informant possesses.

Head of the village bound to give information regarding other deaths.

12. Notwithstanding anything contained in Sections 8 and 10 of this Regulation,

(1) in case of a child being born or of a person dying in any hospital, it shall be the duty of the Medical Officer in charge forthwith to send to the Registrar a notice in writing of the occurrence of such birth or death, containing, the several particulars required to be entered in the forms prescribed under Section 7;

In case of births and deaths in hospital, Medical Officer in charge to send notice to the Registrar.

(2) in case of a child being born or of a person dying in any choultry, chattram, hotel, boarding house, lodging-house, tavern, arrack or toddy shop, or place of public resort, it shall be the duty of the owner, keeper or person in charge thereof to give the information required under Sections 8 and 10, in the manner specified therein, within forty-eight hours of the birth or death, as the case may be.

In case of births and deaths in choultries, etc., keeper or person in charge to give the information required.

13. Every person who has orally given to a Registrar any information required under this Regulation shall write in the register his name, description and place of abode, and, if he cannot write, shall put his mark in the register to his name, description and place of abode, these particulars being in such case entered by the Registrar.

A person giving oral information to write his name in the register.

Sections 14-19.

When Registrar to give extract free of charge.

14. The Registrar shall, as soon as the registration of the birth of a child has been completed, give, on application, free of all charge, to the person who gives information of the birth, an extract under his hand from the register relating to such birth.

Registrar to register information without fee or reward and post himself of every birth and death.

15. Every Registrar shall, without fee or reward; register all information furnished to him under Sections 8 to 13, and it shall also be his duty to inform himself carefully of every birth and of every death which takes place in his village or ward, and he shall ascertain and register, as soon as conveniently may be after the event, the particulars required to be registered, according to the forms prescribed under Section 7, touching every such birth and death, as the case may be, which has not already been registered.

Entry of name of child.

16. When the birth of any child has been registered without name, the parent or guardian of such child may, within twelve months next after the registration of birth, require the Registrar to enter in the register the name of such child; and the Registrar shall thereupon enter the name, and shall initial and date the entry.

Search of birth and death registers.

17. Subject to any rules which the Government may make under section 20, any person may at all reasonable times, on payment of a fee of four annas for each visit, search any register of births and deaths, and may, on payment of a further fee of four annas, obtain an extract from such register relating to any birth or death registered therein.

All extracts given under this section shall be certified, as provided in section 76 of the Indian Evidence Act, 1872; and may be produced in proof of the entries of which they purport to be copies.

Penalty for omission to give information.

18. Any person who—

(1) fails without reasonable cause to give any information which it is his duty to give under sections 8, 9, 10, 11 and 12 of this Regulation; or

(2) gives, or causes to be given, for the purpose of being inserted in any register of births or deaths, any information which is false and which he knows or believes to be false, touching any of the particulars required to be known and registered; or

(3) refuses to write his name, description and place of abode or to put his mark in the register, as required by section 13, shall, on conviction before a Magistrate, be liable to a fine not exceeding ten rupees.

Prosecutions not to be instituted, except under the order of an Amildar or an Officer superior to him.

19. (1) No prosecution in respect of any offence punishable under this Regulation shall be instituted, except under the order of the Amildar having jurisdiction over the village in which the offence was committed or of an Officer to whom the Amildar is subordinate.

The Deputy Commissioner or any Officer generally or especially empowered by him in this behalf may stay such prosecution.

Section 20.

(2) In prosecutions for offences under the provisions of this Regulation, the accused person may appear by an agent and may of right be defended by an agent:—

Accused persons may appear and be defended by agents.

Provided that the Magistrate may, at any stage of the proceedings, for reasons to be recorded in writing, direct the personal attendance of the accused.

20. The Government may, after previous publication, make rules—

Power of Government to frame forms and make rules.

(1) Prescribing the forms of registers of births and deaths required to be kept under this Regulation;

(2) prescribing returns and extracts to be submitted from time to time by the Registrar;

(3) for the inspection and examination of the registers, maintained under section 5;

(4) for the conduct of the duties of the Registrar, during his absence on other duty or on account of illness or other cause;

(5) for the custody, production and transfer of the registers and other records kept by Registrars;

(6) for the correction of clerical errors which may be discovered in the registers of births or registers of deaths;

(7) generally to carry out the provisions of this Regulation.

**THE MYSORE TREASURE TROVE
REGULATION.**

REGULATION No. II OF 1910.

(Received the Assent of His Highness the Maharaja on the
6th day of September 1910.)

A Regulation to Provide a law relating to Treasure-Trove.

WHEREAS it is expedient to provide a law relating to
Treasure-Trove in Mysore; His Highness the Maharaja is
pleased to enact as follows:—

Preamble.

PRELIMINARY.

1. This Regulation may be called "The Mysore Treasure-Trove Regulation, 1910."

Short title.

It extends to the whole of Mysore.

Extent:

And it shall come into force on the date of the passing thereof.

Commence-
ment.

2. The rules for the disposal of Treasure-Trove published under the late Mysore Chief Commissioner's Notification No. 6, dated the 17th April 1867, are hereby repealed.

Repeal of
enactments.

3. In this Regulation,

Interpretation
clause.

"Treasure" means anything of any value hidden in the soil, or in anything affixed thereto;

"Treasure."

"Deputy Commissioner" means (1) any Revenue Officer in independent charge of a district; and (2) any Officer appointed by Government to perform the functions of a Deputy Commissioner under this Regulation.*

"Deputy
Commis-
sioner."

When any treasure is discovered in the course of any work done at the express or implied direction of any person, such person shall be deemed to be the finder.

"Finder."

When any person is entitled, under any reservation in an instrument of transfer of any land or thing affixed thereto, to treasure in such land or thing, he shall, for the purposes of this Regulation, be deemed to be the owner of such land or thing.

"Owner."

Where any land is the property of Government under Section 36 of the Land Revenue Code, 1883, the Government shall, for the purposes of this Regulation, be deemed to be the owner of the land or thing affixed thereto.

*Govt. Notn. No. J. 1960—Legis. 87-15-2, dated 10th October 1916.

"In exercise of the power conferred by Section 3 of the Mysore Treasure-Trove Regulation, 1910, the Government of His Highness the Maharaja of Mysore are pleased to appoint all Assistant Commissioners in charge of Revenue Sub-Divisions to perform the functions of a Deputy Commissioner under the Regulation within their respective local jurisdictions."

Sections 4-8.

PROCEDURE ON FINDING TREASURE.

Notice by
finder of
treasure.

4. Whenever any treasure exceeding in amount or value ten rupees is found, the finder shall, as soon as practicable, give to the Deputy Commissioner notice in writing—

(a) of the nature and amount or approximate value of such treasure;

(b) of the place in which it was found; and

(c) of the date of the finding;

and either deposit the treasure in the nearest Government Treasury, or give the Deputy Commissioner such security as the Deputy Commissioner thinks fit, to produce the treasure at such time and place as he may from time to time require.

Notification
requiring
claimants to
appear.

5. On receiving a notice under section 4, the Deputy Commissioner shall, after making such enquiry (if any) as he thinks fit, take the following steps (namely):—

(a) He shall publish a notification in such manner as the Government from time to time prescribes in this behalf, to the effect that, on a certain date (*mentioning it*) certain treasure (*mentioning its nature, amount and approximate value*) was found in a certain place (*mentioning it*); and requiring all persons claiming the treasure, or any part thereof, to appear personally or by agent before the Deputy Commissioner on a day and at a place therein mentioned, such day not being earlier than four months, or later than six months, after the date of the publication of such notification;

(b) When the place in which the treasure appears to the Deputy Commissioner to have been found was, at the date of the finding in the possession of, or belonged to, some person other than the finder, the Deputy Commissioner shall also serve on such person a special notice in writing to the same effect.

