



**INDIA AND BURMA (MISCELLANEOUS
AMENDMENT) BILL.**

(INDIAN REPRINT.)

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India and Burma (Miscellaneous Amendments) Bill.

ARRANGEMENT OF CLAUSES.

Provisions applicable only to India.

Clause.

1. Amendment of the provisions as to taxes on income and corporation tax.
2. Amendments as to certain items in Legislative Lists.
3. Customs duties, import and export regulations and duties on salt.
4. Special provisions where Proclamation of Emergency is in force.
5. Amendment of s. 124.
6. Power to appoint acting puisne judges of the Federal Court.
7. Amendment of s. 219 (1).
8. Amendment of Legislative Lists with respect to universities.
9. Amendment of definition of "Indian State".
10. Amendment of s. 262.
11. Provisions as to family pension funds.
12. Confirmation of appointments to India Office staff and staff of Auditor of Indian Home Accounts.
13. Provisions as to pensions of home civil servants appointed to offices in India.

Provisions applicable only to Burma.

14. Eligibility for office under the Crown in Burma of persons who are not British subjects.
15. Provisions as to pensions of home civil servants appointed to offices in Burma.

General.

16. Supplemental.
17. Short title.

SCHEDULE,

A

BILL

TO

Amend the Government of India Act, 1935, and the A.D. 1939.
Government of Burma Act, 1935, in certain respects,
and for purposes connected with the matters aforesaid.

BE it enacted by the King's most Excellent Majesty,
by and with the advice and consent of the Lords
Spiritual and Temporal, and Commons, in this present
Parliament assembled, and by the authority of the same,
5 as follows :—

Provisions applicable only to India.

1.—(1) In subsection (2) of section three hundred Amendment
of the pro-
visions as to
taxes on
income
and cor-
poration
tax.
26 & 27
Geo. 5. c. 2.
and eleven of the Government of India Act, 1935 (here-
after in this Act referred to as "the principal Act")
10 for the definition of "corporation tax" there shall be
substituted the following definition :—

15 " 'corporation tax' means Indian super-tax so far
as that super-tax is payable by companies ; and
'super-tax' means, in relation to companies, a
tax in the nature of an additional duty of
income tax, in the case of which the following
conditions are fulfilled :—

20 (a) that it is not chargeable in respect of
agricultural income ;

(b) that no deduction in respect of the tax
paid by companies is, by any enactments
which may apply to the tax, authorised to
be made from dividends payable by the
companies to individuals ;

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(c) that no provision exists for taking the tax so paid into account in computing for the purposes of Indian income-tax the total income of individuals receiving such dividends, or in computing the Indian income-tax payable by, or refundable to, such individuals." 5

(2) At the end of subsection (1) of section one hundred and thirty-eight of the principal Act (which provides for the distribution to Provinces and Federated States of the proceeds of Federal taxes on income after deducting proceeds attributable to Chief Commissioners' Provinces or to taxes payable in respect of Federal emoluments) there shall be inserted the following paragraph :— 15

“ For the purposes of this subsection, in each financial year, one per cent., or such other percentage as may be prescribed, of so much of the net proceeds of taxes on income as does not represent the net proceeds of taxes payable in respect of Federal emoluments shall be deemed to represent proceeds attributable to Chief Commissioners' Provinces.” 20

(3) In subsection (2) of the said section one hundred and thirty-eight (which relates to the retention by the Federation of moneys assigned by that section to Provinces and States), after the words “ such sum as may be prescribed ” there shall be inserted the words “ or, if it is so prescribed, the whole of those moneys ”. 25

Amend-
ments as
to certain
items in
Legislative
Lists.

2.—(1) In paragraph 2 of the Federal Legislative List after the words “ local self-government in cantonment areas (not being cantonment areas of Indian State troops) ” there shall be inserted the words “ the constitution and powers within such areas of cantonment authorities ”. 30 35

(2) After paragraph 48 of the Provincial Legislative List, there shall be inserted the following paragraphs :—

“ 48A. Taxes on vehicles suitable for use on roads, whether mechanically propelled or not. 40

48B. Taxes on the consumption or sale of electricity.”

