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GOVERNMENT OF MIZORAM

PART V

Acts of Parliament and Ordinance promulgated by the President ;

Bills introduced in the Parliament of India.

Bills published before introduction in the Parliament, and

**Reports of Selection Committee presented or to be presented in the
Parliament.**

THE APPROPRIATION (No. 5) ACT, 1972

AN

ACT

to authorise payment and appropriation of certain further sums from and out of Consolidated Fund of India for the services of the financial year 1972—73.

BE it enacted by Parliament in the Twenty-third Year of the Republic of India as follows:—

1. This Act may be called the Appropriation (No. 5) Act, 1972.

Short
title.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of three hundred and nine crores, seventy-six lakhs and eighty-eight thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1972—73, in respect of the services specified in column 2 of the Schedule.

Issue of
Rs. 309,76,
88 000
out of the
Consolidated
Fund of
India for
the year
1972-73.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

Appropriation.

THE SCHEDULE

(See Sections 2 and 3)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Par- liament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
5	Defence Services, Non-effective	..	3,000	3,000
11	Ministry of Finance . . .	..	4,000	4,000
39	Department of Personnel . .	..	1,000	1,000
53	Industries	2,16,79,000	..	2 16,79,000
63	Department of Rehabilitation	1,000	..	1,000
100	Supplies and Disposals . .	..	1,06 000	1,06 000
113	Loans and Advances by the Central Government	2,18,00,000	2,50,00,00 000	2 52 18,00,000
129	Other Capital Outlay of the Ministry of Steel and Mines	48,51,93 000	..	48 51 93,000
131	Other Capital Outlay of the Ministry of Tourism and Civil Aviation	6,89,00 000	..	6 89,00 000
136	Capital Outlay on Posts and Telegraphs (Not met from Revenue)	1 000	..	1 000
	TOTAL	59,75,74,000	2,50,01,14,000	3,09,76,88,000

THE APPROPRIATION (RAILWAYS) No 5 ACT, 1972

AN
ACT

to provide for the authorisation of appropriation of moneys out of the Consolidated Fund of India to meet the amounts spent on certain services for the purposes of Railways during the financial year ended on the 31st day of March, 1971, in excess of the amounts granted for those services and for that year.

BE it enacted by Parliament in the Twenty-third Year of the Republic of India as follows:—

1. This Act may be called the Appropriation (Railways) No. 5 Act, 1972.

Short
title.

2. From and out of the Consolidated Fund of India the sums specified in column 3 of the Schedule amounting in the aggregate to the sum of twenty-one lakhs, sixty-eight thousand, one hundred and sixty-three rupees shall be deemed to have been authorised to be paid and applied to meet the amount spent for defraying the charges in respect of the services relating to Railways specified in column 2 of the Schedule during the financial year ended on the 31st day of March, 1971, in excess of the amounts granted for those services and for that year.

Issue of
Rs. 21,68,163
out of
the Con-
solidated
Fund of
India to
meet cer-
tain ex-
penditure
for the
year en-
ded on
the 31st
March,
1971.

3. The sums deemed to have been authorised to be paid and applied from and out of the Consolidated Fund of India under this Act shall be deemed to have been appropriated for the services and purposes expressed in the Schedule in relation to the financial year ended on the 31st day of March, 1971.

Appro-
priation

THE SCHEDULE

(See Sections 2 and 3)

1 No. of Vote	2 Services and purposes	3 Sums aggregating to		
		Voted by Parliament	Charged on the Con- solidated Fund	Total
		Rs.	Rs.	Rs.
5	Working Expenses—Repairs and Maintenance	16,97,586	..	16,97,586
6	Working Expenses—Operating Staff	..	4,708	4,708
4	Construction of New Lines—Capital and Depreciation Reserve Fund	..	51,885	51,885
16	Pensionary Charges—Pension Fund	4,13,984	..	4,13,984
	TOTAL	21,11,570	56,593	21,68,163

THE APPROPRIATION (RAILWAYS) No. 4 ACT, 1972

AN
ACT

to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 1972—73 for the purposes of Railways.

BE it enacted by Parliament in the Twenty-third Year of the Republic of India as follows :—

1. This Act may be called the Appropriation (Railways) No. 4 Act, 1972. Short title.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of fifteen crores and sixteen lakh rupees towards defraying the several charges which will come in course of payment during the financial year 1972-73, in respect of the services relating to Railways specified in column 2 of the Schedule. Issue of Rs. 15.16, 00,000. out of the Consolidated Fund of India for the financial year 1972—73.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.

THE SCHEDULE

(See Sections 2 and 3)

1 No. of Vote	2 Services and purposes	3		
		Sums not exceeding		
		Voted by Parliament	Charged on the Conso- lidated Fund	Total
		Rs.	Rs.	Rs.
1	Railways Board	88 000	..	88 000
2	Miscellaneous Expenditure	5,54 000	..	5,54 000
4	Working Expenses—Administration . .	1,28,05,000	..	1,28,05,000
5	Working Expenses—Repairs and Maintenance	5,52,35,000	..	5,52,35,000
6	Working Expenses—Operating Staff	3,14,45,000	..	3,14,45,000
7	Working Expenses—Operation (Fuel)	1,85,000	..	1,85,000
8	Working Expenses—Operation other than Staff and Fuel	13,95,000	..	13,95,000
9	Working Expenses—Miscellaneous Expenses	5,80,000	..	5,80,000
10	Working Expenses—Staff Welfare	39,26,000	..	39,26,000
14	Construction of New Lines—Capital and Depreciation Reserve Fund	2,000	..	2,000
15	Open Line Works—Capital, Depreciation Reserve Fund—and Development Fund	4,53,85,000	..	4,53,85,000
	TOTAL	15,16,00,000	..	15,16,00,000

THE CENTRAL SALES TAX (AMENDMENT) ACT, 1972

AN
ACT*further to amend the Central Sales Tax Act, 1956*

BE it enacted by Parliament in the Twenty-third Year of the Republic of India as follows :—

1. (1) This Act may be called the Central Sales Tax (Amendment) Act, 1972.

Short
title
and
commen-
cement.

(2) This section and sub-section (1) of section 14 shall come into force at once and the remaining provisions of this Act shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. In section 6 of the Central Sales Tax Act, 1956 (hereinafter referred to as the principal Act),—

Amend-
ment of
section 6.

(a) in sub-section (1), after the words "on all sales", the words "of goods other than electrical energy" shall be inserted ;

(b) for sub-section (2), the following sub-section shall be substituted, namely :—

"(2) Notwithstanding anything contained in sub-section (1) or sub-section (1A), where a sale of any goods in the course of inter-State trade or commerce has either occasioned the movement of such goods from one State to another or has been effected by a transfer of documents of title to such goods during their movement from one State to another, any subsequent sale during such movement effected by a transfer of documents of title to such goods :—

(A) to the Government, or

(B) to a registered dealer other than the Government, if the goods are of the description referred to in sub-section

(3) of section 8,

shall be exempt from tax under this Act :

Provided that no such subsequent sale shall be exempt from tax under this sub-section unless the dealer effecting the sale furnishes to the prescribed authority in the prescribed manner and within the prescribed time or within such further time as that authority may, for sufficient cause, permit,—

(a) a certificate duly filled and signed by the registered dealer from whom the goods were purchased containing the prescribed particulars in a prescribed form obtained from the prescribed authority; and

(b) if the subsequent sale is made—

(i) to a registered dealer, a declaration referred to in clause (a) of sub-section (i) of section 8, or

(ii) to the Government, not being a registered dealer, a certificate referred to in clause (b) of sub-section (i) of section 8:

Provided further that it shall not be necessary to furnish the declaration or the certificate referred to in clause (b) of the preceding proviso in respect of a subsequent sale of goods if

(a) the sale or purchase of such goods is, under the sales tax law of the appropriate State, exempt from tax generally or is subject to tax generally at a rate which is less than three per cent. (whether called a tax or fee or by any other name); and

(b) the dealer affecting such subsequent sale proves to the satisfaction of the authority referred to in the preceding proviso that such sale is of the nature referred to in clause (A) or clause (B) of this sub-section."

3. After section 6 of the Principal Act, the following section shall be inserted, namely:—

'6A. (1) Where any dealer claims that he is not liable to pay tax under this Act, in respect of any goods, on the ground that the movement of such goods from one State to another was occasioned by reason of transfer of such goods by him or by other place of his business or to his agent or principal, as the case may be, and not by reason of sale, the burden of proving that the movement of those goods was so occasioned shall be on that dealer and for this purpose he may furnish to the assessing authority, within the prescribed time or within such further time as that authority may, for sufficient cause, permit, a declaration, duly filled and

Insertion
of new
section
6A.

