

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE & INSURANCE)  
NEW DELHI: DATED THE 31ST DEC., 1975.

.....  
NOTIFICATION  
INCOME TAX

No.1183(F.No.176/99/75-ITAI): In exercise of the powers conferred by sub-section (2)(b) of Section 80G of the Income-tax Act, 1961 (43 of 1951) the Central Government hereby notifies Balram Mandir, Calcutta to be a place of public worship of renown throughout the State of West Bengal for the purposes of the said Section.

Sd/-  
(T.P. JHUNJHUNWALA)  
DEPUTY SECRETARY, CENTRAL BOARD OF DIRECT TAXES.

To

The Manager,  
Government of India Press,  
Ring Road Mayapuri Industrial Area,  
(Near Rajouri Garden),  
New Delhi.

No.1183(F.NO.176/99/75-ITAI)

Copy forwarded to:-

1. The Commissioner of Income-tax, West Bengal-VII, Calcutta with reference to his letter No.Assmnt/8326/CT/8E/125/73-74 dated 10th Dec., 1975.

He is requested to check up the position regarding the utilisation of the donations by obtaining relevant accounts from the respective religious authorities every year.

2. All other Commissioners of Income tax.

3. The Secretary, Balram Mandir, Calcutta, 7, Girish Avenue (Formerly 57, Ramkanta Bose Street, Calcutta-700003.

The accounts of receipts and expenditure regarding repairs and renovations may be kept separately and submitted to the Commissioner of Income-tax, West Bengal-VII, Calcutta, annually.

4. The Comptroller & Auditor General of India, New Delhi.

5. All Chambers of Commerce in West Bengal.

*T.P. Jhunjhunwala*

(T.P. JHUNJHUNWALA)  
DEPUTY SECRETARY: CENTRAL BOARD OF DIRECT TAXES.

No.CC/ITAI/1186/256/RSP/76.

TO THE PRESIDENT OF THE UNITED STATES

GOVERNMENT OF INDIA  
COMMISSIONER OF DIRECT TAXES  
NEW DELHI: DATED THE 1st January, 1973.

DOXIPACASSOI  
(ECCLESIA)

No. 1187 (D.R.O. 107/11/76-17.11) : In exercise of the powers conferred by Section 103 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes, hereby makes the Schedule issued by its Notification No. 770, (D.R.O. 107/11/76-17.11) dated the 22nd November, 1976 to read as follows:-

(b) All persons whose cards have been assigned or may have been so assigned under section 207 of the Act, 1956.

This Notification shall take effect from the 1st January.

20

2025 RELEASE UNDER E.O. 14176

To  
The Director, Government of India Press,  
Mysore, (Now Mysuru City),  
Mysore, for printing.

Copy 631-

1. All Commissions of India etc.  
 2. Director of Inspection (D.P.I.) (R.A.M.) / (R.M.V.), New Delhi.  
 3. Director of C.G.S Services (Inspection) Int. Dept., Agra-Orissa Rd, Udaipur Zone,  
 New Delhi (6 copies).  
 4. Mr. D. S. Bhagat, Director (Cyl. C.M.) Dir. of Inspection (Inspection-C.M.C.H.).  
 5. Mr. P. D. S. Cooper (M.R.P.), Calcutta, New Delhi.  
 6. All Director & Sections of I.T.C. (S) & C.R.D.T.  
 7. Comptroller & Auditor General of India (20 copies).  
 8. Pollution Section of Dir. of Inspection (I.D.P.), New Delhi (6 copies).  
 9. Director of Training, R.D. Officer Train., Class College Sector (6 copies).  
 10. Com. of Environment, Ministry of Law, Justice & Company Affairs.  
 (P.D.C.C. & S.C.C. combined)

卷之三

וְנִזְמַן מֵעֶזֶר כָּבֵד כָּל־כָּלָבִים וְכָל־כָּלָבִים

10. The following table gives the results of the experiments made by the author on the effect of the different factors on the rate of absorption of water by the soil.

**19. The following work is to be done at the**

© 1996 by the Board of Trustees of the Leland Stanford Junior University.

198 483 50 198 198

the **10** **11** **12**

RECORDED AND INDEXED IN THE LIBRARIES OF THE UNIVERSITY OF TORONTO AND THE UNIVERSITY OF TORONTO LIBRARY

2008-02-20 09:30

卷之三

卷之六

So! .

total 2,000 cases.

1703-1704 - May 1870 - 1871 - 1872 - 1873 - 1874 - 1875 - 1876 - 1877 - 1878 - 1879 - 1880

TO BE PUBLISHED IN PART II SECTION 3(1) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
CENTRAL BOARD OF DIRECT TAXES

NEW DELHI: DATED THE 1st January, 1976.

NOTIFICATION  
(INCOME-TAX)

NO. 1189 (F.NO. 187/18/76-IT, AI): In exercise of the powers conferred by Section 126 of the Income-tax Act, 1961, the Central Board of Direct Taxes hereby makes the following additions to the Schedule annexed to its Notification No. (F.NO. 55/233/63-IT), dated 18th May, 1964:

In the said Schedule after Serial No. 81 the following shall be added:-

1.	2.	3.	4.	5.	6.
S.No.	All persons in respect of whom 82. an order of detention has been made under the Maintenance of Internal Security Act (for smuggling, Spl. activities and foreign exchange Cir. racketeering and/or Conservation Meu. of Foreign Exchange and Prevention of Smuggling Activities Act, 1974 and who were residing prior to the detention and/or prior to passing of orders under the said Acts within the revenue districts of State of Tamilnadu (excluding the revenue districts of Madras and Chengalpattu) and in the Union Territory of Pondicherry including Karaikal but excluding Mahe and Yanam and such cases which are not assigned to any of the Income-tax Officers in Central Circles, Madras by an order under Section 127 of the Act.	IAC Meu. AAC Meu. CIT who who has got jurisdiction over the the Cir. mentioned in Col. 3. over the Cir. mentioned in Col. 3.	AAC Meu. CIT who has got jurisdiction over the circle mentioned in Col. 3.		

This Notification shall have effect from the 1.1.1976.

*SB.*  
(M. SHASTRI)  
UNDER SECY. CENTRAL BOARD OF DIRECT TAXES

To  
The Manager,  
Government of India Press,  
Maya Puri, (Near Rajaouri Garden), Ring Road,

Copy to:-

1. All Commissioners of Income-tax,
2. Directors of Inspection (IT)/(R&P)/(P&PR)/(Inv.), New Delhi.
3. Director of EM Services (Income-tax) 1st Floor, Aiwan-e-Ghalib, Mata Sundri Lane, New Delhi (5 copies).
4. Shri N.S.Raghavan, Director (Spl. Cell), Dte. of Inspection, (Investigation - Special Cell), 4th Floor, Super Bazar, C. Circus, New Delhi.
5. All Officers & Sections of I.T.Wing of C.B.D.T.
6. Comptroller & Auditor General of India (20 copies).
7. Bulletin Section of Dte. of Inspection (RS&P), New Delhi (5 copies).
8. Director of Training, IRS(Direct Taxes), Staff College, Nagpur, (5 copies).
9. Shri P.H.Ramchandani, Joint Secy. Ministry of Law, Justice and Company Affairs, (Dept. of Legal Affairs).

(M. SHASIRI)

UNDER SECY. CENTRAL BOARD OF DIRECT TAXES

TO BE PUBLISHED IN PART II, SECTION 3(11) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE & INSURANCE)

NEW DELHI: DATED THE 6th January, 1976.

NOTIFICATION  
(INCOME-TAX)

No. 1149 (F.N.O.176/22A/75-II.A1): In exercise of the powers conferred by sub-section (2)(b) of Section 8GG of the Income-tax Act, 1961 (43 of 1961) the Central Government hereby notifies Shri Vengateswarar Alagappuram and Nagathogman Temple, Kedambekkan, Madras-26 to be a place of public worship of renown throughout the State Tamil Nadu for the purposes of the said Section.

Sd/-

( M. SHASTRI )  
UNDER SECRETARY TO THE GOVERNMENT OF INDIA

TO

The Manager,  
Government of India Press,  
Ring Road Mayapuri Industrial Area,  
(Near Rajouri Garden), New Delhi.

No. 1149 (F.N.O.176/22A/75-II.A1)

Copy forwarded to:-

1. The Commissioner of Income-tax, Tamil Nadu-III, Madras, with reference to his letter C.No.212(662)/75 dated 28.10.75.  
He is requested to check up the position regarding the utilisation of the donations by obtaining relevant accounts from the respective religious authorities every year.
2. All Other Commissioners of Income-tax.
3. The Comptroller & Auditor General of India, New Delhi.
4. All Chambers of Commerce in Tamil Nadu.

( M. SHASTRI )

UNDER SECRETARY TO THE GOVERNMENT OF INDIA

**TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (1A) OF  
THE GAZETTE OF INDIA.**

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE & INSURANCE)

NEW DELHI: DATED THE TWENTIETH JANUARY, 1976.

**NOTIFICATION  
(INCOME-TAX & HEALTH-TAX)**

No. 1210 (P.NO.178/64/75-IT.A1): In exercise of the powers conferred by clause (1A) of Sub-section (1) of Section 80L of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby specifies the G.S. 10 years Bonds 1939 - Third Series - issued by the Industrial Reconstruction Corporation of India Ltd. between the 1 August, 1975 and the 31 March 1977 for the purposes of the said clause.

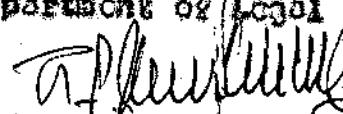
sd/-  
(C. C. SARAPATHY)  
ADDL. SECRETARY TO THE GOVERNMENT OF INDIA

To

The Libnager,  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
Mian Baijnath Govt. P.M., New Delhi.

Copy forwarded to:-

1. All Commissioners of Income-tax.
2. Directors of Inspection (IT)/(R&S)/(FIR)/ (Inv.), New Delhi.
3. Director of CIT Services (Income-tax) 1st Floor, Alton-e-Ghalib, Mato Sundri Lane, New Delhi (5 copies).
4. All Officers & Sections of I.T. Wing of C.B.D.T.
5. Comptroller & Auditor General of India (20 copies).
6. Bulletin Section of Dir. of Inspection (S&P) New Delhi (5 copies).
7. Director of Training, IRS (Direct Tax) Staff College, Nagpur (5 copies).
8. Shri P.H. Ranade, Joint Secretary, Ministry of Law, Justice & Company Affairs (Department of Legal Affairs).

  
(T. P. JHUNJHUNWALA)  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA.

GOVERNMENT OF INDIA  
Ministry of Finance  
(Department of Revenue & Insurance)

....

New Delhi, the February 3, 1976.

NOTIFICATION  
INCOME-TAX

No.1217/F.no.203/42/75-I.T.A.II: It is hereby notified for general information that the Notification No.1095 (F.No.203/42/75-I.T.A.II) dated 25.9.1975, approving the Institute of Management Development, U.P., Lucknow, for the purposes of section 35(1)(iii) of the Income-tax Act, 1961 will be effective from 24.3.1975 to 23.3.1978 instead of 1.4.1975 to 31.3.1978.

Sd/-

(T.P. JHUNJHUNWALA)

DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

Copy forwarded to:-

1. All Commissioners of Income-tax. (2 copies).
2. Director of Inspection (Income-tax & Audit)/Investigation/Research & Statistics/Publication & Public Relations, New Delhi.
3. Directorate of O&M Services (Income-tax), 1st Floor, Aiwan-e-Ghalib, Mata Sundri Lane, New Delhi-1.
4. Shri J.P. Naik, Member Secretary, Indian Council of Social Science Research, I.I. P.A. Hostel, Indraprastha Estate, New Delhi-110001, with reference to D.O. No.F.6-10/75-A dated 28.8.1975.
5. The Institute of Management Development, U.P. Lucknow with reference to letter dated January 21, 1976.
6. C&AG of India (20 copies).
7. Bulletin Section of DI(RS&P), New Delhi. (5 copies).

Sd/-

(T.P. JHUNJHUNWALA)

DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

No.CC/ITAI/1208/336/RSP/76.

AUTHORISED FOR ISSUE.

*J. P. Naik*

(S.C. PRASAD)

Officer on Special Duty  
Directorate of Inspection (RS&P).

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE & INSURANCE  
New Delhi, the 4th Feb., 1976.

NOTIFICATION  
INCOME-TAX

No. 1219(F.NO.203/20/75-ITA.II): It is hereby notified for general information that the institution mentioned below has been approved by the Indian Council of Social Science Research, New Delhi, the prescribed authority for the purposes of clause (iii) of sub-section (1) of Section 35 of the Income-tax Act, 1961, subject to the fulfilment of the following conditions:-

- i) That the Centre for the Study of Developing Societies, Delhi, shall maintain separate accounts of the funds collected by them under the exemption.
- ii) That such funds shall be utilised exclusively for promotion of research in social sciences; and
- iii) That the Centre for the study of Developing Societies, Delhi, shall send an Annual Report to the Indian Council of Social Science Research, New Delhi, showing the funds collected under the exemption and the manner in which the funds were utilised.

INSTITUTION

CENTRE FOR THE STUDY OF DEVELOPING SOCIETIES, DELHI.

This notification takes effect from 1st April, 1975.

Sd/-  
(T.P. JHUNJHUNWALA)  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

Copy forwarded to:-

1. All Commissioners of Income-tax. (2 copies).
2. Director of Inspection (Income-tax & Audit)/Investigation/Research & Statistics/Publication and Public Relations, New Delhi.
3. Directorate of O&M Services (Income-tax), 1st Floor, Aiwan-e-Ghalib, Mata Sundri Lane, New Delhi-1.
4. Shri J.P. Naik, Indian Council of Social Science Research, II P.A. Hostel Indraprastha Estate, New Delhi, with reference to letter No. F-6-9/73-A dated 20th January, 76.
5. Secretary, Centre for the study of Developing Societies, 29, Rajpur Road, Delhi-6, with reference to their letter dated 4th Feb., 75.
6. Comptroller & Auditor General of India. (20 copies).
7. Bulletin Section of D.I. (R.S. & P.), New Delhi. (5 copies).

Sd/-  
(T.P. JHUNJHUNWALA)  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

No.CC/ITAI/1209/337/RSP/76.

AUTHORISED FOR ISSUE.

*Jyoti*  
(S.C. PRASAD)  
Officer on Special Duty  
Directorate of Inspection, (RSP).

TO BE PUBLISHED IN PART III SECTION 3(ii) OF THE GAZETTE OF INDIA.

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE & INSURANCE  
NEW DELHI, THE 5TH FEBRUARY, 1976.

NOTIFICATION  
(INCOME-TAX)

No. 1220 (F.NO.203/162/75-ITA.II): It is hereby notified for general information that the Institution mentioned below has been approved by the Indian Council of Social Science Research, New Delhi the prescribed authority for the purposes of clause (iii) of sub-section (1) of Section 35 of the Income-tax Act, 1961, subject to fulfilment of the following conditions:-

- i) That the Centre for Development Studies, Trivandrum Kerala, shall maintain separate accounts of the funds collected by them under the exemption.
- ii) That such funds shall be utilised exclusively for promotion of research in Social Sciences; and
- iii) That the Centre shall send an Annual Report to the Indian Council of Social Science Research, showing the funds collected under the exemption and the manner in which the funds were utilised.

INSTITUTION

CENTRE FOR DEVELOPMENT STUDIES, TRIVANDRUM, KERALA.

This notification takes effect from 1st April, 1975.

Sd/- (T.P. JHUNJHUNWALA)  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

Copy forwarded to:..

1. All Commissioners of Income-tax. (2 copies).
2. Director of Inspection (Income-tax & Audit)/Investigation/Research & Statistics/Publication and Public Relations, New Delhi.
3. Directorate of O&M Services (Income-tax), 1st Floor, Aiwan-e-Ghalib, Mata Sundri Lane, New Delhi-1.
4. Secretary, Indian Council of Social Science Research, II P.A. Hostel, Indraprastha Estate, New Delhi, with reference to their letter No. F.6-27/75-A dated 7th January, 76.
5. The Director, Centre for Development Studies, Prasanthi Hill Aakulam Road, Ulloor, Trivandrum-11, Kerala State, Kerala.
6. Comptroller & Auditor General of India. (20 copies).
7. Bulletin Section of D.I. (R.S. & P.), New Delhi. (5 copies).

Sd/- (T.P. JHUNJHUNWALA)  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA  
No.CC/ITAI/1211/338/RSP/76.

AUTHORISED FOR ISSUE.

*J. P. H.*  
(S.C. PRASAD)  
Officer on Special Duty  
Directorate of Inspection (R.S. & P.).

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA.

GOVERNMENT OF INDIA  
MINISTRY OF FINNCE  
DEPARTMENT OF REVENUE & INSURANCE  
NEW DELHI, THE 5TH FEBRUARY, 1976.  
.....

NOTIFICATION  
(INCOME-TAX)

No. 1221(F.NO.203/160/75-ITA.II): It is hereby notified for general information that the institution mentioned below has been approved by the Indian Council of Social Science Research, New Delhi, the prescribed authority for the purposes of clause (iii) of sub-section (1) of Section 35 of the Income-tax Act, 1961, subject to the fulfilment of the following conditions:-

- i) That the Indian Institute of Education, Poona shall maintain separate accounts of the funds collected by them under the exemption.
- ii) That such funds shall be utilised exclusively for promotion of research in social sciences; and
- iii) That the Institute shall send an Annual Report to the Indian Council of Social Science Research showing the funds collected under the exemption and the manner in which the funds were utilised.

INSTITUTION

INDIAN INSTITUTE OF EDUCATION, POONA.

This notification takes effect from 1st April, 1975.

Sd/- (T.P. JHUNJHUNWALA)  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA.

Copy forwarded to:-

1. All Commissioners of Income-tax. (2 copies).
2. Director of Inspection (Income-tax & Audit)/Investigation/Research & Statistics/Publication and Public Relations, New Delhi.
3. Directorate of O&M Services (Income-tax), 1st Floor, Aiwan-e-Ghalib, Mata Sundri Lane, New Delhi-1.
4. The Secretary, Indian Council of Social Science Research, II P.A. Hostel, Indraprastha Estate, New Delhi-110001, with reference to their letter No.F.6-31/73-A dated the 7th January, 76.
5. The Secretary, Indian Institute of Education, Agarkar Road, 850/8A, Shivaji Nagar, Poona, with reference to his letter dated 9th October, 1975.
6. Comptroller & Auditor General of India. (20 copies).
7. Bulletin Section of D.I. (R.S. & P.), New Delhi. (5 copies).

Sd/- (T.P. JHUNJHUNWALA)  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA.

NO.CC/ITAI/1212/339/RSP/76.

AUTHORISED FOR ISSUE.

*J.Y.K*  
(S.C. PRASAD)  
Officer on Special Duty,  
Directorate of Inspection (RS&P)

भारत के राजपत्र, असाधारण के भाग-2, छप्ट 3, उपलब्ध (ii) में प्रकाशित

विस्तृत भवनात्मक

( राजस्व और बीमा विभाग )

नई दिल्ली १ जनवरी १९७६

शुद्धिष्ठ-पत्र

भारत के राजपत्र, असाधारण के भाग-2, छप्ट 3, उपलब्ध (ii) में १६ जनवरी १९७६ को पृष्ठ ९६ और ९७ पर प्रकाशित कानूनों (अ) में कुम्हा निम्नलिखित शुद्धिष्ठानों को जारी :-

१. पृष्ठ ९६ पर नीचे से दूसरी पंक्ति में 'पंजित' के स्थान पर 'पंसित' पढ़ें।
२. पृष्ठ ९७ पर पृथम पंक्ति में 'पंशिपिट' के स्थान पर 'पंशिपिट' पढ़ें।
३. इसी पृष्ठ की सारणी की दूसरी पंक्ति में 'को' के स्थान पर 'को' पढ़ें।
४. इसी पृष्ठ पर नीचे से दूसरी पंक्ति में 'आई सन थी' के स्थान पर 'आई सन थी' पढ़ें।

/ सं० १२२३ / कानूनों ४१४/१२/७६- विकार (जांच) /

( डॉ० एन० एस० लिंगा )

विवर संदिव, भारत सरकार

TO BE PUBLISHED IN PART II, SECTION 3(ii) OF THE GAZETTE OF INDIA

Government of India  
Ministry of Finance  
Department of Revenue & Insurance  
New Delhi, the 2<sup>nd</sup> February, 1976.  
....

NOTIFICATION  
INCOME TAX

No. 1245 /F.No.203/1/75-IIA.II/ : It is hereby notified for general information that the following scientific research programme has been approved for the period specified below for the purposes of the sub-section (2A) of section 35 of the Income-tax Act, 1961 by the prescribed authority, the Indian Council of Medical Research, New Delhi:

Scientific Research Programmes:	Research in Medical Education.
Sponsored (a) by:	Kasturba Health Society.
Sponsored (b) at: (Place of Institution)	The Mahatma Gandhi Institute of Medical Sciences, Wardha.
Duration of Programme:	5 years w.e.f. 1st April, 1975.
Cost of Project:	Between 7 to 3 crores.

The Mahatma Gandhi Institute of Medical Sciences, Wardha, where the above programme has been sponsored has been approved under section 35(1)(ii) of the Income-tax Act, 1961 vide Ministry of Finance Notification No.817 (F.No.203/1/75-IIA.II) dated the 13th January, 1975.

  
(T.P. JHUNJHUNWALA)  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA,

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE AND BANKING  
NEW DELHI: THE 1ST MARCH, 1976.

NOTIFICATION  
INCOME TAX

No.1246(F.NO.404/41/76-ITCC): In exercise of the powers conferred by sub-clause (iii) of clause (44) of section 2 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby authorises Shri S.L. Babel, who is a Gazetted Officer of the Central Government, to exercise the powers of a Tax Recovery Officer under the said Act.

2. The appointment of Shri I.D. Nebhnani made in Notification No.942(F.NO.404/103/75-ITCC) dated the 19th June, 1975, is cancelled with effect from the date he proceeded on leave.

3. This Notification shall come into force with immediate effect.

Sd/- (V.P. Mittal)  
Deputy Secretary to the Government of India

The Manager,  
Government of India Press,  
New Delhi.

No.1246(F.NO.404/41/76-ITCC)

Copy forwarded to:-

1. The Commissioner of Income-tax, Rajasthan I, Jaipur.
2. All Directors of Inspection including DI (O&MS), New Delhi.
3. The Comptroller & Auditor General of India, New Delhi.
4. The Chief Secretary, Government of Rajasthan, Jaipur.
5. The Accountant General, Rajasthan, Jaipur.
6. Bulletin Section (5 copies).
7. Guard File.

Sd/- (R.L. MALHAUTRA)  
Section Officer.

AUTHORISED FOR ISSUE.

*Jyoti*  
(S.C. PRASAD)  
Officer on Special Duty  
Directorate of Inspection, RSP

No. CC/ITCC/1231/344/RSP/76.

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
CENTRAL BOARD OF DIRECT TAXES.

New Delhi, the 11<sup>th</sup> March, 1976

NOTIFICATION  
INCOME TAX

No. Q52 (F.No. 275/23/75-ITJ): In pursuance of sub-clause(f) of clause (iii) of sub-section 3 of Section 194A of the Income-tax Act, 1961 (43 of 1961) the Central Government hereby notifies the Indian Dairy Corporation, Bareda for the purpose of the said sub-clause.

(K.R.RAGHAVAN)  
DIRECTOR  
CENTRAL BOARD OF DIRECT TAXES.

To

The Manager,  
Government of India Press,  
New Delhi.

No. . (F.No. 275/23/75-ITJ)

Copy forwarded to:

1. All Commissioners of Income-tax,
2. All Directors of Inspection,
3. The Comptroller & Auditor General of India  
(20 spare copies), New Delhi
4. All Officers/Sections in Board's office.
5. ADI (R.S. & P)-(Bulletin), New Delhi - 5 copies.
6. The Director, O.& M. Services, New Delhi - 5 copies
7. The Indian Dairy Corporation, Bareda.

(K.R. RAGHAVAN)  
DIRECTOR  
CENTRAL BOARD OF DIRECT TAXES.

TO BE PUBLISHED IN PART II SECTION 3 (ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
CENTRAL BOARD OF DIRECT TAXES.

New Delhi, the 1 March, 76

NOTIFICATION  
DOUBT TAX

No. 1253 (P.No. 275/69/75-ITJ): In pursuance of the sub-clause(f) of clause (iii) sub-section 3 of Section 125A of the Income-tax Act, 1961, (43 of 1961) the Central Govt. hereby notifies the following persons for the purpose of the said sub-clause.

1. Mr. Aratilal Ravjibhai Parikh,  
Prop: Chandrakant Aratilal Parikh, Baroda.
2. Mr. Aratilal Ravjibhai Parikh,  
Prop: Muhammad Aratilal Parikh, Kadi.
3. Mr. Aratilal Ravjibhai Parikh,  
Prop: Dularishank Aratilal Parikh, Ahmed.

(K.N. RATHAVAN)  
DIRECTOR

CENTRAL BOARD OF DIRECT TAXES.

To : The Manager, India Press, New Delhi.

Govt. of India  
(P.) 275/69/75-ITJ)

No. 1253

COPY FORWARDED

Accts. & Income-tax,

1. All Comms. of Inspection.
2. All Div. B. of India, New Delhi - 10 copies.
3. The C.I.D. (Bulletin), New Delhi - 4 copies.
4. All Div. Sections in the Board's office.
5. N

(K.N. RATHAVAN)  
DIRECTOR

CENTRAL BOARD OF DIRECT TAXES.

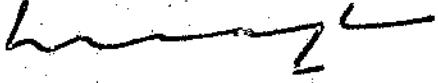
TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
CENTRAL BOARD OF DIRECT TAXES.

New Delhi, the 11<sup>th</sup> March, 76

NOTIFICATION  
INCOME TAX

No. 1254 (F.No. 275/12/76-ITJ): In pursuance of sub-clause(f) of clause(iii) of sub-section 3 of Section 194A of the Income-tax Act, 1961 (43 of 1961) the Central Government hereby notifies the Development Corporation of Konkan Ltd., Bombay for the purpose of the said sub-clause.

  
(K.R. RAGHAVAN)

DIRECTOR

CENTRAL BOARD OF DIRECT TAXES.

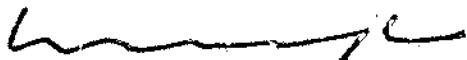
To

The Manager,  
Government of India Press,  
New Delhi.

No. (F.No. 275/12/76-ITJ)

Copy forwarded to:

1. All Commissioners of Income-tax,
2. All Directors of Inspection,
3. The Comptroller & Auditor General of India.  
(20 spare copies) New Delhi.
4. All Officers/ Sections in Board's office.
5. ADI (R.S. & P.)-(Bulletin), New Delhi - 5 copies.
6. The Director, O. & M Services, New Delhi - 5 copies.
7. The Development Corporation of Konkan Ltd., Bombay.

  
(K.R. RAGHAVAN)

DIRECTOR

CENTRAL BOARD OF DIRECT TAXES.