(3) After section one hundred and fifty four of the principal Act there shall be inserted the following section—

5 "Exemptions from taxes on electricity.

154A. Save in so far as any Federal law may otherwise provide, no Provincial law or law of a Federated State shall impose, or authorise the imposition of, a tax on the consumption or sale of electricity (whether produced by a Government or other persons) which is—

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(a) consumed by the Federal Government, or sold to the Federal Government for consumption by that Government; or

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(b) consumed in the construction, maintenance or operation of a Federal Railway by the Federal Railway Authority or a railway company operating that Railway, or sold to that Authority or any such railway company for consumption in the construction, maintenance or operation of a Federal Railway;

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and any such law imposing, or authorising the imposition of, a tax on the sale of electricity shall secure that the price of electricity sold to the Federal Government for consumption by that Government, or to the Federal Railway Authority or any such railway company as aforesaid for consumption in the construction, maintenance or operation of a Federal Railway, shall be less by the amount of the tax than the price charged to other consumers of a substantial quantity of electricity."

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3.—(1) For paragraph 19 of the Federal Legislative List there shall be substituted the following paragraph—

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"19. Import and export across the boundaries of any unit." ; and in paragraph 44 of that List for the words "customs, including export duties" there shall be substituted the words "customs, that is to say, duties on the import or export of goods across the boundaries of any unit,".

Customs duties, import and export regulations and duties on salt.

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(2) At the end of paragraph 44 of the Federal Legislative List (as amended by the preceding subsection), there shall be inserted the words "but not including any duties on salt" ; in paragraph 45 of that

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List, after the word "except" there shall be inserted the words "salt and"; and in paragraph 47 of that List after the word "Salt" there shall be inserted the words "including duties thereon of whatsoever nature."

(3) After section two hundred and ninety-seven of the principal Act there shall be inserted the following section—

"Further provisions as to internal trade. 297A. (1) Unless the Governor-General in his discretion thinks fit to give his previous sanction, there shall not be introduced into or moved in either Chamber of the Federal Legislature any Bill or amendment which imposes, or authorises the imposition of, any prohibition, restriction or customs duty on the import or export of any goods across the boundary between two units, and as respects any executive action imposing such a prohibition, restriction or duty, the Governor-General shall exercise his individual judgment.

(2) The extent of the powers of a Provincial Legislature to make laws as respects any matter specified in the Provincial, or the Concurrent, Legislative List, being laws affecting the import or export of goods across the boundary of the Province or imposing duties on goods imported or exported across the boundary of the Province, shall, in relation to the boundary between the Province and another unit, be determined as if paragraphs 19 and 44 of the Federal Legislative List were not included therein, except that if any provision of any such Provincial law as respects any matter specified in the Provincial Legislative List is repugnant to any Federal law which extends to that Province, the Federal law, whether passed before or after the Provincial law, shall prevail, and the Provincial law shall, to the extent of the repugnancy, be void."

(4) Subsections (1) to (3) of this section shall come into operation on the passing of this Act and any law, Order in Council or notification passed, made or issued before the passing of this Act, under, or with a view to bringing the law into accord with, paragraph 19 or paragraph 44 of the Federal Legislative List as originally enacted shall continue to have effect on and after the

passing of this Act notwithstanding any amendment effected by this section, until repealed or varied by or under any law validly made under the principal Act as amended by this Act. A.D. 1939.

5 4. After section one hundred and twenty-six of the principal Act, there shall be inserted the following section :— Special provisions where Proclamation of Emergency is in force.