Burden
of proof
etc.,
in case
of transfer
of goods
claimed
other-
wise
than by
way of
sale.

signed by the principal officer of the other place of business, or his agent or principal, as the case may be, containing the prescribed particulars in the prescribed form obtained from the prescribed authority, along with the evidence of despatch of such goods.

(2) If the assessing authority is satisfied after making such inquiry as he may deem necessary that the particulars contained in the declaration furnished by a dealer under sub-section (1) are true, he may, at the time of, or at any time before, the assessment of the tax payable by the dealer under this Act, make an order to that effect and thereupon the movement of goods to which the declaration relates shall be deemed for the purposes of this Act to have been occasioned otherwise than as a result of sale.

Explanation.—In this section, “assessing authority”, in relation to a dealer, means the authority for the time being competent to assess the tax payable by the dealer under this Act.

4. In section 7 of the principal Act,—

Amend-
ment of
section 7.

(a) after sub-section (2), the following sub-section shall be inserted, namely :—

“(2A) Where it appears necessary to the authority to whom an application is made under sub-section (1) or sub-section (2) so to do for the proper realisation of the tax payable under this Act or for the proper custody and use of the forms referred to in clauses (a) of the first proviso to sub-section (2) of section 6 or sub-section (1) of section 6A or clause (a) of sub-section (4) of section 8, he may, by an order in writing and for reasons to be recorded therein, impose as a condition for the issue of a certificate of registration a requirement that the dealer shall furnish in the prescribed manner and within such time as may be specified in the order such security as may be so specified, for all or any of the aforesaid purposes”;

(b) in sub-section (3), after the words “rules made thereunder”, the words, brackets, figure and letter “and the condition, if any, imposed under sub-section (2A), has been complied with” shall be inserted;

(c) after sub-section (3), the following sub-sections shall be inserted, namely:—

(3A) Where it appears necessary to the authority granting a certificate of registration under this section so to do for the proper realisation of tax payable under this Act or for the proper custody and use of the forms referred to in sub-section (2A), he may, at any time while such certificate is in force, by an order in writing and for reasons to be recorded therein, require the dealer, to whom the certificate has been granted, to furnish within such time as may be specified in the order and in the prescribed manner such security, or, if the dealer has already furnished any security in pursuance of an order under this sub-section or sub-section (2A), such additional security, as may be specified in the order, for all or any of the aforesaid purposes.

(3B) No dealer shall be required to furnish any security under sub-section (2A) or any security or additional security under sub-section (3A) by the authority referred to therein, unless he has been given an opportunity of being heard and the amount of security that may be required to be furnished by any dealer under either of the aforesaid sub-sections or the aggregate of the amount of such security and the amount of additional security that may be required to be furnished by any dealer under sub-section (3A), shall in no case exceed the tax payable, in accordance with the estimate of such authority, on the turnover of the dealer for the year in which such security or, as the case may be, additional security is required to be furnished.

(3C) Where the security furnished by a dealer under sub-section (2A) or sub-section (3A) is in the form of a surety bond and the surety becomes insolvent or dies, the dealer shall, within thirty days of the occurrence of any of the aforesaid events, inform the authority granting the certificate of registration and shall within ninety days of such occurrence furnish a fresh surety bond or furnish in the prescribed manner other security for the amount of the bond.

(3D) The authority granting the certificate of registration may by order and for good and sufficient cause forfeit the whole or any part of the security furnished by a dealer,—

(a) for realising any amount of tax or penalty payable by the dealer ;

(b) if the dealer is found to have misused any of the forms referred to in sub-section (2A) or to have failed to keep them in proper custody :

Provided that no order shall be passed under this sub-section without giving the dealer an opportunity of being heard.

(3E) Where by reason of an order under sub-section (3D), the security furnished by any dealer is rendered insufficient, he shall make up the deficiency in such manner and within such time as may be prescribed.

(3F) The authority issuing the forms referred to in sub-section (2A) may refuse to issue such forms to a dealer who has failed to comply with an order under that sub-section or sub-section (3A), or with the provisions of sub-section (3C) or sub-section (3E), until the dealer has complied with such order or such provisions, as the case may be.

(3G) The authority granting a certificate of registration may, on application by the dealer to whom it has been granted, order the refund of any amount or part thereof deposited by the dealer by way of security under this section, if it is not required for the purposes of this Act.

(3H) Any person aggrieved by an order passed under sub-section (2A), sub-section (3A), sub-section (3D) or sub-section (3G) may, within thirty days of the service of the order on him, but after furnishing the security, prefer, in such form and manner as may be prescribed, an appeal against such order to such authority (hereafter in this section referred to as the "appellate authority") as may be prescribed :

Provided that the appellate authority may, for sufficient cause, permit such person to present the appeal,—

(a) after the expiry of the said period of thirty days ; or

(b) without furnishing the whole or any part of such security.

(3I) The procedure to be followed in hearing any appeal under sub-section (3H), and the fees payable in respect of such appeals shall be such as may be prescribed.

(3J) The order passed by the appellate authority in any appeal under sub-section (3H) shall be final;

(d) in sub-section (4), in clause (b), for the words "or has ceased to exist", the words, brackets, figures and letters "or has ceased to exist or has failed without sufficient cause, to comply with an order under sub-section (3A) or with the provisions of sub-section (3C) or sub-section (3E) or has failed to pay any tax or penalty payable under this Act" shall be substituted.

5. In section 8 of the principal Act,—

(a) for sub-section (2A), the following sub-section shall be substituted, namely :—

"(2A) Notwithstanding anything contained in sub-section (1A) of section 6 or sub-section (1) or sub-section (2) of this section, the tax payable under this Act by a dealer on his turnover in so far as the turnover or any part thereof relates to the sale of any goods, the sale or, as the case may be, the purchase of which is, under the sales tax law of the appropriate State, exempt from tax generally or subject to tax generally at a rate which is lower than three per cent. (whether called a tax or fee or by any other name), shall be nil or, as the case may be, shall be calculated at the lower rate

Amend-
ment of
section 8.

Explanation.— For the purposes of this sub-section a sale or purchase of any goods shall not be deemed to be exempt from tax generally under the sales tax law of the appropriate State if under that law the sale or purchase of such goods is exempt only in specified circumstances or under specified conditions or the tax is levied on the sale or purchase of such goods at specified stages or otherwise than with reference to the turnover of the goods”;

(b) in sub-section (4), the following proviso shall be inserted at the end, namely :—

“Provided that the declaration referred to in clause (a) is furnished within the prescribed time or within such further time as that authority may, for sufficient cause, permit”;

(c) for sub-section (5), the following sub-section shall be substituted, namely :—

“(5) Notwithstanding anything contained in this section, the State Government may, if it is satisfied that it is necessary so to do in the public interest, by notification in the Official Gazette, and subject to such conditions as may be specified therein, direct,—

(a) that no tax under this Act shall be payable by any dealer having his place of business in the State in respect of the sales by him, in the course of inter-State trade or commerce, from any such place of business of any such goods or classes of goods as may be specified in the notification, or that the tax on such sales shall be calculated at such lower rate than those specified in sub-section (1) or sub-section (2) as may be mentioned in the notification;

(b) that in respect of all sales of goods or sales of such classes of goods as may be specified in the notification, which are made, in the course of inter-State trade or commerce, by any dealer having his place of business in the State or by any class of such dealers as may be specified in the notification to any person or to such class of persons as may be specified in the notification, no tax under

this Act shall be payable or the tax on such sales shall be calculated at such lower rates than those specified in sub-section (1) or sub-section (2) as may be mentioned in the notification."

Amend-
ment of
section 9.

6. In section 9 of the principal Act, in sub-section (2), for the words "refunds, penalties," the words "refunds, rebates, penalties," shall be substituted.

Inser-
tion of
new
section
9B.

7. After section 9A of the principal Act, the following section shall be inserted, namely :—

Round-
ing off
of tax,
etc.

"9B. The amount of tax, interest, penalty, fine or other sum payable, and the amount of refund due, under the provisions of this Act shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise, it shall be ignored :

Provided that nothing in this section shall apply for the purpose of collection by a dealer of any amount by way of tax under this Act in respect of any sale by him of goods in the course of inter-State trade or commerce."