Ref. No. 267

# आरत का राजपत्र

## The Gazette of India

असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उपखण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 164]

नई दिल्ली, बुधवार, मार्च 31, 1976/चैत्र 11, 1898

No. 164]

NEW DELHI, WEDNESDAY, MARCH 31, 1976/CHAITRA II, 1898

इस भाग में भिन्न पृष्ठ संलग्न दी जाती हैं जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed  
as a separate compilation

### CENTRAL BOARD OF DIRECT TAXES

NOTIFICATION

INCOME-TAX

New Delhi, the 31st March 1976

S.O. 266(E).—In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1. (1) These rules may be called the Income-tax (Third Amendment) Rules, 1976.  
(2) They shall come into force on the 1st day of April, 1976.
  2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), rule 18A shall be omitted.
  3. After rule 24 of the principal rules, the following rule shall be inserted, namely:—  
*"24A. Communication regarding partner who is a benamidar.—(1) The communication required to be made by any partner of a firm under clause (b) of the Explanation below sub-section (1) of section 185 shall be in Form No. 12A.*  
(2) The communication referred to in sub-rule (1) shall be made,—  
(a) in a case where the firm has not been registered under section 184, before the end of the previous year for the assessment year in respect of which registration of the firm is sought:
- Provided that where the registration is sought for the assessment year commencing on the 1st day of April, 1976, the communication may be made

before the expiry of the time allowed under sub-section (1) or sub-section (2) of section 139 (whether fixed originally or on extension) for furnishing the return of income for that assessment year;

- (b) in a case where the registration of the firm has effect under sub-section (7) of section 184 for any assessment year, before the expiry of the time allowed under sub-section (1) or sub-section (2) of section 139 (whether fixed originally or on extension) for furnishing the return of income for that assessment year.”

4. After Part IX of the principal rules, the following Part shall be inserted, namely:—

#### “PART IXA

##### SETTLEMENT OF CASES

44C. *Form of application for settlement of case.*—(1) An application for settlement of a case under sub-section (1) of section 245C shall be made in quintuplicate in Form No. 34B.

(2) The form of application referred to in sub-rule (1) and the form of verification appended thereto shall be signed by the person specified in sub-rule (2) of rule 45.

(3) Every application in connection with the settlement of a case shall be accompanied by a fee of five hundred rupees.

44D. *Fee for furnishing copy of report.*—(1) The following scale of fees shall be levied by the Settlement Commission for furnishing under section 245G a copy of any report or part of any report made by any Income-tax authority to the Settlement Commission:—

For the first two hundred words or less	..	80 paise
---	----	----------

For every additional hundred words or fraction thereof	..	40 paise.
--	----	-----------

(2) The fee referred to in sub-rule (1) shall be recovered in advance in cash.”.

5. In rule 45 of the principal rules, in sub-rule (2), for clauses (c) and (d), the following clause shall be substituted, namely:—

“(c) in the case of a company, by the managing director thereof, or where for any unavoidable reason such managing director is not able to sign and verify the return, or where there is no managing director, by any director thereof;

(cc) in the case of a firm, by the managing partner thereof, or where for any unavoidable reason such managing partner is not able to sign and verify the return, or where there is no managing partner as such, by any partner thereof, not being a minor;

(d) in the case of a local authority, by the principal officer thereof;”.

6. After rule 113 of the principal rules, the following rule shall be inserted, namely:—

“114. *Application for allotment of a permanent account number.*—(1) An application under sub-section (1) or sub-section (2) of section 139A for allotment of a permanent account number shall be made in duplicate in Form No. 49A.

(2) An application referred to in sub-rule (1) shall be made,—

(i) in cases where the function of allotment of permanent account number under section 139A has been assigned by the Commissioner to any particular Income-tax Officer, to that Income-tax Officer;

(ii) in any other case, to the Income-tax Officer having jurisdiction to assess the applicant.

(3) The application referred to in sub-rule (1) shall be made,—

(i) in a case where the total income of the person or the total income of any other person in respect of which he is assessable under the Act during any accounting year exceeds the maximum amount which is not chargeable to income-tax and he has not been allotted any permanent account number, on or before the 31st day of May of the assessment year for which such income is assessable;

(ii) in the case of a person not falling under clause (i); but carrying on any business the total sales, turnover or gross receipts of which are or is likely to exceed fifty thousand rupees in any accounting year and who has not been allotted any permanent account number, before the end of that accounting year.”.

7. After rule 121 of the principal rules, the following rule shall be inserted, namely:—

“121A. *Form of statement to be furnished by producer of cinematograph films.*—The statement required to be furnished under section 285B by a person carrying on production of cinematograph films shall be in Form No. 52A.”.

8. In Appendix II to the principal rules,—

(a) in Form No. 10B, in the Annexure, under the heading—

“I. Application of income for charitable or religious purposes”, item 6 shall be re-numbered as item 8 and for items 1 to 5, the following items shall be substituted, namely:—

“1. Amount of income of the previous year applied to charitable or religious purposes in India during that year.

2. Whether the trust/institution\* has exercised the option under clause (2) of the *Explanation* to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.

3. Amount of income accumulated or set apart\* for application to charitable

finally set apart

or religious purposes, to the extent it does not exceed 25 per cent of the income derived from property held under trust wholly\* for such purposes.

in part only

4. Amount of income eligible for exemption under section 11(1)(c). (Give details).

5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2).

6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.

7. Whether any part of the income in respect of which an option was exercised under clause (2) of the *Explanation* to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof.”;

(b) after Form No. 12, the following Form shall be inserted, namely:—

“FORM NO. 12A

(See rule 24A)

Communication under clause (b) of *Explanation* below section 185(1) of the Income-tax Act, 1961 regarding partner who is a *benamidar*

To

The Income-tax Officer,

.....  
Re: Assessment Year 19 —19

I/We, partner(s) of the firm..... hereby state that I/we know or have reason to believe that..... partner..... of the firm..... was in relation to the whole/part of his share in the income/property of the said firm a *benamidar* during the whole/part of the previous year ending on..... of..... who was not a partner of the said firm.

Date

Signature:

Address

1.

2.

etc.

“

(c) after Form No. 34A, the following Form shall be inserted, namely:—

**'FORM No. 34B'**

[See rule 44C]

Form of application for settlement of case under section 245C(1) of the Income-tax Act, 1961.

In the Settlement Commission.....

\*Settlement application No.....19—19—

1. Full name and address of the applicant.

2. Permanent account number.

3. The Commissioner having jurisdiction over the applicant.

4. Proceeding to which the application for settlement relates.

5. Assessment year(s) in connection with which the application for settlement is made.

6. The Income-tax authority, before whom the proceeding is pending.

7. If the application is made after withdrawing any appeal pending before the Income-tax Appellate Tribunal, the date on which the order of the Tribunal permitting withdrawal of the appeal was communicated to the applicant.

8. †Particulars of the matter to be settled.

.....  
(Signed)

Applicant

**VERIFICATION**

I,....., the applicant, do hereby declare that what is stated above is true to the best of my information and belief.

Verified today the ..... day of ..... 19 .....

.....  
(Signed)

Applicant

**NOTES:**

1. The application for settlement must be in quintuplicate.

2. The application for settlement must be accompanied by a fee of five hundred rupees. The fee should be credited in the Treasury or a branch of the State Bank of India or a branch of the Reserve Bank of India and the triplicate challan sent to the Settlement Commission with the application for settlement. The Settlement Commission will not accept cheques, drafts, hundies or other negotiable instruments.

3. \*The number and year of application will be filled in in the office of the Settlement Commission.

4. †If the space provided is found insufficient, separate enclosures may be used for the purpose.

5. The application for settlement of a case shall not be allowed to be withdrawn by the applicant.”;

(d) In Form No. 36,—

(a) in item 6, after the figures “271”, the figures and letters “/271A/272A” shall be inserted;

- (b) in item 7, after the figures and brackets "274(2)", the figures and letter "272A" shall be inserted;
- (c) for item 8, the following item shall be substituted, namely:—  
"8\*\* The Commissioner passing the order under section 154/250/263/271/271A/  
272A/285A.";
- (d) after Form No. 49, the following Form shall be inserted, namely:—  
"FORM No. 49A

[See rule 114]

Form of application for allotment of permanent account number under section 139A.

To

The Income-tax Officer,

---

Sir,

Whereas my/our total income/the total income of ..... in respect of which I am assessable under the Income-tax Act, during the accounting year ending on ..... (name) exceeded rupees....., the maximum amount which is not chargeable to income-tax;

Whereas my/our case does not fall under sub-section (1) of section 139A, and I am/we are carrying on a business the total sales/turnover/gross receipts of which are or is likely to exceed fifty thousand rupees in the accounting year ending on .....

And whereas no permanent account number has been allotted to me/us;

I/We hereby request that a permanent account number be allotted to me/us.

I/We give below the necessary particulars:—

1. Full name and address.
2. Status (whether individual, Hindu undivided family, etc.).
3. If an individual—
  - (a) name of father (or husband)
  - (b) age
4. Source(s) of income.
5. Particulars of business, if any; Name Address Nature of business
 

(i) Head Office		
(ii) Branches		
6. If firm/Hindu undivided family/association of persons/body/of individuals/company, the names and addresses of partners/members/directors.
7. Full name and address of other person in respect of whose total income the applicant is assessable under the Income-tax Act.

Signed

(Applicant)

I/We, . . . . ., the applicant, do hereby declare that what is stated above is true to the best of my/our information and belief.

Verified today this the ..... day of ..... 19 .....

Signed  
(Applicant) .....

(f) after Form No. 52, the following Form shall be inserted, namely:—

**'FORM No. 52A**

[See rule 121A]

Statement to be furnished to the Income-tax Officer under section 285B of the Income-tax Act, 1961, in respect of production of a cinematograph film.

1. Name and address of the producer.
2. Permanent account number.
3. Name of the film.
4. Date on which the production of the film was started.
5. If the production of the film has been completed, the date of completion.
6. Financial year to which the statement relates.
7. Details of payments of over Rs. 5,000/- in the aggregate made by the producer or due from him to each person engaged in the production of the film as employee or otherwise:

Name and address of the person to whom payment has been made or is due	Nature of payment	Date on which payment was made or became due	Amount of payment

**VERIFICATION**

I....., do hereby declare that what is stated above is true to the best of my knowledge and belief.

Verified today the ..... day of ..... 19 .....

Signature of the producer.

NOTES.—1. The statement should be in respect of the financial year during which the production of a cinematograph film is carried on and should be furnished within thirty days from the end of the financial year or within thirty days from the date of the completion of the production of the film, whichever is earlier.

2. If the space provided in item 6 for the details of payment is insufficient, separate enclosures may be used for the purpose.

[No. 1267/F. No. 142(14)/76-TPL]

O. P. BHARDWAJ, Secy.  
Central Board of Direct Taxes.

केन्द्रीय प्रत्यक्ष कर बोर्ड

अधिसूचना

आय-कर

नई दिल्ली, 31 मार्च, 1976

का० २६६(आ).—आय-कर अधिनियम, 1961 (1961 का 43) की धारा 295 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय प्रत्यक्ष-कर बोर्ड आय-कर नियम, 1962 में और संशोधन करने के लिए निम्नलिखित नियम बनाता है, अर्थात् :—

1. (1) इन नियमों का संक्षिप्त नाम आय-कर (तृतीय संशोधन) नियम, 1976 है।

(2) ये 1 अप्रैल, 1976 को प्रवृत्त होंगे।

2. आयकर अधिनियम, 1962 (जिसे इसमें इसके पश्चात् मूल नियम कहा गया है) में से नियम 18क का लोप किया जाएगा।

3. मूल नियमों के नियम 24 के पश्चात् निम्नलिखित नियम अन्तःस्थापित किया जाएगा, अर्थात् :—

“24क उत्तरभागीदार की बावत संसूचना जो बेनामीदार है।—(1) धारा 185 की उपधारा (1) के नीचे स्पष्टीकरण के खण्ड (ब) के अधीन, किसी फर्म के किसी भागीदार द्वारा दी जाने के लिए अपेक्षित संसूचना प्ररूप सं० 12क में होगी।

(2) उपनियम (1) में विनिर्दिष्ट संसूचना—

(क) ऐसे मामले में जहाँ फर्म का रजिस्ट्रीकरण धारा 184 के अधीन नहीं किया गया है वहाँ उस निर्धारण वर्ष के लिए पूर्व वर्ष के अन्त से पहले दी जाएगी, जिसकी बावत रजिस्ट्रीकरण चाहा गया है, दी जायेगी :

परन्तु जहाँ 1 अप्रैल, 1976 को आरम्भ होने वाले निर्धारण के लिए रजिस्ट्रीकरण चाहा गया है वहाँ संसूचना उस निर्धारण वर्ष के लिए आय की विवरणी देने के लिए धारा 139 की उपधारा (1) या उपधारा (2) के अधीन अनुज्ञात समय (चाहे वह मूलतः नियत किया गया हो या बढ़ाए जाने पर) के पर्यवसान के पूर्व दी जाएगी।

(ख) ऐसे मामले में जहाँ फर्म का रजिस्ट्रीकरण किसी निर्धारण वर्ष के लिए धारा 184 की उपधारा (7) के अधीन प्रभावी है, वहाँ उस निर्धारण वर्ष के लिए आय की विवरणी देने के लिए धारा 139 की उपधारा (1) या उपधारा (2) के अधीन अनुज्ञात समय (चाहे वह मूलतः नियत किया गया हो या बढ़ाए जाने पर) के पर्यवसान के पूर्व दी जाएगी।

4. मूल नियमों के भाग 9 के पश्चात् निम्नलिखित भाग अन्तःस्थापित किया जाएगा, अर्थात् :—

### “भाग 9 क मामलों का समझौता।”

44ग. मामले के समझौते के लिए आवेदन का प्रारूप.—(1) धारा 245ग की उपधारा (1) के अधीन मामले के समझौते के लिए आवेदन प्ररूप सं० 34ख में चार प्रतियों में किया जाएगा ;

(2) उपनियम (1) में निर्दिष्ट आवेदन के प्ररूप और उससे उपावद्ध सत्यापन के प्ररूप में नियम 45 के उपनियम (2) में निर्दिष्ट व्यक्ति द्वारा हस्ताक्षर किए जाएंगे।

(3) मामले के समझौते के सम्बन्ध में प्रत्येक आवेदन के साथ पांच सौ रुए की कीमत दी जाएगी।

44व. रिपोर्ट की प्रति दिए जाने के लिए फीस.—(1) समझौता आयोग द्वारा धारा 245छ के अधीन किसी आयकर प्राधिकारी द्वारा समझौता आयोग को दी गई किसी रिपोर्ट या किसी रिपोर्ट के भाग की प्रति दिए जाने के लिए निम्नलिखित मापमान के अनुसार फीस उद्दृढ़ीत की जाएगी :

प्रथम दो सौ शब्दों या उससे कम के लिए	80 पैसे
प्रत्येक अतिरिक्त सौ शब्दों या उसके भाग के लिए	40 पैसे
(2) उपनियम (1) में निर्दिष्ट फीस नकद में अग्रिम में बमूल की जाएगी ।”।	

5. मूल नियमों के नियम 45 में, उपनियम (2) में, खण्ड (ग) और (घ) के स्थान पर निम्नलिखित खण्ड रखे जाएंगे, अर्थात् :—

“(ग) कम्पनी की दशा में, उसके प्रबन्ध निदेशक द्वारा, या जहाँ किसी अपरिहार्य कारण से ऐसा प्रबन्ध निदेशक विवरणी में हस्ताक्षर करने और उसका सत्यापन करने में समर्थ नहीं है, या जहाँ कोई प्रबन्ध निदेशक नहीं है, उस कम्पनी के किसी निदेशक द्वारा ;

(ग्य) फर्म की दशा में, उस फर्म के प्रबन्ध भागीदार द्वारा, या जहाँ किसी अपरिहार्य कारण से ऐसा प्रबन्ध भागीदार विवरणी में हस्ताक्षर करने और उसका सत्यापन करने में समर्थ नहीं है, या जहाँ ऐसा कोई प्रबन्ध भागीदार नहीं है, उस कम्पनी के किसी भागीदार द्वारा जो अवयस्क न हो ;

(घ) स्थानीय प्राधिकारी की दशा में, उसके प्रधान प्राधिकारी द्वारा ; ”।

6. मूल नियमों के नियम 113 के पश्चात् निम्नलिखित नियम अन्तःस्थापित किया जाएगा, अर्थात् :—

“114. स्थायी लेखा संख्यांक लिए जाने के लिए आवेदन.—(1) धारा 139क की उपधारा (2) के अधीन स्थायी लेखा संख्यांक दिए जाने के लिए आवेदन प्रूप संचया 49क में दो प्रतियों में किया जाएगा ।

(2) उपनियम (1) में निर्दिष्ट आवेदन,—

(i) उन मामलों में जहाँ धारा 139क के अधीन स्थायी लेखा संख्यांक देने का कुल आयुक्त द्वारा किसी विशिष्ट आयकर प्राधिकारी का समनुदेशित किया जाता है, उस आयकर प्राधिकारी को किया जाएगा जिसकी

(ii) किसी अन्य मामले में, उस आयकर प्राधिकारी को किया जाएगा जिसकी आवेदक का निर्धारण करने की अधिकारिता है ।

(3) उपनियम (1) में निर्दिष्ट आवेदन —

(i) ऐसे मामले में जहाँ किसी व्यक्ति की कुल आय या किसी अन्य व्यक्ति, जिसकी वादत वह प्रायकर प्राधिनियम के अधीन निर्धारणीय है, कुल आय, किसी लक्षा वर्ष के दौरान उस अधिकतम रकम से अधिक हो जाती है जो आयकर से प्रभाय नहीं है और उसे कोई स्थायी लेखा संख्यांक नहीं दिया गया है, उस निर्धारण वर्ष की, जिसके लिए ऐसी आय निर्धारण योग्य है, भई के 31वें दिन को वा उससे पूर्व किया जाएगा ;

(ii) उस व्यक्ति की दशा में जो खण्ड (i) के अन्तर्गत नहीं आता है, किन्तु जो ऐसा कारोबार चलाता है जिसका कुल विक्रय आवर्त्त या सकल प्राप्तियाँ किसी लेखा वर्ष में पचास हजार रुपए से अधिक है या होने की सम्भावना है और जिसे कोई स्थायी लेखा संख्यांक नहीं दिया गया है, उस लेखा वर्ष की समाप्ति के पूर्व किया जाएगा ।” ।

7. मूल नियमों के नियम 121 के पश्चात् निम्नलिखित नियम अन्त स्थापित किया जाएगा, अर्थात् :—

“121क. चलचित्र फिल्मों के निर्माताओं द्वारा ही जाने वाली विवरणी का प्रलेप— चलचित्र फिल्मों का निर्माण करने वाले व्यक्ति द्वारा धारा 285ख के अधीन दिए जाने के लिए अपेक्षित विवरणी प्रलेप संख्या 52 के में होगी ।” ।

8. मूल नियमों के उपांचंद्र 2 में,—

(क) प्रलेप सं 10 ख ये, उपांचंद्र में “I. पूर्त या धार्मिक प्रयोजनों के लिए आय का प्रयुक्त किया जाना” शीर्षक के अधीन मद 6 को मद 8 के रूप में पुनर्संखाकृत किया जाएगा और मद 1 से 5 के स्थान पर निम्नलिखित मद रखी जाएगी अर्थात् :—

“1. पूर्व वर्ष की आय की वह रकम जो उस वर्ष के दौरान भारत में पूर्त या धार्मिक प्रयोजनों के लिए प्रयुक्त की जाती है ।

2. क्या न्यास/संस्थान ने धारा 11 (1) के स्पष्टीकरण के खण्ड (2) के अधीन विकल्प का प्रयोग किया है? यदि हाँ, तो उस आय की रकम के बारे जो पूर्व वर्ष के दौरान भारत में पूर्त या धार्मिक प्रयोजनों के लिए प्रयुक्त की गई समझी गई है ।

3. पूर्त या धार्मिक प्रयोजनों के लिए प्रयुक्त किए जाने के लिए, उस परिमाण तक जिस तक कि वह न्यास के अधीन पूर्णतया \* केवल भागतः धारित

सम्पत्ति से व्युत्पन्न आय के 25 प्रतिशत से अधिक नहीं है, सचित या अलग रखी गई \*

अंतिम रूप से अलग रखी गई आय की रकम ।

4. धारा 11 (1) (ग) के अधीन छूट योग्य आय की रकम (बारे दोजिए)

5. मद 3 में निर्दिष्ट आय के अतिरिक्त, धारा 11(2) के अधीन विनिर्दिष्ट प्रयोजनों के लिए संचित या अलग रखी गई आय की रकम ।

6. क्या मद 5 में उल्लिखित रकम का धारा 11(2) (ख) में उपलिखित रीती से विनियातया निश्चय किया गया है? यदि हाँ, तो उसके बारे दीजिए ।

7. क्या उस रकम के किसी भाग को जिसकी बाबत किसी पूर्वतर वर्ष में धारा 11(1) के स्पष्टीकरण के खण्ड (2) के अधीन विकल्प का प्रयोग किया गया था, धारा 11(1) (ख) के अधीन पूर्व वर्ष की आय समझा गया है। यदि हाँ तो उसके बारे दीजिए ।” ;

(ख) प्ररूप संख्या 12 के पश्चात् निम्नलिखित प्ररूप अन्तःस्थापित किया जाएगा,  
अर्थात् :—

“प्ररूप संख्या 12क

(नियम 24क देखिए)

आयकर अधिनियम, 1961 की धारा 185(1) के तीव्रे स्पस्टोकरण के खण्ड (ख)  
के अधीन उस भागीदारकी बाबत संसूचना जो बेनामीदार है।

सेवा में

आयकर अधिकारी

विषय निर्धारण वर्ष 19 — 19 .

मैं/हम, जो \_\_\_\_\_ फर्म का/के भागीदार है/हैं, एतद्वारा  
कथन करता हूँ/करते हैं कि मुझे/हमें यह जात है/यह विश्वास करने का कारण  
है कि \_\_\_\_\_ फर्म का भागीदार श्री \_\_\_\_\_  
उक्त फर्म की आय/सम्पत्ति मैं अपने पूर्ण अंश या उसके किसी भाग के संबंध  
में \_\_\_\_\_ को समाप्त होने वाले सम्पूर्ण/पूर्व वर्ष या  
उसके भाग के दौरान श्री \_\_\_\_\_ का, जो कि उक्त फर्म  
का भागीदार नहीं था, बेनामीदार था।

तारीख

हस्ताक्षर

पता

1.

आदि

”;

(ग) प्ररूप संख्या 34क के पश्चात् निम्नलिखित प्ररूप अन्तःस्थापित किया जाएगा,  
अर्थात् :—

“प्ररूप संख्या 34ख

(नियम 44ग देखिए)

आयकर अधिनियम, 1961 की धारा 245ग (1) के अधीन मामले के समझौते के  
लिए आवेदन का प्ररूप

समझौता आयोग \_\_\_\_\_ के समक्ष

समझौता आवेदन संख्या \_\_\_\_\_ 19 \_\_\_\_\_ 19 \_\_\_\_\_

1. आवेदक का पूरा नाम और पता \_\_\_\_\_

2. स्थायी लेखा संख्यांक \_\_\_\_\_

3. आवेदक पर अधिकारिता रखने वाला आयुक्त।

4. समझौते के लिए आवेदन से सम्बन्धित कार्यवाहियां
5. वह/ वे आवंटन वर्ष जिसके सम्बन्ध में समझौते के लिए आवेदन किया गया है।
6. वह आयन्कर प्राधिकारी जिसके समक्ष कार्यवाही/कार्यवाहियां लम्बित हैं / हैं।
7. यदि आवेदन आयन्कर अपील अधिकरण के समक्ष लम्बित किसी अपील का प्रत्याहरण करने के पश्चात् किया गया है तो वह तारीख जिसको अपील के प्रत्याहरण की अनुज्ञा के लिए अधिकरण का आदेश आवेदक को संसूचित किया गया था।
8. समझौते के विषय की बाबत विशिष्टियां।

(हस्ताक्षरित)

आवेदक

## सत्यापन

मैं, ——————, आवेदक घोषित करता हूँ कि ऊपर जो कुछ कथित किया गया है वह मेरी सर्वोत्तम जानकारी और विश्वास के अनुसार सत्य है।

आज 19 —————— के —————— मास के —————— दिन सत्यापित।

(हस्ताक्षरित)

आवेदक

## टिप्पणी:

1. समझौते के लिए आवेदन चार प्रतियों में होना चाहिए।
2. समझौते के लिए आवेदन के साथ पांच सौ रुपए की फीस दी जाएगी। फीस खजाने में या भारतीय स्टेट बैंक की शाखा में या भारतीय रिजर्व बैंक की शाखा में जमा की जाएगी और तीन प्रतियों में चालान समझौते के लिए आवेदन के साथ समझौता आयोग को भेजा जाएगा। समझौता आयोग चैक, ड्राफ्ट, हुन्डी या अन्य परिकाम्य लिखत स्वीकार नहीं करेगा।
3. आवेदन का संख्यांक और वर्ष समझौता आयोग के कार्यालय में भरे जाएंगे।
4. यदि रिक्त स्थान यथेष्ट प्रतीत न होता हो तो इस प्रयोजन के लिए पथक संलग्नों का प्रयोग किया जा सकता है।

5. मामले के समझौते के लिए आवेदन का आवेदक द्वारा प्रत्याहरण अनुज्ञात नहीं होगा।”;

(घ) प्ररूप संख्या 36 में,

(क) मद 6 में, “271” अंकों के पश्चात्, “/271क/ 272 क” अंक और अक्षर अन्तः स्थापित किए जाएंगे;

(ख) मद 7 में, “274 (2)” अंकों और कोण्ठकों के पश्चात् “272क” अंक और अक्षर अन्तः स्थापित किए जाएंगे;

(ग) मद 8 के स्थान पर निम्नलिखित मद रखी जाएगी, अर्थात् :—

“— 8 धारा 154/250/263/271/271क/272क/285 के अधीन आदेश पारित करने वाला आयुक्त।”;

(द) प्ररूप संख्या 49 के पश्चात् निम्नलिखित प्ररूप अन्तः स्थापित किया जाएगा, अर्थात् :—

“प्ररूप संख्या 49क

(नियम 114 देखिए)

धारा 139 के अधीन स्थाई संख्यांक दिए जाने के लिए आवेदन का प्ररूप सेवा में,

आयकर अधिकारी ;

महोदय,

को समाप्त होने वाले लेखा वर्ष के दौरान मेरी/हमारी कुल आय/ श्री —— की कुल आय, जिनकी कुल आय की बाबत मैं आयकर अधिनियम के अधीन निर्धारणीय हूँ, —— रूपए से, जो वह अधिकतम रकम है जो आय-कर से प्रभार्य नहीं है, अधिक हो गयी थी; और

मेरा मामला धारा 139 की उपधारा (1) के अधीन नहीं आता है, और मैं/हम एसा कारोबार चला रहा हूँ/चला रहे हैं जिसका कुल विक्रय, आवर्त या सकल प्राप्तियाँ, —— को समाप्त होने वाले लेखावर्ष में, पचास हजार रुपए से अधिक हैं या अधिक होने की सम्भावना है;

और मुझे / हमें कोई स्थायी लेखा संख्यांक नहीं दिया गया है ; अतः मैं/हम निवेदन करता हूँ/करते हैं कि मुझे/हमें एक स्थायी लेखा संख्यांक दिया जाए ।

आवश्यक विशिष्टियां नीचे दी जा रही हैं :

1. पूरा नाम और पता ।
2. हैसियत (व्यष्टि, हिन्दू अविभक्त कुटुम्ब, आदि) ।
3. व्यष्टि की दशा में—
  - (क) पिता (या पति) का नाम
  - (ख) आय
4. आय के स्रोत ।
5. कारोबार की, यदि कोई हो, विशिष्टियां :

नाम	पता	कारोबार की प्रकृति
-----	-----	--------------------

(i) मुख्य कार्यालय ।

(ii) शोखाएं

6. फर्म/हिन्दू अविभक्त कुटुम्ब/व्यक्तियों का संगम/व्यष्टियों का निकाय/कम्पनी की दशा में भागीदारों/सदस्यों/निदेशकों के नाम और पते ।
7. उन अन्य व्यक्तियों के पूरे नाम और पते-जिनकी कुल आय की बावत आवदक आय-कर अधिनियम के अधीन निर्धारणीय है ।

हस्ताक्षरित

(आवेदक)

मैं/हम, —————, आदेक, घोषणा करता हूँ/करते हैं कि ऊपर जो कुछ कथित किया गया है वह मेरी/हमारी सर्वोत्तम जानकारी और विश्वास के अनुसार सत्य है ।

आज 19— के ————— मास के दिन सत्यापित ।

हस्ताक्षरित

(आवेदक)" ;

(च) प्रलृप संख्या 52 के पश्चात् निम्नलिखित प्रलृप अन्तःस्थापित किया जाएगा  
अवधि:—

“प्रलृप संख्या 52 क

(नियम 121क देखिए)

चलचित्र फ़िल्मों के निर्माण के संबंध में आय-कर अधिनियम, 1961 की धारा 285(ख)  
के अंतर्गत, आय-कर अधिकारी को दी जाने वाली विवरणी

1. निर्माता का नाम और पता।
2. स्थायी लेद्वा संरूपांक।
3. फ़िल्म का नाम।
4. फ़िल्म का निर्माण आरम्भ करने की तारीख।
5. यदि फ़िल्म का निर्माण पूरा हो चुका है तो  
निर्माण पूरा होने की तारीख।
6. विवरणों किस वित्तीय वर्ष के सम्बन्ध में हैं?
7. कुल मिलाकर 5000/- रुप से अधिक के उन सभी संदर्भों के ब्यौरे जो निर्माता  
ने फ़िल्म के निर्माण में कर्मचारी के स्वयं में या अन्यथा लगाए गए प्रत्येक व्यक्ति  
को किए हैं या उसके द्वारा देय हैं:

उस व्यक्ति का नाम और पता जिसे संदाय किया	संदाय की प्रकृति	संदाय करने की या संदाय की रकम गया है या देय है
---	------------------	--

### सत्यापन

मैं,— घोषित करता हूँ कि ऊपर जो कथित किया गया है वह मेरे  
सर्वोत्तम ज्ञान और विश्वास के अनुसार सत्य है।

आज 19— के — मास के —  
दिन सत्यापित।

निर्माता के हस्ताक्षर

- टिलेण्ट** —— 1. विवरणी उस वित्तीय वर्ष के सम्बन्ध में होनी चाहिए जिसके दौरान चलचित्र फ़िल्म का निर्माण किया जाता है और उस वित्तीय वर्ष की समाप्ति या फ़िल्म के निर्माण की समाप्ति की तारीख से, दोनों में से जो भी पूर्वंतर है, तीस दिन के भीतर प्रस्तुत की जानी चाहिए।
2. यदि मद 6 में दिया गया विक्रित स्थान संदायों के ब्यौरे के लिए यथेष्ट न हो तो इस प्रयोजन के लिए पृथक् संलग्नकों का प्रयोग किया जा सकता है। ”।

[सं० 1267/फ़ा० सं० 142(14)/76-टी० पी० एल०]

ओ० पी० भारद्वाज,  
सचिव, केन्द्रीय प्रत्यक्षकर बोर्ड।

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA.