10 “ 126A. Where a Proclamation of Emergency is in operation whereby the Governor-General has declared that the security of India is threatened by war—

15 (a) the executive authority of the Federation shall extend to the giving of directions to a Province as to the manner in which the executive authority thereof is to be exercised, and any directions so given shall for the purposes of the last preceding section be deemed to be directions given thereunder ;

20 (b) any power of the Federal Legislature to make laws for a Province with respect to any matter shall include power to make laws as respects a Province conferring powers and imposing duties, or authorising the conferring of powers and the imposition of duties, upon the Federation or officers and authorities of the Federation as respects that matter, notwithstanding that it is one with respect to
25 which the Provincial Legislature also has
30 power to make laws :

35 Provided that no Bill or amendment which, as respects a Province, confers powers or imposes duties, or authorises the conferring of powers or the imposition of duties, upon the Federation or upon officers or authorities of the Federation in relation to such a matter as aforesaid shall be introduced or moved without the previous sanction of the Governor-General in his discretion, and
40 the Governor-General shall not give his sanction unless it appears to him that the provision proposed to be made is a proper provision in view of the nature of the emergency.”

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Amendment
of s. 124.

5. In subsections (2) and (3) of section one hundred and twenty-four of the principal Act (which enable Federal laws to confer powers and impose duties on Provinces and Federated States) after the word "duties" there shall be inserted the words "or authorize the conferring of powers and the imposition of duties." 5

Power to
appoint
acting
judges of
the Federal
Court.

6. At the end of section two hundred and two of the principal Act there shall be inserted the following subsection :—

"(2) If the office of any other judge of the Federal Court becomes vacant, or if any such judge is appointed to act temporarily as Chief Justice of India or is by reason of absence, or for any other reason, unable to perform the duties of his office, the Governor-General may in his discretion appoint a judge of a High Court who is duly qualified for appointment as a judge of the Federal Court to act temporarily as a judge of that court, and the person so appointed shall, unless the Governor-General in his discretion thinks fit to revoke his appointment, be deemed to be a judge of the Federal Court until some person appointed by His Majesty to the vacant office has entered on the duties thereof, or until the permanent judge has resumed his duties." 10 15 20

Amendment
of s. 219 (1).

7. For the proviso to subsection (1) of section two hundred and nineteen of the principal Act (which enumerates the Courts in British India which are to be deemed to be High Courts for the purpose of that Act) there shall be substituted the following proviso— 25

"Provided that, if provision has been made, whether before or after the commencement of Part III of this Act— 30

(a) by His Majesty by Letters Patent for the establishment of a High Court to replace any Court or Courts mentioned in this subsection ; or 35

(b) by the appropriate Legislature in India for the establishment of a Chief Court to replace the Judicial Commissioner's Court in the North West Frontier Province, or the Judicial Commissioner's Court in Sind, 40

then as from the establishment of the new court this section shall have effect as if the new court were mentioned therein in lieu of the court or courts so replaced."

8.—(1) For paragraph 17 of the Provincial Legislative List there shall be substituted the following paragraph :—

5 “ 17. Education, including Universities other than those specified in paragraph 13 of List I.” Amendment of Legislative Lists with respect to universities.

(2) The Federal Legislature shall not by virtue of paragraph 33 of the Federal Legislative List (which relates to corporations and, in particular, to corporations, whether trading or not, with objects not confined to one unit), and the Provincial Legislature shall not by virtue of paragraph 33 of the Provincial Legislative List (which relates to other corporations), have power to make any law with respect to universities, and accordingly—

15 (a) at the end of the first of those paragraphs, there shall be added the words “ but not including Universities ” ; and

(b) in the second of those paragraphs, for the words “ other than corporations specified in List I ” there shall be substituted the words “ not being corporations specified in List I or Universities ”.

(3) This section shall come into operation on the first day of August, nineteen hundred and thirty-nine.

9. In subsection (1) of section three hundred and eleven of the principal Act, for the definition of “ Indian State ” there shall be substituted the following definition :—

30 “ ‘ Indian State ’ means any territory, not being part of British India, which His Majesty recognises as being such a State, whether described as a State, an Estate, a Jagir or otherwise.”