Amend-
ment of
section 10.

8. In section 10 of the principal Act,—

(a) for clause (a), the following clauses shall be substituted, namely :—

"(a) furnishes a certificate or declaration under sub-section (2) of section 6 or sub-section (1) of section 6A or sub-section (1) of section 8, which he knows, or has reason to believe, to be false; or

(aa) fails to get himself registered as required by section 7, or fails to comply with an order under sub-section (3A) or with the requirements of sub-section (3C) or sub-section (3E), of that section ;

(b) in clause (d), for the word, brackets and letter "chuse (b)", the words, brackets and letters "clause (b) or clause (c) or clause (d)" shall be substituted.

9. In section 10A of the principal Act, in sub-section (1), for the words "the tax which would have been levied under this Act in respect of the sale to him of the goods if the offence had not been committed," the words, brackets and figures "the tax which would have been levied under sub-section (2) of section 8 in respect of the sale to him of the goods, if the sale had been a sale falling within that sub-section" shall be substituted. Amendment of section 10A.

10. In section 13 of the principal Act,—

(a) in sub-section (1),—

(i) in clause (b), after the words "the deductions which may be made", the words, brackets, letters and figures "under clause (c) of sub-section (1) of section 8A" shall be inserted ;

(ii) in clause (d), the words "the State of origin of such form or certificate and the time within which any such certificate or declaration shall be produced or furnished" shall be inserted at the end ;

(b) for sub-section (2), the following sub-section shall be substituted, namely :—

"(2) Every rule made by the Central Government under sub-section (1) shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be ; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.";

Amendment of section 13.

(c) in sub-section (4),—

(i) after clause (a), the following clause shall be inserted, namely :—

“(aa) the manner in which security may be furnished under sub-section (2A) or sub-section (3A) or sub-section (3C) of section 7 and the manner in which and the time within which any deficiency may be made up under sub-section (3E) of that section”;

(ii) for clause (e), the following clauses shall be substituted, namely :—

“(e) the authority from whom, the conditions subject to which and the fees subject to payment of which any form of certificate prescribed under clause (a) of the first proviso to sub-section (2) of section 6 or of declaration prescribed under sub-section (1) of section 6A or sub-section (4) of section 8 may be obtained, the manner in which such forms shall be kept in custody and records relating thereto maintained and the manner in which any such form may be used and any such certificate or declaration may be furnished ;

(ee) the form and manner in which, and the authority to whom, an appeal may be preferred under sub-section (3H) of section 7, the procedure to be followed in hearing such appeals and the fees payable in respect of such appeals”;

(d) in sub-section (5), for the words “the State Government”, the words “the Central Government or, as the case may be, the State Government” shall be substituted.

11. In section 14 of the principal Act,—

(a) for clause (i), the following clause shall be, and shall be deemed always to have been, substituted, namely :—

(i) coal, including coke in all its forms, but excluding charcoal ;

Provided that during the period commencing on the 23rd day of February, 1967 and ending with the date of

commencement of section 11 of the Central Sa (Amendment) Act, 1972, this clause shall have effect subject to the modification that the words "but excluding charcoal" shall be omitted';

(b) for clause (iv), the following clause shall be substituted, namely :—

"(iv) iron and steel, that is to say,—

(i) pig iron and cast iron including ingot moulds bottom plates, iron scrap, cast iron scrap, runner scrap and iron skull scrap ;

(ii) steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes);

(iii) skelp bars, tin bars, sheet bars hoe-bars and sleeper bars ;

(iv) steel bars (rounds, rods, squares, flats, octagons and hexagons, plain and ribbed or twisted, in coil form as well as straight lengths);

(v) steel structurals (angles, joists, channels, tees, sheet piling sections, Z sections or any other rolled sections);

(vi) sheets, hoops, strips and skelp, both black and galvanised, hot and cold rolled, plain and corrugated, in all qualities, in straight lengths and in coil form, as rolled and in rivetted condition ;

(vii) plates both plain and chequered in all qualities ;

(viii) discs, rings, forgings and steel castings ;

(ix) tool, alloy and special steels of any of the above categories ;

(x) steel melting scrap in all forms including steel skull, turnings and borings ;

(xi) steel tubes, both welded and seamless of all diameters and lengths, including tube fittings;

(xii) tin-plates, both hot dipped and electrolytic and tinfree plates;

(xiii) fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers, rails—heavy and light crane rails;

(xiv) wheels, tyres, axles and wheel sets;

(xv) wire rods and wires—rolled, drawn, galvanised, aluminised, tinned or coated such as by copper;

(xvi) defectives, rejects, cuttings or end pieces of any of the above categories”;

(c) for clause (v), the following clause shall be substituted namely :—

“(v) jute, that is to say, the fibre extracted from plants belonging to the species *Corchorus capsularis* and *Corchorus olitorius* and the fibre known as mosha or bimli extracted from plants of the species *Hibiscus cannabinus* and *Hibiscus sabdariffa—Var altissima* and the fibre known as Sunn or Sunnhemp extracted from plants of the species *Crotalaria juncea* whether baled or otherwise”;

(d) for clause (vi), the following clause shall be substituted, namely :—

“(vi) Oilseeds, that is to say,—

(i) Groundnut or Peanut (*Arachis hypogaea*);

(ii) Sesamum or Til (*Sesamum orientale*);

(iii) Cotton seed (*Gossypium Spp.*);

(iv) Soyabean (*Glycine soja*);

(v) Rapeseed and Mustard—

- (1) *Toria* (*Brassica campestris* var *toria*);
- (2) Rai (*Brassica juncea*);
- (3) Jamba—Taramira (*Eruca Satiya*);
- (4) Sarson, yellow and brown (*Brassica campestris* var *sarson*);
- (5) Banarsi Rai or True Mustard (*Brassica nigra*);
- (vi) Linseed (*Linum usitatissimum*);
- (vii) Castor (*Ricinus communis*);
- (viii) Coconut (i.e. Copra excluding tender coconuts) (*Cocos nucifera*);
- (ix) Sunflower (*Helianthus annus*);
- (x) Nigar seed *Guizotia abyssinica*);
- (xi) Neem, vepa (*Azadirachta indica*);
- (xii) Mahua, illupai, Ippe (*Madhuca indica* M. *Latifolia*, *Bassia*, *Latifolia* and *Madhuca longifolia* syn. *M. Longifolia*);
- (xiii) Karanja, Pongam, Honga (*Pongamia pinnata* syn. *P. Glabra*);
- (xiv) Kusum (*Schleichera oleosa*, syn. *S. Trijuga*);
- (xv) Panna, Undi (*Calophyllum inophyllum*);
- (xvi) Kokum (*Carcinia indica*);
- (xvii) Sal (*Shorea robusta*);
- (xviii) Tung (*Aleurites fordii* and *A. montana*);
- (xix) Red palm (*Elaeis guinensis*);
- (xx) Safflower (*Carthamus tinctorius*).

12. In section 15 of the principal Act, in clause (b),—

(a) for the words “the tax so levied”, the words “and tax has been paid under this Act in respect of the sale of such goods in the course of inter-State trade or commerce, the tax levied under such law” shall be, and shall be deemed to have been, substituted, with effect from the 1st day of October, 1958;

(b) for the words “shall be refunded to such person”, the words “shall be reimbursed to the person making such sale in the course of inter-State trade or commerce” shall be substituted.

13. In the principal Act, after Chapter IV, the following Chapter shall be inserted, namely:—

Amendment of section 15.

Insertion of new Chapter V.

CHAPTER V

LIABILITY IN SPECIAL CASES

16. In this Chapter,—

Defini-
tions.

(a) "appropriate authority", in relation to a company, means the authority competent to assess tax on the company ;

(b) "company" and "private company" have the meanings respectively assigned to them by clauses (i) and (iii) of sub-section (1) of section 3 of the Companies Act, 1956.

17. (1) Every person—

(a) who is the liquidator of any company which is being wound up, whether under the orders of a court or otherwise ; or

Com-
pany in
liqui-
dation.

(b) who has been appointed the receiver of any assets of a company,

(hereinafter referred to as the liquidator) shall, within thirty days after he has become such liquidator, give notice of his appointment as such to the appropriate authority.