GOVERNMENT OF INDIA  
CENTRAL BOARD OF DIRECT TAXES

NEW DELHI: DATED THE 1st April, 1976.

**NOTIFICATION  
(INCOME TAX)**

No. 1281 (187/2/76-IT(AI) In exercise of the powers conferred by Section 126 of the Income-tax Act, 1961, the Central Board of Direct Taxes hereby makes the following additions to the Schedule annexed to its Notification No. (F.No.55/233/63-IT) dated 18th May, 1964.

In the said Schedule after Serial No.83 the following shall be added.

Sr. No.		3.	4.	5.	6
84	(i) All persons in respect of whom an order of detention has been made under the Maintenance of Internal Security Act (for smuggling activities and foreign exchange racketeering) and/or Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974 and who prior to passing of orders under the said Acts were residing or carrying on business or profession within the Revenue Districts of Ahmedabad, Gandhinagar, Kaira, Mehsana, Banaskantha and Sabarkantha of the State of Gujarat and whose cases are not assigned to any of the I.T.Os in Central Circles, Ahmedabad and Special Investigation Circles, Ahmedabad, Jamnagar, Junagadh and Surat by an order u/s 127 of the I.T. Act.	I.T.O I.A.C. S.I.C.A.R.VIII IX A'bad A'bad who has jurisdiction over the jurisdiction Circle mentioned in Col.3.	A.A.C. C.I.T. A.R.VI Guj.I A'bad who has got jurisdiction over the jurisdiction Circle mentioned in Col.3.		

contd., . . . 2 / . . .

1.	2.	3.	4.	5.	6.
(II)All persons in respect of I.T.O. whom an order of detention has been made under the Maintenance of Internal Security Act (for smuggling activities and foreign exchange racketeering)and/or Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974 and who prior to passing of orders under the said Acts were residing or carrying on business or profession within the Revenue Districts of Panchmahal, Baroda, Barach, Surat, Dangs and Eulsar of the State of Gujarat and in the Union Territory of Daman, Dadra and Nagar Haveli and whose cases are not assigned to any of the I.T.Os in Central Circles, Ahmedabad and Special Investigation Circles, Ahmedabad, Jamnagar, Junagadh and Surat by an order u/s 127 of the I.T.Act.	I.A.C. S.I.C. III Surat Surat.	A.R.VIII Junagadh.	Rajkot A'bad who has got jurisdiction over the Circle mentioned in Col.3.	A.A.C. S.R. Surat who has got jurisdiction over Circle mentioned in Col.3.	C.I.T. Gujarat-I, Surat who has got jurisdiction over the Circle mentioned in Col.3.
(iii)All persons in respect of whom an order of detention has been made under the Maintenance of Internal Security Act )for Smuggling activities and foreign Exchange racketeering)and/or Conservation of Foreign Exchange and Prevention of Smuggling Activities Act,19-74 and who prior to passing of orders under the said Acts were residing or carrying on business or profession within the Revenue Districts of Rajkot, Junagadh, Surendranagar, Bhavnagar and Amereli of the State of Gujarat and in the Union Territory of Diu and whoses cases are not assigned to any of the I.T.Os in Central Circles, Ahmedabad and	I.A.C. S.I.C. A.R.VIII Rajkot A'bad who has got jurisdiction over the Circle mentioned in Col.3.	A.A.C. A.R.VIII Rajkot who has got jurisdiction over the Circle mentioned in Col.3.	C.I.T. Gujarat-I, Surat who has got jurisdiction over the Circle mentioned in Col.3.		

Special Investigation Circles  
Ahmedabad, Jamnagar, Junagadh  
and Surat by an order u/s  
127 of the Income-tax Act.

I.T.O. I.A.C. A.A.C C.I.T.  
S.I.C. A.R.V.III Jamnagar Guj.I.  
Jama- A'bad whowh'e has who has  
nagar. has juri-got ju- got jur  
sdiction risdict- isdic-  
over the ion over tion  
Circle the over  
mentioned Circle the  
in Col.3. menion- Circle  
ed in ment-  
Col.3. ioned  
in  
Col.3.

(iii) All persons in respect of whom  
an order of detention has been  
made under the Maintenance of  
Internal Security Act (for smug-  
gling activities and foreign  
exchange racketeering) and/or  
Conservation of Foreign Exchange  
and Prevention of Smuggling  
Activities Act, 1974 and who  
prior to passing of orders under  
the said Acts were residing or  
carrying on business or profession  
with in the Revenue Districts of  
Jamnagar and Kutch of the State of  
Gujarat and whose cases are not  
assigned to any of the I.T.Os in  
Central Circles, Ahmedabad,  
Jamnagar, Junagadh and Surat by  
an order U/s 127 of the I.T. ACT.

This notification shall have effect from 1.4.76.

Sd/- (M. SHASTRI)  
UNDER SECY: CENTRAL BOARD OF DIRECT TAXES

To  
The Manager,  
Government of India Press,  
Mayapuri (Near Rajouri Garden),  
Ring Road, New Delhi.

Copy to:-

1. All Commissioners of Income-tax.
2. Directors of Inspection (IT)/(P&PR)/(Inv)/, New Delhi.
3. Director of O&M Services (Income-tax) 1st Floor, Aiwan-e-Ghalib,  
Mata Sundri Lane, New Delhi (5 copies).
4. Sh. N.S. Raghavan, Director (Spl.Cell) Dte. of Ins.(Inv.Spl.Cell)  
4th Floor, Super Bazar, Connaught Circus, New.Delhi.
5. All Officers & Sections of I.T. Wing of C.B.D.T.
6. Comptroller & Auditor General of India (20 copies).
7. Bulletin Sec. of Dte. of Inspection (RS&P), New Delhi (5 copies)
8. Director of Training, IRS (Direct Taxes), Staff College,  
Nagpur, (5 copies).

Sd/- (M.SHASTRI)  
UNDER SECRETARY: CENTRAL BOARD OF DIRECT TAXES.

AUTHORISED FOR ISSUE.

*244/16*  
(S.C. PRASAD) O.S.D.  
Directorate of Inspection (RS&P)  
No. CC/ITAI/1276/290/RSP/76.

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA.

GOVERNMENT OF INDIA  
(DEPARTMENT OF REVENUE AND BANKING)

NEW DELHI, THE 13TH APRIL, 1976.

NOTIFICATION  
INCOME-TAX

No. 1285 (F.No.404/79/76-ITCC): In exercise of the powers conferred by sub-clause (iii) of clause (44) of Section 2 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby authorises Shri J.K. Gorhe, who is a Gazetted Officer of the Central Government, to exercise the powers of a Tax Recovery Officer under the said Act.

2. The appointment of Shri P.M. Laulkar, made under Notification No. 872 (F.No.404/61/75-ITCC) dated the 15th April, 1975, is hereby cancelled with effect from the 1st May, 1976.

3. This Notification shall come into force with effect from the 1st May, 1976.

Sd/-

(V.P. Mittal)

Deputy Secretary to the Government of India

The Manager,  
Government of India Press,  
New Delhi.

No. (F.NO.404/79/76-ITCC):

Copy forwarded to:-

1. The Commissioner of Income-tax, Poona I, Poona.
2. All Directors of Inspection including DI(O&MS), New Delhi.
3. Director, IRS(DT) Staff College, Nagpur.
4. Comptroller & Auditor General of India, New Delhi.
5. Accountant General, Maharashtra, Bombay.
6. Chief Secretary to the Govt. of Maharashtra, Bombay.
7. Shri P.H. Ramchandani, Joint Secretary and Legal Adviser, Ministry of Law, New Delhi.
8. Bulletin Section, DI(RS&P), New Delhi. (5copies).
9. Guard File.

Sd/-

Deputy Secretary to the Govt. of India.

AUTHORISED FOR ISSUE.

*24 Apr*  
(S.C. PRASAD)  
OFFICER ON SPECIAL DUTY  
DIRECTORATE OF INSPECTION (RSP)

No.CC/ITCC/1278/345/RSP/76.

TO BE PUBLISHED IN PART II SECTION 8(ii) OF THE GAZETTE OF INDIA.

Government of India  
Department of Revenue & Banking  
New Delhi, the 17th April, 1976.

Notification  
Income-tax

No.1290 (F.MG.203/111/75-ITA.II): It is hereby notified for general information that the institution mentioned below has been approved by the Indian Council of Social Science Research, the prescribed authority for the purposes of clause (iii) of sub-section (1) of Section 35 of the Income-tax Act, 1961, subject to the fulfilment of the following conditions:-

- i) That the Institute, shall maintain separate accounts of the funds collected by them under the exemption.
- ii) That such funds shall be utilised exclusively for promotion of research in social sciences; and
- iii) That the Gujarat Institute of Area Planning Ahmedabad shall send an Annual Report to the Indian Council of Social Science Research, New Delhi, showing the funds collected under the exemption and the manner in which the funds were utilised.

INSTITUTION

GUJARAT INSTITUTE OF AREA PLANNING, AHMEDABAD.

This notification is effective from 1.4.1975 to 31.3.1978.

Sd/- (T.P. JUNJUNWALA)  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

Copy forwarded to:-

1. All Commissioners of Income-tax. (2 copies).
2. Director of Inspection (Income-tax & Audit)/Investigation/Research & Statistics/Publication & Public Relations, New Delhi.
3. Directorate of CPM Services (Income-tax), 1st Floor, Awan-e-Ghalib, Mata Sundri Lane, New Delhi-I.
4. The Secretary, Indian Council of Social Science Research, 11 P.A. Hostel, Indraprastha Estate, New Delhi, with reference to his letter No.F.6-21/75-A dated 15th March, 1976.
5. The Director, Gujarat Institute of Area Planning, Ahmedabad 68, Pritamnagar, Mangal Road, Ahmedabad, with reference to his letter No.139/2975-76 dated 22.3.1975.
6. Comptroller & Auditor General of India. (20 copies).
7. Bulletin Section of Director of Inspection (RSF), New Delhi. (5 copies).

Sd/- (T.P. JUNJUNWALA)  
Deputy Secretary to the Government of India.

AUTHORISED FOR ISSUE.

*J. H. M.*  
(S.C. HSASAD)  
Officer on Special Duty,  
Directorate of Inspection, (RSF)

TO BE PUBLISHED IN PART II, SECTION 3(1) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
(DEPARTMENT OF REVENUE AND BANKING)

NEW DELHI: THE 20th April, 1976.

NOTIFICATION  
INCOME TAX

No. 1293 (F.No. 404/86/76-ITCC): In exercise of the powers conferred by sub-clause (iii) of clause (4) of Section 2 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby authorises S/Shri K. Devappa and S.V. Lakshmana Murthy who are Gazetted Officers of the Central Government to exercise the powers of Tax Recovery Officers under the said Act.

2. This Notification shall come into force with effect from the date(s) when S/Shri K. Devappa and S.V. Lakshmana Murthy take charge as Tax Recovery Officer.

( V.P. Mittal )

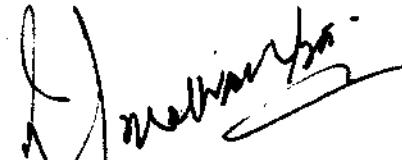
Deputy Secretary to the Government of India

The Manager,  
Government of India Press,  
New Delhi.

No. 1293 (F.No. 404/86/76-ITCC)

Copy forwarded to:-

1. The Commissioner of Income-tax, Karnataka I, Bangalore.
2. All Directors of Inspection including IIT(ODM), New Delhi.
3. The Director, IIT(IIT) Staff College, Nagpur.
4. The Chief Secretary, Govt. of Karnataka, Bangalore.
5. The CIO of India, New Delhi.
6. Smti P.L. Ramenreddi, Joint Secretary and Legal Adviser, Ministry of Law, New Delhi.
7. Bulletin Section, IIT(ISEP), New Delhi.
8. Guard File.

  
Deputy Secretary to the Govt. of India

TO BE PUBLISHED IN PART II, SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE & BANKING

NEW DELHI: DATED THE 21ST APRIL, 1976.

NOTIFICATION  
(INCOME TAX)

No. 1295 (F.NO.176/22/76-IT.AI): In exercise of the powers conferred by sub-section (2)(b) of Section 80G of the Income-tax Act, 1961 (43 of 1961) the Central Government hereby notifies Sri Mukteswara and Kaleswareswamy Temple at Kaleswaram to be a place of public worship of renown throughout the State of Andhra Pradesh for the purposes of the said section.

Sd/- (M. SHASTRI)  
UNDER SECRETARY TO THE GOVERNMENT OF INDIA

To

The Manager,  
Government of India Press,  
Ring Road Mayapuri Industrial Area,  
(Near Rajouri Garden), New Delhi.

No.(F.NO.176/22/76-IT(AI)).

Copy forwarded to:-

1. The Commissioner of Income-tax, Andhra Pradesh-II, Hyderabad, with reference to his letter No.CIB.NO.I/1/80-G(2)(b)/75-76 dated 15.4.1976.  
He is requested to check up the position regarding the utilisation of the donations of obtaining relevant accounts from the respective religious authorities every year.
2. All Other Commissioners of Income-tax.
3. Shri K.Purushotham Naidu, I.A.S., Commissioner, Endowment Deptt., Andhra Pradesh, Hyderabad. The accounts of receipts and expenditure regarding repairs and renovations may be kept separately and submitted to the Commissioner of Income-tax, Andhra Pradesh-II, Hyderabad, annually.
4. The Comptroller & Auditor General of India, New Delhi.
5. All Chambers of Commerce in Andhra Pradesh.

Sd/-  
(M. SHASTRI)  
UNDER SECRETARY TO THE GOVERNMENT OF INDIA.

AUTHORISED FOR ISSUE.

*SPR*  
*SPR*  
*126/5*

*24/4/76*  
(S.C. PRASAD)  
Officer on Special Duty,  
Directorate of Inspection, (RS&P)  
No.CC/ITAI/1287/294/RSP/76.

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE AND BANKING  
NEW DELHI, THE 22nd April, 1976.

NOTIFICATION  
(INCOME-TAX)

No. 1296 (F.NO.203/127/75-ITA.II): In continuation of notification No. 975 (F.NO.203/14/75-ITA.II) dated 19th July, 1975, it is hereby notified for general information that the institution mentioned below has been approved by the Indian Council of Agricultural Research, the prescribed authority for the purposes of clause (ii) of sub-section (1) of Section 35 of the Income-tax Act, 1961 for a further period of one year with effect from 1st April, 1976.

INSTITUTION

DHIR KRISHI MANGAL SOCIETY, BARODA.

Sd/-  
(T.P. JHUNJHUNWALA)  
DEPUTY SECRETARY TO THE GOVT. OF INDIA.

Copy forwarded to:-

1. All Commissioners of Income-tax. (2 copies).
2. Director of Inspection (Income-tax & Audit)/Investigation/Research & Statistics/Publication & Public Relations, New Delhi.
3. Directorate of O&M Services (Income-tax), 1st Floor, Aiwan-e-Ghalib, Mata Sundri Lane, New Delhi-1.
4. Trustee, Dhir Krishimangal Society, C/o. Shankerlal G.Shah, B/5, Alembic Colony (Old) Baroda-390003 with reference to his letter dated 25th September, 1975.
5. The Indian Council of Agricultural Research, Krishi Bhawan, New Delhi, with reference to their letter F.No. 33(11)/75-ODM(Tech.) dated 1st April, 1976 (with 4 Spare Copies).
6. Comptroller & Auditor General of India. (20 copies).
7. Bulletin Section of D.I. (R.S. & P.), New Delhi (5 copies).

Sd/-  
(T.P. JHUNJHUNWALA)  
DEPUTY SECRETARY TO THE GOVT. OF INDIA.

AUTHORISED FOR ISSUE.

*J.C. Prasad*  
(S.C. PRASAD)  
Officer on Special Duty,  
Directorate of Inspection, (RS&P)

No. CC/ITAI/1283/360/RSP/76.

TO BE PUBLISHED IN PART II SECTION 3(i) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
(THE AUTHORITY OF REVENUE AND BANKING)

NEW DELHI: THE 23<sup>rd</sup> April, 1976.

NOTIFICATION  
INCOME TAX

No. 1297 (F.No.404/89/76-IT&C): In exercise of the powers conferred by sub-clause (iii) of clause (44) of section 2 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby authorises Shri S.L. Sabharwal, who is a Gazetted Officer of the Central Govt. to exercise the powers of a Tax Recovery Officer under the said Act.

2. This Notification shall come into force with effect from the date Shri S.L. Sabharwal takes over as Tax Recovery Officer.

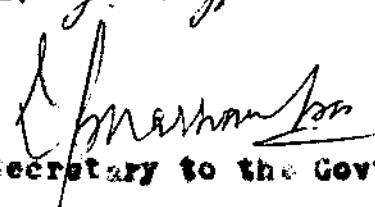
( V.P. Mittal )  
Deputy Secretary to the Government of India

The Manager,  
Government of India Press,  
New Delhi.

No. 1297 (F.No.404/89/76-IT&C)

Copy forwarded to:-

1. The Commissioner of Income-tax, Patiala II, Patiala.
2. All Directors of Inspection including DI(C&MS), New Delhi.
3. The Comptroller & Auditor General, New Delhi.
4. The Accountant General, Punjab, Patiala.
5. Chief Secretary, Govt. of Punjab, Chandigarh.
6. Shri P.K. Ramchandani, Joint Secretary & Legal Adviser, Ministry of Law, New Delhi.
7. Bulletin Section, DI(F&AP), New Delhi.
8. Guard File.
9. The Director, I.R.S. (D.T) Staff College, Nagpur.

  
Deputy Secretary to the Govt. of India

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA.

GOVERNMENT OF INDIA  
(DEPARTMENT OF REVENUE AND BANKING)

NEW DELHI: THE 23rd April, 1976

NOTIFICATION  
(INCOME TAX)

No. 1299 (F.NO. 404/95/76-ITCC): In exercise of the powers conferred by sub-clause (iii) of clause (44) of Section 2 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby authorises Shri P. Sunderarajan who is a Gazetted Officer of the Central Government to exercise the powers of a Tax Recovery Officer under the said Act.

2. The appointment of Shri M.A. Subramanian made under Notification No. 1017 (F.NO. 404/94/75-ITCC) dated the 4th August, 1975 is hereby cancelled.

3. This Notification shall come into force with effect from the date the officer in paragraph 1 takes over as Tax Recovery Officer.

Sd/-

(V.P. MITTAL)

DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA.

The Manager,  
Government of India Press,  
New Delhi.

No. 1299 (F.NO. 404/95/76-ITCC):

Copy forwarded to:-

1. The Commissioner of Income-tax, Tamil Nadu V, Madras.
2. All the Directors of Inspection including DI(O&MS), New Delhi.
3. The Comptroller & Auditor General of India, New Delhi.
4. The Chief Secretary, Govt. of Tamil Nadu, Madras.
5. The Accountant General, Tamil Nadu, Madras.
6. Shri P.H. Ramchandani, Joint Secretary & Legal Adviser, Ministry of Law, New Delhi.
7. Bulletin Section (5 copies).
8. Guard File.
9. The Director, IRS (DT) Staff College, Nagpur.

Sd/-

DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA.

AUTHORISED FOR ISSUE.

*Jyoti*  
(S.C. PRASAD)  
OFFICER ON SPECIAL DUTY  
DIRECTORATE OF INSPECTION, (RS&P),

No. CC/ITCC/1284/346/RSP/76.

TO BE PUBLISHED IN PART II - SECTION 3,- SUB-SECTION (ii) OF THE  
GAZETTE OF INDIA EXTRAORDINARY

Department of Revenue and Banking

NOTIFICATION  
INCOME-TAX ACT, 1961

New Delhi, the 23rd April, 1976  
3 Chaitra, 1898 (Saka)  
Vaishakha

S.O. In exercise of the powers conferred by sub-section (ii) of section 132 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies every Commissioner for the purpose of passing orders on applications against any order made under sub-section (5) of the said section by an Income-tax Officer with the previous approval of the Inspecting Assistant Commissioner, in respect of any person within the jurisdiction of the said Commissioner.

[No. 1302 / F.No. 286/31/75-IT(Inv.)]

(R. Venkata Ramiah)  
Under Secretary to the Government of India

TO BE PUBLISHED IN PART II, SECTION 3(ii) OF THE GAZETTE OF INDIA.

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE & BANKING

NEW DELHI: THE 5TH MAY, 1976.

NOTIFICATION  
(INCOME-TAX)

No.1315(F.NC.404/104/76-ITCC): In exercise of the powers conferred by sub-clause (iii) of clause (44) of Section 2 of the Income-tax Act, 1961(43 of 1961), the Central Government hereby authorises S/Shri Y. Chekrapani, Ch. Radhakrishnaiah and J Sambasiva Rao who are Gazetted Officers of the Central Government to exercise powers of Tax Recovery Officers under the said Act.

2. The appointments of S/Shri R. Bhaskara Rao and A. Subba Rao made in the notification No.383 (F.NC.404/173/73-ITCC) dated 18th June, 1973 and that of Shri G. Muralidhara Rao made in the Notification No.757 (F.NC.404/153/74-ITCC) dated 19th October, 1974 are cancelled with effect from the date they hand over charge of Tax Recovery Officers.

3. This Notification shall come into force with effect from the date the officers mentioned in para 1 take over charge as Tax Recovery Officers.

Sd/- (V.P. MITTAL)  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

The Manager,  
Government of India Press,  
New Delhi.

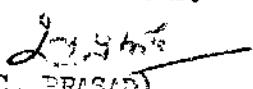
No.1315 (F.NC.404/104/76-ITCC)

Copy forwarded to:-

1. The Director, DI(RSAP), New Delhi.
2. Comptroller & Auditor General of India, New Delhi.
3. The Chief Secretary, Government of Andhra Pradesh, Hyderabad.
4. The Accountant General, Andhra Pradesh, Hyderabad.
5. The Ministry of Law, New Delhi.
6. Bulletin Section.
7. Guard File.

Sd/-  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

AUTHORISED FOR ISSUE.

  
(S.C. PRASAD)

OFFICER ON SPECIAL DUTY  
DIRECTORATE OF INSPECTION (RSI)

HO.OC/ITCC/317/356/RSI/76.

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA.

GOVERNMENT OF INDIA  
(DEPARTMENT OF REVENUE & BANKING)

NEW DELHI: THE 24TH MAY, 1976.

NOTIFICATION  
INCOME TAX

NO.1330 (F.NO.404/124/76-ITCC): In exercise of the powers conferred under sub-clause (iii) of Clause (44) of Section 2 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby authorises S/Shri P. Krishnamacharyulu and S.A. Verma who are Gazetted Officers of the Central Government to exercise the powers of Tax Recovery Officers under the said Act.

2. The appointments of S/Shri V.S. Krishnamurthy and B.V. Yawalkar made under Notification No.993 (F.NO.404/98/75-ITCC) dated 30th July, 1975 and No.73 (F.NO.404/42/71-ITCC) dated 11th March, 1971 respectively are hereby cancelled with immediate effect.

3. This Notification shall come into force with immediate effect.

Sd/-  
(V.P. MITTAL)  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

The Manager,  
Government of India Press,  
New Delhi.

No.1330 (F.NO.404/124/76-ITCC)

Copy forwarded to:-

1. The Commissioner of Income-tax, Nagpur.
2. The Directorate of Inspection (R.S. & P.), including DI(CMS), New Delhi.
3. The Comptroller & Auditor General of India, New Delhi.
4. The Chief Secretary, Govt. of Maharashtra, Bombay.
5. The ACCOUNTANT General, Maharashtra, Bombay.
6. The Ministry of Law, New Delhi.
7. Bulletin Section.
8. Guard File.