Forfeiture of
right on
failure to
appear.

6. Any person having any right to such treasure or any part thereof, as owner of the place in which it was found or otherwise, and not appearing as required by the notification issued under section 5, shall forfeit such right.

Matters to be
enquired into
and determin-
ed by the
Deputy Com-
missioner.

7. On the day notified under section 5, the Deputy Commissioner shall cause the treasure to be produced before him and shall enquire as to and determine—

(a) the person by whom, the place in which, and the circumstances under which, such treasure was found; and

(b) as far as is possible, the person by whom, and the circumstances under which, such treasure was hidden.

Time to be
allowed for
suit by person
claiming the
treasure.

8. If upon an enquiry made under section 7, the Deputy Commissioner sees reason to believe that the treasure was hidden within one hundred years, before the date of the finding by a person appearing as required by the said notification and claiming such treasure, or by some other person under whom such

Sections 9-12.

person claims, the Deputy Commissioner shall make an order adjourning the hearing of the case for such period as he deems sufficient, to allow of a suit being instituted in the Civil Court by the claimant to establish his right.

Provided that in the event of the claimant succeeding in his suit, it shall be competent to the Civil Court to award the finder a reward not exceeding one-fourth the value of the treasure.

9. If, upon such enquiry, the Deputy Commissioner sees no reason to believe that the treasure was so hidden; or

if, where a period is fixed under section 8, no suit is instituted as aforesaid within such period to the knowledge of the Deputy Commissioner; or

if such suit is instituted within such period, and the plaintiff's claim is finally rejected;

the Deputy Commissioner may declare the treasure to be ownerless.

Any person aggrieved by a declaration made under this section may appeal against the same, within two months from the date thereof to the Government;

subject to such appeal, every such declaration shall be final and conclusive.

10. When a declaration has been made in respect of any treasure under section 9, such treasure shall be disposed of, in accordance with the provisions hereinafter contained.

11. When a declaration has been made as aforesaid in respect of any treasure, and no person other than the finder of such treasure has appeared, as required by the notification published under section 5, and claimed a share as owner of the place in which it has been found or otherwise, the Deputy Commissioner shall, subject to the provisions of section 16, deliver such treasure to the finder thereof.

12. When a declaration has been made as aforesaid in respect of any treasure, and only one person other than the finder of such treasure has so appeared and claimed and the claim of such person is not disputed by the finder, the Deputy Commissioner shall proceed to divide the treasure between the finder and the person so claiming according to the following rule (namely) :—

If the finder and the person so claiming have not entered into any agreement then in force as to the disposal of the treasure, one-half of the treasure not exceeding a lakh of rupees in amount or value shall be allotted to such finder and the remainder to such person. If such finder and such person have entered into any such agreement, the treasure shall be disposed of in accordance therewith:

Provided that the Deputy Commissioner may, in any case,

When treasure may be declared ownerless.

Appeal against such declaration.

Proceedings subsequent to declaration.

When no other person claims as owner of place treasure to be given to finder.

When only one such person claims, and his claim is not disputed, treasure to be divided.

Sections 13-16.

if he thinks fit, instead of dividing any treasure as directed by this section,

- (a) allot to either party the whole or more than his share of such treasure on such party paying to the Deputy Commissioner for the other party such sum of money as the Deputy Commissioner may fix as the equivalent of the share of such other party or of the excess so allotted, as the case may be; or
- (b) with the sanction of Government, and subject to its instructions, if any, sell such treasure or any portion thereof by public auction and divide the sale proceeds between the parties according to the rule hereinbefore prescribed:

Provided also that when the Deputy Commissioner has, by his declaration under section 9, rejected any claim made under this Regulation by any person other than the said finder or person claiming as owner of the place in which the treasure was found or otherwise, such division shall not be made until after the expiration of two months, without an appeal having been presented under section 9 by the person whose claim has been so rejected or, when an appeal has been so presented, after such appeal has been dismissed.

When the Deputy Commissioner has made a division under this section, he shall deliver to the parties the portions of such treasure or the money in lieu thereof, to which they are respectively entitled under such division.

And shares to be delivered to parties.

In case of dispute as to ownership of place, proceedings to be stayed.

13. When a declaration has been made as aforesaid in respect of any treasure, and two or more persons have appeared as aforesaid and each of them claimed as owner of the place where such treasure was found or otherwise, or the right of any person who has so appeared and claimed is disputed by the finder of such treasure, the Deputy Commissioner shall retain such treasure, and shall make an order staying his proceedings with a view to the matter being enquired into and determined by a Civil Court.

Settlement of such disputes.

14. Any person who has so appeared and claimed may, within one month from the date of such order, institute a suit in the Civil Court to obtain a decree declaring his right; and in every such suit, the finder of the treasure and all persons disputing such claim before the Deputy Commissioner shall be made defendants.

And division thereupon.

15. (1) If any such suit is instituted and the plaintiff's claim is finally established therein, the Deputy Commissioner shall, subject to the provisions of section 12, divide the treasure between him and the finder.

(2) If no such suit is instituted as aforesaid, or if the claims of the plaintiffs in all such suits are finally rejected, the Deputy Commissioner shall deliver the treasure, subject to the provisions of section 16, to the finder.

Sections 16-22.

16. If, in the case referred to in section 11 or in sub-section (2) of section 15, the amount or value of the treasure found exceeds one lakh of rupees, the Deputy Commissioner shall deliver so much of the treasure as is of the amount or value of one lakh of rupees to the finder and shall declare the excess to be at the disposal of Government.

If value of treasure exceeds one lakh, finder to get one lakh, the excess going to Government in specified cases.

17. The Deputy Commissioner may, at any time after making a declaration under section 9 and before delivering or dividing the treasure as hereinbefore provided, declare, by writing under his hand, his intention to acquire, on behalf of the Government, the treasure or any specified portion thereof, by payment to the persons entitled thereto of a sum equal to the value of the materials of such treasure or portion, together with one-fifth of such value, and may place such sum in deposit in his treasury to the credit of such persons, and thereupon such treasure or portion shall be deemed to be the property of Government and the money so deposited shall be dealt with, as far as may be, as if it were such treasure or portion.

Power to acquire the treasure on behalf of Government.

18. No decision passed or act done by the Deputy Commissioner under this Regulation shall be called in question by any Civil Court, and no suit or other proceeding shall lie against him for anything done in good faith in exercise of the powers hereby conferred.

Decision of Deputy Commissioner final; and no suit to lie against him for acts done bona fide.

19. A Deputy Commissioner making any enquiry under this Regulation may exercise any power conferred by the Code of Civil Procedure on a Civil Court for the trial of suits; and the provisions of Chapter VII of the Code of Civil Procedure shall, so far as may be, apply to proceedings under this Regulation.

Deputy Commissioner to exercise powers of Civil Court.

20. The Government may, from time to time, make rules, consistent with this Regulation, to regulate proceedings hereunder and, generally, all matters not provided for herein. Such rules shall, on being published in the Official Gazette, have the force of law.

Power to make rules.

PENALTIES.

21. If the finder of any treasure fails to give the notice or does not either make the deposit or give the security required by section 4, or alters or attempts to alter such treasure so as to conceal its identity, the share of such treasure or the money in lieu thereof to which he would otherwise be entitled shall vest in the Government; and he shall, on conviction before a Magistrate, be punished with imprisonment for a term which may extend to one year or with fine or with both.

Penalty on finder failing to give notice, etc.

22. If the owner of the place in which any treasure is found abets, within the meaning of the Indian Penal Code, any offence under section 21, the share of such treasure or the money in

Penalty on owner abetting offence under section 21.