(2) The appropriate authority shall, after making such inquiry or calling for such information as it may deem fit, notify to the liquidator within three months from the date on which he receives notice of the appointment of the liquidator the amount which, in the opinion of the appropriate authority would be sufficient to provide for any tax which is then, or is likely hereafter to become, payable by the company.

(3) The liquidator shall not part with any of the assets of the company or the properties in his hands until he has been notified by the appropriate authority under subsection (2) and on being so notified, shall set aside an amount equal to the amount notified and, until he so sets aside such amount shall not part with any of the assets of the company or the properties in his hands :

Provided that nothing contained in this sub-section shall debar the liquidator from parting with such assets or properties in compliance with any order of a court or for the purpose of the payment of the tax payable by the company under this Act or for making any payment to secured creditors whose debts are entitled under law to priority of payment over debts due to Government on the date of liquidation or for meeting such costs and expenses of the winding up of the company as are in the opinion of the appropriate authority reasonable.

(4) If the liquidator fails to give the notice in accordance with sub-section (1) or fails to set aside the amount as required by, or parts with any of the assets of the company or the properties in his hands in contravention of the provisions of sub-section (3), he shall be personally liable for the payment of the tax which the company would be liable to pay:

Provided that if the amount of any tax payable by the company is notified under sub-section (2), the personal liability of the liquidator under this sub-section shall be to the extent of such amount.

(5) Where there are more liquidators than one, the obligations and liabilities attached to the liquidator under this section shall attach to all the liquidators jointly and severally.

(6) The provisions of this section shall have effect notwithstanding anything to the contrary contained in any other law for the time being in force.

18. Notwithstanding anything contained in the Companies Act, 1956, when any private company is wound up after the commencement of this Act, and any tax assessed on the company under this Act for any period, whether before or in the course of or after its liquidation, cannot be recovered, then, every person who was a director of the private company at any time during the period for which the tax is due shall be jointly and severally liable for the payment of such tax unless he proves that the non-recovery cannot be attributed to any gross neglect, misfeasance or breach of duty on his part in relation to the affairs of the company.

Liability
of direc-
tors of
private
com-
pany in
liqui-
dation.

14. (1) The principal Act, as in force on the 5th day of August 1971, is hereby extended to, and shall be in force in the Kohima and Mokokchung districts in the State of Nagaland.

Extension of the principal Act to Kohima and Mokokchung districts in the State of Nagaland.

(2) The amendments made to the principal Act by this Act shall come into force in the Kohima and Mokokchung districts in the State of Nagaland on the date on which this sub-section comes into force.

15. (1) Notwithstanding anything contained in any judgment, decree or order of any court or other authority to the contrary, any assessment, re-assessment, levy or collection of any tax made or purporting to have been made, any action or thing taken or done in relation to such assessment, re-assessment, levy or collection under the provisions of the principal Act before the commencement of this section shall be deemed to be as valid and effective as if such assessment, re-assessment, levy or collection or action or thing had been made, taken or done under the principal Act as amended by clause (a) of section 11 and clause (a) of section 12 of this Act, and accordingly—

Validation of assessments, etc.

(a) all acts, proceedings or things done or action taken by the State Government or by any other officer of the State Government or by any other authority in connection with the assessment, re-assessment, levy or collection of such tax shall, for all purposes, be deemed to be and to have always been done or taken in accordance with law;

(b) no suit or other proceedings shall be maintained or continued in any court or before any authority for the refund of any such tax; and

(c) no court shall enforce any decree or order directing the refund of any such tax.

(2) For the removal of doubts, it is hereby declared that nothing in sub-section (1) shall be construed as preventing any person—

(a) from questioning in accordance with the provisions of the principal Act, as amended by this Act, the assessment, re-assessment, levy or collection of such tax for any period, or

(b) from claiming refund of any tax paid by him in excess of the amount due from him under the principal Act as amended by this Act.

THE KHADI AND OTHER HANDLOOM INDUSTRIES
DEVELOPMENT (ADDITIONAL EXCISE DUTY ON
CLOTH) AMENDMENT ACT, 1972

AN
ACT

further to amend the Khadi and other Handloom Industries Development (Additional Excise Duty on Cloth) Act, 1953.

BE it enacted by Parliament in the Twenty-third Year of the Republic of India as follows :—

1. This Act may be called the Khadi and other Handloom Industries Development (Additional Excise Duty on Cloth) Amendment Act, 1972.

Short
title.

2. In section 3 of the Khadi and other Handloom Industries Development (Additional Excise Duty on Cloth) Act, 1953 (hereinafter referred to as the principal Act, in sub-section (1), for the proviso, the following proviso shall be substituted, and shall be deemed to have been substituted with effect from the 10th day of January, 1957, namely :—

Amend-
ment of
section 3.

“Provided that no such duty shall be levied on cloth—

(i) which is exported out of India, or

(ii) which is used in the manufacture of goods which are exported out of India”.

3. In sub-section (2) of section 5 of the principal Act,—

Amend-
ment of
section 5.

(i) in clause (e), after the words “exempt from”, the words “the whole or any part of” shall be inserted, and shall be deemed to have been inserted with effect from the 1st day of March, 1960 ;

(ii) the following proviso shall be inserted, and shall be deemed always to have been inserted, namely :—

“Provided that any rule under clause (e) may be made so as to have retrospective effect from any date not earlier than two years before the date of publication thereof”.

Validation of duty of excise levied and collected under the principal Act in respect of certain period.

4. (1) Notwithstanding anything contained in the principal Act, or in the rules made thereunder, the duty of excise levied and collected or the purporting to have been levied and collected under the principal Act during the period beginning on the 1st day of March, 1969 and ending with the 6th day of July, 1970, on the cotton fabrics referred to in sub-section (2), manufactured by a manufacturer, shall be deemed to have been validly levied and collected in accordance with the rules published with the notification of the Government of India in the former Ministry of Commerce and Industry No. S. R. O. 1479, dated the 25th July, 1953, as subsequently amended by the notification of the Government of India in the Ministry of Foreign Trade No. S. O. 2369, dated the 7th July, 1970, as if those rules as so amended were in force at all material times when such duty was levied and collected and accordingly—

(i) no suit or other proceedings shall be maintained or continued in any court for the refund of any such duty so levied and collected;

(ii) no court shall enforce a decree or order directing the refund of any such duty so levied and collected; and

(iii) any such duty levied or assessed under the principal Act in respect of the aforesaid period, but not collected, may be recovered in the manner provided under the principal Act.

Explanation—In this sub-section, “manufacturer” means a person who is engaged in the business of—

(i) spinning of cotton twist, yarn or thread; or

(ii) weaving of cotton fabrics; or

(iii) processing of cotton fabrics,

with the aid of power and who has a proprietary interest in at least two of the aforesaid businesses.

(2) The cotton fabrics referred to in sub-section (1), are—

(i) medium A fabrics, unprocessed;

(ii) medium B and course fabrics, being—

(a) unprocessed; or

(b) bleached; or

(c) dyed; or

(d) if bleached and dyed, not printed; or

(e) “Dhoti”, “Sari”, “Long Cloth”, “Shirting” or “Drill”

within the meaning of the *Explanation* to the notification of the Textile Commissioner No. S.O. 3656, dated the 13th October, 1964 issued under clause 22 of the Cotton Textiles (Control) Order, 1948.

THE ANDHRA PRADESH APPROPRIATION (VOTE ON
ACCOUNT) ACT, 1973

AN
ACT

to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Andhra Pradesh for the services of a part of the financial year 1973—74.