Sd/-  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

AUTHORISED FOR ISSUE.

*27/4/76*  
(S.C. PRASAD)  
OFFICER ON SPECIAL DUTY  
DIRECTORATE OF INSPECTION (RS&P)

No. CC/ITCC/1327/357/RSP/76.

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
(DEPARTMENT OF REVENUE & BANKING)  
(REVENUE WING)

New Delhi, the 25th May, 1973.

NOTIFICATION  
INCOME TAX

No.1332(F.NC.404/98/76-ITCC): In exercise of the powers conferred by sub-clause (iii) of clause (44) of Section 2 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby authorises Shri R.S. Balsare who is a Gazetted Officer of the Central Government to exercise the powers of Tax Recovery Officer under the said Act.

2. The appointment of Shri R.C. Pathak under Notification No.492 F.NC.404/194/73-ITCC) dated 31st October, 1973 is hereby cancelled with immediate effect.

3. This Notification shall come into force with immediate effect.

SD/-

(V.P. MITTAL)  
DEPUTY SECRETARY TO THE GOVT. OF INDIA

The Manager,  
Government of India Press,  
New Delhi.

No.1332 (F.NC.404/98/76-ITCC)

Copy forwarded to:-

1. The Commissioner of Income-tax, Gujarat II, Ahmedabad.
2. The Directorate of Inspection (R.S. & P.), New Delhi including DI(OAMS), New Delhi.
3. Chief Secretary, Govt. of Gujarat, Gandhinagar.
4. The Accountant General, Gujarat, Ahmedabad.
5. The Comptroller & Auditor General of India, New Delhi.
6. The Ministry of Law, New Delhi.
7. Bulletin Section.
8. Guard File.

SD/-

DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

AUTHORISED FOR ISSUE.

*J-446*  
(S.C. FRASER)

OFFICER ON SPECIAL DUTY  
DIRECTORATE OF INSPECTION (RS&P)

NO.OC/ITCC/1329/359/ESP/76.

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
(DEPARTMENT OF REVENUE & BANKING)  
(REVENUE WING)

NEW DELHI, THE 26TH MAY, 1976

NOTIFICATION  
INCOME TAX

No. 1334(F.NO.404/126/76); In exercise of the powers conferred by sub-clause (iii) of clause (44) of Section 2 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby authorises Shri Sheo Mohan Lal, who is a Gazetted Officer on the Central Government, to exercise the powers of a Tax Recovery Officer under the said Act.

2. This Notification shall come into force with effect from the date Shri Sheo Mohan Lal takes over charge as a Tax Recovery Officer.

Sd/-  
(V.P. MITTAL)  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

The Manager,  
Government of India Press,  
New Delhi.

No. 1334(F.NO.404/126/76-ITCC)

Copy forwarded to:-

1. The Commissioner of Income-tax, Lucknow I, Lucknow.
2. The Directorate of Inspection (R.S. & F.), New Delhi.  
including DI(OVIS), Mata Sundari Lane, New Delhi.
3. The Comptroller & Auditor General of India, New Delhi.
5. The Accountant General, Uttar Pradesh, Lucknow.
6. The Joint Secretary & Legal Adviser, Ministry of Law, Delhi.
8. Guard File

Sd/-  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

AUTHORISED FOR ISSUE.

*J. S. S.*  
(S.C. FRASER)  
OFFICER ON SPECIAL DUTY  
DIRECTORATE OF INSPECTION (DST)

No. CC/ITCC/1330/360/RSP/76.

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
(DEPARTMENT OF REVENUE & BANKING)  
(REVENUE WING)

.....  
New Delhi, the 26th May, 1976

NOTIFICATION  
INCOME TAX

No.1336(F.NO.404/128/76-ITCC): In exercise of the powers conferred by sub-clause (iii) of clause (44) of Section 2 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby authorises Shri S. Gangadharan who is a Gazetted Officer of the Central Government to exercise the powers of a Tax Recovery Officer under the said Act.

2. The appointment of Shri Kurien Varghese made under Notification No.902 (F.NO.404/85/75-ITCC) dated 16th May, 1975 is hereby cancelled with effect from 15th June, 1976.

3. This Notification shall come into force with effect from 15th June, 1976.

Sd/- (V.P. MITTAL)  
DEPUTY SECY, TO THE GOVERNMENT OF INDIA

The Manager,  
Government of India Press,  
New Delhi.

No.1336(F.NO.404/128/76-ITCC)

Copy forwarded to:-

1. The Commissioner of Income-tax, Kerala I, Cochin.
2. The DI(ESR), including DI(CMS), New Delhi.
3. The Comptroller & Auditor General of India, New Delhi.
4. The Chief Secretary, Govt. of Kerala, Trivandrum.
5. The Accountant General, Kerala, Trivandrum.
6. The Ministry of Law, New Delhi.
7. Bulletin Section (5 copies).
8. Guard File.

Sd/-  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

AUTHORISED FOR ISSUE

*Jyoti*  
(S.C. PRASAD)  
OFFICER ON SPECIAL DUTY  
DIRECTORATE OF INSPECTION (P&P)

No. OC/ITCC/1328/358/P&P/76.

TO BE PUBLISHED IN PART IN SECTION 3(ii) OF THE GAZETTE OF INDIA.

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE & BANKING

New Delhi, the 31st May, 1976

NOTIFICATION  
INCOME TAX

No.1342(F.NO.203/26/76-IT&B.II): It is hereby notified for general information that the institution mentioned below has been approved by Secretary, Indian Council of Social Science Research, New Delhi, the prescribed authority for the purposes of clause 'iii) of sub-section (1) of section 35 of the Income-tax Act, 1961, subject to the fulfilment of the following three conditions:-

- (i) That the Poona District Leprosy Committee shall set up a competent research advisory committee and get its approval to all its social science research programmes from this committee.
- (ii) That the Committee shall maintain a separate accounts of all funds received under this exemption & utilise them exclusively for social science research connected with Leprosy; and
- (iii) That the Committee shall submit an annual report to the Indian Council of Social Science Research., New Delhi, showing the funds collected under the exemption and the manner in which the funds were utilised.

INSTITUTION

POONA DISTRICT LEPROSY COMMITTEE, POONA.

This notification is effective from 31.5.1976.

Sd/- (T.P. JHUNJHUNWALA)  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

Copy forwarded to:-

1. All Commissioners of Income-tax. (2 copies).
2. Director of Inspection (Income-tax & Audit)/(Investigation)/Research & Statistics/Publication and Public Relations, New Delhi.
3. Directorate of CIV Services (Income-tax), 1st Floor, Iwan-e-Ghalib, Mate Sundri Lane, New Delhi-1.
4. The Secretary, Indian Council of Social Science Research, New Delhi. with reference to their letter No.F.6(1)/76-A dated 4th May, 1976
5. Hon'ble President, Poona District Leprosy Committee, Red Cross Blood Bank Building, 593/2, Pasta Path, Poona-411011.
6. Comptroller & Auditor General of India. (20 copies).
7. Bulletin Section of D.I. (E.S.&P.), New Delhi. (5 copies).

Sd/- (T.P. JHUNJHUNWALA)  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

AUTHOPISED FOR ISSUE.

*2444*  
(S.C. FRASAR)  
OFFICER ON SPECIAL DUTY  
DIRECTORATE OF INSPECTION (ESP)

No.OC/IT&B/1340/262/RSF/76.

TO BE PUBLISHED IN PART II, SECTION 2(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
(DEPARTMENT OF REVENUE & BANKING)

NEW DELHI, THE 9th June, 1976.

NOTIFICATION  
INCOME TAX

No.1351(F.NC.404/42/76-ITCC): In exercise of the powers conferred by sub-clause (iii) of clause (44) of Section 2 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby authorises Shri P.R. Banerji, who is a gazetted officer of the Central Government, to exercise the powers of Tax Recovery Officer under the said Act.

2. The appointment of Shri J.M. Bhattacharjee as Tax Recovery Officer made under Notification No.865 (F.NC.404/50/75-ITCC) dated the 4th April, 1975 is hereby cancelled with effect from the 1st July, 1976.

3. This Notification shall come into force with effect from the 1st July, 1976.

Sd/- (V.P. MITTAL)  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA.

To

The Manager,  
Government of India Press,  
New Delhi.

No.1351(F.NC.404/42/76-ITCC)

Copy forwarded to:-

1. The Comptroller and Auditor General of India, New Delhi.
2. The Chief Secretary to the Govt. of Assam, Gauhati/Meghalaya, Shillong/Nagaland, Kohima/Manipur, Imphal/Tripura, Agartala/Arunachal Pradesh, Itanagar/Kizoram, Aizawl.
3. The Accountant General, Assam etc., Shillong.
4. The Joint Secretary and Legal Adviser, Ministry of Law, New Delhi.
5. Bulletin Section (5 copies).
6. The Commissioner of Income-tax, North Eastern Region, Shillong.
7. Guard file.
8. The Director of Inspection (RSF), New Delhi.

Sd/- (V.P. MITTAL)  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

AUTHORISED FOR ISSUE.

*2-1-466*  
(S.C. PRASAD)  
OFFICER ON SPECIAL DUTY  
DIRECTORATE OF INSPECTION (RSF)

'Aggarwal'

NO.OC/ITCC/1344/361/RSF/76.

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA.

GOVERNMENT OF INDIA  
(DEPARTMENT OF REVENUE AND BANKING)

.....  
NEW DELHI: THE 11TH JUNE, 1976

NOTIFICATION  
INCOME TAX

No.1354(F.No.404/41/76): In exercise of the powers conferred by sub-clause (iii) of clause (44) of section 2 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby authorises S/Shri I.D. Nebhani and K.M. Sharma who are Gazetted Officers of the Central Government, to exercise the powers of Tax Recovery Officers under the said Act.

2. The appointments of S/Shri V.K. Gupta, M.S. Rajoria and N.L. Mittal made in Notification No.1083 F.No.404/103/75-ITCC dated 17.9.1975 No.416(F.No.404/128/73-ITCC) dated 9.7.73 No.130(F.No.404/235/72-ITCC) dated 30.6.72 respectively are cancelled with effect from the date S/Shri I.D. Nebhani and K.M. Sharma take over charge as T.R.Os.

3. This Notification shall come into force with effect from the date Shri I.D. Nebhani and K.M. Sharma take over charge as T.R.Os.

Sd/-  
(V.P. MITTAL)  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

The Manager,  
Government of India Press,  
NEW DELHI.

No.1354(F.No.404/41/76-ITCC):

Copy forwarded to:

1. The Commissioner of Income-tax, Rajasthan-II, Jaipur.
2. D.I. (RSP), New Delhi.
3. The Comptroller and Auditor General of India.
4. The Chief Secretary to the Govt. of Rajasthan, Jaipur.
5. The Accountant General, Rajasthan, Jaipur.
6. The Joint Secretary and Legal Adviser, Ministry of Law, New Delhi.
7. Bulletin Section, D.I. (RSP).
8. Guard File.

Sd/-  
(V.P. MITTAL)  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA  
AUTHORISED FOR ISSUE.

(S.C. PRASAD)  
OFFICER ON SPECIAL DUTY  
DIRECTORATE OF INSPECTION (RSP)

No.OC/ITCC/1346/362/RSP/76.

Ref No. 1359

रजिस्ट्री सं. डी-(डी)-72

REGISTERED No. D-(D)-72



# भारत का राजपत्र

## The Gazette of India

असाधारण

### EXTRAORDINARY

भाग II—खण्ड 3—उपखण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं. 281] नई दिल्ली, शनिवार, जून 19, 1976/ज्येष्ठ 29, 1898

No. 281] NEW DELHI, SATURDAY, JUNE 19, 1976/JYAISTA 29, 1898

इन भाग में मित्र पृष्ठ 3 तक वाली ही जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed  
as a separate compilation

#### CENTRAL BOARD OF DIRECT TAXES

#### NOTIFICATION

#### INCOME-TAX

New Delhi, the 19th June 1976

*Shri R.S.  
28/6.*  
S.O. 420(E).—In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1. (1) These rules may be called the Income-tax (Fifth Amendment) Rules, 1976.
- (2) They shall come into force with effect from the 21st day of June, 1976.
2. In sub-rule (1) of rule 12 of the Income-tax Rules, 1962, after sub-clause (i) of clause (b), the following proviso shall be inserted, namely:—

“Provided that it shall not be necessary for any person furnishing a return of income relating to the assessment year commencing on the 1st day of April, 1976 or any earlier assessment year to fill in Part IV or Part V of the said Form.”.

[No. 1359/F. No. 142/29/76-TPL]

O. P. BHARDWAJ, Secy.

केन्द्रीय प्रत्यक्ष-कर बोर्ड

अधिसूचना

आय-कर

नई दिल्ली, 19 जून, 1976

**का० आ० 420 (अ)।—** केन्द्रीय प्रत्यक्ष-कर बोर्ड, आय-कर अधिनियम, 1961 (1961 का 43) की धारा 295 द्वारा प्रदत्त अधिकारों का प्रयोग करते हुए, आय-कर नियम, 1962 में और संशोधन करने के लिए निम्नलिखित नियम बनाता है, अर्थात् :—

1. (1) इन नियमों का संक्षिप्त नाम आय-कर (पांचवां संशोधन) नियम, 1976 है।

(2) यह 1976 के जून के 21वें दिन प्रवृत्त होगें।

2. आय-कर नियम, 1962 के नियम 12 के उप-नियम (1) में, खण्ड (ख) के उप-बंड (i) के पश्चात् निम्नलिखित परन्तुक अंतःस्थापित किया जाएगा, अर्थात् :—

“परन्तु 1976 के अगले के प्रथम दिन प्रारम्भ होने वाले निर्धारण वर्ष या किसी पूर्वन्तर निर्धारण वर्ष से अंदिहा आय को विवरणों प्रस्तुत करने वाले किसी अधिकत वे लिए उक्त प्रलेप भाग 4 या भाग 5 को भरना आवश्यक नहीं होगा।

[ स० 1359/फा० स० 142(29)/76-टी० पी० एल ]

ओ० पी० भारद्वाज, सचिव।

**TO BE PUBLISHED IN PART II SECTION V(1) OF THE GAZETTE OF INDIA**

**GOVERNMENT OF INDIA  
(DEPARTMENT OF REVENUE AND BANKING)**

\*\*\*\*\*

NEW DELHI: THE 19TH JUNE, 1976.

**NOTIFICATION  
INCOME TAX**

No. 1360 (P.No. 404/89/76-I TCC): In exercise of the powers conferred by sub-clause (iii) of clause (4) of section 2 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby authorises Shri S.S. Thind, who is a Comptroller Officer of the Central Government, to exercise the powers of Tax Recovery Officer under the said Act.

2. This Notification shall come into force with effect from the date Shri S.S. Thind takes over the charge of Tax Recovery Officer.

*[Signature]*  
( V.P. METAL )

**DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA**

The Manager,  
Government of India Press,  
New Delhi.

No. 1360 (P.No. 404/89/76-I TCC):

Copy forwarded to:

1. The Commissioner of Income-tax, Patiala-I, Patiala.
2. The Director (NSAP), New Delhi.
3. The Comptroller and Auditor General of India, New Delhi.
4. The Accountant General, Punjab, Simla.
5. The Chief Secretary, Govt. of Punjab, Chandigarh.
6. The Ministry of Law, New Delhi.
7. Bulletin Section (5 copies).
8. Guard File.

*[Signature]*  
( V.P. METAL )

**DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA**

TO BE PUBLISHED IN PART III SECTION 2(ii) OF THE GAZETTE OF INDIA.

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE AND TAXATION

NEW DELHI: THE 29TH JUNE, 1976

NOTIFICATION  
INCOME TAX

No.1378(F.NO.404/154/76-ITCC): In exercise of the powers conferred by sub clause (iii) of Clause (4A) of Section 2 of the Income-tax Act, 1961 (42 of 1961), the Central Government hereby authorises Sarv Shri C.P. Mukhiya and D.P. Jindal, who are Gazetted Officers of the Central Government, to exercise the powers of Tax Recovery Officers under the said Act.

2. The appointment of Sarv Shri Chuni Lal and N.K. Mittal, Tax Recovery Officers, made vide Notification No.305(F.NO.404/177 73-ITCC) dated the 18th June, 1973 and No.301(F.NO.404/35/75-ITCC) dated the 22nd April, 1975, respectively are hereby cancelled with effect from the date Sarv Shri C.P. Mukhiya and D.P. Jindal take over as Tax Recovery Officers.

3. This Notification shall come into force with effect from the date Sarv Shri C.P. Mukhiya and D.P. Jindal take over charge as Tax Recovery Officers.

Sd/(V.P. MITTAL)

DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

The Manager,  
Government of India Press,  
NEW DELHI.

No.1378(F.NO.404/154/76-ITCC):

Copy forwarded to:-

1. The Director of Inspection (RS&P), New Delhi.
2. The Comptroller and Auditor General of India, New Delhi.
3. The Chief Secretary, Delhi Administration, Delhi.
4. The Accountant General, Central Revenues, New Delhi.
5. The Joint Secretary and Legal Adviser, Ministry of Law, New Delhi.
6. Bulletin Section (5 copies).
7. Guard File.
8. The Commissioner of Income-tax, Delhi-I, New Delhi.

Sd/- (V.P. MITTAL)

DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

AUTHORISED FOR ISSUE.

*S.C. FRASER*  
(S.C. FRASER)

OFFICER ON SPECIAL DUTY  
DIRECTORATE OF INSPECTION (RS&P)

NO.30/ITCC/1374/367/POB/76.

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE & BANKING

NEW DELHI: THE 7TH JULY, 1976

NOTIFICATION  
INCOME TAX

No. 1387 (F.No. 404/98/76-ITCC): In partial modification of Notification No. 492 (F.No. 404/194/73-ITCC) dated 31st October, 1973 the name of Shri R.D.Thakker appearing in para-1 thereof is deleted.

2. This Notification shall come into force with immediate effect.

sd/-  
( V.P. MITTAL )  
DEPUTY SECRETARY TO THE GOVT. OF INDIA

TO

The Manager,  
Government of India Press,  
New Delhi.

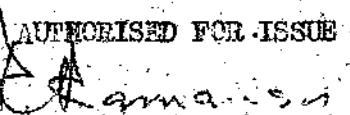
No. 1387 (F.No. 404/98/76-ITCC):

Copy forwarded to:-

1. The Commissioner of Income-tax, Gujarat-V, Ahmedabad.
2. The DI(R&P), New Delhi.
3. The Chief Secretary, Govt. of Gujarat, Ahmedabad.
4. The Accountant General, Gujarat, Ahmedabad.
5. The Comptroller & Auditor General of India, New Delhi.
6. Ministry of Law, Justice & Company Affairs, New Delhi.
7. Bulletin Section.
8. Guard file.

sd/-  
( V.P. MITTAL )  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

AUTHORISED FOR ISSUE

  
( E.V. RAMANAN )  
ASSISTANT DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION (RS&P)

No. CC/TCC/1377/369/RSP/76

'Virdi'

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
(DEPARTMENT OF REVENUE & BANKING)

New Delhi, the 14th July, 1976.

NOTIFICATION  
(INCOME-TAX)

No. 1390 (F.No.404/154/76-ITCC); In exercise of the powers conferred by sub-clause (iii) of Clause (44) of Section 2 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby authorises Shri N.D.Sanghi, who is a Gazetted Officer of the Central Government, to exercise the powers of a Tax Recovery Officer under the said Act.

2. The appointment of Shri S.K.Jain, Tax Recovery Officer, made vide Notification No. 448(F.No.404/177/73-ITCC) dated 27th August, 1973 is hereby cancelled with effect from the date Shri N.D.Sanghi, takes over as Tax Recovery Officer,

3. This notification shall come into force with effect from the date Shri N.D. Sanghi, takes over charge as Tax Recovery Officer.

sd/-

( V.P.MITAL )

DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

The Manager,  
Government of India Press,  
New Delhi.

No. 1390 (F.No.404/154/76-ITCC)

Copy forwarded to:-

1. The Director of Inspection (DS&P), New Delhi.
2. Comptroller & Auditor General of India, New Delhi.
3. The Chief Secretary, Delhi Administration, Delhi.
4. The Accountant General, Central Revenues, New Delhi.
5. The Joint Secretary and Legal Adviser, Ministry, of Law, New Delhi.
6. Bulletin Section.
7. Guard File.
8. The Commissioner of Income-tax, Delhi I, New Delhi.

sd/-

DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

AUTOCRISM FOR ISSUE

( B.V.B/MILU )

ASSISTANT DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION (DS&P)

NO. CC/ITCC/1385/370/RSP/76

\*PAKISTAN\*

TO BE PUBLISHED IN PART II SECTION 3(1) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
CENTRAL BOARD OF DIRECT TAXES

NEW DELHI: DATED THE 14th July, 1976.

NOTIFICATION  
(INCOME-TAX)

No. 1393 (F.NO. 187/2/74-IT (AI)) : In exercise of the powers conferred by sub-section (1) of section 121 of the Income-tax Act, 1961 (43 of 1961) the Central Board of Direct Taxes hereby makes the following amendments to the schedule appended to its notification No.679 (F.No.187/2/74-IT (AI)) as amended from time to time.

Existing entries under columns (1), (2) and (3) against S.Nos. 1 & 1-A shall be substituted by the following entries:-

INCOME TAX COMMISSIONERS (1)	HEADQUARTERS (2)	JURISDICTION (3)
1. Amritsar	Amritsar	1. District-I, Amritsar. 2. District-II, Amritsar. 3. Central Circle, Amritsar. 4. Special Circle, Amritsar. 5. Estate Duty-cum-Incometax Circle, Amritsar. 6. Gurdaspur. 7. Pathankot. 8. Srinagar. 9. Estate Duty-cum-Incometax Circle, Srinagar. 10. Jammu.
1-A. Jullundur	Jullundur	1. District-I, Jullundur. 2. District-II, Jullundur. 3. Estate Duty-cum-Incometax Circle, Jullundur. 4. Batala. 5. Hoshiarpur. 6. Phagwara. 7. Ghatinda. 8. Ferozepur. 9. Moga. 10. Abcher.

This notification shall take effect from 15-7-1976.

  
( M. SHASTRI )  
UNDER SECY. CENTRAL BOARD OF DIRECT TAXES

The Manager,  
Government of India Press,  
Mayapuri (Near Rajouri Garden),  
New Delhi.

Copy forwarded to:-

1. All Commissioners of Income-tax.
2. Directors of Inspection (IT)/(R&S)/(P&PR)/(Inv.), New Delhi.
3. Director of OEM Services (Income-tax), 1st Floor, Aiwan-e-Ghalib, Mata Sundri Lane, New Delhi (5 copies).
4. Director (Spl. Cell), Dte. of Inspection (Inv. Spl. Cell), 4th Floor, Super Bazar, Con.Circus, New Delhi.
5. All Officers & Sections of I.T.Wing of C.B.D.T.
6. Comptroller & Auditor General of India (20' copies).
7. Bulletin Section of Dte. of Ins. (RS&P), New Delhi (5 copies).
8. Director of Training, IRS (Direct Taxes), Staff College, Nagpur (5 copies).
9. Shri M.B.Rao, Joint Secy., Ministry of Law, Justice & Company Affairs (Dept. of Legal Affairs).

( M. SHASTRI )  
UNDER SECY. CENTRAL BOARD OF DIRECT TAXES

TO BE PUBLISHED IN PART II SECTION 3(i) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
(DEPARTMENT OF REVENUE - INSPECTION)

New Delhi, the 24th July, 1973.

NOTIFICATION

No. 1403 (F.No.404/98/73-ITCC), in exercise of the powers conferred by sub-clause (iii) of Clause (4) of section 2 of the Income-tax Act, 1961 (42 of 1961), the Central Government hereby authorise Shri C.D.Thakker, who is a Gazetted Officer of the Central Government to exercise the powers of a Tax Recovery Officer under the said Act.

2. The Appointment of Shri P.V.Dave made under Notification No. 420 (F.No.404/194/73-ITCC) dated the 1st August, 1973 is hereby cancelled.

3. This Notification shall come into force with effect from the date Shri C.D.Thakker takes over as Tax Recovery Officer.

Sd/-

(V.P.MITTAL)

DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

The Manager,  
Government of India Press,  
New Delhi.

No. 1403 (F.No.404/98/73-ITCC)

Copy forwarded to:-

1. The Director of Inspection (RS&P), New Delhi.
2. The Comptroller & Auditor General of India, New Delhi.
3. The Chief Secretary, Government of Gujarat, Ahmedabad.
4. The Accountant General, Gujarat, Ahmedabad.
5. The Ministry of Law, New Delhi.
6. Bulletin Section (3 copies).
7. Guard File.
8. The Commissioner of Income-tax, Gujarat III, Ahmedabad.

Sd/-

DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

AUTHORISED FOR ISSUE

(R.V. RAMANAN)  
ASSISTANT DIRECTOR OF INSPECTION  
(RS&P)

(TO BE PUBLISHED IN PART II-SECTION 2-SUB-SECTION (ii)  
OF THE G. ETS OF INDIA )

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE AND TAXATION

NEW DELHI: DATED THE 24th July, 1976.

NOTIFICATION

INCOME TAX

No. 1405 (F.No.403/30/76-ITCC): In exercise of the powers conferred by sub-clause (ii) of clause (a) of sub-section (1) of section 138 of the Income-tax Act, 1961 (43 of 1961), the Central Government, being of opinion that it is necessary so to do in the public interest, hereby specifies, for the purposes of the said clause, the Sarkaria Commission of Inquiry, appointed under the Commissions of Inquiry Act, 1952 (60 of 1952).

Sd/-

( V.P.MITAL )

Deputy Secretary to the Government of India.

The Manager,  
Government of India Press,  
NEW DELHI.

No. 1405 (F.No.403/30/76-ITCC)

Copy forwarded to:-

1. All Commissioners of Income-tax.
2. Director of Inspection (ESIF), New Delhi.
3. Copy troller & Auditor General of India.
4. Joint Secretary & Legal Adviser, Ministry of Law, Justice & Company Affairs, New Delhi.
5. Shri K.A. Ramasubramanian, Secretary, Sarkaria Commission of Inquiry, Department of Personnel & Administrative Reforms, Vigyan Bhavan, Annex, New Delhi.
6. Bulletin Section, D.I. (ESIF), New Delhi.
7. Commissioner of Income-tax, Tamilnadu-I, Madras.
8. Surek File.

Sd/-

Deputy Secretary to the Government of India.

AUTHORISED FOR ISSUE

E.V. RAJAKUMAR  
ASSISTANT DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION (ESIF)

NO. CC/ITCC/1417/344/ESIF/76

\*PAEUJA\*

To be published in Part II, Section 3(1) of the Gazette of India

GOVERNMENT OF INDIA  
CENTRAL BOARD OF DIRECT TAXES

NOTIFICATION NO. 14/2/74 IT (A) dated 20th July, 1974.

NOTIFICATION  
(Income-tax)

No. 14/2 (F.N. 14/2/74 IT (A)) : In exercise of the powers conferred by sub-section (1) of Section 121 of the Income-tax Act, 1961 (43 of 1961) the Central Board of Direct Taxes hereby makes the following amendments to the Notification No. 679 (F.N. 14/7/74 IT (A)) dated 20th July, 1974 as amended from time to time.