Section 22.

lieu thereof to which he would otherwise be entitled shall vest in the Government; and he shall, on conviction before a Magistrate, be punished with imprisonment which may extend to six months or with fine or with both.

**THE GUARDIANS AND WARDS
REGULATION.**

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THE SCHEDULE.—ENACTMENTS REPEALED.

REGULATION No. V OF 1911.

(Received the assent of His Highness the Maharaja on the 9th day of May 1911.)

A Regulation to consolidate and amend the law relating to Guardian and Ward.

WHEREAS it is expedient to consolidate and amend the law relating to guardian and ward; His Highness the Maharaja is pleased to enact as follows:—

CHAPTER I.

PRELIMINARY.

1. (1) This Regulation may be called "the Guardians and Wards Regulation, 1911." Title, extent and commencement.
 - (2) It extends to the whole of Mysore; and
 - (3) It shall come into force on the first day of July 1911.
2. (1) On and from that day the enactments mentioned in the schedule shall be repealed to the extent specified in the third column thereof. Repeal.
 - (2) But all proceedings had, certificates granted, allowances assigned, obligations imposed, and applications, appointments, orders and rules made under any of those enactments shall, so far as may be, be deemed to have been respectively had, granted, assigned, imposed and made under this Regulation; and
 - (3) Any enactment or document referring to any of those enactments shall, so far as may be, be construed to refer to this Regulation or to the corresponding portion thereof.
3. In this Regulation, unless there is something repugnant in the subject or context, — Definitions.
 - (1) "minor" means a person who has not completed the age of eighteen years or, if he is not domiciled in Mysore, has not attained majority according to the law to which he is subject:
 - (2) "guardian" means a person having the care of the person of a minor or of his property, or of both his person and property:
 - (3) "ward" means a minor for whose person or property, or both, there is a guardian:

Section 4.

(4) "District Court" includes a Court invested with the functions of a District Court under the provisions of section 4 of this Regulation and also the Chief Court when exercising original civil jurisdiction, under section 12 of the Mysore Chief Court Regulation :

(5) "The Court" means the District Court having jurisdiction to entertain an application under this Regulation for an order appointing or declaring a person to be a guardian ; and, where a guardian has been appointed or declared in pursuance of any such application, it means the Court which appointed or declared the guardian, or, in any matter relating to the person of the ward, the District Court having jurisdiction in the place where the ward for the time being ordinarily resides :

(6) "Deputy Commissioner" includes any officer whom the Government, by notification in the official Gazette, may, by name or in virtue of his office, appoint to be a Deputy Commissioner in any local area, or with respect to any class of persons, for all or any of the purposes of this Regulation :*

(7) "prescribed" means prescribed by rules made by the Chief Court under this Regulation.

Investiture of inferior Courts with jurisdiction of District Court for purposes of this Regulation.

4. (1) The Government may, by notification in the official Gazette, invest any Court inferior in grade to a District Court with the functions of a District Court under this Regulation.

(2) Any inferior Court so invested shall, within the local limits of its jurisdiction have concurrent jurisdiction with the District Court in the exercise of all the powers conferred by this Regulation upon the District Court ; and the provisions of this Regulation relating to the District Court shall apply to such an inferior Court as if it were a District Court.

(3) The District Court may withdraw any proceedings under this Regulation from an inferior Court and may either itself dispose of them or transfer them to another such Court established within the local limits of the jurisdiction of the District Court and having authority to dispose of the proceedings, or re-transfer them for trial or disposal to the Court from which they were withdrawn.

(4) A notification under sub-section (1) may specify any inferior Court specially or any class of such Courts in any local area.

(5) Any Civil Court which for any of the purposes of any enactment is subordinate to, or subject to the control of, a District Court shall, for the purposes of this section, be deemed to be a Court inferior in grade to a District Court.

* Under Section 8, Sub-Section (6) of the Guardian and Wards Regulation, 1911, the Government of His Highness the Maharaja are pleased to direct that Assistant Commissioners in charge of Revenue Sub-Divisions and Amildars of taluks shall perform the functions of a Deputy Commissioner within their respective revenue jurisdictions for purposes of the said Regulation. Govt. Notn. No. J. 55—Cts. 140-14-d, dated 6th July 1916.

Sections 5-8.

CHAPTER II.

APPOINTMENT AND DECLARATION OF GUARDIANS.

5. In the case of a minor, nothing in this Regulation shall be construed to take away or derogate from any power to appoint a guardian of his person or property, or both, which is valid by the law to which the minor is subject.

Saving of certain powers.

6. (1) Where the Court is satisfied that it is for the welfare of a minor that an order should be made—

Power of the Court to make order as to guardianship.

(a) appointing a guardian of his person or property, or both, or,

(b) declaring a person to be such a guardian, the Court may make an order accordingly.

(2) An order under this section shall imply the removal of any guardian who has not been appointed by will or other instrument or appointed or declared by the Court.

(3) Where a guardian has been appointed by will or other instrument or appointed or declared by the Court, an order under this section appointing or declaring another person to be guardian in his stead shall not be made, until the powers of the guardian appointed or declared as aforesaid have ceased under the provisions of this Regulation.

7. An order shall not be made under the last foregoing section except on the application of—

Persons entitled to apply for order.

(a) the person desirous of being, or claiming to be, the guardian of the minor, or

(b) any relative or friend of the minor, or

(c) the Deputy Commissioner of the district or other local area within which the minor ordinarily resides, or in which he has property, or

(d) the Deputy Commissioner having authority with respect to the class to which the minor belongs.

8. (1) If the application is with respect to the guardianship of the person of the minor, it shall be made to the District Court having jurisdiction in the place where the minor ordinarily resides.

Court having jurisdiction to entertain application.

(2) If the application is with respect to the guardianship of the property of the minor, it may be made either to the District Court having jurisdiction in the place where the minor ordinarily resides, or to a District Court having jurisdiction in a place where he has property.

(3) If an application with respect to the guardianship of the property of a minor is made to a District Court other than that having jurisdiction in the place where the minor ordinarily resides, the Court may return the application if, in its opinion, the application would be disposed of more justly or conveniently by any other District Court having jurisdiction.

Sections 9-10.

Form of application.

9. (1) If the application is not made by the Deputy Commissioner, it shall be by petition signed and verified in the manner prescribed by the Code of Civil Procedure for the signing and verification of a plaint, and stating, so far as can be ascertained,—

(a) the name, sex, religion, date of birth and ordinary residence of the minor ;

(b) where the minor is a female, whether she is married, and, if so, the name and age of her husband ;

(c) the nature, situation and approximate value of the property, if any, of the minor ;

(d) the name and residence of the person having the custody or possession of the person or property of the minor ;

(e) what near relations the minor has, and where they reside ;

(f) whether a guardian of the person or property, or both, of the minor has been appointed by any person entitled or claiming to be entitled by the law to which the minor is subject to make such an appointment ;

(g) whether an application has at any time been made to the Court or to any other Court with respect to the guardianship of the person or property, or both, of the minor, and, if so, when, to what Court and with what result ;

(h) whether the application is for the appointment or declaration of a guardian of the person of the minor, or of his property, or of both ;

(i) where the application is to appoint a guardian, the qualifications of the proposed guardian ;

(j) where the application is to declare a person to be a guardian, the grounds on which that person claims ;

(k) the causes which led to the making of the application ;

and
(l) such other particulars, if any, as may be prescribed, or as the nature of the application renders it necessary to state.

(2) If the application is made by the Deputy Commissioner, it shall be by letter addressed to the Court and forwarded by post, or in such other manner as may be found convenient, and shall state as far as possible the particulars mentioned in sub-section (1).