BE it enacted by Parliament in the Twenty fourth Year of the Republic of India as follows :—

- | | |
|--|---|
| 1. This Act may be called the Andhra Pradesh Appropriation (Vote on Account) Act, 1973. | Short
title. |
| 2. From and out of the Consolidated Fund of the State of Andhra Pradesh there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of two hundred and eighteen crores, fifty lakhs and twenty-three thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1973—74. | With-
drawal of
Rs. 2,18,50,
23 000
from and
out of the
Consoli-
dated
Fund of
the State
of Andhra
Pradesh
for the
financial
year
1973—74. |
| 3. The sums authorised to be withdrawn from and out of the Consolidated Fund of the State of Andhra Pradesh by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. | Appro-
priation. |

THE SCHEDULE
(See sections 2 and 3)

1	2	3		
		Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
No. of Vote	Services and purposes	Rs.	Rs.	Rs.
I	Land Revenue	2,14,80,000	..	2,14,80,000
II	Excise Department . . .	96,56,000	11,000	96,67,000
III	Taxes on Vehicles . . .	12,97,000	3,000	13,00,000
IV	Sales Tax Administration	55,95,000	3,000	56,00,000
V	Other Taxes and Duties Administration . . .	3,00,000	..	3,00,000
VI	Stamps Administration . . .	9,33,000	..	9,33,000
VII	Registration Department . . .	25,86,000	1,000	25,87,000
	<i>Dept Charges</i>	..	29,41,38,000	29,41,38,000
VIII	State Legislature . . .	26,08,000	60,000	26,68,000
IX	Heads of State, Ministers and Headquarters Staff	1,91,29,000	6,33,000	1,97,62,000
X	District Administration and Miscellaneous . . .	4,74,93,000	4,000	4,74,97,000
XI	Administration of Justice . . .	99,40,000	13,93,000	1,13,33,000
XII	Jails	49,15,000	..	49,15,000
XIII	Police	6,37,35,000	17,000	6,37,52,000
XIV	Commerce and Export Promotion Department, Weights and Measures, etc. . . .	44,08,000	..	44,08,000
XV	Miscellaneous Departments . . .	74,77,000	..	74,77,000
XVI	Mines and Archeology, etc. . . .	17,16,000	..	17,16,000
XVII	Education	26,33,29,000	0001,	26,33,30,000
XVIII	Medical	6,35,27,000	..	6,35,27,000
XIX	Public Health and Family Planning	4,37,72,000	..	4,37,72,000
XX	Agriculture	3,44,76,000	..	3,44,76,000
XXI	Fisheries	45,35,000	..	45,35,000
XXII	Animal Husbandary	2,16,31,000	..	2,16,31,000
XXIII	Co-operation	83,52,000	..	83,52,000

1	2	3		
		Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
XXIV	Industries	95,73,000	..	95,73,000
XXV	Community Development Projects, National Extension Service and Local Development Works	3,62,50,000	..	3,62,50,000
XXVI	Labour and Employment	70,98,000	..	70,98,000
XXVII	Other Miscellaneous Social and Developmental Organisations	31,55,000	..	31,55,000
XXVIII	Women's Welfare Department, etc.	18,55,000	..	18,55,000
XXIX	Welfare of Scheduled Tribes Castes and other Backward Classes	5,04,37,000	..	5,04,37,000
XXX	Interest on Capital Outlay on Multi-purpose River Schemes	4,21,85,000	..	4,21,85,000
XXXI	Irrigation	8,93,16,000	..	8,93,16,000
XXXII	Electricity	3,21,12,000	..	3,21,12,000
XXXIII	Public Works	6,91,93,000	31,000	6,92,24,000
XXXIV	Ports and Pilotage	24,84,000	..	24,84,000
XXXV	Femine Relief	1,60,84,000	..	1,60,84,000
XXXVI	Pensions	2,23,87,000	4,40,000	2,28,27,000
XXXVII	Territorial and Political Pensions	1,31,000	..	1,31,000
XXXVIII	Privy Purses and Allowances of Iadian Rulers	8,000	..	8,000
XXXIX	Stationary and Printing	76,12,000	38,000	76,50,000
XL	Forest Department	2,01,17,000	10,000	2,01,27,000
XLI	Miscellaneous	4,72,65,000	17,000	4,72,82,000
XLII	Municipal Administration	35,19,000	..	35,19,000
XLIII	Other Miscellaneous Compensations and Assignments	2,86,35,000	8,98,000	2,95,33,000
XLIV	Compensation to Zamindars	2,97,000	..	2,97,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		R.	Rs.	Rs.
XLV	Capital Outlay on Improvement of Public Health	1,22,39,000	..	1,22,39,000
XLVI	Capital Outlay on Schemes of Agricultural Improvement and Research	2,00,000	..	2,00,000
XLVII	Capital Outlay on Industrial and Economic Development	2,30,18,000	11,70,000	2,41,88,000
XLVIII	Capital Outlay on Multi-purpose River Schemes	1,88,33,000	..	1,88,33,000
XLIX	Capital Outlay on Irrigation	5,78,85,000	..	5,78,85,000
L	Capital Outlay on Electricity Schemes	1,53,80,000	..	1,53,80,000
LI	Capital Outlay on Public Works	1,72,14,000	..	1,72,14,000
LII	Other Works	57,000	..	57,000
LIII	Capital Outlay on Forests	72,000	..	72,000
LIV	Commuted Value of Pensions	15,00,000	33,000	15,33,000
LV	Capital Outlay on Schemes of Government Trading	8,61,75,000	50,000	8,62,25,000
LVI	Loans and Advances by the State Government	6,20,76,000	..	6,20,76,000
	Public Debt Repayment . . . . .	..	45,88,18,000	45,88,18,000
	TOTAL	1,42,72,52,000	75,77,71,000	2,18,50,23,000

THE ANDHRA PRADESH APPROPRIATION ACT, 1973

AN
ACT

to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Andhra Pradesh for the services of the financial year 1972—73.

BE it enacted by Parliament in the Twenty-fourth year of the Republic of India as follows :—

1. This Act may be called the Andhra Pradesh Appropriation Act, 1973.

Short
title.

2. From and out of the Consolidated Fund of the State of Andhra Pradesh there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedule to the Order made by the President on the 16th day of February, 1973 under article 357 of the Constitution and published with the notification of the Government of India in the Ministry of Finance No. S.O. 100(E) of the said date] to the sum of seventy-one crores, fifty-nine lakhs, three thousand and two hundred rupees towards defraying the several charges which will come in course of payment during the financial year 1972—73, in respect of the services specified in column 2 of the Schedule.

Issue of
Rs. 71,59,
03,200
from and
out of the
Consoli-
dated
Fund of
the State
of Andhra
Pradesh
for the
financial
year
1972-73.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Andhra Pradesh by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

Appro-
priation.

THE SCHEDULES
(See Sections 2 and 3)

1	2	3		
		Sums not exceeding		
No. of Vote	Services and purposes	Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
II	Excise Department	200	..	200
	Debt Charges . . . . .	..	35,300	35,300
VIII	State Legislature	3,17,600	29,700	3,47,300
IX	Heads of State, Ministers and Headquarters Staff	1,07,700	89,800	1,97,500
X	District Administration and Miscellaneous	1,35,800	..	1,35,800
XII	Jails	4,73,900	..	4,73,900
XIII	Police	1,90,00,000	..	1,90,00,000
XVI	Mines and Archaeology, etc. . . . .	..	3,100	3,100
XVII	Education	1,24,54,400	2,700	1,24,57,100
XIX	Public Health and Family Planning	12,43,000	..	12,43,000
XX	Agriculture	2,87,48,000	..	2,87,48,000
XXII	Animal Husbandry	18,61,300	2,28,200	20,89,500
XXIII	Co-operation	17,500	1,400	18,900
XXIV	Industries	9,36,000	300	9,36,300
XXV	Community Development Projects, National Extension Service and Local Development Works	87,14,700	..	87,14,700
XXVII	Other Miscellaneous, Social and Developmental Organisations	1,65,52,100	..	1,65,52,100
XXVIII	Women's Welfare Department, etc.	25,000	5,800	30,800
XXIX	Welfare of Scheduled Tribes Castes and Other Backward Classes	20,61,100	..	20,61,100
XXXI	Irrigation	2,45,000	..	2,45,000
XXXIII	Public Works.	16,44,600	1,53,700	17,98,300
XXXV	Famine Relief	30,87,33,500	..	30,87,33,500
XXXVII	Territorial and Political Pensions . . . . .	..	34,500	34,500
XL	Forest Department	9,50,000	5,000	9,55,000

1 No. of Vote	2 Services and purposes	3		
		Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
XLI	Miscellaneous	1,16,09,300	600	1,16,09,900
XLII	Municipal Administration	13,48,200	..	13,48,200
XLV	Capital Outlay on Improvement of Public Health . . . . .	..	53,800	53,800
XLVI	Capital Outlay on Schemes of Agricultural Improvement and Research . . . . .	..	8,700	18,700
XLVII	Capital Outlay on Industrial and Economic Development	94,00,000	47,33,700	1,41,33,700
XLIX	Capital Outlay on Irrigation	2,86,69,000	..	2,86,69,000
LI	Capital Outlay on Public Works	26,91,400	3,48,600	30,40,000
LV	Capital Outlay on Schemes of Government Trading	5,600	..	5,600
LVI	Loans and Advances by the State Government	25,22,13,400	..	25,22,13,400
	TOTAL	71,01,58,300	57,44,900	71,59,03,200

THE APPROPRIATION (RAILWAYS) ACT, 1973

AN
ACT

to authorise payment an appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 1972—73 for the purposes of railways.