Existing entries under columns 1, 2 and 3 against serial No. 14A shall be substituted by the following entries:-

CHARGEABLE AREA OF INCOME-TAX	HEAD OF TAX	JURISDICTION
Allahabad	Allahabad	1. Allahabad. 2. Special Circle, Allahabad. 3. Survey Circle, Allahabad. 4. Estate Duty and Income-tax Circle, Allahabad. 5. Ganganagar. 6. Faizabad. 7. Ballia. 8. Basti. 9. Gorakhpur. 10. Faizabad. 11. Gonda. 12. Dardahpur. 13. Survey Circle, Gorakhpur. 14. Jaunpur. 15. Mirzapur. 16. Sultanpur. 17. Circle-I, Varanasi. 18. Circle-II, Varanasi. 19. Survey Circle, Varanasi.

This notification shall take effect from 2-8-74.

Sd/-  
(T.P.JHUNJHUNWALA)  
SECRETARY, CENTRAL BOARD OF DIRECT TAXES

To

The Manager,  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Janpath Garden), New Delhi.

Copy forwarded to:-

1. All Commissioner of Income-tax.
2. Directors of Inspection (IT) / (R&S) / (P&PM) / (Inv.), New Delhi.
3. Director of OSI Services (Income-tax), 1st Floor, Alwan-e-Ghalib, Mata Sundri Lane, New Delhi (5 copies).
4. All Officers & Sections of I.I.Wing of C.B.D.T.
5. Comptroller & Auditor General of India (20 copies).
6. Bulletin Section of Dte. of Inspection (R&P), New Delhi (5 copies).
7. Director of Training, IRS (DI) Staff College, Nagpur (5 copies).
8. Shri M.B.Ao, Joint Secy., Ministry of Law, Justice & Company Affairs (Department of Legal Affairs).



(T.P.JHUNJHUNWALA)

SECRETARY, CENTRAL BOARD OF DIRECT TAXES

To

The Director,  
Government of India Press,  
Ring Road, Flora Purba Industrial Area,  
(New Central Government), New Delhi.

Copy forwarded to the

1. All Commissioners of Income-tax.
2. Director of Inspection (IT) / (ITS) / (PAP) / (Inv.), New Delhi.
3. Director of CBI (Forensic Services), 1st Floor, Meen-e-Ghalib,  
Mota Bundi Lane, New Delhi (6 copies).
4. All Officers & Staff of I.T. Wing of C.B.I.
5. Comptroller & Auditor General of India (20 copies).
6. Pollution Section of D/o. of Inspection (PAP), New Delhi (5 copies).
7. Director of Training, ITC (Direct Tax) Staff College,  
Nagpur (5 copies).
8. Shri H.L. Rao, Joint Secy., Ministry of Law, Justice and Company  
Affairs (Department of Legal Affairs).

(T.P. MUKUNDAN)

SECRETARY, CINTA DO NOT UPEND CREDIT TALES

GOVERNMENT OF INDIA  
CENTRAL BOARD OF DIRECT TAXES  
NOTIFICATION NO. 1414 DATED 5TH JULY, 1974.

NOTIFICATION  
(NETT TAX)

No. 1414 (P.N. 191/24/76-DT(A)) : In exercise of the powers conferred by Sub-section (1) of Section 131 of the Income-tax Act, 1935 (49 of 1935) and in supersession of old previous notifications in this regard the Central Board of Direct Taxes hereby doth direct that entries against Serial Nos. 10 and 10A of the Schedule appended to the Board's notification No. 079 (P.No. 191/2/74-DT(A)) dated 19th July, 1974 so cascaded from time to time shall be substituted by the following:-

TAX	FROM QUARTERS	SUBSIDIARY
10. Potlalo	Potlalo	1. Potlalo 2. Central Circles At Ludhiana. 3. Motto. I & II, Ludhiana. 4. Lohata Disty-Centralization Circle, Ludhiana. 5. Lohata Disty-Centralization Circle, Ropar. 6. Nahan. 7. Kangra, Chamba, Mandi and only Una Block. of Shimla, Pangi. 8. Nowrang. 9. Mandi. 10. Patiala. 11. Jaland. 12. Jammu. 13. Special Board, Chandigarh.
10A. Haryan	Rohet	1. Rohet. 2. Chirang. 3. Champa Ward, Rohtak. 4. Lohata Disty-Centralization Circle, Chirang. 5. Motto. I (including Special Board) and II, Chandigarh. 6. Faridkot. 7. Gurdaspur. 8. Jaland. 9. Jind. 10. Kural. 11. Kapurthala. 12. Nowrang. 13. Ropar. 14. Sirsa. 15. Sambat. 16. Yamunotri.

This notification shall come into force on 1st July, 1974.

Sd/  
(S.P. SHARMA)  
SECRETARY, CENTRAL BOARD OF DIRECT TAXES

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA.

GOVERNMENT OF INDIA  
(DEPARTMENT OF REVENUE & BANKING)  
(REVENUE WING)

NEW DELHI: THE 27 AUGUST, 1976.

NOTIFICATION

INCOMETAX

No. 1430 (F.No.404/41/76-ITCC): In exercise of the powers conferred by sub-clause (iii) of Section (44) of Section 2 of the Income-tax Act, 1961 (A3 of 1961), the Central Government hereby authorises S/Shri Harbans Singh, N.J.Iswari and K.L. Jain who are Gazetted Officers of the Central Govt., to exercise the powers of Tax Recovery Officers under the said Act.

2. The appointment of Shri S.L. Babel made in notification No. 1246 (F.No.404/41/76-ITCC) dated 1st March, 1976 and that of Shri P.C. Abrol made in notification No. 999 (F.No.404/103/75-ITCC) dated 30th July, 1975 are cancelled with effect from the date they hand over charge.

3. This notification shall come into force with effect from the date S/Shri Harbans Singh, N.J. Iswari and K.L. Jain take over charge.

Sd/-

(V.P. MITTAL)  
Deputy Secretary to the Government of India

The Manager,  
Govt. of India Press,  
New Delhi.

No.1430 (F.No.404/41/76-ITCC)

Copy forwarded to:-

1. DI(DPT), New Delhi
2. The Commissioner of Income-tax, Rajasthan, Jaipur
3. The Comptroller & Auditor General of India, New Delhi.
4. The Chief Secretary, Govt. of Rajasthan, Jaipur
5. The Accountant General, Rajasthan, Jaipur.
6. The Joint Secretary & Legal Adviser, Ministry of Law, New Delhi.
7. Bulletin Section (DPT)
8. Guard File.

Sd/-

Deputy Secretary to the Govt. of India

Authorised for Issue

(K.V. RAIWAN)  
ASSISTANT DIRECTOR OF INSPECTION (ESAP)

No. CC/ITCC/1428/346/ESP/76.

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
(DEPARTMENT OF REVENUE AND BANKING)

New Delhi, the 6th August, 76  
NOTIFICATION

INCOME TAX

No. 1432 (F.No. 404/95/76-ITCC): In exercise of the powers conferred by sub-clause (iii) of clause (44) of Section 2 of the Income-tax Act, 1961 (43 of 1961), the Central Govt. hereby authorises Shri V. Raghavan who is a Gazetted Officer of the Central Govt. to exercise the powers of a Tax Recovery Officer under the said Act.

2. The appointment of Shri S. Baghyam made under Notification No. 347 (F.No. 404/138/73-ITCC) dated the 16th May, 1973 is hereby cancelled.

3. This Notification shall come into force with effect from the date Shri V. Raghavan takes over as Tax Recovery Officer.

sd/-

(V.P. MITTAL)

Deputy Secretary to the Govt. of India

The Manager,  
Govt. of India Press.  
New Delhi.

No. 1432 (F.No. 404/95/76-ITCC)

Copy forwarded to:

1. The Commissioner of Income-tax, Tamil Nadu I, Madras.
2. The D.I. (P&PR), New Delhi
3. The Comptroller & Auditor General of India, New Delhi.
4. The Chief Secretary, Govt. of Tamil Nadu, Madras.
5. The Accountant General, Tamil Nadu, Madras.
6. The Min. of Law, Joint Secretary and Legal Adviser, New Delhi.
7. Bulletin Section (3 copies)
8. Guard file.

sd/-

(V.P. MITTAL)

Deputy Secretary to the Govt. of India

AUTHORISED FOR ISSUE

(R.V. RAMMAN)

ASSISTANT DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION (RS&P)

No. CG/ITQC/1429/347/RSP/76

Virdi  
24/8/76

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
(DEPARTMENT OF EXCISE AND REVENUE)  
(REVENUE WING)

NEW DELHI: THE 12th August, 1970.

NOTIFICATION  
REGD. NO. 1433

No. 1433 (F.No.404/73/76-ITCC): In exercise of the powers conferred by sub-clause (iii) of clause (4) of Section 2 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby authorises S/Shri. P.N.Das and Nimbalkar Kumar Saha who are Gazzeted Officers of the Central Board Government to exercise the powers of Tax Recovery Officers under the said Act.

2. This Notification shall come into force with effect from the date the officers mentioned above take over as Tax Recovery Officers.

S/-  
( V.R.MITAL )

DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

The Minister,  
Government of India Press,  
New Delhi.

No. 1433 (F.No.404/73/76-ITCC)

Copy forwarded to:-

1. The Commissioner of Income-tax, West Bengal I, Calcutta.
2. The D.T.(LSD), New Delhi.
3. The Comptroller & Auditor General of India, New Delhi.
4. The Chief Secretary, Government of West Bengal, Calcutta.
5. The Accountant-General, West Bengal, Calcutta.
6. The Joint Secretary & Legal Advisor, Ministry of Law, New Delhi.
7. Bulletin Section.
8. Guard File.

S/-

Deputy Secretary to the Government of India

APPROVED FOR ISSUE

(V.R.MITAL)

ASSISTANT DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION (BSAD)

NO. CC/ITCC/1433/249/RSP/76

\*P.M.U.I.\*

F.No.404/73/76-ITCC  
GOVERNMENT OF INDIA  
CENTRAL BOARD OF DIRECT TAXES

\*\*\*\*\*

New Delhi, the 12th August, 1976.

O R D E R

No.1437 (F.No.404/73/76-ITCC): In pursuance of Rule 6 of the Income-tax (Certificate Proceedings) Rules, 1962, the Central Board of Direct Taxes hereby directs that S/Shri R.N.Das and Nikhilendra Kumar Saha authorised by the Central Government to exercise the powers of Tax Recovery Officers under sub-clause (iii) of clause (44) of Section 2 of the Income-tax Act, 1961 (43 of 1961), shall concurrently exercise jurisdiction in respect of all the areas of the State of West Bengal with effect from the date they take over as Tax Recovery Officers.

Sd/-  
( V.P.MITAL ), SECRETARY  
CENTRAL BOARD OF DIRECT TAXES

Copy forwarded to:-

1. The Commissioner of Income-tax, West Bengal-I,  
P.7 Chowringhee Square, Calcutta with reference to His letter telex No.141 dated 27th July, 1976.

Sd/-  
SECRETARY  
CENTRAL BOARD OF DIRECT TAXES.

AUTHORISED FOR ISSUE

E.V.RAMAN  
ASSISTANT DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION (RS&P)

NO.CC/ITCC/1439/349/RSP/76

\*PARUJA\*

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
CENTRAL BOARD OF DIRECT TAXES  
NEW DELHI:DATED THE 13th August.1976

NOTIFICATION  
( INCOME.TAX )

No.1440 F.No.191/36/76-IT(AI): In exercise of the powers conferred by sub-section (1) of Section 121 of the Income-tax Act,1961(43 of 1961) the Central Board of Direct Taxes hereby makes the following amendments to the Notification No.944(F.No.137/2/74-IT(AI) dated 23.6.1975 as amended from time to time.

Existing Entries under Columns 1,2,& 3 against Serial No.11,11A & 11B of the charges of C.I.T.I, C.I.T.-II Kanpur and C.I.T. Meerut respectively shall be substituted by the following:

Commissioner of Income-tax Head-quarters. Jurisdiction

11. Kanpur	Kanpur.	(1) Estate Duty Circle,Kanpur (2) Central circle-I,Kanpur (3) Central circle-II,Kanpur (4) Central circle-III, Kanpur (5) Central Circle-IV,Kanpur (6) Special circles, Kanpur (7) Special Investigation circle Kanpur. (8) Company circles, Kanpur. (9) Salary circle, Kanpur (10) Circle-I Kanpur (11) Circle-II Kanpur (12) Unnao Circle. (13) Fatehpur circle.
11A Agra	Agra	(1) Estate Duty Circle,Agra. (2) Circle-I, Agra. (3) Circle-II, Agra. (4) Circle-III, Agra. (5) Circle-III, Kanpur. (6) Banda Circle. (7) Jhansi circle. (8) Etawah circle. (9) Maihpuri Circle. (10)Farrakhabad circle. (11)Ferozabad circle. (12)Mathura circle. (13) Etah Circle. (14) Aligarh Circle. (15) Hathras Circle.

.. 2 ..

Commissioner of Incometax.	Headquarters	Jurisdiction
11B	Meerut.	Nagar. (1) Estate duty circle, Musaffar / (2) Dhra Dun Circle (3) Rishikesh Circle (4) Roorkee Circle (5) Saharanpur Circle (6) Muzaffarnagar Circle (7) Circle-I, Meerut (8) Circle-II, Meerut (9) Salary Circle, Meerut (10) Hapur Circle (11) Ghaziabad Circle (12) Shami Circle at Muzaffarnagar. (13) Hardwar Circle at Roorkee.

This notification shall have effect from 23.8.1976

sd/- (T.P.JHUNJHUNWALA)  
DIRECTOR CENTRAL BOARD OF DIRECT TAXES

TO

The Manager,  
Govt. of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Rajouri Garden). New Delhi.

Copy to:

1. All Commissioners of Income-tax.
2. Directors of Inspection (IT)/(R&S)/(P&PR)/(Inv). New Delhi
3. Director of O&M Services (Income-tax) 1st Floor, Aiwan-e-Ghalib,  
Mata Sundri Lane, New Delhi (5 copies).
4. All Officers & Sections of I.T. Wing of CBDT.
5. Comptroller & Auditor General of India (20 copies)
6. Bulletin Section of Dte. of Inspection (RS&P) (5 copies)
7. Director of Training (IRS) (Direct Taxes) Staff College.
8. Shri M.B.Rao, Joint Secy. Min. of Law, Justice & Company  
Affairs (Dept. of Legal Affairs), New Delhi

sd/- T.P.JHUNJHUNWALA  
DIRECTOR CENTRAL BOARD OF DIRECT TAXES.

AUTHORISED FOR ISSUE

(R.V.RAMANAN)

ASSISTANT DIRECTOR OF INSPECTION (RS&P)

Wirdi  
26/8/76

No.CC/ITAI/1436/360/RSP/76

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE AND BANKING  
\*\*\*\*

NEW DELHI: DATED THE 23rd AUGUST, 1976.

N O T I F I C A T I O N  
INCOME TAX

NO.1449 (F.No.404/124/76-ITCC): In exercise of powers conferred under sub clause (iii) of clause (44) of Section 2 of the Income tax Act, 1961 (43 of 1961) the Central Government hereby authorises Shri G.P.Hardas who is Gazetted Officer of the Central Government to exercise the powers of Tax Recovery Officer under the said Act.

L 404/98/75-  
ITCC.

2. The appointment of Shri K.Swaminathan made under Notification No.1169/ F.No.1 dated 18.12.1975 is hereby cancelled with immediate effect.

3. This Netification shall come into force with effect from the date Shri G.P.Hardas takes over as Tax Recovery Officer.

Sd/-  
( V.P.MITAL )  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

The Manager,  
Government of India Press,  
New Delhi

F.No.1449 No.404/124/76-ITCC:

Copy forwarded to:

1. The Commissioner of Income-tax, Nagpur.
2. The Director of Inspection(RS&P).
3. The Chief Secretary to Govt. of Maharashtra, Bombay.
4. The Accountant General, Maharashtra, Bombay.
5. The Ministry of Law, New Delhi.
6. Bulletin Section.
7. Guard File.

Sd/-  
DEPUTY SECRETARY TO THE GOVT. OF INDIA

AUTHORISED FOR ISSUE

*9/4/76*  
( S.C.PRAKAD )  
OFFICER ON SPECIAL DUTY  
DIRECTORATE OF INSPECTION(RS&P)

NC.CC/ITCC/1465/350/ESP/76

F.No.404/124/76-ITCC  
GOVERNMENT OF INDIA  
CENTRAL BOARD OF DIRECT TAXES  
\*\*\*\*

NEW DELHI: DATED THE 23rd August, 1976.

O R D E R

No.1450 (F.No.404/124/76-ITCC): In pursuance of Rule 6 of the Income-tax (Certificate Proceedings) Rules, 1962, the Central Board of Direct Taxes hereby directs that Shri G.P.Hardas authorised by the Central Government to exercise the powers of a Tax Recovery Officer under sub-clause (iii) of clause (44) of section 2 of the Income-tax Act, 1961 (43 of 1961), shall concurrently exercise jurisdiction in respect of the following revenue districts in the State of Maharashtra:-

- |               |               |               |
|---------------|---------------|---------------|
| 1. Nagpur     | 2. Bhandara   | 3. Akola      |
| 2. Amravati   | 5. Buldhana   | 6. Yeotmal    |
| 7. Wardha     | 8. Chandrapur | 9. Aurangabad |
| 10. Osmanabad | 11. Bhir      | 12. Parbhani  |
| 13. Nanded.   |               |               |

2. The jurisdiction conferred upon Shri K.Swaminathan under O.No.1169 dated 18.12.1975(F.No.404/98/75-ITCC) is hereby withdrawn.

3. This Order shall come into force with effect from the date Shri G.P.Hardas takes over as Tax Recovery Officer.

Sd/-

( V.P.MITTAL )

SECRETARY, CENTRAL BOARD OF DIRECT TAXES

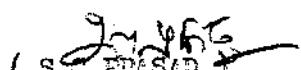
1. Copy forwarded to the Commissioner of Income-tax, Nagpur with reference to his letter No.E.78(NAG)/73 dated 12.8.76.

2. Guard File.

Sd/-

SECRETARY CENTRAL BOARD OF DIRECT TAXES

AUTHORISED FOR ISSUE

  
( S.C.PRAKASH )  
OFFICER ON SPECIAL DUTY  
DIRECTORATE OF INSPECTION (RSOP)

NO.CC/ITCC/1456/351/RSP/76

GOVERNMENT OF INDIA  
CENTRAL BOARD OF DIRECTORS  
1974-75 BUDGET NOTIFICATION NO. 107

NOTIFICATION  
(Explanatory)

1453

No. (D.O.B.D./74-BT/13): In exercise of the powers conferred by section 14(1) of the Income-tax Act, 1934 and of S. 13(1), the Central Board of Direct Taxes hereby makes the following appointment to the Schedule appended to the notification No. 672 (D.O.B.D./74-BT/13) dated 20.7.74 as extended from time to time under the date entry under column 3 against S. No. 1, the following shall be substituted:

NOTIFICATION

SCHEDULE

Article 2	Appointee	12. ITC, Special Circle, Amritsar who shall have jurisdiction in over 41 per centum in respect of whom an order of detention has been made under the Maintenance of Internal Security Act (for smuggling activities and foreign exchange racketeering and/or a nonresident of Foreign Exchange and Prevention of Smuggling Activities Act, 1974 and which fall under the jurisdiction of C.I.T., Amritsar).
-----------	-----------	---

This notification shall have effect from 1.9.74.

*Seal*

(T.P. JHAJHARIAH.)

DIRECTOR, CENTRAL BOARD OF DIRECTORS

The Secretary,  
Government of India Press,  
Ring Rd. 3, Industrial Area,  
Chandigarh, Haryana, India

Copy to:-

1. All Comptos of Income-tax.
2. All Comptos of Inspection (ST)/(RBD)/(PSPA)/(Inv.), New Delhi.
3. Director of C.I. Taxation (Income-tax), New Delhi, Maintenance of Internal Security Act, 1974 (Special).
4. All Comptos & Sections of I.T. Div. of C.B.D.T.
5. All Comptos & Auditor General of India (20 copies).
6. Public Sector Section of Directorate of Inspection (NSP), New Delhi (S.C. Act).
7. The Div. of Training, IIT (Direct Taxes) Staff College, Nagpur (10 copies).
8. Director, Joint Secy., Ministry of Law, Justice & Company Affairs (Department of Legal Affairs).

*T.P. JHAJHARIAH*  
DIRECTOR, CENTRAL BOARD OF DIRECTORS

TO BE PUBLISHED IN PART II, ACT II, S. 3(1A) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
CENTRAL BOARD OF DIRECT TAXES  
NEW DELHI: DATED THE 26th August, 1976.

NOTIFICATION  
(INCOME-TAX)

1454  
No. (P.N.O. 121/22/76-IT(1)): In exercise of the powers conferred by sub-section (1) of Section 121 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following amendments to the Schedule appended to its Notification No. 679 (P.N.O. 187/2/74-IT(1)) dated 20.7.1974 as amended from time to time.

1. After the last entry under column 3 against Sr. No. 1-A the following shall be added:

ITEM NO.	CUSTODIALS	HOUSING	JURISDICTION
	Jullundur		11. Jullundur, Special Circle, Jullundur who shall have jurisdiction over all persons in respect of whom an order of detention has been made under the Maintenance of Internal Security Act (for smuggling activities and foreign exchange racketeering) and/or conservation of Foreign exchange & Prevention of Smuggling & Unlawful Activities Act, 1974 and such full under the jurisdiction of C.I.T., Jullundur.

This notification shall have effect from 1.9.76.

( T.P. JHNJHUNWALA )

The Manager, Director, CENTRAL BOARD OF DIRECT TAXES  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
New Delhi, India.

- Copy to:- 1. All Commissioners of Income-tax.  
2. Directors of Inspection (Y)/(RSB)/(PRM)/(Inv.), New Delhi.  
3. Director of Tax Services (Income-tax), 1st Flr, Aman-e-Ullab,  
Mathura Road, New Delhi (5 copies).  
4. All Officers & Sections of I.T. Wing of C.B.D.T.  
5. Comptroller & Auditor General of India (20 copies).  
6. Bulletin Sec. of Directorate of Ins. (RSB), New Delhi (5 copies).  
7. Director of Training, I.T. (Direct Taxes) Staff College  
Nagpur (5 copies).  
8. Shri M.B.Rao, Joint Secy., Ministry of Law, Justice & C. Affairs,  
(Dept. of Legal Affairs).

9/

( T.P. JHNJHUNWALA )  
DIRECTOR, CENTRAL BOARD OF DIRECT TAXES

*Constitutive expression of the *hsp70* gene in *Saccharomyces cerevisiae**

Fig. 2. A photograph of the same area as Fig. 1, but taken at a later date. The vegetation has been cleared and the ground is bare.

*Constitutive elements of the system*

1456 100-522612-2 1673 1 1 1

1950-1951. The following figures are based on the 1950-1951 school year.

10. The following table gives the number of hours worked by each of the 100 workers.

38.900

100-382000

The author wishes to thank Dr. G. B. S. Chinnaiyan for his help.

~~1960-1963 1964-1965 1966-1967~~

*[Handwritten signature]*

6 : 0 : 0 . . . . .

1990-03-10 00:00:00

**Chlorophyll** is a green pigment found in plants, algae, and some bacteria. It is responsible for capturing light energy during photosynthesis.

1938-1939 - 1940-1941. N.Y. University

614 J.

*[Signature]*

1. *Leucosia* *leucostoma* (Fabricius) *leucostoma* (Fabricius)

GOVERNMENT OF INDIA  
CENTRAL BOARD OF DIRECT TAXES  
NEW DELHI: DATED THE 30TH AUGUST, 1976

NOTIFICATION  
(INCOMETAX)

No. 1457 (F.No.191/36/76-IT(AI)): In exercise of the powers conferred by sub-section (1) of section 121 of the I.T. Act, 1961 (43 of 1961) the Central Board of Direct Taxes hereby makes the following amendments to the Notification No. 944 (F.No.187/2/74-IT(AI) dated 23.6.75 as amended from time to time.

After the last entry under Col. 3 against Sl.No.11.B in respect of the charge of Commissioner of Incometax, Meerut, the following shall be added:-

14 Special Circle, Ghaziabad.

Sd/-

(M. SHASTRI)  
UNDER SECRETARY, CENTRAL BOARD OF DIRECT TAXES

To

The Manager,  
Govt. of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Rajouri Garden), New Delhi.

Copy to

1. All Commissioners of Incometax.
2. Directors of Inspection (IT)/(BAS)/(PAPP)/(Inv), New Delhi
3. Director of OEM Services (Incometax), 1st floor, Aiwan-e-Ghalib, Mata Sundari Lane, New Delhi (5 copies)
4. All officers & Sections of I.T. Wing of CEDT
5. Comptroller & Auditor General of India (20 copies)
6. Bulletin Section of Dte. of Inspection (RS&P), New Delhi (5 copies)
7. Director of Training, IRS, (Direct Taxes), Staff College, Nagpur (5 copies).
8. Shri M.B. Rao, Joint Secy., Ministry of Law, Justice & Company Affairs (Department of Legal Affairs), New Delhi.

Sd/-  
(M. SHASTRI)

UNDER SECY. CENTRAL BOARD OF DIRECT TAXES.

AUTHORISED FOR ISSUE

*27/4/76*  
(S.C. PRASAD)  
C.S.D.

NO.CC/ITAI/1445/367/RSP/76

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
(DEPARTMENT OF REVENUE AND BANKING)  
REVENUE WING

\*\*\*\*\*

NEW DELHI: THE 1st September, 1976

NOTIFICATION  
INCOME TAX

No.1464 (F.No.404/179/76-ITCC): In exercise of the powers conferred by sub-clause (iii) of clause (44) of Section 2 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby authorises : Shri D.U.Gedam, a Gazetted Officer of Central Government to exercise the powers of a Tax Recovery Officer under the said Act.

2. The appointment of Shri Chhattar Singh as Tax Recovery Officer made under notification No.713 (F.No.404/241/74-ITCC) dated 6th September 1974 is hereby cancelled.

3. This Notification shall be operative with effect from the date Shri D.U.Gedam takes over as Tax Recovery Officer.

Sd/-  
(V.P.MITTAL )  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

The Manager,  
Government of India  
New Delhi.

No.1464 (F.No.404/179/76-ITCC):

1. The Commissioner of Income-tax, Madhya Pradesh I, Bhopal.
2. The DI(RS&P), New Delhi.
3. The Comptroller & Auditor General of India, New Delhi.
4. The Chief Secretary, Government of Madhya Pradesh, Bhopal.
5. The Accountant General, Madhya Pradesh, Bhopal.
6. The Joint Secretary and Legal Adviser,  
Ministry of Law, New Delhi.
7. Bulletin Section (5 copies).
8. Guard File.

Sd/-  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

AUTHORISED FOR ISSUE

  
( S.C.PRAKASH )

OFFICER ON SPECIAL DUTY  
DIRECTORATE OF INSPECTION (RS&P)

NO.OC/ITCC/1457/352/RSP/76

F.No.404/179/76-ITCC  
Central Board of Direct Taxes

.....

New Delhi, the 1.9.1976.