10. As from the first day of August, nineteen hundred and thirty-nine, the following amendments shall be made in section two hundred and sixty-two of the principal Act (which relates to the eligibility for office of persons who are not British subjects) :—

40 (a) in subsections (1) and (2), for the words “ any subject of a specified Indian State ” there shall, in both places, be substituted the words “ the subjects, or any named subject, of a specified Indian State ” ; for the words “ any native of a specified tribal area or territory adjacent to

A.D. 1939.

A.D. 1939.

India " there shall, in both places, be substituted the words " the natives, or any named native, of " a specified tribal area or territory adjacent to " India," and the words " being an office specified in the declaration " shall, in both 5 places, be omitted ;

(b) in subsection (4), after the words " Provided that " there shall be inserted the following paragraph :—

" (a) a person who at the end of July, 10
nineteen hundred and thirty-nine, is in
the permanent service of the Crown in India
shall not be ineligible to hold any office
under the Crown in India by reason that he
is not a British subject ; and 15

(b). "

Provisions
as to family
pension
funds.

11.—(1) In subsection (2) of section two hundred and seventy-three of the principal Act (which relates to family pension funds)—

(a) for the words " the balance in the hands of the " Governor-General on the thirty-first day of 20
" March next following the passing of this
" Act " there shall be substituted the words
" the balance in the hands of the Secretary
" of State in Council on the thirty-first day of 25
" March nineteen hundred and thirty-seven " ;

(b) for the words " three years ", in both places where those words occur, there shall be substituted the words " two years " ;

and in subsection (3) of the said section, for the words 30
" the Governor-General " there shall be substituted the words " the Secretary of State in Council."

(2) The Government of India (Family Pension Funds) Order, 1936, shall have effect and be deemed always to have had effect as if in paragraphs ten, sixteen, 35
twenty-two and twenty-five thereof, for the words " nineteen hundred and thirty-six " there were substituted the words " nineteen hundred and thirty-seven."

12. After section two hundred and eighty-four of the principal Act there shall be inserted the following section :—

5 “ 284A.—(1) Any appointments which the Secretary of State in Council has purported to make to his permanent establishment before the commencement of Part III of this Act and any increases which he has purported to make in the salaries of persons on that establishment shall for all purposes be deemed to have been validly made notwithstanding that the making thereof was not sanctioned by an Order of His Majesty in Council as provided by section seventeen of the Government of India Act.

A.D. 1939.
Confirmation of appointments to India Office staff and staff of Auditor of Indian Home Accounts.

15 (2) Any appointments which the Auditor of the accounts of the Secretary of State in Council has purported to make to his staff before the commencement of the said Part III shall be deemed to have been validly made notwithstanding that the making thereof was not authorised by such a warrant of His Majesty as is mentioned in section twenty-seven of the Government of India Act and all salaries paid to any person on the said Auditor's staff shall be deemed to have been duly paid notwithstanding that they were not so authorised.”

13. After section three hundred and five of the principal Act there shall be inserted the following section :—

30 “ 305A.—(1) Where a civil servant, as defined by section twelve of the Superannuation Act, 1887, is appointed by His Majesty or by the Governor-General in his discretion to any office under the Crown in India, the Secretary of State may direct that his service in that office shall qualify for the grant of a pension or gratuity as if it were service rendered in the office held by him as a civil servant immediately before his appointment to service in India, and there shall be paid to, or in respect of, him out of the revenues of the Federation and shall be charged on those revenues in respect of his service in that office in India a pension or gratuity calculated in accordance with the Superannuation Acts, 1834 to 1935,

Provisions as to pensions of home civil servants appointed to offices in India. 50 & 51 Vict. c. 67.