BE it enacted by Parliament in the Twenty-fourth Year of the Republic of India as follows :—

- | | |
|--|--|
| 1. This Act may be called the Appropriation (Railways) Act, 1973. | Short
title. |
| 2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one hundred and seventeen crores, sixty-nine lakhs and forty-four thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1972—73, in respect of the services relating to railways specified in column 2 of the Schedule. | Issue
of Rs. 117
69,44,000
out of the
Consoli-
dated
Fund of
India for
the finan-
cial year
1972—73. |
| 3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. | Appro-
priation. |

THE SCHEDULE
(See Sections 2 and 3)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament Rs.	Charged on the Consoli- dated Fund Rs.	Total Rs.
1	Railway Board	3,61,000	..	3,61,000
4	Working Expenses Adminis- tration	1,80,56,000	1,18,000	1,81,74,000
5	Working Expenses Repairs and Maintenance	18,23,21,000	4,32,000	18,27,53,000
6	Working Expenses—Operating Staff	1,21,45,000	2,23,000	1,23,68,000
7	Working Expenses—Operation (Fuel)	4,35,27,000	3,000	4,35,30,000
8	Working Expenses—Operation other than Staff and Fuel	5,70,65,000	15,58,000	5,86,23,000
9	Working Expenses—Miscella- neous Expenses	2,35,47,000	3,26,000	2,38,73,000
10	Working Expenses—Staff Welfare	74,76,000	1,000	74,77,000
12	Dividend to General Revenues	3,48,76,000	..	3,48,76,000
14	Construction of New Lines— Capital and Depreciation Reserve Fund . . . . .	..	28,45,000	29,45,000
15	Open Line Works—Capital, Depreciation Reserve Fund and Development Fund	77,65,01,000	30,07,000	77,95,08,000
16	Pensionary Charges—Pension Fund	92,76,000	..	92,76,000
17	Repayment of Loans from General Revenues and Interest thereon Develop- ment Fund	31,80,000	..	31,80,000
	TOTAL	116,83,31,000	86,13,000	117,69,44,000

THE APPROPRIATION (RAILWAYS) NO. 2 ACT 1973

AN
ACT

to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of India for the services of the financial year 1973—74 for the purposes of Railways

BE it enacted by Parliament in the Twenty-fourth Year of the Republic of India as follows :—

1. This Act may be called the Appropriation (Railways) No. 2 Act, 1973. Short title.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of two thousand one hundred and forty-one crores, forty lakhs and ninety-eight thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1973—74, in respect of the services relating to railways specified in column 2 of the Schedule. Issue of
Rs. 21.41,
40.98 000
out of
the Con-
solidated
Fund of
India
for the
financial
year
1973—74.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appro-
priation.

THE SCHEDULE
(See sections 2 and 3)

1 No. of Vote	2 Services and purposes	3		
		Voted by Parliament	Sums not exceeding Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
1	Railway Board	1,75,16,000	..	1,75,16,000
2	Miscellaneous Expenditure	7,96,92,000	3,00,000	7,99,92,000
3	Payments to Worked Lines and Others	15,45,000	..	15,45,000
4	Working Expenses—Administration	98,77,04,000	20,000	98,77,24,000
5	Working Expenses—Repairs and Main- tenance	363,59,77,000	35,000	363,60,12,000
6	Working Expenses—Operating Staff	209,55,49,000	..	209,55,49,000
7	Working Expenses—Operating (Fuel)	185,54,39,000	..	185,54,39,000
8	Working Expenses—Operation other than Staff and Fuel	57,24,00,000	81,26,000	58,05,26,000
9	Working Expenses—Miscellaneous Expenses	42,08,30,000	9,14,000	42,17,44,000
10	Working Expenses—Staff Welfare	32,18,78,000	..	32,18,78,000
11	Working Expenses—Appropriation to Depreciation Reserve Fund	115,00,00,000	..	115,00,00,000
11A	Working Expenses—Appropriation to Pension Fund	16,00,00,000	..	16,00,00,000
12	Dividend to General Revenues	172,61,46,000	..	172,61,46,000
13	Open Line Works (Revenue)	8,00,38,000	..	8,00,38,000
14	Construction of New Lines Capital and Depreciation Reserve Fund	36,76,55,000	..	36,76,55,000
15	Open Line Works—Capital, Depreciation Reserve Fund and Development Fund	741,60,12,000	6,30,000	741,66,42,000
16	Pensionary Charges—Pension Fund	12,57,34,000	..	12,57,34,000
17	Repayment of Loans from General Revenues and Interest thereon—Deve- lopment Fund	5,22,78,000	..	5,22,78,000
18	Appropriation to Development Fund	16,46,59,000	..	16,46,59,000
19	Appropriation to Revenue Reserve Fund	8,53,99,000	..	8,53,99,000
20	Payments towards Amortisation of over-capitalisation, Repayment of Loans from General Revenues and Interest thereon—Revenue Reserve Fund	8,76,22,000	..	8,76,22,000
	TOTAL	2140,40,73,000	1,00,25,000	2141,40,98,000

THE APPROPRIATION ACT, 1973

AN
ACT

to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 1972—73.

Enacted by Parliament in the Twenty-fourth Year of the Republic of India as follows :—

- | | |
|---|--|
| 1. This Act may be called the Appropriation Act, 1973 | Short
title. |
| 2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one thousand three hundred and two crores, ninety-three lakhs and seven thousand rupees towards defraying the several charges which will be in course of payment during the financial year 1972—73, in respect of the services specified in column 2 of the Schedule. | Issue of
Rs. 13 02,
93,61,000
out of the
Consoli-
dated
Fund of
India for
the year
1972—73. |
| 3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. | Appro-
priation. |

THE SCHEDULE
(See sections 2 and 3)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Ministry of Defence	5,49,000	..	5,49,000
2	Defence Services, Effective—Army	1,53,65,00,000	..	1,53,65,00,000
3	Defence Services, Effective—Navy	4,11,50,000	..	4,11,50,000
4	Defence Services, Effective—Air Force	27,71,20,000	..	27,71,20,000
5	Defence Services, Non-Effective	3,00,00,000	..	3,00,00,000
7	Education	5,26,50,000	..	5,26,50,000
10	Other Revenue Expenditure of the Ministry of External Affairs	80,00,00,000	..	80,00,00,000
11	Ministry of Finance	47,78,000	..	47,78,000
14	Taxes on Income including Corporation Tax, etc.	1,30,00,000	..	1,30,00,000
18	Mint	13,38,000	..	13,38,000
20	Opium Factories and Alkaloid Works	1,42,00,000	..	1,42,00,000
22	Grants-in-aid to State and Union Territory Governments	1,05,00,00,000	..	1,05,00,00,000
	<i>Interest on Debt and Other Obligations</i>	..	38,63,03,000	38,63,03,000
	<i>Payments of States' Share of Union Excise Duties</i>	..	28,63,64,000	28,63,64,000
27	Payments to the Indian Council of Agricultural Research	1,000	..	1,000
29	Department of Food	16,21,00,000	..	16,21,00,000
31	Department of Co-operation	93,78,000	..	93,78,000
33	Foreign Trade	6,83,13,000	..	6,83,13,000
34	Export-Oriented Industries	30,76,000	..	30,76,000
37	Ministry of Home Affairs	88,000	..	88,000
38	Cabinet	14,21,000	..	14,21,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
40	Police	10 23,28,000	..	10 23 28,000
41	Census	19,15,000	1,000	19 16,000
45	Delhi	4,94,86,000	6,00,000	5,00,86,000
46	Chardigarh	1,82,89,000	4,19,000	1,87,08,000
47	Andaman and Nicobar Islands	1,47,55,000	..	1,47,55,000
48	Arunachal Pradesh	2,15,87,000	..	2,15,87,000
54	Village and Small Industries . . . . .	..	4 17,000	4 17,000
57	Information and Publicity	56,00,000	..	56,00,000
63	Department of Rehabilitation . . . . .	..	21,000	21,000
64	Ministry of Law and Justice	1,000	..	1,000
66	Ministry of Petroleum and Chemicals	2 53,92,000	..	2 53,92,000
70	Roads	2 39,44,000	60,000	2 39 50,000
73	Ports	2 81,00,000	..	2 81,00,000
75	Department of Steel	7,35,73,000	..	7,35,73,000
76	Department of Mines	8,57,41,000	..	8,57,41,000
80	Aviation . . . . .	..	45,000	45,000
82	Ministry of Works and Housing	1,000	..	1,000
83	Public Works	14 38 20,000	2 00,000	14 40,20,000
84	Stationery and Printing . . . . .	..	1,36,000	1,36,000
86	Atomic Energy Research and Nuclear Power Schemes	2,000	..	2,000
89	Posts and Telegraphs Working Expenses	2 86 87,000	..	2 86,87,000
90	Posts and Telegraphs Dividend to General Revenues, Appropriations to Reserve Funds and Repayment of Loans from General Revenues	12 08,67,000	..	12,08,67,000
95	Department of Parliamentary Affairs	90,000	..	90,000
96	Department of Science and Technology	1,000	..	1,000
99	Department of Supply	2,97,00,000	..	2,97,00,000
	Union Public Service Commission . . . . .	..	5 00,000	5 00,000
104	Defence Capital Outlay	5,92 00,000	..	5 92,00,000