O R D E R

No.1465 (F.No.404/179/76-ITCC) : In exercise of the powers conferred by sub-clause (iii) of clause (44) of Section 2 of the Income-tax Act, 1961 (43 of 1961) read with Rule 6 of the Income-tax (Certificate Proceedings) Rules, 1962, the Central Board of Direct Taxes hereby directs that Shri Gedam appointed as a Tax Recovery Officer under section 2(44)(iii) of the Income-tax Act, 1961, shall have concurrent jurisdiction with other Tax Recovery Officers appointed under section 2(44)(iii) of the Income-tax Act, 1961 for the State of Madhya Pradesh and shall perform their functions of a Tax Recovery Officer in respect of all the districts of Madhya Pradesh.

2. The jurisdiction conferred upon Shri Chhattar Singh under Board's order No.714 (F.No.404/241/74-ITCC) dated 6th September, 1974 is hereby cancelled.

3. This order shall be effective from the date Shri D.U.Gedam takes over as Tax Recovery Officer.

Sd/-  
( V.P.MITAL )  
SECRETARY, CENTRAL BOARD OF DIRECT TAXES

Copy forwarded to:-

1. Copy to Shri K.Gagannathan, Commissioner of Income-tax, Madhya Pradesh I, P.B.No.57, BHOPAL-462003 with reference to his letter No.J.47/6/71-72 dated 3rd August, 1976.
2. Bulletin Section of DI(RSP), New Delhi.
3. Guard File.

Sd/-  
SECRETARY CENTRAL BOARD OF DIRECT TAXES

AUTHORISED FOR ISSUE

*27.4.76*  
( S.C.PRASAD )  
OFFICER ON SPECIAL DUTY  
DIRECTORATE OF INSPECTION(RSP)

NO.CC/ITCC/1458/353/RSP/76

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
CENTRAL BOARD OF DIRECT TAXES  
NEW DELHI DATED THE 4TH SEPT 76

N O T I F I C A T I O N  
(INCOMETAX)

No. 1470 (F.No.191/24/76-IT(AI): In exercise of the powers conferred by Sub-section (1) of Section 121 of the Income Tax Act, 1961 (43 of 1961) and in supersession of all previous notifications in this regard the Central Board of Direct Taxes hereby directs that after item No. 13 under column 3 against Serial No. 18 of the Schedule appended to the Board Notification No. 679 (F.No.187/2/74-IT(AI) dated 20th July, 1974, as amended from time to time, item No. 14 shall be added as under:-

14. Rupnagar.

This notification shall come into force with effect from 5.10.1976.

(Sd/-  
( M. Shastri)  
UNDER SECRETARY CENTRAL BOARD OF DIRECT TAXES

TO  
THE MANAGER,  
GOVT. OF INDIA PRESS,  
RING ROAD, MAYAPURI INDUSTRIAL AREA,  
(NEAR RAJGURI GARDEN), NEW DELHI.

Copy to:-

1. All Commissioners of Incometax.
2. Directors of Inspection (IT)/(R&S)/(P&PR)/(Inv.), New Delhi.
3. Director of CRM Services (Incometax), 1st floor, Aiwan-e-Ghalib, Mata Sundri Lance, New Delhi ( 5 copies).
4. All Officers and Sections of I.T. Wing of CBDT.
5. Comptroller & Auditor General of India (20 copies).
6. Bulletin Section of Directorate of Inspection (RS&P), New Delhi ( 5 copies).
7. Director of Training, IRS (Direct Taxes) Staff College, Nagpur ( 5 copies).
8. Shri M.B. Rao, Joint Secy. Ministry of Law, Justice and Company Affairs (Dept. of Legal Affairs).

Sd/-  
( M. SHASTRI )  
UNDER SECRETARY CENTRAL BOARD OF DIRECT TAXES.

AUTHORISED FOR ISSUE

( S. C. PASAD )

OFFICER ON SPECIAL DUTY

DIRECTORATE OF INSPECTION (RS&P)

NO.CC/ITAI/1462/372/RSP/76

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
(DEPARTMENT OF REVENUE & BANKING )  
(REVENUE WING)

NEW DELHI: DATED THE 4TH SEPT '76

NOTIFICATION  
(INCOMETAX)

No. 1471 (F.No.197/79/76-IT(AI): In exercise of the powers conferred by clause (iv) of sub-section (23C) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies 'Sri Ramanasramam Charities, Tiruvannamalai' for the purpose of the said section for and from the assessment year (s) 1976-77.

sd/-  
( M. Shastri)  
Under Secy. to the Govt. of India

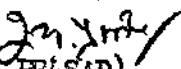
To  
The Manager,  
Govt. of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Rajouri Garden), New Delhi.

Copy to:-

1. The President, Sri Ramanasramam Charities, Sri Ramanasramam, Tiruvannamalai, Madras.
2. The Commissioner of Incometax, Tamil Nadu-II, Madras, with reference to his letter No. 212(157)/75-TN.III dated 30.6.76.
3. All Commissioners of Incometax.
4. Directors of Inspection (IT)/(RS&P)/(P&PR)/(Inv), New Delhi
5. Director of QM Services (Incometax), 1st floor, Aiwan-e-Ghalib, Mata Sundari Lane, New Delhi ( 5 copies).
6. All officers and sections of I.T. Wing of CBDT.
7. Comptroller & Auditor General of India ( 20 copies).
8. Bulletin section of Directorate of Inspection (RS&P) New Delhi ( 5 copies).
9. Director of Training, IRS (Direct Taxes), Staff College, Nagpur ( 5 copies).
10. Shri M.B. Rao, Joint Secy., Min. of Law, Justice & Company Affairs (Department of Legal Affairs).

Sd/-  
(M. Shastri)  
Under Secretary to the Govt. of India.

AUTHORISED FOR ISSUE

  
(S.C. FRASAD)

OFFICER ON SPECIAL DUTY  
DIRECTORATE OF INSPECTION (RS&P)

NO.CC/ITAI/1463/373/RS&P/76

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE AND BANKING  
(REVENUE WING)

NEW DELHI: DATED THE 4TH SEPTEMBER, 1976

NOTIFICATION  
INCOMETAX

No. 1472 (F.No.197/45/76-IT(AI): In exercise of the powers conferred by clause (iv) of sub-section (23C) of section 10 of the Incometax Act, 1961 (43 of 1961), the Central Government hereby notifies "People's Action for Development (India)" for the purpose of the said section for and from the assessment year(s) 1976-77.

Sd/-  
(M. SHASTRI)  
UNDER SECRETARY, TO THE GOVT. OF INDIA

To

The Manager,  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Rajouri Garden), New Delhi.

Copy to:-

1. The Secretary (Agriculture), Ministry of Agriculture & Irrigation, (Department of Agriculture), New Delhi, with reference to his U.O.F.No.10-1/76-PADI dated 4.5.76.
2. All Commissioners of Incometax.
3. Directors of Inspection (IT)/(R&S)/(P&PR)/(Inv), New Delhi.
4. Director of OM Services (Incomtax), 1st Floor, Aiwan-e-Ghalib, Mata Sundri Lane, New Delhi ( 5 copies)
5. All officers & sections of I.T. Wing of CBDT
6. Comptroller & Auditor General of India ( 20 copies)
7. Bulletin Section of Directorate of (RS&P) New Delhi / Inspection ( 5 copies).
8. Directorate of Training, IRS (Direct Taxes), Staff college. Nagpur ( 5 copies).
9. Shri M.B. Rao, Joint Secy., Min. of Law, Justice & Company Affairs (Department of Legal Affairs).

Sd/-  
( M. Shastri)  
Under Secretary to the Govt. of India.

Authorised for issue

Jayant  
( S.C. PRASAD)

OFFICER ON SPECIAL DUTY  
Directorate of Inspection (RSP)

No.CC/ITA/1464/374/RSP/76

TO BE PUBLISHED IN PART II SECTION 3 (ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE AND BANKING  
(REVENUE WING)  
NEW DELHI:DATED THE 7th SEPT.1976.

NOTIFICATION  
(INCOME-TAX)

No.1475 (F.No.197/62/76-IT (AI): In exercise of the powers conferred by clause (v) of sub-section(23C) of Section 10 of the Income-tax Act 1961 (43 of 1961), the Central Govt. hereby notifies 'Sri Durgamalleswara Swamy Varla Devasthanam,Vijayawada' for the purpose of the said section for and from the assessment year(s) 1976-77.

sd/-  
( T.P.JHUNJHUNWALA )  
DIRECTOR, GOVT. OF INDIA

To

The Manager,  
Govt. of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Rajouri Garden), New Delhi.

Copy to:

1. The Executive Officer,Sri Durgamalleswara Swamy Varla Devasthanam,Vijayawada(Andhra Pradesh).
2. All Commissioners of Income-tax.
3. Directors of Inspection(IT)/(R&S)/(P&PR)/(Inv).New Delhi.
4. Director of O&M Services (Income-tax), 1st Floor,Aiwan-e-Ghalib,Mata Sundri Lane, New Delhi(5 copies)
5. All Officers & Sections of I.T. Wing of C.B.D.T.
6. Comptroller & Audit General of India(20 copies)
7. Bulletin Section of Directorate of Inspection(RS&P) New Delhi(5 copies).
8. Director of Training, IIM (Direct Taxes), Staff College, Nagpur (5 copies)
9. Shri M.B.Rao,Joint Secy, Ministry of Law, Justice & Company Affairs(D<sub>e</sub>ptt. of Legal Affairs).

sd/-  
( T.P. JHUNJHUNWALA )  
DIRECTOR, GOVT. OF INDIA.

AUTHORISED FOR ISSUE

J.Y.K.  
( S.C. PRASAD )  
OFFICER ON SPECIAL DUTY  
DTE. OF INSPECTION (RSP)

NO.CC/ITA/1467/375/RSP/76

Virdi  
18/9

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE AND BANKING  
(REVENUE WING)

NEW DELHI:DATED THE 13th Sept.1976.

NOTIFICATION  
INCOME-TAX.

No. 1477 (F.No.197/60/76-IT(AI): In exercise of the powers conferred by clause (v) of sub-section(23C) of section 10 of the Income-tax Act, 1961 (43 of 1961) the Central Govt. hereby notifies 'Sadr Anjuman Ahmadiyya, Qadian' for the purpose of the said section for and from assessment year(s) 1976-77.

sd/-  
( T.P. JHUNJHUNWALA)  
DIRECTOR GOVT. OF INDIA

To

The Manager,  
Govt. of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Rajouri Garden), New Delhi.

Copy to:-

1. Shri Nazir Baitul Mal (Exp.) Sadr. Anjuman Ahmadiyya Qadian, Punjab.
2. All Commissioners of Income-tax.
3. Director of Inspection (IT)/(R&S)/P&PR (Inv), New Delhi.
4. Director of O&M Services (Income-tax) 1st Floor, Aiwan-e-Ghalib, Mata Sundri Lane, New Delhi (5 copies)
5. All Officers and sections of IT Wing of C.B.D.T.
6. Comptroller & Auditor General of India (20 copies)
7. Bulletin section of Directorate of Inspection (RS&P) (5 copies)
8. Director of Training, IRS (Direct Taxes) Staff College, Nagpur, (5 copies)
9. Shri M.B.Rao, Joint Secy. Min. of Law, Justice & Company Affairs (Dept. of Legal Affairs) New Delhi.

sd/-  
( T.P. JHUNJHUNWALA)  
DIRECTOR GOVT. OF INDIA

AUTHORISED FOR ISSUE.

*S.C. PRASAD*  
( S.C. PRASAD )  
Officer on Special Duty.

NO.CC/ITAI/1469/377/RSP/76.

'Vindi'

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE AND BANKING

NEW DELHI:DATED THE 15th Sept. 1976.

NOTIFICATION  
(INCOME-TAX)

No.1479(F.No.197/102/76-IT(AI)) : In exercise of the powers conferred by clause (iv) of sub-section (23C) of Section 10 of the Income-tax Act,1961 (43 of 1961) the Central Govt. hereby notifies 'Ramana Kendra' New Delhi for the purpose of said section for and from assessment year(s) 1975-76.

sd/-  
( T.P.JHUNJHUNWALA )  
DIRECTOR:GOVT. OF INDIA

TO

The Manager,  
Govt. of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Rajouri Garden), New Delhi.

Copy to:

1. The Secretary, Ramana Kendra, 8, Institutional Area, Lodhi Road.  
New Delhi.
2. The Commissioner of Income-tax, Delhi-II, New Delhi with reference to his letter No.CIT-II/TE(4)/67/1357/11692 dated 5.8.76.
3. All Commissioner of Income-tax.
4. Directors of Inspection(IT)/R&S/P&PR/(Inv). New Delhi.
5. Director of O&M Services (Income-tax) 1st Floor, Aiwan-e-Ghalib,  
Mata Sundri Lane, New Delhi (5 copies)
6. All Officers & Sections of I.T Wing of C.B.D.T.
7. Comptroller & Auditor General of India (20 copies)
8. Bulletin section of Dte. of Inspection(RS&P) (5 copies)
9. Director of Training, IRS(Direct Taxes) Staff College, Nagpur  
(5 copies).
10. Shri M.B.Rao, Joint Secy. Ministry of Law, Justice & Company Affairs (Dept. of Legal Affairs).

sd/-  
( T.P. JHUNJHUNWALA )  
DIRECTOR GOVT. OF INDIA

AUTHORISED FOR ISSUE.

*244/6*  
( B.G. PRASAD )  
OFFICER ON SPECIAL DUTY  
DTE. OF INSPECTION (RS&P)

NO.OC/ITAI/1470/378/RSP/76

'Virdi'

P.No. 404/195/76-ITCC  
GOVERNMENT OF INDIA  
CENTRAL BOARD OF DIRECT TAXES

NEW DELHI, the 15th Sept., 1976

O R D E R

No. 1486 (P.No. 404/195/76-ITCC) : In pursuance of Rule 6 of the Income-tax (Certificate Proceedings) Rules, 1962 the Central Board of Direct Taxes hereby directs that Shri O.P.Sinha authorised by the Central Government to exercise the powers of a Tax Recovery Officer under sub-clause(iii) of clause(44) of Section 2 of Income-tax Act, 1961 (43 of 1961) shall concurrently exercise jurisdiction in respect of the following districts in the State of Uttar Pradesh:-

- |              |                 |
|--------------|-----------------|
| 1. Gonda     | 8. Deoria       |
| 2. Bahraich  | 9. Sultempur    |
| 3. Allahabad | 10. Pratapgarh  |
| 4. Jhansi    | 11. Varanasi    |
| 5. Faizabad  | 12. Muzaffarpur |
| 6. Kannauj   | 13. Azamgarh    |
| 7. Gorakhpur | 14. Balia       |
|              | 15. Chaitpur.   |

This order shall come into force with effect from the date when Shri O.P.Sinha takes over charge as Tax Recovery Officer.

Sd/-  
( V.P.MITAL )  
SECRETARY CENTRAL BOARD OF DIRECT TAXES

Copy forwarded to:-

1. The Commissioner of Income-tax, Allahabad with reference to his letter No. 42(91)/70-iii dated 4.9.76.
2. The Commissioner of Income-tax, Lucknow.
3. Bulletin Section of DI(RSP), New Delhi.

Sd/-  
( V.P.MITAL )  
SECRETARY CENTRAL BOARD OF DIRECT TAXES

AUTOMATICAL ISSUE

R.V.RAMANAN

ASSISTANT DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION (RSP)

NO.CC/ITCC/1473/356/RSP/76

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
CENTRAL BOARD OF DIRECT TAXES  
NEW DELHI: DATED THE 16th Sept., 1976.

\*\*\*

NOTIFICATION  
INCOME TAX

NO.1487 (F.No.191/30/76-IT(AI)): In exercise of the powers conferred by sub-section (1) of Section 121 of the Income-tax Act, 1961 (43 of 1961) the Central Board of Direct Taxes hereby makes the following additions to its Notification No.1445 (F.No.191/30/76-IT(AI) dated 20.8.76.

Against Sl.No.19A under column 3, the following shall be added to item No.1:-

- Salaries and Refunds Circle-I, Poona.
- Salaries and Refunds Circle-II, Poona.
- Salaries and Refunds Circle-III, Poona.

Sd/-  
( M.SHASTRI )

UNDER SECY. CENTRAL BOARD OF DIRECT TAXES

To

The Manager,  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
Near Dajouri Garden, New Delhi.

Copy to:-

1. All Commissioners of Income-tax.
2. Directors of Inspection (IT)/(R&S)/(P&R)/(Inv.), New Delhi.
3. Director of OEM Services (Income-tax) 1st Floor, Aiwan-e-Ghalib Mata Sundri Lane, New Delhi 5 copies.
4. All Officers & Sections of I.T.Wing of C.B.D.T.
5. Comptroller & Auditor General of India 20 copies.
6. Bulletin Section of Directorate of Inspection(ESAP)  
New Delhi 5 copies.
7. Director of Training, IRS(Direct Taxes), Staff College,  
Nagpur 5 copies.
8. Shri M.N.Rao, Joint Secy., Ministry of Law, Justice & Company Affairs (Department of Legal Affairs).

Sd/-  
( M.SHASTRI )

UNDER SECY. CENTRAL BOARD OF DIRECT TAXES

ANNEXED FOR ISSUE

E.V.RAMNAH

ASSISTANT DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION(ESAP)

NO.CC/ITAL/1474/379/RSP/76

\*Pahuja\*



# भारत का राजपत्र

## The Gazette of India

असाधारण

## EXTRAORDINARY

भाग II—खण्ड 3—उपखण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

## PUBLISHED BY AUTHORITY

सं० 410] नई दिल्ली, बृहस्पतिवार, सितम्बर 16, 1976/भाद्र 25, 1898

No. 410) NEW DELHI, THURSDAY, SEPTEMBER 16, 1976/BHADRA 25, 1898

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अन्य संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed  
as a separate compilation

## CENTRAL BOARD OF DIRECT TAXES

## NOTIFICATION

## INCOME-TAX

New Delhi, the 16th September 1976

**S.O. 615(E).**—In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1. These rules may be called the Income-tax (Sixth Amendment) Rules, 1976.
2. After rule 11B of the Income-tax Rules, 1962, the following rule shall be inserted, namely:—

*"11C. Prescribed field for the purposes of deduction in respect of remuneration from foreign employers under section 80RRA.—For the purposes of clause (vi) of Explanation 2 to section 80RRA, the prescribed field shall be the field of journalism."*

[No. 1488/F.No.142(36)/76-TPL]

O. P. BHARDWAJ,  
Secretary, Central Board of Direct Taxes.

## केन्द्रीय प्रत्यक्ष कर बोर्ड

अधिसूचना

आयकर

नई दिल्ली, 16 सितम्बर, 1976

का० आ० 615 (अ).—केन्द्रीय प्रत्यक्ष कर बोर्ड, आयकर अधिनियम, 1961 (1961 का 43) द्वारा 295 की द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, आयकर नियम, 1962 में और संशोधन करने के लिए निम्नलिखित नियम बनाता है, अर्थात् :—

1. इन नियमों का नाम आयकर (षष्ठ संशोधन) नियम, 1976 है।

2. आयकर नियम, 1962 के नियम 11ख के पश्चात् निम्नलिखित नियम अन्तःस्थापित किया जाएगा, अर्थात् :—

“11 ग. धारा 80 द द के अधीन विदेशी नियोजकों से पारीश्रमिक की बाबत कटौती के प्रयोजनों के लिए विहित क्षेत्र—धारा 80 द द के स्पष्टौकरण 2 के खण्ड (vi) के प्रयोजनों के लिए विहित क्षेत्र पदकारिता का क्षेत्र होगा।”।

[सं० 1488/फा० सं० 142 (36)/76-टी पी एल]

ओ० पी० भारद्वाज,  
सचिव, केन्द्रीय प्रत्यक्ष कर बोर्ड।

महा प्रबन्धक, भारत सरकार मुद्रणालय, मिन्टो रोड, नई दिल्ली द्वारा मुद्रित तथा  
नियंत्रक, प्रकाशन विभाग, दिल्ली द्वारा प्रकाशित 1976

PRINTED BY THE GENERAL MANAGER, GOVERNMENT OF INDIA PRESS, MINTO ROAD,  
NEW DELHI AND PUBLISHED BY THE CONTROLLER OF PUBLICATIONS, DELHI, 1976

TO BE PUBLISHED IN PART II SECTION 8(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE AND CRAFTING  
( REVENUE TDS )

New Delhi, the 19th Sept., 1976.

NOTIFICATION  
INCOME TAX

No. 1489 (F.No.404/7/76-ITCC) : The appointment of Sri J.H. Press as Tax Recovery Officer made under Notification No. 1157 (F.No.404/37/75-ITCC) dated 25.11.1975 is hereby cancelled.

2. This Notification shall come into force with effect from the date he hands over charge of Tax Recovery Officer.

Sd/-

( V.P.MITAL )

DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

The Manager,  
Government of India Press,  
New Delhi.

No. 1489 (F.No.404/7/76-ITCC)

Copy forwarded to:-

1. The Director of Inspection(RSP), New Delhi.
2. The Comptroller and Auditor General of India, New Delhi.
3. The Chief Secretary, Government of Bihar, Patna.
4. The Accountant General, Government of Bihar, Patna.
5. The Joint Secretary and Legal Adviser, Ministry of Law, New Delhi.
6. Bulletin Section (5 copies).
7. Guard File.
8. The Commissioner of Income-tax, Bihar, Patna.

Sd/-

( V.P.MITAL )

DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

~~UNAUTHORIZED FOR ISSUE~~

( R.V.RAMAN )

ASSISTANT DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION(RSP)

NO. CC/ITCC/1476/357/RSP/76

2017-01-20 10:50:00

23rd

## THEATRUM MUNDI

1490

Sd

८०५ ग्रन्थालय

10

१०

Copy from 10000

ప్రాణికాలం కుమారులు విషాదం విషాదం  
ప్రాణికాలం కుమారులు విషాదం విషాదం

*De F. Lille*

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE AND BANKING  
NEW DELHI: DATED THE 25th Sept., 1976.

\*\*\*

NOTIFICATION  
INCOME TAX

No.1500 (F.No.404/73/76-ITCC): In exercise of the powers conferred by sub-clause (iii) of clause of Section 2 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby authorises S/Shri D.K.Banerjee, Chakraborty and A.K.Majunder who are Gazetted Officers of the Central Government to exercise the powers of Tax Recovery Officers under the said Act.

2. This Notification shall come into force with effect from the date the Officers mentioned above take over as Tax Recovery Officers.

Sd/-  
( S.R.WADEWA )  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

The Manager,  
Government of India Press,  
New Delhi.

No.1500 (F.No.404/73/76-ITCC):

Copy forwarded to:-

1. The Commissioner of Income-tax, West Bengal I, Calcutta.
2. All Directors of Inspection.
3. The Comptroller & Auditor General of India, New Delhi.
4. The Chief Secretary, Government of West Bengal, Calcutta.
5. The Accountant General, West Bengal, Calcutta.
6. The Ministry of Law, New Delhi.
7. Bulletin Section (5 copies).
8. Guard File.

Sd/-  
( S.R.WADEWA )  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

AUTHORISED FOR ISSUE

( R.V.RAMNAN )

ASSISTANT DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION (RS&P)

NO.CC/ITCC/1490/358/RSP/76

\*PARAJA\*

✓ Eichendorff - Die drei Schwestern - 1920. - Seite 21 -

11/9  
11/10

Die drei Schwestern  
Eichendorff

1517

Die drei Schwestern  
Eichendorff

Die drei Schwestern  
Eichendorff

200. C. 200. 200.  
G. G. 200. 200.

a) 200. 200. 200.

200. 200. 200. 200.  
200. 200. 200. 200.  
200. 200. 200. 200.  
200. 200. 200. 200.

b) 200. 200.

200. 200. 200. 200.  
200. 200. 200. 200.  
200. 200. 200. 200.  
200. 200. 200. 200.

c) 200.

200. 200. 200. 200.  
200. 200. 200. 200.  
200. 200. 200. 200.  
200. 200. 200. 200.

d) 200. 200. 200.

200. 200. 200. 200.  
200. 200. 200. 200.  
200. 200. 200. 200.  
200. 200. 200. 200.

C. 200. 200.

e) 200. 200. 200.

200. 200. 200. 200.  
200. 200. 200. 200.  
200. 200. 200. 200.  
200. 200. 200. 200.

f) 200. 200.

6 2

601

8. 6. 1933. 26

6

8.20 11  
Chancery 1825-30 15.50  
(MS.) 1825-30 15.50

Copy 0003



*[Signature]*

( 10 . 23 )

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
CENTRAL BOARD OF DIRECT TAXES  
NEW DELHI: DATED THE 15th October, 1976.

N O T I F I C A T I O N  
(INCOME TAX)

NO.1522 (F.No.191/24/76-IT(AI): In exercise of the powers conferred by sub-section (1) of Section 121 of the I.T.Act, 1961 (43 of 1961) the Central Board of Direct Taxes hereby makes the following amendment to its Notification No.1470(F.No.191/24/76-IT(AI) dated 4.9.76.

FOR "This notification will come into force with effect from 5.10.1976"

READ "This notification will come into force with effect from 18.10.76".

Sd/-  
( M. SHASTRI )  
UNDER SECRETARY, CENTRAL BOARD OF DIRECT TAXES

TO

The Manager,  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Rajouri Garden), New Delhi.

Copy to:-

1. All Commissioners of Income-tax.
2. Directors of Inspection, (IT)/(R&S)/(P&PA)/(Inv.), New Delhi.
3. Director of OEM Services (Income-tax), 1st Floor, Aiwan-e-Ghalib Mata Sundri Lane, New Delhi (5 copies).
4. All Officers & Sections of I.T.Wing of C.B.D.T.
5. Comptroller & Auditor General of India (20 copies).
6. Bulletin Section of Directorate of Inspection(R&P), New Delhi (5 copies).
7. Director of Training, IRS(Direct Taxes), Staff College, Nagpur (5 copies).
8. Shri M.B.Rao, Joint Secy., Ministry of Law, Justice & Company Affairs (Department of Legal Affairs).

Sd/-  
( M. SHASTRI )  
UNDER SECRETARY, CENTRAL BOARD OF DIRECT TAXES

AUTHORISED FOR ISSUE

( R.V.RAMNAH )  
ASSISTANT DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION (RS&P)

NO.CC/ITAL/1508/390/RSP/76

\*PANJUA\*



# भारत का राजपत्र

## The Gazette of India

असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उपखण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं. 454] नई दिल्ली, ब्रूकवार, अक्टूबर 15, 1976/अस्विन 23, 1898

No. 454] NEW DELHI, FRIDAY, OCTOBER 15, 1976/ASVINA 23, 1898

इस भाग में मिन्न पृष्ठ संख्या वी जाती है जिससे कि यह अन्य संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed  
as a separate compilation

CENTRAL BOARD OF DIRECT TAXES

CORRIGENDA

New Delhi, the 15th October 1976

*(Signature)* / 15/10/76  
S.O. 679(E).—In the notification of the Central Board of Direct Taxes No. S.O. 372(E), dated the 28th May, 1976, published at pages 1187 to 1189 of the Gazette of India, Extraordinary, Part II—Section 3, Sub-section (ii), dated the 28th May, 1976, at page 1189, in line 5, for "say profits", read "any profits".