A.D. 1939.

and the orders, rules and regulations made there-
under, but on the basis of the salary of office last
held by him as a civil servant before his appoint-
ment to service in India :

Provided that nothing in the said Acts, 5
orders, rules or regulations shall operate to
prevent the grant of a pension to him with effect
from the date on which he may relinquish office
in India, notwithstanding that at that date he may
not have attained the age of sixty. 10

(2) No such direction as aforesaid shall be
given in relation to service in any office if the
service of the person in question in that office
would qualify for the grant of a pension without
any such direction. 15

(3) This section shall apply to appointments
made before the passing of this Act as well as to
appointments made thereafter; and in relation
to appointments made before the commencement
of Part III of this Act, the reference to the Secre- 20
tary of State shall be construed as a reference to
the Secretary of State in Council."

Provisions applicable only to Burma.

Eligibility
for office
under the
Crown in
Burma of
persons
who are not
British
subjects.
26 & 27
Geo. 5. c. 3.

14. For section one hundred and twenty-three of
the Government of Burma Act, 1935 (which relates to 25
the eligibility for office under the Crown in Burma of
persons who are not British subjects) there shall be
substituted the following section :—

"123. Subject to any express provision of
this Act, no person who is not a British subject 30
shall be eligible to hold any office under the
Crown in Burma :

Provided that—

(a) a person who at the commencement
of this Act is in the permanent service of 35
the Crown in Burma shall not be ineligible
to hold any office under the Crown in
Burma by reason that he is not a British
subject ;

(b) the Governor, exercising his individual judgment, may declare— A.D. 1939.

(i) that any named native of an area in Burma (not being part of British Burma), or of any Indian State, or of any territory adjacent to India or Burma, or

(ii) that the natives of any such area, State or territory as aforesaid, being an area, State or territory specified in the declaration,

shall be eligible to hold any such offices or classes of offices under the Crown in Burma as may be specified in the declaration ;

(c) the Governor, exercising his individual judgment, may authorise the temporary employment for any purpose of a person who is not a British subject."

15. After section one hundred and fifty-one of the Government of Burma Act, 1935, there shall be inserted the following section—

" 151A.—(1) Where a civil servant, as defined by section twelve of the Superannuation Act, 1887, is appointed by His Majesty or by the Governor in his discretion to any office under the Crown in Burma, the Secretary of State may direct that his service in that office shall qualify for the grant of a pension or gratuity as if it were service rendered in the office held by him as a civil servant immediately before his appointment to service in Burma, and there shall be paid to, or in respect of, him out of the revenues of Burma and shall be charged on those revenues in respect of his service in that office in Burma a pension or gratuity calculated in accordance with the Superannuation Acts, 1834 to 1935, and the orders, rules and regulations made thereunder, but on the basis of the salary of office last held by him as a civil servant before his appointment to service in Burma :

Provided that nothing in the said Acts, orders, rules or regulations shall operate to prevent the grant of a pension to him with effect from the date on which he may relinquish office in Burma, notwithstanding that at that date he may not have attained the age of sixty.

Provisions
as to
pensions of
home civil
servants
appointed
to offices in
Burma.

A.D. 1939.

(2) No such direction as aforesaid shall be given in relation to service in any office if the service of the person in question in that office would qualify for the grant of a pension without any such direction.”

5

General.

Supple-
mental.

16.—(1) The amendments made by this Act in the principal Act and the Government of Burma Act, 1935, (whether by way of substitution, addition or omission) shall, save where it is specifically provided that they shall come into operation on, or on some date subsequent to, the passing of this Act, be deemed to have been made in those Acts immediately before the passing thereof.

(2) A copy of each of the said Acts giving effect to— 15

(a) the amendments made by this Act; and

(b) the amendments set out in the Schedule to this Act, being minor amendments previously made by Orders in Council in the Schedules to the said Acts,

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shall be prepared and certified by the Clerk of the Parliaments; and deposited with the Rolls of Parliament, and His Majesty's printer shall print in accordance with the copy so certified all copies of those Acts which are printed after all the said amendments have come into operation.

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Short title.

17. This Act may be cited as the India and Burma (Miscellaneous Amendments) Act, 1939.

SCHEDULE.

A.D. 1939.