(3) The application must be accompanied by a declaration of the willingness of the proposed guardian to act, and the declaration must be signed by him and attested by at least two witnesses.

10. If the Court is satisfied that there is ground for proceeding on the application, it shall fix a day for the hearing thereof, and cause notice of the application and of the date fixed for the hearing—

(a) to be served in the manner directed in the Code of Civil Procedure on—

(i) the parents of the minor, if they are residing in Mysore,

Procedure on admission of application.

Sections 11-14.

- (ii) the person, if any, named in the petition or letter as having the custody or possession of the person or property of the minor,
 - (iii) the person proposed in the application or letter to be appointed or declared guardian, unless that person is himself the applicant, and
 - (iv) any other person to whom, in the opinion of the Court, special notice of the application should be given; and
- (b) to be posted on some conspicuous part of the Court-house, and of the residence of the minor, and otherwise published in such manner as the Court, subject to any rules made by the Chief Court under this Regulation, thinks fit.

11. (1) The Court may direct that the person, if any, having the custody of the minor shall produce him or cause him to be produced at such place and time and before such person as it appoints, and may make such order for the temporary custody and protection of the person or property of the minor, as it thinks proper.

Power to make interlocutory order for production of minor and interim protection of person and property.

(2) If the minor is a female who ought not to be compelled to appear in public, the direction under sub-section (1) for her production shall require her to be produced in accordance with the customs and manners of the country.

(3) Nothing in this section shall authorise—

(a) the court to place a female minor in the temporary custody of a person claiming to be her guardian on the ground of his being her husband, unless she is already in his custody with the consent of her parents, if any, or

(b) any person to whom the temporary custody and protection of the property of a minor is entrusted, to dispossess otherwise than by due course of law any person in possession of any of the property.

12. On the day fixed for the hearing of the application, or as soon afterwards as may be, the Court shall hear such evidence as may be adduced in support of, or in opposition to, the application.

Hearing of evidence before making order.

13. If proceedings for the appointment or declaration of a guardian of a minor are taken in more Courts than one, each of those Courts shall, on being apprised of the proceedings in the other Court or Courts, stay the proceedings before itself, and shall report the case to the Chief Court; and the Chief Court shall determine in which of the Courts the proceedings with respect to the appointment or declaration of a guardian of the minor shall be had.

Simultaneous proceedings in different Courts.

14. (1) If the law to which the minor is subject admits of his having two or more joint guardians of his person or property, or both, the Court may, if it thinks fit, appoint or declare them.

Appointment or declaration of several guardians.

(2) Separate guardians may be appointed or declared of the person and of the property of a minor.

Sections 15-19.

(3) If a minor has several properties, the Court may, if it thinks fit, appoint or declare a separate guardian for any one or more of the properties.

Appointment or declaration of guardian for property beyond jurisdiction of the Court.

15. If the Court appoints or declares a guardian for any property situate beyond the local limits of its jurisdiction, the Court having jurisdiction in the place where the property is situate shall, on production of a certified copy of the order appointing or declaring the guardian, accept him as duly appointed or declared and give effect to the order.

Matters to be considered by the Court in appointing guardian.

16. (1) In appointing or declaring the guardian of a minor, the Court shall, subject to the provisions of this section, be guided by what, consistently with the law to which the minor is subject, appears in the circumstances to be for the welfare of the minor.

(2) In considering what will be for the welfare of the minor, the Court shall have regard to the age, sex and religion of the minor, the character and capacity of the proposed guardian and his nearness of kin to the minor, the wishes, if any, of a deceased parent, and any existing or previous relations of the proposed guardian with the minor or his property.

(3) If the minor is old enough to form an intelligent preference, the Court may consider that preference.

(4) The Court shall not appoint or declare any person to be a guardian against his will.

Appointment or declaration of Deputy Commissioner in virtue of office.

17. Where a Deputy Commissioner is appointed or declared by the Court in virtue of his office to be guardian of the person or property, or both, of a minor, the order appointing or declaring him shall be deemed to authorise and require the person for the time being holding the office to act as guardian of the minor with respect to his person or property, or both, as the case may be.

Guardian not to be appointed by the Court in certain cases.

18. Nothing in this chapter shall authorise the Court to appoint or declare a guardian of the person—

(a) of a minor who is a married female and whose husband is not, in the opinion of the Court, unfit to be guardian of her person, or,

(b) except in accordance with the law to which he is subject, of a minor whose father is living and is not, in the opinion of the Court, unfit to be guardian of the person of the minor.

CHAPTER III.

DUTIES, RIGHTS AND LIABILITIES OF GUARDIANS.

General.

Fiduciary relation of guardian to ward.

19. (1) A guardian stands in a fiduciary relation to his ward, and, save as provided by the will or other instrument, if

Sections 20-25.

any, by which he was appointed, or by this Regulation, he must not make any profit out of his office.

(2) The fiduciary relation of a guardian to his ward extends to, and affects purchases by, the guardian of the property of the ward and by the ward of the property of the guardian, immediately or soon after the ward has ceased to be a minor, and generally all transactions between them, while the influence of the guardian still lasts or is recent.

20. A minor is incompetent to act as guardian of any minor except his own wife or child, or where he is the managing member of an undivided Hindu family, the wife or child of another minor member of that family.

Capacity of minors to act as guardians.

21. (1) A guardian appointed or declared by the Court shall be entitled to such allowance, if any, as the Court thinks fit, for his care and pains in the execution of his duties.

Remuneration of guardian.

(2) When an officer of the Government, as such officer, is so appointed or declared to be guardian, such fees shall be paid to the Government out of the property of the ward as the Government, by general or special order, directs.

22. A Deputy Commissioner appointed or declared by the Court to be guardian of the person or property, or both, of a minor shall, in all matters connected with the guardianship of his ward, be subject to the control of the Government or of such authority as the Government, by notification in the official Gazette, appoints in this behalf.

Control of Deputy Commissioner a guardian.

Guardian of the Person.

23. A guardian of the person of a ward is charged with the custody of the ward and must look to his support, health and education, and such other matters as the law to which the ward is subject requires.

Duties of guardian of the person.

24. (1) If a ward leaves or is removed from the custody of a guardian of his person, the Court, if it is of opinion that it will be for the welfare of the ward to return to the custody of his guardian, may make an order for his return, and for the purpose of enforcing the order may cause the ward to be arrested and to be delivered into the custody of the guardian.

Title of guardian to custody of ward.

(2) For the purpose of arresting the ward, the Court may exercise the power conferred on a Magistrate of the first class by Section 100 of the Code of Criminal Procedure.

(3) The residence of a ward against the will of his guardian with a person who is not his guardian does not of itself terminate the guardianship.

25. (1) A guardian of the person appointed or declared by the Court, unless he is the Deputy Commissioner or is a guardian appointed by will or other instrument, shall not, without the leave of the Court by which he was appointed or declared, re-

Removal of ward from jurisdiction.

Sections 26-30.

move the ward from the limits of its jurisdiction except for such purposes as may be prescribed.

(2) The leave granted by the Court under sub-section (1) may be special or general, and may be defined by the order granting it.

Guardian of Property.

Duties of guardian of property.

26. A guardian of the property of a ward is bound to deal therewith as carefully as a man of ordinary prudence would deal with it, if it were his own, and, subject to the provisions of this chapter, he may do all acts which are reasonable and proper for the realisation, protection or benefit of the property.

Powers of testamentary guardian.

27. Where a guardian has been appointed by will or other instrument, his power to mortgage or charge, or transfer by sale, gift, exchange or otherwise, immovable property belonging to his ward is subject to any restriction which may be imposed by the instrument, unless he has under this Regulation been declared guardian and the Court which made the declaration permits him by an order in writing, notwithstanding the restriction, to dispose of any immovable property specified in the order in a manner permitted by the order.