1 No. of Vote	2 Services and purposes	3		
		Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
105	Other Capital Outlay of the Ministry of Defence	15,30,000	..	15,30,000
108	Capital Outlay on Currency and Coinage	..	1,40,000	1,40,000
110	Commuted Value of Pensions	..	2,59,000	2,59,000
113	Loans and Advances by the Central Government	15,55,07,000	5,90,88,00,000	6,06,43,07,000
114	Purchase of Foodgrains and Fertilizers	67,55,17,000	2,77,000	67,57,94,000
115	Other Capital Outlay of the Ministry of Agriculture	1,000	..	1,000
116	Capital Outlay of the Ministry of Foreign Trade	11,000	..	11,000
118	Capital Outlay in Union Territories	41,45,000	1,00,00,000	1,41,45,000
120	Capital Outlay of the Ministry of Industrial Development	1,000	..	1,000
124	Capital Outlay of the Ministry of Labour and Rehabilitation	..	5,000	5,000
125	Capital Outlay of the Ministry of Petroleum and Chemical	21,99,89,000	..	21,99,89,000
126	Capital Outlay on Roads	7,48,90,000	..	7,48,90,000
129	Other Capital Outlay of the Ministry of Steel and Mines	36,97,01,000	..	36,97,01,000
132	Capital Outlay on Public Works	3,00,00,000	..	3,00,00,000
133	Delhi Capital Outlay	45,70,000	2,64,000	48,34,000
136	Capital Outlay on Posts and Telegraphs (Not met from Revenue)	1,000	..	1,000
	TOTAL	6,43,46,04,000	6,59,47,57,000	13,02,93,61,000

THE APPROPRIATION (VOTE ON ACCOUNT) ACT, 1973

AN
ACT

to provide for the withdrawal of certain sums from and out of the Consolidated Fund of India for the services of a part of the financial year 1973—74.

BE it enacted by Parliament in the Twenty-fourth Year of the Republic of India as follows :—

1. This Act may be called the Appropriation (Vote on Account) Act, 1973.

Short
title.

2. From and out of the Consolidated Fund of India there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of three thousand five hundred and six crores, eighty-one lakhs and ninety-nine thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1973—74.

With-
drawal
of Rs
35,06,81,
99 000
from and
out of
the Con-
solidated
Fund of
India
for the
financial
year
1973—74.

3. The sums authorised to be withdrawn from and out of the Consolidated Fund by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

Appro-
priation.

THE SCHEDULE
(See sections 2 and 3)

1	2	3				
		No. of Vote	Services and purposes	Sums not exceeding		
				Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs	Rs	Rs		
1	Department of Agriculture	Revenue	24,38,000	..	24,38,000	
2	Agriculture	Revenue	14,15,98,000		14,15,98,000	
		Capital	47,81,27,000	10,33,68,000	58,14,95,000	
3	Fisheries	Revenue	52,67,000	..	52,67,000	
		Capital	15,05,000	33,000	15,38,000	
4	Animal Husbandry and Dairy Development	Revenue	55,66,000	..	55,66,000	
		Capital	2,42,57,000	2,75,000	2,45,32,000	
5	Forest	Revenue	96,88,000	..	96,88,000	
		Capital	83,000	32,50,000	33,33,000	
6	Payments to Indian Council of Agricultural Research	Revenue	5,69,19,000	..	5,69,19,000	
7	Department of Food	Revenue	26,86,82,000	..	26,86,82,000	
		Capital	1,48,84,000	16,12,000	1,64,96,000	
8	Department of Community Development	Revenue	9,38,24,000	..	9,38,24,000	
		Capital	1,000	..	1,000	
9	Department of Co-operation	Revenue	55,80,000	..	55,80,000	
		Capital	6,10,09,000	14,00,000	6,24,09,000	
10	Department of Foreign Trade	Revenue	82,73,000	..	82,73,000	
11	Foreign Trade	Revenue	23,31,00,000	..	23,31,00,000	
		Capital	7,00,00,000	..	7,00,00,000	
12	Export Oriented Industries	Revenue	1,51,36,000	..	1,51,36,000	
		Capital	1,35,61,000	12,50,000	1,48,11,000	
13	Department of Internal Trade	Revenue	2,71,62,000	..	2,71,62,000	
		Capital	1,40,87,000	1,25,000	1,42,12,000	
14	Ministry of Communications	Revenue	12,68,000	..	12,68,000	
		Capital	32,17,000	..	32,17,000	
15	Overseas Communications Service	Revenue	99,43,000	..	99,43,000	
		Capital	31,13,000	3,000	31,16,000	
16	Posts and Telegraphs Working Expenses	Revenue	53,21,73,000	8,000	53,21,81,000	
17	Posts and Telegraphs—Dividend to General Revenues, Appropriations to Reserve Funds and Repayment of Loans from General Revenues	Revenue	11,49,77,000	..	11,49,77,000	
18	Capital Outlay on Posts and Telegraphs (Not met from Revenue)	Capital	17,77,84,000	..	17,77,84,000	