AMENDMENTS MADE IN THE SCHEDULES TO THE GOVERNMENT OF INDIA ACT, 1935, AND THE GOVERNMENT OF BURMA ACT, 1935, BY THE GOVERNMENT OF INDIA (FEDERAL LEGISLATURE AMENDMENT) ORDER, 1936, THE GOVERNMENT OF INDIA (PROVINCIAL LEGISLATIVE ASSEMBLIES) ORDER, 1936, THE GOVERNMENT OF BURMA (HOUSE OF REPRESENTATIVES) ORDER, 1936, THE GOVERNMENT OF BURMA (SENATE ELECTIONS) ORDER, 1936, AND THE GOVERNMENT OF BURMA (LEGISLATURE) (MISCELLANEOUS PROVISIONS) ORDER, 1936.

PART I.

Amendments of Schedules to the Government of India Act, 1935.

15 *Schedule I.*

At the end of paragraph 12 of Part II of the First Schedule there shall be added the following sub-paragraph:—

20 "This paragraph shall have effect as if the State of Khaniadhana had been included in the Central India Agency on the first day of January nineteen hundred and thirty-five."

In the fifth column in the Table of Seats appended to the said Part II the population of the States comprised in Division XVII, shall, instead of being stated as "3,032,197", be stated 25 as "3,047,129", and the total population of the States in the Table shall, instead of being stated as "78,981,912", be stated as "78,996,844".

Schedule V.

30 In paragraph 12 of the Fifth Schedule, for the words "shall not be qualified to hold a seat" there shall be substituted the words "shall not be qualified to be chosen to fill a seat".

Schedule VI.

In paragraph 6 of Part I of the Sixth Schedule, the words "or vote at any election to fill a general seat therein" shall be 35 omitted.

At the end of paragraph 7 of the said Part I there shall be added the following provision:—

40 "If a person votes in more than one constituency in contravention of this paragraph, his votes in each of the 40 constituencies shall be void."

A.D. 1939. Sub-paragraph (7) of paragraph 13 of the said Part I shall be omitted.

In sub-paragraphs (f) and (h) of paragraph 9 of Part II of the said Schedule, for the words "is registered" there shall be substituted the words "was on the last day of the previous fasli year registered" 5

In sub-paragraph (g) of the said paragraph 9, for the word "holds" there shall be substituted the words "held throughout the previous fasli year".

In sub-paragraph (i) of the said paragraph 9, for the words "is a landholder" there shall be substituted the words "was on the last day of the previous fasli year a registered landholder". 10

In sub-paragraph (j) of the said paragraph 9, for the word "holds" there shall be substituted the words "held on the last day of the previous fasli year". 15

After the said paragraph 9 there shall be inserted the following paragraph :—

"Special qualification for Scheduled Castes.

- 9A. Subject to the provisions of Part I of this Schedule and to any overriding provisions of this Part of this Schedule, 20
a person who is a member of the scheduled castes shall be qualified to be included in the electoral roll for any territorial constituency if throughout the previous fasli year he occupied as owner or lessee a house in a municipality, a cantonment or an area subject to the 25
jurisdiction of a local board, with an annual rent value of not less than eighteen rupees, or a house elsewhere with an annual rent value of not less than twelve rupees."

For paragraph 10 of the said Part II there shall be substituted the following paragraph :— 30

- " 10. No person shall, by virtue of sub-paragraph (e) of paragraph 2, sub-paragraph (c) or sub-paragraph (d) of paragraph 3, paragraph 5 or paragraph 6 of this Part of this Schedule, or by virtue of her husband being a retired, pensioned or discharged officer, non-commissioned officer or soldier, be included in the electoral roll for any territorial constituency, unless application is made in the prescribed manner by, or, if it is so prescribed, on behalf of, that person, that that person should be so included." 35 40

At the end of paragraph 12 of the said Part II there shall be added the following sub-paragraph :—

“(3) References in this Part of this Schedule to, or to taxes payable in respect of, land or houses, relate exclusively to land or houses in the Province.”