Limitation of powers of guardian of property appointed or declared by the Court.

28. When a person other than a Deputy Commissioner, or than a guardian appointed by will or other instrument, has been appointed or declared by the Court to be guardian of the property of a ward, he shall not, without the previous permission of the Court,—

(a) mortgage or charge, or transfer by sale, gift, exchange or otherwise, any part of the immovable property of his ward, or

(b) lease any part of that property for a term exceeding five years, or for any term extending more than one year, beyond the date on which the ward will cease to be a minor.

Voidability of transfers made in contravention of sec. 27 or sec. 28.

29. A disposal of immovable property by a guardian in contravention of either of the two last foregoing sections is voidable at the instance of any other person affected thereby.

Practice with respect to permitting transfers under sec. 28.

30. (1) Permission to the guardian to do any of the acts mentioned in Section 28 shall not be granted by the Court except in case of necessity or for an evident advantage to the ward.

(2) The order granting the permission shall recite the necessity or advantage, as the case may be, describe the property with respect to which the act permitted is to be done, and specify such conditions, if any, as the Court may see fit to attach to the permission; and it shall be recorded, dated and signed by the Judge of the Court with his own hand, or, when from any cause he is prevented from recording the order with his own hand, shall be taken down in writing from his dictation and be dated and signed by him.

Sections 31-33.

(3) The Court may, in its discretion, attach to the permission the following among other conditions, namely :—

(a) that a sale shall not be completed without the sanction of the Court;

(b) that a sale shall be made to the highest bidder by public auction, before the Court, or some person specially appointed by the Court for that purpose, at a time and place to be specified by the Court, after such proclamation of the intended sale as the Court, subject to any rules made under this Regulation by the Chief Court, directs;

(c) that a lease shall not be made in consideration of a premium or shall be made for such term of years and subject to such rents and covenants as the Court directs;

(d) that the whole or any part of the proceeds of the act permitted shall be paid into the Court by the guardian, to be disbursed therefrom, or to be invested by the Court on prescribed securities, or to be otherwise disposed of as the Court directs.

(4) Before granting permission to a guardian to do an act mentioned in section 28, the Court may cause notice of the application for the permission to be given to any relative or friend of the ward who should, in its opinion, receive notice thereof, and shall hear and record the statement of any person who appears in opposition to the application.

31. Where a guardian of the property of a ward has been appointed or declared by the Court and such guardian is not the Deputy Commissioner, the Court may, from time to time, by order, define, restrict or extend his powers with respect to the property of the ward in such manner and to such extent as it may consider to be for the advantage of the ward and consistent with the law to which the ward is subject.

Variation of powers of guardian of property appointed or declared by the Court.

32. (1) A guardian appointed or declared by the Court may apply by petition to the Court which appointed or declared him, for its opinion, advice or direction on any present question respecting the management or administration of the property of his ward.

Right of guardian so appointed or declared to apply to the Court for opinion re management of property of ward.

(2) If the Court considers the question to be proper for summary disposal, it shall cause a copy of the petition to be served on, and the hearing thereof may be attended by, such of the persons interested in the application, as the Court thinks fit:

(3) The guardian stating in good faith the facts in the petition and acting upon the opinion, advice or direction given by the Court shall be deemed, so far as regards his own responsibility to have performed his duty as guardian in the subject-matter of the application.

33. Where a guardian of the property of a ward has been appointed or declared by the Court and such guardian is not the Deputy Commissioner, he shall—

Obligations on guardian of property appointed or declared by the Court.

(a) if so required by the Court, give a bond as nearly as

Sections 34-35.

may be in the prescribed form, to the Judge of the Court, to ensure for the benefit of the Judge for the time being, with or without sureties, as may be prescribed, engaging duly to account for what he may receive in respect of the property of the ward.

(b) if so required by the Court, deliver to the Court, within six months from the date of his appointment or declaration by the Court, or within such other time as the Court directs, a statement of the immovable property belonging to the ward, of the money and other movable property which he has received on behalf of the ward up to the date of delivering the statement, and of the debts due on that date to or from the ward;

(c) if so required by the Court, exhibit his accounts in the Court at such times and in such form as the Court from time to time directs;

(d) if so required by the Court, pay into the Court at such time as the Court directs, the balance due from him on those accounts, or so much thereof as the Court directs; and

(e) apply for the maintenance, education and advancement of the ward and of such persons as are dependent on him, and for the celebration of ceremonies to which the ward or any of those persons may be a party, such portion of the income of the property of the ward, as the Court from time to time directs; and, if the Court so directs, the whole or any part of that property.

34. Where a guardian appointed or declared by the Court has given a bond duly to account for what he may receive in respect of the property of his ward, the Court may, on application made by petition and on being satisfied that the engagement of the bond has not been kept, and upon such terms as to security, or providing that any money received be paid into the Court, or otherwise as the Court thinks fit, assign the bond to some proper person, who shall thereupon be entitled to sue on the bond in his own name, as if the bond had been originally given to him, instead of to the Judge of the Court, and shall be entitled to recover thereon as trustee for the ward in respect of any breach thereof.

35. (1) Where a guardian appointed or declared by the Court has not given a bond as aforesaid, any person, with the leave of the Court, may, as next friend, at any time during the continuance of the minority of the ward, and upon such terms as aforesaid, institute a suit against the guardian, or, in case of his death, against his representative, for an account of what the guardian has received in respect of the property of the ward, and may recover in the suit, as trustee for the ward, such amount as may be found to be payable by the guardian or his representative, as the case may be.

(2) The provisions of sub-section (1) shall, so far as they relate to a suit against a guardian, be subject to the provisions of Order XXXII, Rule 4, sub-rule (2), of the Code of Civil Procedure.

Suit against guardian where administration bond was taken.

Suit against guardian where administration bond was taken.

Sections 36-39.

36. Nothing in either of the two last foregoing sections shall be construed to deprive a ward or his representative of any remedy against his guardian, or the representative of the guardian, which, not being expressly provided in either of those sections, any other beneficiary or his representative would have against his trustee or the representative of the trustee.

General liability of guardian as trustee.

Termination of Guardianship.

37. On the death of one of two or more joint guardians, the guardianship continues to the survivor or survivors, until a further appointment is made by the Court.

Rights of survivorship among joint guardians.

38. The Court may, on the application of any person interested, or of its own motion, remove a guardian appointed or declared by the Court, or a guardian appointed by will or other instrument, for any of the following causes, namely:—

Removal of guardian.

(a) for abuse of his trust;

(b) for continued failure to perform the duties of his trust;

(c) for incapacity to perform the duties of his trust;

(d) for ill-treatment, or neglect to take proper care, of his ward;

(e) for contumacious disregard of any provision of this Regulation or of any order of the Court;

(f) for conviction of an offence implying, in the opinion of the Court, a defect of character which unfits him to be the guardian of his ward;

(g) for having an interest adverse to the faithful performance of his duties;

(h) for ceasing to reside within the local limits of the jurisdiction of the Court;

(i) in the case of a guardian of the property, for bankruptcy or insolvency;

(j) by reason of the guardianship of the guardian ceasing or being liable to cease, under the law to which the minor is subject:

Provided that a guardian appointed by will or other instrument, whether he has been declared under this Regulation or not, shall not be removed—

(a) for the cause mentioned in clause (g) unless the adverse interest accrued, after the death of the person who appointed him, or it is shown that that person made and maintained the appointment in ignorance of the existence of the adverse interest; or

(b) for the cause mentioned in (h), unless such guardian has taken up such a residence as, in the opinion of the Court, renders it impracticable for him to discharge the functions of guardian.