[No. 1523/F.No. 143(2)/76-TPL]

S. N. SHENDE, Secy.

(1949)

महा प्रबन्धक, भारत सरकार मुद्रणालय, मिन्टो रोड, नई दिल्ली द्वारा मुद्रित तथा  
नियंत्रक, प्रकाशन विभाग, दिल्ली द्वारा प्रकाशित 1976

PRINTED BY THE GENERAL MANAGER, GOVERNMENT OF INDIA PRESS, MINTO ROAD,  
NEW DELHI AND PUBLISHED BY THE CONTROLLER OF PUBLICATIONS, DELHI, 1976

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE AND BANKING  
(REVENUE WING)  
NEW DELHI: DATED THE 18th Oct., 1976.

NOTIFICATION  
(INCOME TAX)

NO.1524 (F.No.197/136/76-IT(AI): In exercise of the powers conferred by clause (iv) of sub-section (23C) of section 10 of the Income-tax Act, 1961 (43 of 1961) the Central Government hereby notifies 'Ratan Deep Trust, Delhi' for the purpose of the said section for and from assessment year(s) 1977-78.

Sd/-  
(T.P.JHUNJHUNWALA)  
DIRECTOR GOVERNMENT OF INDIA

To

The Manager,  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Rajouri Garden), New Delhi.

Copy to:-

1. Shri Mohamed Yunus, Trustee, Ratan Deep Trust, 12 Willington Crescent, New Delhi with reference to his letter dated 5.10.76.
2. The Commissioner of Income-tax, Delhi-II, C.R.Building., New Delhi. with reference to his letter No.CIT-II/TE/110/76/1660 dt. 6.10.76.
3. All Commissioners of Income-tax.
4. Directors of Inspection (IT)/(R&S)/(P&PR)/(Inv.), New Delhi.
5. Director of OEM Services (Income-tax) 1st Floor, Awan-e-Ghalib, Mata Sundri Lane, New Delhi (5 copies).
6. All Officers & Sections of I.T.Wing of C.B.I.T.
7. Comptroller & Auditor General of India (20 copies).
8. Bulletin Section of Directorate of Inspection (RS&P), New Delhi (5 copies).
9. Director of Training, IRS(Direct Taxes), Staff College, Nagpur (5 copies).
10. Shri M.B.Rao, Joint Secy., Ministry of Law, Justice & Company Affairs (Department of Legal Affairs).

Sd/-  
( T.P.JHUNJHUNWALA)  
DIRECTOR GOVERNMENT OF INDIA

UNAUTHORISED FOR ISSUE  
  
( E.V.RAMANA )  
ASSISTANT DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION (RS&P)

No.CC/ITAI/1521/398/RSP/76

\*2\* 175A\*

**TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA**

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE & BANKING  
(REVENUE WING)  
NEW DELHI: DATED THE 18th Oct., 1976.

\*\*\*\*\*

**N O T I F I C A T I O N**  
**(INCOME TAX)**

NO.1525 (F.No.197/50/76-IT(AI)): In exercise of the powers conferred by clause (iv) of sub-section (23) of Section 10 of the Income-tax Act, 1961 (43 of 1961) The Central Government hereby notifies 'Army Officers Contributory Education Fund' for the purpose of the said section for and from assessment year(s) 1976-77.

Sd/-  
(T.P.JHUNJHUNWALA )  
DIRECTOR, GOVERNMENT OF INDIA

To

The Manager,  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Rajouri Garden), New Delhi.

Copy to:-

1. Lt. Col. G.P.S.Dhillon, Secretary, Army Officers' Contributory Education Fund, Adjutant General's Branch, Army Headquarters, New Delhi-110022.
2. All Commissioners of Income-tax.
3. Directors of Inspection (IT)/(RS&S)/(P&TR)/(Inv.), New Delhi.
4. Director of OEM Services (Income-tax), 1st Floor, Aiwan-e-Ghalib, Mata Sundri Lane, New Delhi (5 copies).
5. All Officers And Sections of I.T.Wing of C.B.D.T.
6. Comptroller & Auditor General of India (20 copies).
7. Bulletin Section of Directorate of Inspection (RS&P), New Delhi (5 copies).
8. Director of Training, IRS(Direct Taxes) Staff College, Nagpur (5 copies).
9. Shri M.B.Rao, Joint Secy., Ministry of Law, Justice & Company Affairs (Department of Legal Affairs), New Delhi.

Sd/-  
(T.P.JHUNJHUNWALA )  
DIRECTOR, GOVERNMENT OF INDIA

AUTHORISED FOR ISSUE

R.V.RAMMAN

ASSISTANT DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION (RS&P) NO.CC/ITAL/1522/399/RS&P/76

TO BE PUBLISHED IN PART II, SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE & BANKING  
(REVENUE WING)

NEW DELHI: DATED THE 18th Oct., 1976.

N O T I F I C A T I O N  
(INCOME TAX)

No. 1526 (F.No. 176/35/76-IT(AI)): In exercise of the powers conferred by sub-section (2)(b) of Section 80G of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies Shri Dnyaneshwar Maharaj Sansthan, Alandi Devachi, Poona to be a place of public worship of renown throughout the State of Maharashtra for the purposes of the said section.

Sd/- (M. SHASTRI)  
UNDER SECRETARY TO THE GOVERNMENT OF INDIA

To

The Manager,  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
Near Rajouri Garden, New Delhi.

Copy forwarded to:-

1. The Commissioner of Income-tax, Poona-I, Poona, with reference to his letter No. F. 165/IT/326/73-74 dated 6.9.1976.

He is requested to check up the position regarding the utilisation of the donations by obtaining relevant accounts from the respective religious authorities every year.

2. All Other Commissioners of Income-tax.
3. The Comptroller & Auditor General of India.
4. All Chambers of Commerce in Maharashtra.

Sd/- (M. SHASTRI)  
UNDER SECRETARY TO THE GOVERNMENT OF INDIA

AUTHORISED FOR ISSUE

R.V. RAMANAN  
ASSISTANT DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION (RS&F)

No. CC/ITAL/1512/392/RSP/76

\*P/HUJA\*

TO BE PUBLISHED IN PART II, SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE AND BANKING  
(REVENUE WING)

NEW DELHI: DATED THE 18th Oct., 1976.

\*\*\*\*\*  
NOTIFICATION  
INCOME TAX

NO. 1527 (F.No.176/32/76-IT(AI)): In exercise of the powers conferred by sub-section (2)(b) of Section 80-G of the Income-tax Act, 1961(43 of 1961) the Central Government hereby notifies Shri Digamber Jain Atishya Kshetra to be a place of public worship of renown throughout the State of Rajasthan for the purposes of the said section.

Sd/- (M. SHASTRI)  
UNDER SECRETARY TO THE GOVERNMENT OF INDIA

To

The Manager,  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Rajouri Garden), New Delhi.

NO. 1527 (F.No.176/32/76-IT(AI))

Copy forwarded to:-

1. The Commissioner of Income-tax, Rajasthan-I&II, Jaipur, with reference to his letter No.D.O.No.SIB/80G/CIT-I/76-77/C-103, dated 29th September, 1976.

He is requested to check up the position regarding the utilisation of the donations by obtaining relevant accounts from the respective religious authorities every year.

2. All other Commissioners of Income-tax.

3. The President, Shri Digamber Jain Atishya Kshetra, Shri Mahavirji Swami Man Singh Highway, Jaipur-3 (Rajasthan) with reference to his letter dated 10th January, 1976. The accounts of receipts and expenditure regarding repairs and renovations may be kept separately and submitted to the Commissioner of Income-tax, Rajasthan-I & II, Jaipur annually.

4. The Comptroller & Auditor General of India, New Delhi.

5. All Chambers of Commerce in Rajasthan.

Sd/- (M. SHASTRI)  
UNDER SECRETARY TO THE GOVERNMENT OF INDIA

AUTHORISED FOR ISSUE

R.V.RAMAN  
ASSISTANT DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION (RS&P)

MO.CC/ITAI/1513/393/RSP/76

\*PAUSA\*



# भारत का राजपत्र

## The Gazette of India

असाधारण

## EXTRAORDINARY

भाग II—खण्ड 3—उपखण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 456] नई दिल्ली, मंगलवार, अक्टूबर 19, 1976/आदिवन 27, 1898  
 No. 456] NEW DELHI, TUESDAY, OCTOBER 19, 1976/ASVINA 27, 1898

इस भाग में भिन्न पृष्ठ संलग्न दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed  
as a separate compilation

## CENTRAL BOARD OF DIRECT TAXES

## CORRIGENDA

## WEALTH-TAX

New Delhi, the 19th October 1976

S.O. 681(E).—In the notification of the Central Board of Direct Taxes No. S.O. 147(E), dated the 1st March, 1976, published at pages 473 and 476 of the Gazette of India, Extraordinary, Part II-Section 3, Sub-section (ii), dated the 1st March, 1976,—

- (1) at page 475, in line 18, for "Statement of tax paid on sale assessment (See Note)", read "STATEMENT OF TAX PAID ON SELF ASSESSMENT (See NOTE)";
- (2) at page 476,—
  - (i) in line 9, for 'years',; read 'years.';
  - (ii) in line 22, for "(See section G of Part III of this return)", read "(See section G of Part III of this return)";
  - (iii) in lines 23 and 24, for "Statement of 'Transferred Assets', 'Converted Property' and 'Gift of Money by means of Book Entries'—vide", read "STATEMENT OF 'TRANSFERRED ASSETS', 'CONVERTED PROPERTY' AND 'GIFT OF MONEY BY MEANS OF BOOK ENTRIES'—VIDE".

[No. 1528/F.No.143(1)/76-TPL]

S. L. SHENDE, Secy.

## केन्द्रीय प्रत्यक्ष कर बोर्ड

मुद्रित पत्र

घन कर

नई दिल्ली, 19 अक्टूबर, 1976

का० आ० 682 (अ).—भारत के राजपत्र, असाधारण, के भाग-II, खण्ड 3, उपखण्ड (ii), तारीख 1 मार्च, 1976 के पृष्ठ 476 से 478 पर प्रकाशित केन्द्रीय प्रत्यक्ष कर बोर्ड की अधिसूचना संलग्न का०आ० 147 (अ) में,

1. पृष्ठ 476 पर,—

- (i) प्रथम पंक्ति में “केन्द्रीय” के स्थान पर “केन्द्रीय” पढ़ें।
- (ii) आठवीं पंक्ति में “नियमों” के स्थान पर “नियमों” पढ़ें।

2. पृष्ठ 477 पर,—

- (i) पांचवीं पंक्ति में “निर्धारित” के स्थान पर “निर्धारिती” पढ़ें।
- (ii) तालिका के नीचे “टिप्पण.—” के स्थान पर “टिप्पणः” पढ़ें।
- (iii) तेइसवीं पंक्ति में “कारावास” के स्थान पर “कारावास” पढ़ें।
- (iv) उन्नीसवीं पंक्ति में “अपवंचन” के स्थान पर “अपवंचन” पढ़ें।

3. पृष्ठ 478 पर,—

- (i) प्रथम पंक्ति में “किसी अन्य मामले में” शब्दों के पश्चात् आने वाले दो अर्द्ध विरामों में से एक का लोप किया जाए।
- (ii) चौथी पंक्ति से विराम चिन्ह हटा दिया जाय।
- (iii) सातवीं पंक्ति में “‘छ’” के स्थान पर “‘छ’” पढ़ें।
- (iv) आठवीं पंक्ति में “‘अन्तरित आस्तियों’, ‘संपरिवर्तित सम्पत्ति’ और लेखा पुस्तकों” के स्थान पर “क्रमशः ‘अन्तरित आस्तियों’, ‘संपरिवर्तित सम्पत्ति’ और लेखा-पुस्तकों” पढ़ें।
- (v) तेरहवीं पंक्ति में “‘अन्तरिती आस्तियों’” के स्थान पर “‘अन्तरित आस्तियों’” पढ़ें।
- (vi) उन्नीसवीं पंक्ति में “लेखा पुस्तकों में प्रविलियों के माध्यम से धन का दान” के स्थान पर “‘लेखा-पुस्तकों में प्रविलियों के माध्यम से धन का दान’” पढ़ें।
- (vii) पच्चीसवीं पंक्ति में “प्रतिनिर्देश” के स्थान पर ‘प्रति-निर्देश’ पढ़ें।

[सं० 1529/का० सं० 143(1)/76-टी०पी०एल०]

एस० एन० शेषे, सचिव।

महा प्रबन्धक, भारत सरकार मुद्रणालय, मिन्टो रोड, नई दिल्ली द्वारा मुद्रित तथा  
नियंत्रक, प्रकाशन विभाग, दिल्ली द्वारा प्रकाशित 1976

PRINTED BY THE GENERAL MANAGER, GOVERNMENT OF INDIA PRESS, MINTO ROAD,  
NEW DELHI AND PUBLISHED BY THE CONTROLLER OF PUBLICATIONS, DELHI, 1976

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
CENTRAL BOARD OF DIRECT TAXES  
NEW DELHI: DATED THE 19th October., 1976.

\*\*\*\*\*  
N O T I F I C A T I O N  
INCOME TAX

NO.1530 (F.No.187/5/76-IT(AI): In exercise of the powers conferred by section 126 of the I.T. Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following amendments to the Schedule annexed to its Notification No.1(F.No.55/233/63-IT) dated 19.5.64.

The existing Serial No.12(a) and (b) will be substituted / as under:-

1.	2.	3.	4.	5.	6.
12(a)	All persons residing or ITC, Film IAC of carrying on business, Circle, I.T. profession or vocation Bombay within the limits of Greater Bombay District of Maharashtra State, whose income is mainly derived from production, distribution, publicity or exhibition of movie films; ownership of studios or laboratories or supply of cineratographic goods & machinery; or who are cine & film artists, film directors, cine-play-back singers, film editors, film cameramen, movie-art and dance directors, cine-musicians, cine-music directors, and film financiers ("film financier" refers only to a person whose income is wholly or mainly derived from the business of financing the production or distribution of films).	AAC of I.T. who has been Range, Bombay	I.T.O., City-I, Bombay.	Commissioner of I.T., Bombay	Commissioner of I.T., Bombay.
(b)	All persons residing or ITC, Film IAC of carrying on business, Circle, I.T. profession or vocation Bombay within the limits of Greater Bombay District of Maharashtra State, who are partners of firms assessed in Film Circle, Bombay by virtue of (a) above.	I.T. Film Range, Bombay.	who has been invested with powers to hear appeals against the decision of the I.T.O. referred to in col. 3.	of Income tax, Bombay	Commissioner of Income tax, Bombay.

: 2 :

This notification shall take effect from 11.11.1976.

M.S. 11.11.1976

Sd/-

( M.SHASTRI )

UNDER SECY. CENTRAL BOARD OF DIRECT TAXES

To

The Manager,  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Rajouri Garden), NEW DELHI

Copy to:-

1. All Commissioners of Income-tax.
2. Directors of Inspection (IT)/(R&S)/(P&PE)/(Inv.), New Delhi.
3. Director of O&M Services (Income-tax), 1st Floor, Aliwan-e-Malib,  
Mata Sundri Lane, New Delhi (5 copies).
4. All Officers & Sections of I.T.Wing of C.B.D.T.
5. Comptroller & Auditor General of India (20 copies).
6. Bulletin Section of Directorate of Inspection (RS&P),  
New Delhi (5 copies).
7. Director of Training, IRS(Direct Taxes)Staff College,  
Nagpur (5 copies).
8. Shri K.B.Rao, Joint Secy., Ministry of Law, Justice and  
Company Affairs (Department of Legal Affairs).

Sd/-

( M.SHASTRI )

UNDER SECY. CENTRAL BOARD OF DIRECT TAXES

AUTHORISED FOR ISSUE

( R.V. RAMANAN )

ASSISTANT DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION (RS&P)

NO.CG/T(AI)/1511/391/RSP/76

\*PAINJAI\*

-\S. 11.11.1976

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
(DEPARTMENT OF REVENUE AND BANKING)  
REVENUE WING

NEW DELHI: THE 20th October., 1976.

\*\*\*\*\*

NOTIFICATION  
INCOME TAX

No.1531(F.No.404/86/76-ITCC): In exercise of the powers conferred by sub-clause (iii) of clause (44) of Section 2 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby authorises Shri Richard Joseph who is Gazetted Officer of the Central Government to exercise the powers of a Tax Recovery Officer under the said Act.

2. The appointment of Shri K.G.Koppal under Notification No.639 (F.No.404/141/74-ITCC) dated 7th June, 1974 is cancelled with effect from the date Shri Richard Joseph takes over charge as Tax Recovery Officer.

3. This Notification shall come into force with effect from the date Shri Richard Joseph takes over as Tax Recovery Officer.

Sd/-

( S.R.WADEWA )

DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

The Manager,  
Government of India Press,  
New Delhi.

(F.No.1531 (F.No.404/86/76-ITCC).

Copy forwarded to:-

1. The Commissioner of Income-tax, Karnataka I, Bangalore.
2. The Director of Inspection (RSIP), New Delhi.
3. The Comptroller & Auditor General of India, New Delhi.
4. The Chief Secretary, Government of Karnataka, Bangalore.
5. The Accountant General, Karnataka, Bangalore.
6. The Joint Secretary, & Legal Adviser, Ministry of Law, New Delhi.
7. Bulletin Section, (5 copies).
8. Guard File.

Sd/-

( S.R.WADEWA )

DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

AUTHORISED FOR ISSUE

( R.V.RAMANAN )

ASSISTANT DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION (RSIP)

NO.CC/ITCC/1570/363/RSIP/76

\*PAKUJA\*

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
(DEPARTMENT OF REVENUE AND BANKING)  
NEW DELHI: THE 29th October., 1976.

\*\*\*\*\*  
NOTIFICATION  
INCOME TAX

NO.1533 (F.No.404/179/76-ITCC): In exercise of the powers conferred by sub-clause(iii) of clause (44) of Section 2 of the Income-tax Act, 1961(43 of 1961), the Central Government hereby authorises Shri C.P.Mishra, a Gazetted Officer of Central Government to exercise the powers of a Tax Recovery Officer under the said Act.

2. The appointment of Shri J.N.Pandit as Tax Recovery Officer made under Notification No.364 (F.No.404/159/73-ITCC) dated 31st May, 1973 is hereby cancelled.

3. This notification shall be operative with effect from the date Shri C.P.Mishra takes over as Tax Recovery Officer.

Sd/-  
( S.R.WIDWA )  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

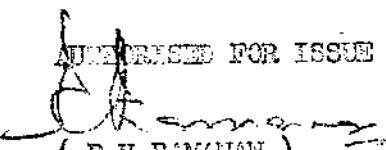
The Manager,  
Government of India Press,  
New Delhi.

No.1533 (F.No.404/179/76-ITCC):

Copy forwarded to:-

1. The Commissioner of Income-tax, M.P. I, Bhopal.
2. The DI(RSF), New Delhi.
3. The Comptroller & Auditor General of India, New Delhi.
4. The Chief Secretary, Govt. of M.P., Bhopal.
5. The Accountant General, M.P.Bhopal.
6. The Ministry of Law, Joint Secretary & Legal Adviser, New Delhi.
7. Bulletin Section (5 copies).
8. Guard File.

Sd/-  
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA

APPROPRIATED FOR ISSUE  
  
( R.V.RAMNANI )  
ASSISTANT DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION (RSF)

NO.OC/ITCC/1509/362/RSF/76

\*PANJAB\*

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE AND BANKING  
( REVENUE WING )

NEW DELHI: DATED THIS 25th Oct., 1976.

.....

N O T I F I C A T I O N  
( INCOME TAX )

No. 1535 (F.No. 197/63/IT(AI)) : In exercise of the powers conferred by clause (iv) of sub-section (2B) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies 'Madigamated Tamilnadu Shares of Post War Services Reconstruction and Rehabilitation of Ex-servicemen Fund' for the purpose of the said section for and from assessment year(s) 1970-71.

Sd/-  
(T.P.JEUNJEUNWALA)  
DIRECTOR, GOVERNMENT OF INDIA

To

The Manager,  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Rajouri Garden), New Delhi.

Copy to:-

1. The Secretary, Social Welfare-Department, Government of Tamil Nadu, Fort St. George, Madras-600-009.
2. The Commissioner of Income-tax, Tamil Nadu-IV, Madras with reference to his letter C.No.212(13)/75-TN-IV dt. 24.9.76.
3. All Commissioner of Income-tax.
4. Directors of Inspection (IT)/(R&S)/(PAIR)/(Inv.), New Delhi.
5. Director of OEM Services (Income-tax) 1st Flcor, Aivan-e-Ghalib, Metu Sundri Lane, New Delhi(5 copies).
6. All Officers & Sections of I.T.Wing of C.R.D.T.
7. Comptroller & Auditor General of India (20 copies).
8. Bulletin Section of Directorate of Inspection (20 copies).
9. Director of Training, IIT(Direct Taxes), Staff College, Nagpur(5 copies).
10. Shri M.B.Rao, Joint Secy., Ministry of Law, Justice & Company Affairs

Sd/-  
(T.P.JEUNJEUNWALA)  
DIRECTOR, GOVERNMENT OF INDIA

AUTHORISED FOR ISSUE

*S. V. Raman*  
( R.V.RAMAN )  
ASSISTANT DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION (RSI) No.CC/TEAI/1523/460/RSI/76

\*PAULIA\*

IN PUBLISHED

IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE AND BANKING  
(REVENUE WING)  
NEW DELHI: DATED THE TWENTY FIFTH, 1976.

NOTEIFICATION  
(INCOME TAX)

No.1536 (F.No.197/105/76-IT(4)) : In exercise of the powers conferred by clause (iv) of sub-section (23C) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies the following funds for the purpose of the said section for and from the assessment year(s) 1976-77.

- (i) Armed Forces Befalant Fund.
- (ii) Special Fund for Reconstruction and Rehabilitation of ex-servicemen.
- (iii) Armed Forces Reconstruction Fund.
- (iv) India Gurkha Ex-servicemen's Welfare Fund.
- (v) Central Post War Resettlement Fund.
- (vi) Armed Forces Flag Day Fund.
- (vii) War Bereaved & Disabled Servicemen Special Relief Fund.
- (viii) Indian Soldier 'Sailors' & Airmen's Board Fund.

Sd/-  
(T.P.JEHJUNWALA)  
DIRECTOR GOVERNMENT OF INDIA

To

The Manager,  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Bajouri Garden), New Delhi.

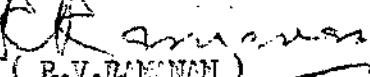
Copy to:-

1. Brig. S.C. Vedera, Offg. D.G.R. and Secretary, Kendriya Sainik Board, Dist. Gen. Resettlement, (ISS&R BOARD), Maulana Azad Road, D.E.Q. P.O., New Delhi-110011.
2. The Commissioner of Income-tax, Delhi-II, New Delhi with reference to his letter No.CIT-II/TE(25)/76/2349, dated 6.10.76.
3. All Commissioners of Income-tax.
4. Directors of Inspection (IT)/(P&S)/(P&TE)/(Inv.), New Delhi.
5. Director of CPM Services (Income-tax), 1st Floor, Nizam-e-Ghalib, Mata Sundri Lane, New Delhi (5 copies).
6. All Officers & Section of I.T. Wing of C.B.D.T.
7. Comptroller & Auditor General of India (20 copies).
8. Bulletin Section of Directorate of Inspection (RS&T), New Delhi (5 copies).
9. Director of Training, IRS(Direct Taxes) Staff College, Nagpur (5 copies).
10. Shri M.P. Rao, Joint Secy., Ministry of Law, Justice and Company Affairs (Department of Legal Affairs).

Sd/-

(T.P.JEHJUNWALA)  
DIRECTOR GOVERNMENT OF INDIA

AUTHORISED FOR ISSUE

  
(R.V. RAMNANI)

ASSISTANT DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION (RS&T)

No. CC/ITAI/1524/401/ESP/76

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
CENTRAL BOARD OF DIRECT TAXES  
NEW DELHI: DATED THE 25 October, 1976.

NOTIFICATION  
(INCOME-TAX)

CORRIGENDUM

NO. /57 (F.No. 191/24/76-IT(AI)): In exercise of the powers conferred by sub-section (1) of Section 121 of the Income-tax Act, 1961 (43 of 1961) the Central Board of Direct Taxes hereby makes the following amendment against Sl. No. 12-A under column-1 of its Notification No. 679 (F.No. 187/2/74-IT(AI)) dated 20.7.74, ~~as amended from time to time.~~

FOR "Haryana"

READ "Haryana and Chandigarh".

*M. Shastri*

( M. SHASTRI )  
UNDER SECY. CENTRAL BOARD OF DIRECT TAXES

To

The Manager,  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Rajouri Garden), New Delhi.

Copy to:-

1. All Commissioners of Income-tax.
2. Directors of Inspection (IT)/(R&S)/(P&R)/(Inv.), New Delhi.
3. Director of OEM Services (Income-tax), 1st Floor, Aiwan-e-Ghalib, Mata Sundri Lane, New Delhi (5 copies).
4. All Officers & Sections of I.T.Wing of C.B.D.T.
5. Comptroller & Auditor General of India (20 copies).
6. Bulletin Section of Directorate of Inspection (RS&P), New Delhi (5 copies).
7. Director of Training, IRS (Direct Taxes), Staff College, Nagpur (5 copies).
8. Shri M.B.Rao, Joint Secy., Ministry of Law, Justice and Company Affairs (Department of Legal Affairs).

( M. SHASTRI )  
UNDER SECY. CENTRAL BOARD OF DIRECT TAXES

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE AND BANKING  
(REVENUE WING)

NEW DELHI: DATED THE 25th Oct., 1976.

\*\*\*\*\*

N O T I F I C A T I O N  
(INCOME TAX)

No. 1538 (F.No. 197/53/76-IT(AI)) : In exercise of the powers conferred by clause (iv) of sub-section (23C) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Jawan's Welfare Trust, Maharashtra" for the purpose of the said section for and from the assessment year(s) 1975-76.

Sd/-  
( T.P.JHUNJHUNWALA )  
DIRECTOR, GOVERNMENT OF INDIA

To

The Manager,  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Rajouri Garden), New Delhi.

Copy to:-

1. The Secretary, Jawan's Welfare Trust Maharashtra, Industrial Assurance Bldg., 5th Floor, Churchgate, Bombay-400020.
2. All Commissioners of Income-tax.
3. Directors of Inspection (IT)/(R&S)/(P&PR)/(Inv.), New Delhi.
4. Director of OEM Services (Income-tax), 1st Floor, Aiwan-e-Ghalib, Mata Sundri Lane, New Delhi (5 copies).
5. All Officers & Sections of I.T.Wing of C.B.D.T.
6. Comptroller & Auditor General of India (20 copies).
7. Bulletin Section of Directorate of Inspection (RS&P), New Delhi (5 copies).
8. Director of Training, IRS(Direct Taxes), Staff College, Nagpur (5 copies).
9. Shri M.B.Rao, Joint Secy., Ministry of Law, Justice & Company Affairs (Department of Legal Affairs).

Sd/-  
( T.P.JHUNJHUNWALA )  
DIRECTOR, GOVERNMENT OF INDIA

AUTHORISED FOR ISSUE

( R.V.RAMMAM )

ASSISTANT DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION (RS&P)

No. CC/ITAI/1525/402/RSP/76

\*PAKUJA\*

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
CENTRAL BOARD OF DIRECT TAXES  
NEW DELHI: DATED THE 27th Oct., 1976.