At the end of paragraph 3 of Part V of the said Schedule there shall be inserted the words “or, in the case of a member of the scheduled castes, if he is the owner or tenant of a house or building in the constituency the rental value whereof is not less than twelve rupees per annum.”

In paragraph 2 of Part VII of the said Schedule, after the words “or is assessed, otherwise than in the Santal Parganas, to chaukidari tax of an annual amount of not less than nine annas” there shall be inserted the words “or, in the case of a member of the scheduled castes, of an annual amount of not less than six annas”.

In sub-paragraph (1) of paragraph 10 of Part VIII of the said Schedule, after the definition of “land revenue” there shall be inserted the following definition :—

“municipal tax” means a tax imposed under the provisions of the Central Provinces Municipalities Act, 1922, or of that Act as applied to Berar.”

Sub-paragraph (b) of paragraph 9 of Part IX of the said Schedule shall be omitted and at the end of that paragraph there shall be inserted the following paragraph :—

“Special Provisions as to Shillong.

9A. In the case of any territorial constituency comprising any part of Shillong, any reference in this Part of this Schedule to “the constituency” shall be construed as including a reference to so much of the areas under the jurisdiction of the Shillong Municipal Board and the Shillong Cantonment Authority as is not part of British India, and any reference to municipal or cantonment rates or taxes shall be construed as including a reference to any such rates or taxes assessed by, or paid to, that Board or that Authority in the exercise of any jurisdiction exercised by them in relation to areas outside British India.”

In the heading to paragraph 6 of Part XI of the said Schedule and in the said paragraph 6 the words “the subdivision of” shall be omitted.

In sub-paragraph (a) of the said paragraph 6, after the words “of not less than nine annas” there shall be inserted the words “or, in the case of a member of the scheduled castes, of not less than six annas”.

In the heading prefixed to paragraph 8 of the said Part XI, for the words “and Vizagapatam and the Khondmals subdivision” there shall be substituted the words “Koraput and Khondmals.”

A.D. 1930.

In the said paragraph 8—

(i) after sub-paragraph (a) there shall be inserted the following sub-paragraph :—

“(b) if he is a member of the scheduled castes and is a village servant, whether hereditary or not ; 5
or” and sub-paragraph (b) shall be re-lettered “(c).”

(ii) for the words “and Vizagapatam or in the Khondmals sub-division” there shall be substituted the words “Koraput and Khondmals” ; and

(iii) for the words “either of those districts or in that 10 sub-division,” in both places where those words occur, there shall be substituted the words “in any of those districts.”

In sub-paragraph (b) of paragraph 3 of Part XII of the said Schedule after the words “cultivates as a Hari” there shall 15
be inserted the words “or occupies as a tenant”.

PART II.

*Amendments of the Government of Burma Act, 1935.**Schedule III.*

For sub-paragraph (1) (i) of paragraph 12 of the Third 20
Schedule there shall be substituted the following sub-paragraph :—

“(i) was, for the financial year preceding that in which the election is held, assessed to income tax in Burma, and had in the year in respect of the income, profits 25
and gains of which the assessment was made a total income of not less than twelve thousand rupees ; or”

In sub-paragraph (2) of the said paragraph 12, after “(a)” the following words shall be inserted “total 30
income’ means total income as computed for the purposes of the enactments relating to income tax for the time being in force in Burma, and”

At the end of the said paragraph 12 there shall be added the following sub-paragraphs—

“(3) Nothing in any enactment relating to income tax 35
shall prevent the appropriate income tax officer from disclosing to any person charged by law with the duty of enquiring into the qualifications of candidates for election to the Senate such information with respect to the total income of any such candidate as is necessary 40
to enable him to discharge that duty.

(4) In this paragraph “minister” means a minister under this Act or the Acts repealed by the Government of India Act, 1935.”

Schedule IV.

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In paragraph 3 of the Fourth Schedule the words “a subject of a prescribed Indian State, or, if it is so prescribed,” shall be omitted.