39. (1) If a guardian appointed or declared by the Court desires to resign his office, he may apply to the Court to be discharged.

Discharge of guardian.

Sections 40-42.

(2) If the Court finds that there is sufficient reason for the application, it shall discharge him, and, if the guardian making the application is the Deputy Commissioner and the Government approves of his applying to be discharged, the Court shall in any case discharge him.

Cessation of
authority of
guardian,

40. (1) The powers of guardian of the person cease—

- (a) by his death, removal or discharge;
- (b) by the ward ceasing to be a minor;
- (c) in the case of a female ward, by her marriage to a husband who is not unfit to be guardian of her person, or, if the guardian was appointed or declared by the Court, by her marriage to a husband who is not, in the opinion of the Court, so unfit; or,
- (d) in the case of a ward whose father was unfit to be guardian of the person of the ward, by the father ceasing to be so; or, if the father was deemed by the Court to be so unfit, by his ceasing to be so in the opinion of the Court.

(2) The powers of a guardian of the property cease—

- (a) by his death, removal or discharge;
- (b) by the ward ceasing to be a minor.

(3) When for any cause the powers of a guardian cease, the Court may require him or, if he is dead, his representative to deliver, as it directs, any property in his possession or control belonging to the ward, or any accounts in his possession or control relating to any past or present property of the ward.

(4) When he has delivered the property or accounts as required by the Court, the Court may declare him to be discharged from his liabilities, save as regards any fraud which may subsequently be discovered.

Appointment
of successor
to guardian
dead, dis-
charged or
removed,

41. When a guardian appointed or declared by the Court is discharged, or, under the law to which the ward is subject, ceases to be entitled to act, or when any such guardian or a guardian appointed by will or other instrument is removed or dies, the Court, of its own motion, or on application under Chapter II, may, if the ward is still a minor, appoint or declare another guardian of his person or property, or both, as the case may be.

CHAPTER IV.

SUPPLEMENTAL PROVISIONS.

Orders for
regulating
conduct or
proceedings of
guardians,
and enforce-
ment of those
orders.

42. (1) The Court may, on the application of any person interested, or of its own motion, make an order regulating the conduct or proceedings of any guardian appointed or declared by the Court.

(2) Where there are more guardians than one of a ward, and they are unable to agree upon a question affecting his welfare any of them may apply to the Court for its direction, and the

Sections 43-44.

Court may make such order respecting the matter in difference, as it thinks fit.

(8) Except where it appears that the object of making an order under sub-section (1) or sub-section (2) would be defeated by the delay, the Court shall, before making the order, direct notice of the application therefor, or of the intention of the Court to make it, as the case may be, to be given, in a case under sub-section (1), to the guardian, or in a case under sub-section (2), to the guardian who has not made the application.

(4) In case of disobedience to an order made under sub-section (1) or sub-section (2), the order may be enforced in the same manner as an injunction granted under Rule 1 or Rule 2 of Order XXXIX of the Code of Civil Procedure, in a case under sub-section (1), as if the ward were the plaintiff and the guardian were the defendant; or, in a case under sub-section (2), as if the guardian who made the application were the plaintiff and the other guardian were the defendant.

(5) Except in a case under sub-section (2), nothing in this section shall apply to a Deputy Commissioner who is, as such, a guardian.

43. If, for the purpose, or with the effect, of preventing the Court from exercising its authority with respect to a ward, a guardian appointed or declared by the Court removes the ward from the limits of the jurisdiction of the Court, in contravention of the provisions of section 25, he shall be liable, by order of the Court, to fine not exceeding one thousand rupees, or to imprisonment in the civil jail for a term which may extend to six months.

Penalty for removal of ward from jurisdiction.

44. (1) In the following cases, namely:—

Penalty for contumacy.

(a) if a person having the custody of a minor fails to produce him or cause him to be produced in compliance with a direction under section 11, sub-section (1), or to do his utmost to compel the minor to return to the custody of his guardian in obedience to an order under section 24, sub-section (1); or

(b) if a guardian appointed or declared by the Court fails to deliver to the Court, within the time allowed by, or under clause (b) of section 33, a statement required under that clause, or to exhibit accounts in compliance with a requisition under clause (c) of that section, or to pay into the Court the balance due from him on those accounts, in compliance with a requisition under clause (d) of that section; or

(c) if a person who has ceased to be guardian, or the representative of such a person, fails to deliver any property or accounts in compliance with a requisition under section 40, sub-section (3);

the person, guardian or representative, as the case may be, shall be liable, by order of the Court, to fine not exceeding one hundred rupees, and in case of recusancy to further fine not exceeding ten rupees for each day after the first during which

Sections 45-47.

the default continues, and not exceeding five hundred rupees in the aggregate, and to detention in the civil jail, until he undertakes to produce the minor or cause him to be produced, or to compel his return, or to deliver the statement or to exhibit the accounts or to pay the balance, or to deliver the property or accounts, as the case may be.

(2) If a person who has been released from detention on giving an undertaking under sub-section (1), fails to carry out the undertaking within the time allowed by the Court, the Court may cause him to be arrested and re-committed to the civil jail.

Report by Deputy Commissioner and subordinate Courts.

45. (1) The Court may call upon the Deputy Commissioner, or upon any Court subordinate to the Court, for a report on any matter arising in any proceeding under this Regulation and treat the report as evidence.

(2) For the purpose of preparing the report, the Deputy Commissioner or the Judge of the subordinate Court, as the case may be, shall make such inquiry as he deems necessary, and may, for the purposes of the inquiry, exercise any power of compelling the attendance of a witness to give evidence or produce a document which is conferred on a Court by the Code of Civil Procedure.

Orders appealable.

46. An appeal shall lie to the Chief Court from an order made by a District Court,—

(a) under section 6, appointing or declaring or refusing to appoint or declare a guardian; or,

(b) under section 8, sub-section (3), returning an application; or,

(c) under section 24, making or refusing to make an order for the return of a ward to the custody of his guardian; or,

(d) under section 25, refusing leave for the removal of a ward from the limits of the jurisdiction of the Court, or imposing conditions with respect thereto; or,

(e) under section 27 or section 28, refusing permission to a guardian to do an act referred to in the section; or,

(f) under section 31, defining, restricting or extending the powers of a guardian; or,

(g) under section 38, removing a guardian; or,

(h) under section 39, refusing to discharge a guardian; or,

(i) under section 42, regulating the conduct or proceedings of a guardian, or settling a matter in difference between joint guardians, or enforcing the order; or,

(j) under section 43 or section 44, imposing a penalty.

Finality of other orders.

47. Save as provided by the last foregoing section and by sections 114 and 115 of the Code of Civil Procedure, an order made under this Regulation shall be final, and shall not be liable to be contested by suit or otherwise.

Sections 48-50.

48. The costs of any proceedings under this Regulation including the costs of maintaining a guardian or other person in the civil jail, shall, subject to any rules made by the Chief Court under this Regulation, be in the discretion of the Court in which the proceeding is had. Costs.

49. (1) In addition to any other power to make rules conferred expressly or impliedly by this Regulation, the Chief Court may from time to time make rules consistent with this Regulation,— Power of Chief Court to make rules.

(a) as to the matters respecting which, and the time at which, reports should be called for from Deputy Commissioners and subordinate Courts;

(b) as to the allowances to be granted to, and the security to be required from, guardians, and the cases in which such allowances should be granted;

(c) as to the procedure to be followed with respect to applications of guardians for permission to do acts referred to in sections 27 and 28;

(d) as to the circumstances in which such requisitions as are mentioned in clauses (a), (b), (c) and (d) of section 33 should be made;

(e) as to the preservation of statements and accounts delivered and exhibited by guardians;

(f) as to the inspection of those statements and accounts by persons interested;

(g) as to the custody of money, and securities for money, belonging to wards;

(h) as to the securities on which money belonging to wards may be invested;

(i) as to the education of wards for whom guardians, not being Deputy Commissioners, have been appointed or declared by the Court; and,

(j) generally, for the guidance of the Courts in carrying out the purposes of this Regulation.