1 No. of Vote	2 Services and purposes	3		
		Voted by Parliament	Sums not exceeding Carried on the Consolidated Fund	Total
		Rs	Rs	Rs
19	Ministry of Defence . . . Revenue Capital	21,35,000 4,00,39,000		21,35,000 4,00,39,000
20	Defence Services—Army . . . Revenue	1,71,52,83,000	1,00,000	1,71,54,33,000
21	Defence Services—Navy . . . Revenue	14,56,83,000	7,000	14,56,90,000
22	Defence Services— Air Fore . . . Revenue	55,14,33,000	25,000	55,14,58,000
23	Defence Services—Pensions, etc. Revenue	10,06,67,000	2,000	10,06,69,000
24	Defence Capital Outlay . . . Capital	32,67,67,000	1,00,000	32,72,67,000
25	Department of Education . . . Revenue	44,30,000		44,30,000
26	Education . . . Revenue Capital	19,59,79,000 17,70,000	7,92,000	19,59,79,000 92,62,000
27	Department of Social Welfare Revenue Capital	4,41,91,000 83,000	83,000	4,41,91,000 1,66,000
28	Ministry of External Affairs Revenue Capital	13,71,55,000 30,00,000	1,000	13,71,56,000 30,00,000
29	Ministry of Finance . . . Revenue	3,50,49,000		3,50,49,000
30	Customs . . . Revenue	2,18,48,000	7,000	2,18,55,000
31	Union Excise Duties . . . Revenue	3,91,51,000	11,000	3,91,62,000
32	Taxes on Income, etc. . . Revenue	3,98,18,000	31,000	3,98,52,000
33	Stamps . . . Revenue Capital	93,04,000 13,13,000		93,04,000 13,13,000
34	Audit . . . Revenue	7,43,34,000	11,25,000	7,54,59,000
35	Currency, Coinage and Mint Revenue Capital	3,48,37,000 4,31,98,000		3,48,37,000 4,31,98,000
36	Pensions . . . Revenue Capital	3,55,02,000 1,18,70,000	6,33,000 80,000	3,61,35,000 1,19,50,000
37	Opium and Alkaloid Factories Revenue Capital	8,79,97,000 9,53,000	1,000	8,79,98,000 9,53,000
38	Transfers to State and Union Territory Governments Revenue Capital	58,17,17,000 .	1,35,37,75,000 2,07,11,83,000	1,93,54,92,000 2,07,11,83,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
	APPROPRIATION			
	<i>Interest payments</i> . . . Revenue	..	1,39,14,46,000	1,39,14,46,000
39	Other Expenditure of the Minis- try of Finance . . . Revenue	47,85,55,000	72,000	47,86,27,000
	Capital	10,95,62,000	..	10,95,62,000
40	Loans to Government Servants, etc. . . . Capital	11,57,81,000	..	11,57,81,000
	APPROPRIATION--			
	<i>Repayment of Debt</i> . . . Capital	..	19,00,19,17,000	19,00,19,17,000
41	Ministry of Health and Family Planning . . . Revenue	24,44,000	..	24,44,000
42	Medical and Public Health . . . Revenue	7,90,43,000	..	7,90,43,000
	Capital	3,92,33,000	6,27,000	3,98,60,000
43	Family Planning . . . Revenue	9,07,38,000	..	9,07,38,000
	Capital	79,73,000	..	79,73,000
44	Ministry of Heavy Industry . . . Revenue	2,10,000	..	2,10,000
45	Heavy Industries . . . Revenue	90,45,000	..	90,45,000
	Capital	8,61,77,000	..	8,61,77,000
46	Ministry of Home Affairs . . . Revenue	28,94,000	..	28,94,000
47	Cabinet Revenue	16,70,000	..	16,70,000
48	Department of Personnel and Administrative Reforms . . . Revenue	82,84,000	..	82,84,000
	Capital	..	4,17,000	4,17,000
49	Police Revenue	20,46,49,000	..	20,46,49,000
	Capital	42,08,000	1,75,00,000	2,17,08,000
50	Census Revenue	57,96,000	..	57,96,000
51	Other Expenditure of the Mi- nistry of Home Affairs . . . Revenue	11,21,49,000	2,43,61,000	13,65,10,000
	Capital	2,16,52,000	44,50,000	2,61,02,000
52	Delhi Revenue	13,04,20,000	6,86,000	13,11,06,000
	Capital	5,79,98,000	43,82,000	6,23,80,000
53	Chandigarh Revenue	1,60,18,000	6,40,000	1,66,58,000
	Capital	63,65,000	67,000	64,32,000
54	Andaman and Nicobar Islands . . . Revenue	2,30,58,000	1,000	2,30,59,000
	Capital	84,06,000	..	84,06,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
55	Arunachal Pradesh Revenue Capital	2,90,13,000 1,07,94,000	.. ..	2,90,13,000 1,07,94,000
56	Dadra and Nagar Haveli Revenue Capital	12,59,000 6,77,000	.. ..	12,59,000 6,77,000
57	Laccadive, Minicoy and Amindive Islands Revenue Capital	37,78,000 7,80,000	.. ..	37,78,000 7,80,000
58	Ministry of Industrial Development Revenue	32,36,000	..	32,36,000
59	Industries Revenue Capital	2,52,27,000 4,83,59,000	4,17,000 1,73,60,000	2,56,44,000 6,57,19,000
60	Ministry of Information and Broadcasting Revenue	6,51,000	..	6,51,000
61	Information and Publicity Revenue Capital	1,73,73,000 17,75,000	[..	1,73,73,000 17,75,000
62	Broadcasting Revenue Capital	3,00,47,000 2,44,23,000	.. ..	3,00,47,000 2,44,23,000
63	Ministry of Irrigation and Power Revenue	1,65,87,000	..	1,65,87,000
64	Irrigation and Flood Control Schemes Revenue Capital	2,58,96,000 1,40,27,000	.. 26,67,000	2,58,96,000 1,66,94,000
65	Power Schemes Revenue Capital	98,22,000 11,26,41,000	.. 2,24,96,000	98,22,000 13,51,37,000
66	Department of Labour and Employment Revenue	22,55,000	..	22,55,000
67	Labour and Employment Revenue Capital	4,82,56,000 29,92,000	1,000 ..	4,82,57,000 29,92,000
68	Department of Rehabilitation Revenue Capital	10,86,42,000 1,56,68,000	20,000 95,16,000	10,86,62,000 2,51,84,000
69	Ministry of Law, Justice and Company Affairs Revenue	1,28,47,000	..	1,28,47,000
70	Administration of Justice Revenue	43,000	7,44,000	7,87,000

1	2	3			
		Sums not exceeding			
No. of Vote	Services and purposes	Voted by Parliament	Charged on the Consolidated Fund	Total	
		Rs.			
71	Ministry of Petroleum and Chemicals	Revenue Capital	10,40,000 36,15,18,000	.. ..	10,40,000 36,15,18,000
72	Ministry of Planning	Revenue	1,01,000	..	1,01,000
73	Statistic	Revenue	94,16,000	..	94,16,000
74	Planning Commission	Revenue	33,80,000	..	33,80,000
75	Ministry of Shipping and Transport	Revenue	27,85,000	..	27,85,000
76	Roads	Revenue Capital	10,91,66,000 17,49,43,000	2,000 2,13,08,000	10,91,68,000 19,62,51,000
77	Ports, Lighthouses and Shipping	Revenue Capital	2,64,29,000 20,55,95,000	1,000 12,95,000	2,64,30,000 20,68,90,000
78	Road and Inland Water Transport	Revenue Capital	2,65,22,000 1,89,44,000	.. 11,76,000	2,65,22,000 2,01,20,000
79	Department of Steel	Revenue Capital	2,12,02,000 29,19,79,000	.. 83,33,000	2,12,02,000 30,03,12,000
80	Department Mines	Revenue Capital	3,33,27,000 17,24,19,000	3,000 ..	3,33,30,000 17,24,19,000
81	Geological Survey	Revenue	2,39,35,000	..	2,39,35,000
82	Ministry of Tourism and Civil Aviation	Revenue	5,06,000	..	5,06,000
83	Meteorology	Revenue Capital	1,13,44,000 9,20,000	.. ..	1,13,44,000 9,20,000
84	Aviation	Revenue Capital	2,49,87,000 3,37,08,000	.. 58,000	2,49,87,000 3,37,66,000
85	Tourism	Revenue Capital	50,63,000 1,00,83,000	.. ..	50,63,000 1,00,83,000
86	Ministry of Works and Housing	Revenue Capital	7,22,99,000 42,39,000	.. 600,000	7,22,99,000 48,39,000
87	Public Works	Revenue Capital	8,93,22,000 3,33,09,000	6,40,000 5,33,000	8,99,62,000 3,38,42,000
88	Stationery and Printing	Revenue	2,98,47,000	17,000	2,98,64,000

1	2	3		
		Sums not exceeding		
No. of Vote	Services and purposes	Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
89	Department of Atomic Energy Revenue	5,58,000	..	5,58,000
90	Atomic Energy Research and Development Revenue Capital	5,07,30,000 4,35,10,000	.. ..	5,07,30,000 4,35,10,000
91	Nuclear Power Schemes Revenue Capital	4,04,96,000 4,83,32,000	.. ..	4,04,96,000 4,83,32,000
92	Department of Culture Revenue	1,11,87,000	..	1,11,87,000
93	Archaeology Revenue	43,62,000	..	43,62,000
94	Department of Electronics Revenue Capital	96,95,000 10,82,000	.. ..	96,95,000 10,82,000
95	Department of Science and Technology Revenue Capital	63,87,000 3,41,000	.. ..	63,87,000 3,41,000
96	Survey of India Revenue	1,60,94,000	..	1,60,94,000
97	Grants to Council of Scientific and Industrial Research Revenue	4,03,91,000	..	4,03,91,000
98	Department of Space Revenue Capital	2,00,80,000 50,73,000	.. ..	2,00,80,000 50,73,000
99	Department of Supply Revenue	48,33,000	..	48,33,000
100	Supplies and Disposals Revenue	81,16,000	..	81,16,000
101	Lok Sabha Revenue	51,01,000	18,000	51,19,000
102	Rajya Sabha Revenue	19,76,000	15,000	19,91,000
103	Department of Parliamentary Affairs Revenue	2,44,000	..	2,44,000
	APPROPRIATION— Staff, Household and Allowances of the President Revenue		8,45,000	8,45,000
104	Secretariat of the Vice-President Revenue	65,000	..	65,000
	APPROPRIATION— Union Public Service Commission Revenue		20,30,000	20,30,000
	TOTAL	10,98,51,05,000	24,08,30,04,000	35,06,81,99,000