(2) Rules under clauses (a) and (i) of sub-section (1) shall not have effect, until they have been approved by the Government; nor shall any rule under this section have effect, until it has been published in the official Gazette.

50. A guardian appointed by or holding a certificate of administration from a Civil Court under any enactment repealed by this Regulation shall, save as may be prescribed, be subject to the provisions of this Regulation, and of the rules made under it, as if he had been appointed or declared by the Court under Chapter II. Applicability of Regulation to guardians already appointed by Court.

THE SCHEDULE.
ENACTMENTS REPEALED.

(See Section 2.)

Description, number and year	Title or subject	Extent of repeal
Notification by the Government of India, Foreign Department, No. 75—J., dated the 25th April 1872.	Rules relating to the Custody and Guardianship of Minors, Idiots and other disqualified persons in the Province of Mysore.	The whole, except Rule 22 and so much of Rule 23 as relates to orders passed under Rule 22, and except so far as may be necessary to give effect to Rule 22.
Regulation III of 1900 ...	The Mysore Court Fees Regulation, 1900.	Section 28, and Article 2 of Schedule I.

**WEIGHTS AND MEASURES REGU-
LATION AND THE RULES
THEREUNDER.**

REGULATION No. III OF 1902.

(Passed on the 8th day of July 1902.)

The Mysore Weights and Measures Regulation, 1902.

WHEREAS it is expedient to regulate the use of Weights and Measures of Capacity in Mysore; Her Highness the Maharani-Regent is pleased to enact as follows:—

1. This Regulation may be called the "Mysore Weights and Measures Regulation, 1902;" it extends to the whole of Mysore; and it shall come into force at once.

2. (1) The Government may from time to time, by notification in the official Gazette, prescribe, either generally for Mysore, or for any specified district or portion of a district, the standards of weight and measure of capacity that shall be followed therein.

(2) It may also, in like manner, make rules to regulate—

- (a) the shapes, dimensions and designations of all or any of the weights and measures of capacity that may be permitted to be used, and the materials of which the same shall be made;
- (b) the method of testing weights and measures of capacity, and of certifying to their correctness by means of stamping or otherwise; and
- (c) generally, any other matters connected with the carrying out of the purposes of this Regulation.

3. Copies of the standards of weight and measure of capacity, declared by the Government to be correct, shall be kept in the office of the Inspector-General of Police, in the offices of the Deputy Commissioners of Districts, and in such other offices as may from time to time be prescribed by the Government, and shall at all reasonable times be available for public inspection.

4. Any weight or measure of capacity, which is not in accordance with a copy of the standard of weight or measure of capacity kept under section 3, shall be deemed to be a false weight or measure of capacity, within the meaning of Chapter XIII of the Indian Penal Code.

Preamble.

Title, extent and operation.

Standards of weight and measure to be fixed by Government.

Power to make rules.

Copies of standards to be kept in certain offices.

What are false weights and measures.

NOTIFICATION.

No. J. 864—Legis. 16-09-37, dated 11th September 1911.

Rules under the Mysore Weights and Measures Regulation, III of 1902.

Preamble.—In exercise of the powers conferred by Regulation III of 1902, the Government of His Highness the Maharaja of Mysore are pleased to prescribe the following rules for regulating the use of weights and measures of capacity in all parts of the State from and after the 1st day of July 1912.*

Nothing in these rules is intended to have application to, or to interfere with, the use of the British or the metric system of weights and measures, or any other recognized system not based on a weight or measure called the "seer", or any sub-division or multiple thereof, as a unit.

Rule 1.—(1) The standard of weight shall be the "seer" weight, which is a mass of metal in the possession of Government, equal to the weight of 24 rupees (of 180 grains Troy each) of the British Indian currency.

(2) The standard of measure of capacity shall be the "seer" measure, which is a hollow bronze cylinder in the possession of Government, capable, when filled to the brim, of holding just 108 tolas (of 180 grains Troy each) weight of distilled water, at its maximum density and under the normal atmospheric pressure.

Rule 2.—(1) The standard seer weight and seer measure aforementioned shall be carefully secured in the State Huzur Treasury in the personal custody of the Officer in charge of the Treasury.

(2) A duplicate copy of the standard seer weight and a duplicate copy of the standard seer measure shall be kept in the Bangalore Central Jail in the personal custody of the Superintendent of the Jail; and the same shall be compared and, if necessary, corrected not less often than once in five years with the standard preserved in the State Huzur Treasury.

The Superintendent shall keep a register in which the fact of such comparison and correction shall be entered and certified to by him and the Officer in charge of the State Huzur Treasury.

* Came into force throughout the State from 1st October 1912. (Govt. Notn. No. J. 8591—Legis. 16-19, dated 6th June 1912.)

Rule 3.

Rule 3.—The use of the following weights and measures of capacity is hereby recognized:—

(A) Weights—

Tola (=180 grains, Troy), equal to one twenty-fourth of a seer, as defined in Rule 1 (1).

Half tola; quarter-tola; and smaller sub-divisions of a tola.

Multiples of a tola to be described as so many tolas.

Seer, equal to the standard seer weight, as defined in Rule 1 (1).

Half-seer (*Achcheru*), equal to 12 tolas.

Quarter-seer (*Pavu*), equal to 6 tolas.

One-eighth seer (*Arapavu*), equal to 3 tolas.

Maund (*Mana*), equal to 40 seers.

Lower multiples of a seer, to be described as so many seers (with or without fractional parts), or as such fraction of a maund; e.g., 5 seers (*Pancheru*); 10 seers (*Dhadiah*); half maund; quarter maund, etc.

Multiples of a maund, to be described as so many maunds (with or without fractional parts); e.g., 2 maunds; $2\frac{1}{2}$ maunds, etc.

Bengal seer (*Bengal seru*), equal to 80 tolas.

Bengal maund (*Bengal mana*), equal to 40 Bengal seers of 80 tolas each.

Multiples of the Bengal seer and Bengal maund, to be described as so many Bengal seers or Bengal maunds.

Pound (*Avoirdupois lb.*) equal to 7,000 grains Troy [108 pounds=175 seers, as defined in Rule 1 (11)].

Half-pound; quarter-pound; and smaller sub-divisions of a pound.

Multiples of a pound to be described as so many pounds with or without fractional parts.

A *stone* equal to 14 lbs. A *quarter* equal to 28 lbs. A *cwt.* equal to 112 lbs. And a *ton* equal to 2,240 lbs or 20 cwt.

(B) Measures—

Seer, equal to the standard seer measure, as defined in Rule 1 (2).

Sub-division of a seer, as follows:—

Half-seer (*Achcheru*); quarter-seer (*Pavu*); one-eighth seer (*Arapavu*); one-sixteenth seer (*Chataku*).

Balla, equal to 4 seers.

Kolaga, equal to 8 seers.

Lower multiples of a seer, to be described as so many seers (with or without fractional parts), or such fraction of a kolaga.

Palla, equal to 100 seers.

Khandi, equal to 20 kolagas or 160 seers.

Rules 4-10.

Lower multiples of a *kolaga* to be described as so many *kolagas* (with or without fractional parts), or such fraction of a *palla* or *khandi*.

Rule 4.—The Superintendent of the Bangalore Central Jail shall manufacture copies of the more commonly used weights and measures which, after being carefully verified and stamped with the stamp of verification, shall be available for sale, at prices not exceeding 10 per cent over and above the cost of manufacture.

Rule 5.—Correct copies of the standards of weight and measure, and also of the more commonly used weights and measures, shall be supplied by the Superintendent of the Central Jail, Bangalore, to the offices mentioned in Section 3 of the Regulation, as well as to every Amildar's Office and Police Station. These shall be verified not less often than once in ten years by the Superintendent of the Central Jail, and shall be replaced, whenever necessary.

Rule 6.—In the absence of usage or an express or implied understanding to the contrary, it will be assumed that in measuring an article by any of the recognized measures of capacity, the measure is not heaped, but either is stricken with a round stick or roller, straight and of the same diameter from end to end, or, if the article sold cannot from its size or shape be conveniently stricken, is filled in all parts as nearly to the level of the brim, as the size and shape of the article will admit.

Rule 7.—Weights and measures of capacity shall be made of metal: provided that measures below a seer in capacity may be made either of metal or of wood or of bamboo.

Rule 8.—The shape of weights, except where handles or depressions for lifting occur, shall, as far as possible, be such that both the upper and under surfaces shall be flat and the horizontal sections circular or rectangular.

Measures shall be hollow cylinders, with as nearly as possible, a plane base, and internal diameter equal to not less than two-fifths and not more than three-fifths of the depth.

Rule 9.—Every weight, except where the small size of the weight renders it impracticable, shall have the denomination of such weight stamped on the top or side thereof, in legible figures and letters.

Every measure of capacity shall have the denomination thereof stamped on the outside of such measure, in legible figures and letters.

A weight or measure not in conformity with this rule shall not be stamped with a stamp of verification under these rules.

Rule 10.—Every weight, except where the small size of the weight renders it impracticable, and every measure of capacity, manufactured in the Bangalore Central Jail or presented for verification thereat, or at such other place as the Government may

Rules 11-13.

appoint for this purpose, shall be verified and stamped with a stamp of verification in the form given below.



Form of stamp.—The form of the stamp shall be as in the margin, the figures denoting the year of stamping.

Rule 11.—Subject to any directions that may be given by Government, a Deputy Commissioner may empower one or more officers in his district to act as Inspectors of Weights and Measures, whose duty will be to inspect weights and measures and weighing instruments in use. For this purpose and for the purpose of Section 153 of the Code of Criminal Procedure,* they shall be deemed, in regard to the whole of the local area under their jurisdiction, to have been appointed officers in charge of a Police Station.

Rule 12.—(1) Any person having in his possession any weights and measures not manufactured by Government, may apply to the Superintendent of the Bangalore Central Jail or to such other officer as may be appointed by Government for this purpose, for the verification and stamping of such weights and measures. Any weight or measure once verified may be verified again on application.

(2) Every such application shall be stamped with a Court fee of the value of one anna for each weight or measure to be dealt with.

Rule 13.—(1) The Officer making the verification under the previous rule will, without any extra charge, make any slight adjustment that may be found necessary to make the weights and measures perfectly accurate.

(2) He is also empowered to deface, or render incapable of use, or refuse to verify, correct or stamp, any weight or measure brought to him for verification or correction, which appears to him unfit for verification or correction.

*Section 153 of the Code of Criminal Procedure.—(1) Any officer in charge of a Police Station may, without a warrant, enter any place within the limits of such station for the purpose of inspecting or searching for any weights or measures, or instrument for weighing, used or kept therein, whenever he has reason to believe that there are in such place any weights, measures, or instruments for weighing, which are false.

(2) If he finds in such place any weights, measures or instruments for weighing which are false, he may seize the same and shall forthwith give information of such seizure to a Magistrate having jurisdiction.

APPENDIX.

HINTS FOR TESTING WEIGHTS AND MEASURES.

I. Testing of weights.—

Sensibility of balance.—When weights have to be verified by standard weights and only common scales or balances are available, the first thing to be done is to try the balance as to its degree of sensibility, apart from the question of equilibrium. Suppose a maund weight of 40 seers is received for verification. Put a standard maund weight in a right-hand scale, and exactly counterbalance it by weights in the left. If 40 grains weight will make a difference when placed in either scale, the balance may be considered good enough for the verification of a common maund weight of commerce. If a balance does not turn with a part of the weight that may be in one scale, it cannot be used for very accurate purposes.

Verification of weights.—The maund weight received for verification should be examined thus:—

Place the standard maund weight in the right-hand scale and exactly counterbalance it; then take it out and put in its place the weight to be verified. If the beam shows an equipoise, the weight is correct. It is of no consequence whether the arms of the beam are equal or not; or in other words, whether the scales used for this test are or are not correct.

Correctness of balance.—To ascertain if the balance is correct, put a standard maund weight into the right-hand scale and exactly counter-balance it with stones, sand or any other material in the left-hand scale. Then take it out and put in other weights into the right-hand scale and produce exact equipoise. It is now evident that the two weights weighed in the right-hand scale are equal to one another; remove the weight from the left-hand scale and put therein the weight taken from the right-hand scale, and if the beam shows a true equipoise, the balance is correct; if not, the beam or the scales can only be adjusted by a competent workman. This applies to all beam balances.

II. Testing of grain and liquid measures.—

Diameter of grain measures.—When a grain measure is received for being stamped, the first thing to be done is to measure the diameter carefully. If the diameter of the measure is exact-

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ly the same as that of the standard measures, the measure may be accepted for testing. If not, the measure should be rejected.

NOTE.—If a measure is not quite round, a mean between the longest and shortest diameters should be taken.

Method of test employed.—The only system of test to be employed in testing measures is that by volume of water, for the proper performance of which the officer is provided with either a specifically constructed set of standardized testing vessels, or with two test glasses, a twenty-ounce glass equivalent to a quart, and a five-ounce glass graduated to quarters of an ounce.

Preliminaries to testing.—The following preliminaries must be attended to, before the actual process of testing can be commenced. The best drinking water available should be obtained, as it is the clearest. The measure to be tested should be well washed out; and if it is of wood or bamboo, water should be allowed to stand in it for a quarter of an hour before testing, so as to guard against absorption during the testing, whereby the measure would be falsified. If the measure is found to be leaky, the leaks should be caulked on the outside only with pitch or sealing.

Process of testing.—The test should then be applied in the following manner:—The rim of the measure should be moistened, as otherwise water may stand without spilling quite a sixteenth of an inch above it; and in a measure of five inches diameter this will represent 1.39 tolas of rice. The measure should then be filled with water. This is done by pouring water into it from the test glass, either the large twenty-ounce glass or the small five-ounce one, or both being used, according to the size of the measure under examination. In pouring water from the test glass into the measure, care should be taken to prevent the water from over-topping the rim of the measure. The surface of the water must be exactly level with the rim. It can be easily ascertained how many ounces of water have been used to fill the measure. The quantity of water, if any, found to have been spilt should be deducted from the total quantity poured out from the test glass. If it be found impossible to staunch a leaky measure, reliable results may be obtained by catching the water which escapes by leakage, measuring it, and deducting the quantity from that poured into the measure from the test glass. The remainder represents the exact capacity of the measure in ounces of water. If this is equal to the proper capacity of the measure, calculated at 44.5 fluid ounces for the standard beer measure, the measure may be taken to be correct and stamped accordingly; otherwise, it should be rejected. The "correct copies" of measures themselves should on no account be used in the application of the test, as it is almost impossible to pour out the liquid from such measures filled to the brim without spilling. If however, special vessels of standard capacities are made with a narrow neck and broad lip for pouring, similar in shape to the

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gallon pot used in the Excise Department, and standardized to fluid ounces, there is no objection to such measures being used for the purpose of testing. The use of ounce glasses will then be only required in the primary test of capacity of such special measures.