\*\*\*\*\*

N O T I F I C A T I O N  
( INCOME TAX )

NO. 1541 (F.No. 187/8/76-IT(AI): In exercise of the powers conferred by section 126 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby deletes the existing entries relating to the Income-tax Officer, Insurance Agents Circle, A-Ward, Calcutta and Income-tax Officer, Insurance Agents' Circle, B-Ward, Calcutta in the Schedule annexed to its Notification No. 1(F.No/233/63-IT) dated the 18th May, 1964 as amended from time to time and adds the following entry in the said schedule.

1.	2.	3.	4.	5.	6.
Sl. No.	All persons within the city of Calcutta and the Civil District of Howrah and 24-Parganas with income by way of remuneration or reward whether by way of commission or otherwise, for soliciting or procuring Insurance business (including business relating to the continuance, renewal or revival of Policies of Insurance), other than those who derive income also from (i) salaries (and are assessable by any of the Income-tax Officers in Central Salaries Circle, Railways and Miscellaneous Salaries Circle, Distt. IIIA, and Distt. VA, Calcutta) or (ii) business and/or profession other than as an Insurance Agent.	Income-tax Officer, Insurance Agents Circle, Circle, Calcutta.	Inspecting Assistant Commissioner of Income-tax who has been vested with the powers to perform the functions of an Inspecting Assistant Commissioner of Income-tax in respect of Insurance Agents Circle, Calcutta.	Appellate Assistant Commissioner of Income-tax who has been vested with the powers to hear appeals against the decisions of the Income-tax Officer referred to in Col. 3.	Commissioner of Income-tax who has been vested with the jurisdiction over the Income-tax Officer referred to in Col. 3.

This notification shall take effect from 15.11.1976.

Sd/-  
( M. SHASTRI )  
UNDER SECY. CENTRAL BOARD OF DIRECT TAXES

contd....2/-

To:

The Manager,  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
Near Rajouri Garden, New Delhi.

Copy to:-

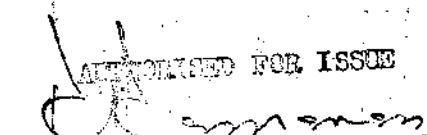
1. All Commissioners of Income-tax.
2. Director of Inspection (IT)/(R&S)/(P&PR)/(Inv), New Delhi.
3. Director of CA Services (Income-tax), 1st Floor, Aiwan-e-Ghalib, Mata Sundri Lane, New Delhi (5 copies).
4. All officers in Sections of I.T.Wing of C.B.D.T.
5. Comptroller & Auditor General of India (20 copies).
6. Bulletin Section of Directorate of Inspection (R&P), New Delhi (5 copies).
7. Director of Training, IRS(Direct Taxes), Staff College, Nagpur (5 copies).
8. Shri M.B.Rao, Joint Secy., Ministry of Law, Justice and  
Constitutional Affairs, (Department of Legal Affairs).

Sd/-

(H. SHASTRI)

UNDER SECY. CENTRAL BOARD OF DIRECT TAXES

APPROVED FOR ISSUE

  
(D. S. VENKATESWARAN)  
ASSISTANT DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION (R&P)

NO.CC/ITAI/1519/396/R&P/76

SEARCHED

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE AND BANKING  
( REVENUE WING )

NEW DELHI: DATED THE 30th Oct., 1976.

\*\*\*\*\*

NOTIFICATION  
INCOME-TAX

No. 1542 (F.No. 197/30/76-IT(AI)): In exercise of the powers conferred by clause (v) of sub-section (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961) the Central Government hereby notifies 'The Congregation of the Franciscan Sisters of the Presentation of the Blessed Virgin Mary-COIMBATORE' for the purpose of said section for and from assessment year(s) 1973-74.

Sd/-  
( T.P.JHUNJHUNWALA )  
DIRECTOR, GOVERNMENT OF INDIA

To

The Manager,  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Rajouri Garden), New Delhi.

Copy to:-

1. The Superior General, The Mother House, Presentation Convent, Big Bazar Street, Coimbatore-641001.
2. All Commissioners of Income-tax.
3. Directors of Inspection (IT)/(RAS)/(PARP)/(Inv.), New Delhi.
4. Director of CRM Services, (Income-Tax), 1st Floor, Aiwan-e-Ghalib, Mata Sundri Lane, New Delhi (5 copies).
5. All Officer and Sections of I.T. Wing of C.R.D.T.
6. Comptroller & Auditor General of India (20 copies).
7. Bulletin Section of Directorate of Inspection (RS&P), New Delhi (5 copies).
8. Director of Training, IIT(Direct Taxes), Staff College, Nagpur (5 copies).
9. Shri M.B.Rao, Joint Secy., Ministry of Law, Justice and Company Affairs (Department of Legal Affairs), New Delhi.

Sd/-  
( T.P.JHUNJHUNWALA )  
DIRECTOR, GOVERNMENT OF INDIA

UNauthorised FOR ISSUE

( R.V.DAMANIK )

ASSISTANT DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION (RS&P) NO.CC/ITAI/1526/403/RSP/76

\*RAJUJA\*

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE AND RAISING  
(REVENUE WING)

NEW DELHI: DATED THE 2nd November, 1976.

N O T I F I C A T I O N  
(INCOME TAX)

No.1549 (F.No.176/63/76-IT(AI): In exercise of the powers conferred by sub-section (2)(b) of Section 80-G of Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies Tirumala Tirupati Devasthanam, Tirupati and the following temples which are under the management of the above Devasthanam to be places of public worship of renown throughout the State of Andhra Pradesh for the purposes of the said section .

1. The temple of Sri VenkateswaraSwami on Tirumala Hills  
with the sub-temples of:-
  1. Sri Varahaswami
  2. Sri Chodikoduthanachararma
  3. Sri Bedi Hanumantharayaswami
  4. Sri Kshetrepalaka,
  5. Sri Dova Basheeskarlu
  6. Sri Anjaneyaswari (infront of Sri Venkateswara swamy)
- II. The temples of Sri GovindrajaSwami at Tirupati  
with the sub-temples of:-
  1. Sri Saley Nanchararma.
  2. Sri Bhodikodutha Nanchararma
  3. Sri Modal Alwar
  4. Sri Chakrath Alwar
  5. Sri Madhurekovi Alwar
  6. Sri Anjaneyaswari (Near Bhujastambham)
  7. Sri Anjaneyaswari (Near Redda Dugga)
  8. Sri Manevala Mahamuni
  9. Sri Narmalwar
  10. Sri Vedantha Desikulu
  11. Sri Woolu Alwar
  12. Sri Tirumala Nambi
  13. Sri Dhashyakerly No. II
  14. Sri Tirumangai Alwar
  15. Sri Kurath Alwar
  16. Sri Sanjeevarayaswami
- III. The temples of Sri Kethandaramaswami at Tirupati.
- IV. The temples of Sri Kapileswaraswami at Tirupati,
- V. Sri Padamavathi's temple at Tiruchanur with sub-temples of:-
  1. Sri Krishnaswami
  2. Suryanaryanaswami
  3. Sri Sundareswari

- VI. Sri Kalyana Venkateswaraswami Temple at Narayanaavanam  
VII. Sri Venkateswaraswami Temple At Managapuram,  
VIII, Sri Vedavarneswari Temple at Nagalapuram.  
IX. Temples at Bhadrakali:  
    1. Sri Chandrinciloeswaraswami Temple.  
    2. Sri Venkateswaraeswari Temple.

Sd/-  
( M. SHASTRI )  
UNDER SECY. TO THE GOVERNMENT OF INDIA

To

The Manager,  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Bajouri Garden), New Delhi.

No. 1549 F.No. 176/63/76-IT(AI)

Copy forwarded to:-

1. The Commissioner of Income-tax, Andhra Pradesh-III, Hyderabad,  
with reference to his letter No. FR. No. 80-G(2)(b) dated 5th Aug., 1976.

He is requested to check up the position regarding the utilisation  
of the donations by obtaining relevant accounts from the respective  
religious authorities every year.

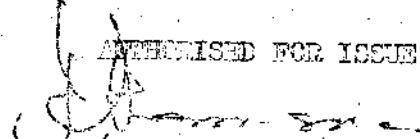
2. All Other Commissioners of Income-tax.  
3. The Executive Officer, T.T.Devasthanam, Tirupati (Andhra Pradesh)

The accounts of receipts and expenditure regarding repairs  
and renovations may be kept separately and submitted to the  
Commissioner of Income-tax, Andhra Pradesh-III, Hyderabad  
annually.

4. The Comptroller & Auditor General of India, New Delhi.  
5. All Chambers of Commerce in Andhra Pradesh.

Sd/-  
( M. SHASTRI )  
UNDER SECRETARY TO THE GOVERNMENT OF INDIA

AUTHORISED FOR ISSUE

  
( R.V. DAMANAN )  
ASSISTANT DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION (DSP)

NO. CC/IT(AI)/1534/405/DSP/76

\*PARUJA\*

TO BE PUBLISHED IN PART II, SECTION 5(1) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE & BANKING  
(REVENUE WING)  
MOL-DL-111 DATED THE 15th November, 1976.

NOTIFICATION  
(INCOME-TAX)

No. 1556 (T.No.176/60/76-IT(AI)): In exercise of the powers conferred by sub-section (2)(b) of section 80G of the Income-tax Act, 1961 (43 of 1961) the Central Government hereby notifies Diganbar Jain Barha Mandir, Jaipur (Rajasthan) to be a place of public worship of revenue throughout the State of Rajasthan for the purposes of the said section.

59/-

( M. SHASTRI )  
UNDER SECY. TO THE GOVERNMENT OF INDIA

To

The Manager,  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Mayapuri Garibani), New Delhi.

No. \_\_\_\_\_ (T.No.176/60/76-IT(AI))

Copy forwarded to:-

1. The Commissioner of Income-tax, Rajasthan, Jaipur, with reference to his letter No.SID/60-6/26/76-77/1166 dated 26th October, 1976.

He is requested to check up the position regarding the utilisation of the donations if by obtaining relevant accounts from the respective religious authorities every year.

2. All other Commissioners of Income-tax.
3. The Secretary, Diganbar Jain Barha Mandir, P.O.Lodha, Distt. Jaipur, (Rajasthan). The accounts of receipts and expenditure regarding repairs and renovations may be kept separately and submitted to the Commissioner of Income-tax, Rajasthan, Jaipur annually.
4. The Comptroller & Auditor General of India, New Delhi.
5. All Chambers of Commerce in Rajasthan.

( M. SHASTRI )  
UNDER SECY. TO THE GOVERNMENT OF INDIA

~~SECRET~~ ~~CONFIDENTIAL~~

2. 1300 ft.

ARV 2000

~~SECRET~~ ~~CONFIDENTIAL~~

15576.0. 12600 ft. 10000 ft. 10000 ft.  
10000 ft. 10000 ft. 10000 ft. 10000 ft.  
10000 ft. 10000 ft. 10000 ft. 10000 ft.  
10000 ft. 10000 ft. 10000 ft. 10000 ft.

SD/—

~~SECRET~~ ~~CONFIDENTIAL~~

~~SECRET~~ ~~CONFIDENTIAL~~

~~SECRET~~ ~~CONFIDENTIAL~~

17600 ft. 10000 ft.

18. 12600 ft. 10000 ft. 10000 ft. 10000 ft.  
10000 ft. 10000 ft. 10000 ft. 10000 ft.

19. 12600 ft. 10000 ft. 10000 ft. 10000 ft.  
10000 ft. 10000 ft. 10000 ft. 10000 ft.

20. 12600 ft. 10000 ft. 10000 ft.

21. 12600 ft. 10000 ft. 10000 ft.

22. 12600 ft. 10000 ft. 10000 ft.

*Hand written*

*Constituted by the  
Government of India*

15580 • 1000 ft. - 88° N. to crossing of C.R.  
C. 1000 ft. 2000 ft. (80) 1000 ft. 1000 ft. 1000 ft.  
C. 1000 ft. 1000 ft. 1000 ft. 1000 ft. 1000 ft. 1000 ft.  
C. 1000 ft. 1000 ft. 1000 ft. 1000 ft. 1000 ft. 1000 ft.  
C. 1000 ft. 1000 ft. 1000 ft. 1000 ft. 1000 ft. 1000 ft.

*sd/* —

10

காலை காலை காலை காலை காலை காலை காலை காலை காலை

60-18760-17-324-81

卷之三

The following is a list of the books, papers, & documents which I  
recommend to the Library. See **CHARTER** for more details.

© 2008 by the Board of Trustees of the University of Illinois. All rights reserved.

58-1202-Subsidy-2-20-1938

• 00 000 000 000000000 000 000

*Beth adn*  
*(with arrow)*

1565 (No. 171/2000-87(3)) RECEIVED 15.10.2000

RECEIVED 15.10.2000  
No. 171/2000-87(3)  
(LAW DEPT)

RECEIVED 15.10.2000 RECORDED 15.10.2000

RECEIVED  
(LAW DEPT)

No. 1565 (No. 171/2000-87(3)) : In connection of City Corporation Ordinance  
No. 171/2000-87(3) of Government of Sri Lanka dated 15.10.2000  
regarding the same, it is hereby ordered that the said ordinance shall be  
published in the Gazette and that the same shall be made known to the  
members of the said corporation.

S/—

(No. 171/2000-87(3))  
RECORDED 15.10.2000 RECORDED 15.10.2000

cc

The Commissioner  
Government of Sri Lanka,  
Colombo 01  
Date: 15.10.2000  
Signature: [Signature]

No. 171/2000-87(3).

City Corporation Ordinance

2. No. 171 City Corporation Ordinance, dated 15.10.2000  
is hereby issued by the ... 15.10.2000/171/87(3) of the City Corporation.

It is hereby ordered to publish the said ordinance in all the  
newspapers of the city and also by the Mayor's signature. It is also to be  
published in the Gazette every year.

3. 31 City Corporation of Colombo.

4. No. 171 City Corporation Ordinance dated 15.10.2000.

5. 31 October of Colombo in Colombo.

  
No. 171/2000-87(3)  
15.10.2000  
15.10.2000  
15.10.2000

## S. P. UNIVERSITY OF RABINDRA BHAVAN

1. 1. 1966  
S. P. UNIVERSITY OF RABINDRA BHAVAN  
CHANDIGARH

### LETTER TO THE EDITOR

1. 1566 (CONT'D) RE/20/66 (3) To consider of U.  
P. UNIVERSITY (3) of Socio-Econ. Ctr. of City Govt. and  
(4) of MCDL the various suggestions made by  
University regarding the proposed scheme of  
development of the city. It is requested that  
the above offices of U.P. University and MCDL  
will take into account the suggestions made.

Sd/-

(Dr. J. S. D.

10

The Manager,  
University of U.P.  
Govt. of India  
Sector 17, Chandigarh - 160017

### LETTER TO THE EDITOR

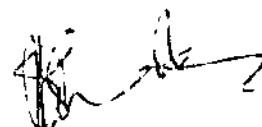
1. 17 Dec. 1966 Date

1. The Government of India in view of the  
above letter to the Manager of U.P. University  
is to be concerned with the proposed  
development of the city carried out by the  
University authorities and therefore every  
body will be asked to co-operate.

2. All the above 1.1800. 2. 30 of the people.

3. The Manager U.P. University carried out 1.1800. 2. 30.

4. 32 Chancery St., 110001 New Delhi



(Dr. J. S. D.)  
S. P. UNIVERSITY OF RABINDRA BHAVAN

1594

1594

5d

20

1595

1596

1596

1597

1598

-4 2 4-

Copy to:

1. All Commissioners of Income-Tax.
2. Director of Inspection (SI) / (PES) / (PMD) / (Inv.), New Delhi.
3. Director of ITI Services (Income-Tax), 8th Floor, Aditya-Ce-  
Ghazal, D-10 Sunder Lane, New Delhi (3 copies).
4. All Officers & Sections of I.T. Wing of C.D.R.S.
5. Comptroller & Auditor General of India (20 copies).
6. Collection Section of Directorate of Inspection (100),  
New Delhi (2 copies).
7. Joint Director of Training (ITD) (Direct Taxes), Staff College,  
Nager (5 copies).
8. Shri P. B. Rao, Joint Secy., Ministry of Law, Justice and Company  
Affairs (Department of Legal Affairs), New Delhi.

( B. SETHI )  
JOINT SECY. DIRECTOR OF DIRECT TAXES

985

1575

80 L.C. 1000 1000 1000 1000 1000 1000 1000 1000 1000 1000

1000 1000 1000 1000 1000 1000 1000 1000 1000 1000

1000 1000 1000 1000 1000 1000 1000 1000 1000 1000

80 L.C. 1000 1000 1000 1000 1000 1000 1000 1000 1000 1000

1000 1000 1000 1000 1000 1000 1000 1000 1000 1000

1000 1000 1000 1000 1000

一

982

1596

1596. *Silene dioica* L. 10-12 cm. *Leaves* opp., linear-lanceolate, acute, 10-12 mm. long, 2-3 mm. wide, glaucous, smooth, petiolate; *petioles* 10-12 mm. long, smooth, glaucous, *stems* erect, branched, smooth, glaucous, *floral梗* 10-12 mm. long, smooth, glaucous, *bracts* linear-lanceolate, acute, 10-12 mm. long, 2-3 mm. wide, glaucous, smooth, petiolate, *bracteoles* linear-lanceolate, acute, 10-12 mm. long, 2-3 mm. wide, glaucous, smooth, petiolate, *calyx* 10-12 mm. long, smooth, glaucous, *corolla* 10-12 mm. long, smooth, glaucous, *anthers* 10-12 mm. long, smooth, glaucous, *ovary* 10-12 mm. long, smooth, glaucous, *style* 10-12 mm. long, smooth, glaucous, *stigma* 10-12 mm. long, smooth, glaucous, *fruit* 10-12 mm. long, smooth, glaucous, *seeds* 10-12 mm. long, smooth, glaucous.

1987-1990: 30% (20%)

100  
100  
100  
100  
100  
100  
100  
100  
100  
100

CC. 1000 1000 1000 1000 1000 1000 1000 1000 1000

100  
100

1967-1970  
1971-1974  
1975-1978  
1979-1982  
1983-1986  
1987-1990  
1991-1994  
1995-1998  
1999-2002  
2003-2006  
2007-2010  
2011-2014  
2015-2018

1932-33  
1933-34

1920 1920 1920 1920

1996-1997

5.11

50

200

卷之三

卷之三

卷之二

19

10

2

Ge 6

卷之三

9

18

卷之三

TO BE PUBLISHED IN PART II SECTION 9(1) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE & BANKING  
(REVENUE WING)  
NEW DELHI: DATED THE 10 December, 1976.

NOTIFICATION  
(INCOME-TAX)

NO. 1577 (P.NO. 197/87/76-IT (A)) : In exercise of the powers conferred by clause (iv) of sub-section (23C) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies 'St. Dunstan's (India) Fund, New Delhi' for the purpose of the said section for and from assessment year(s) 1976-77.

*Sd/-*  
( T.P.JHUNJHUNWALA )  
DIRECTOR, GOVERNMENT OF INDIA

To

The Manager,  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Raisuri Garden), New Delhi.

Copy to:-

1. Brig. S.C. Vadera, Henry, Secretary, St. Dunstan's (India) Fund, Government of India, Ministry of Defence, Kendriya Sanik Board, DHQ. P.O., New Delhi-II with reference to his petition No. 11/St. Dun/6676 dated 6.7.76.
2. The Commissioner of Income-tax, Delhi-II, C.R. Building, New Delhi with reference to his letter NO.CIT.II/TE(54)/75/24845 dated 20.10.76.
3. All Commissioners of Income-tax.
4. Directors of Inspection (IT)/(R&S)/(P&R)/(Inv.), New Delhi.
5. Director of CRM Services, (Income-tax), 1st Floor, Aiwan-e-Qalib, Mata Sundri Lane, New Delhi (5 copies).
6. All Officers and Sections of I.I.Wing of C.B.D.T.
7. Comptroller & Auditor General of India, (20 copies).
8. Bulletin Section of Directorate of Inspection (R&P), New Delhi (5 copies).
9. Director of N Training, IRS (Direct Taxes), Staff College, Nagpur (5 copies).
10. Shri M.S.Rao, Joint Secretary, Ministry of Law, Justice and Company Affairs (Department of Legal Affairs).

*T.P.Jhunjhunwala*  
( T.P.JHUNJHUNWALA )  
DIRECTOR, GOVERNMENT OF INDIA

Conrad Hall et al. v. U.S. - Case No. 1995  
U.S. Court of Appeals for the Federal Circuit  
Date Filed: January 10, 2006

Case No. 05-1333

No. 1584. Civil Appeal from the United States Patent and Trademark Office, Serial No. 2,005,000, filed by Conrad Hall et al., for registration of the mark "CONRAD HALL" for use in connection with services for advertising, promotion, and entertainment.

In Re  
J.W.

SAC

Serial No. 2,005,000  
Filed January 10, 2006  
Priority claimed from U.S. Appl. No. 11/322,720, filed Jan. 10, 2006.  
For advertising, promotion, and entertainment.

7506

1. A trademark consisting of the words "CONRAD HALL" in a stylized, bold, sans-serif font, with the letter "H" having a vertical bar extending upwards and the letter "A" having a vertical bar extending downwards, for use in connection with services for advertising, promotion, and entertainment.

2. A trademark consisting of the words "CONRAD HALL" in a stylized, bold, sans-serif font, with the letter "H" having a vertical bar extending upwards and the letter "A" having a vertical bar extending downwards, for use in connection with services for advertising, promotion, and entertainment.

3. A trademark consisting of the words "CONRAD HALL" in a stylized, bold, sans-serif font, with the letter "H" having a vertical bar extending upwards and the letter "A" having a vertical bar extending downwards, for use in connection with services for advertising, promotion, and entertainment.

4. A trademark consisting of the words "CONRAD HALL" in a stylized, bold, sans-serif font, with the letter "H" having a vertical bar extending upwards and the letter "A" having a vertical bar extending downwards, for use in connection with services for advertising, promotion, and entertainment.

5. A trademark consisting of the words "CONRAD HALL" in a stylized, bold, sans-serif font, with the letter "H" having a vertical bar extending upwards and the letter "A" having a vertical bar extending downwards, for use in connection with services for advertising, promotion, and entertainment.

6. A trademark consisting of the words "CONRAD HALL" in a stylized, bold, sans-serif font, with the letter "H" having a vertical bar extending upwards and the letter "A" having a vertical bar extending downwards, for use in connection with services for advertising, promotion, and entertainment.

RH

C. L. C. B.

Letter No. 103, dated 21st April 1971, page no. 200, Part I, Vol. II, 1971.

Central Board of Revenue  
Ministry of Finance & Govt. of India  
(Economy Division)

Revised Date: 17th December, 1976.

NOTIFICATION  
(B.I.D.-1976)

No. 1585(E.O.)-197/131/76-II(1): In exercise of the powers granted by clause (iv) of sub-section (2)(c) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "A" Schedule return, vide 16<sup>th</sup> for the purpose of the said section for the assessment year(s) 1974-75.

Sd

(K. S. MUTHI)

Deputy Director of Income-tax, New Delhi - 110001

To the Secretary,  
Government of India - Deptt.  
of Tax, Nayabari Industrial Area,  
Nayabari, New Delhi.

Copies:-

1. The Secretary, Sri Compt. Accountant, Comptroller of Accounts, 24, Crysna, 2nd Flr., Colaba, Mumbai - 4.
2. The Comptroller of Income-tax, 1st Flr., Bengal-VII, Calcutta, with reference to his letter No. 103/1971/1, dated 21.11.76.  
2/33/73-74
3. All Commissioners of Income-tax.
4. Ministers of Inspection (II)/(III)/(IV)/(V)/(VI).
5. Director of Law Services (Income-tax), 1st Flr., Bhawanapura, New Delhi, New Delhi (5 copies).
6. All officers & staffs of Department of I.T.B.S.I.
7. Auditor-General & Auditor General of India (20 copies).
8. Bulletin Section of Directorate of Inspection (R&P), New Delhi (5 copies).
9. Director of Training, D.T. (Direct Taxes), Staff College, New Delhi (5 copies).
10. Sri Secretary, Joint Secy., Ministry of Law, Justice & Co. Affairs (Dept. of Legal Affairs).

Sh. Muthi

(K. S. MUTHI)

Deputy Director of Income-tax, New Delhi - 110001

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE & BANKING  
( REVENUE WING )  
NEW DELHI: DATED THE 17th December, 1976.

\*\*\*\*\*

NOTIFICATION  
INCOME TAX

No. 1586(E.No.197/125/76-IT(AI)): In exercise of the powers conferred by clause (iv) of sub-section (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies 'Federation Hall Society, Calcutta' for the purpose of the said section for and from the assessment year 1972-73.

Sd/-

( M. SEASIDE )

UNDER SECRETARY TO THE GOVERNMENT OF INDIA

To

The Manager,  
Government of India press,  
Ring Road, Mayapuri Industrial Area,  
Near Rajouri Garden, New Delhi.

Copy to:-

1. The Secretary, Federation Hall Society, 294-2-1 Acharya Prafulla Chandra Road, Calcutta-9.

2. The Commissioner of Income-tax, West Bengal-VII, Calcutta with reference to his letter No. Assmt./7534/CT, dated 9.11.76.

SB/56/516-77

3. All Commissioners of Income-tax.

4. Directors of Inspection (IT)/(PAS)/(PAPR)/(Inv.), New Delhi.

5. Director of GST Services (Income-tax), 1st Floor, Aivan-e-Ghalib, Hata Sundri Lane, New Delhi (5 copies).

6. All Officers & Section of I.T.Wing of C.B.D.T.

7. Comptroller & Auditor General of India (20 copies).

8. Bulletin Section of Directorate of Inspection (DSOI), New Delhi (5 copies).

9. Director of Training, IRS(Direct Taxes), Staff College, Nagpur (5 copies).

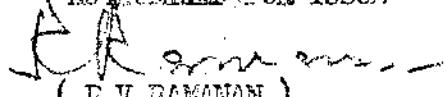
10. Shri M.B.Rao, Joint Secretary, Ministry of Law, Justice and Company Affairs (Department of Legal Affairs).

Sd/-

( M. SEASIDE )

UNDER SECRETARY TO THE GOVERNMENT OF INDIA

AUTHORISED FOR ISSUE

  
( R.V. RAMANAN )

ASSISTANT DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION (RS&P)

NO. CC/ITAII/1566/423/DSF/76

\*PAKUJA\*

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE & BANKING  
(REVENUE WING)  
NEW DELHI: DATED THE 17th December, 1976.

\*\*\*

NOTIFICATION  
INCOME TAX

No. 1587 (F.No. 197/89/76-IT(AI)): In exercise of the powers conferred by clause (iv) of sub-section (23C) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "The Punjab Chief Minister's Housing Fund" for the purpose of the said section for and from assessment year 1977-78.

Sd/-

( M. SHASTRI )

UNDER SECRETARY TO THE GOVERNMENT OF INDIA

To

The Manager,  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Dajcuri Garden), New Delhi.

Copy to:-

1. The Commissioner for Housing and Secretary to Government, Punjab Housing and Urban Development Departments, Chandigarh.
2. The Commissioner of Income-tax, Haryana & Chandigarh, Rohtak with reference to his letter No. Judt. IV/76-77/10(23C)/6157 dated 23.11.1976.
3. All Commissioners of Income-tax.
4. Directors of Inspection (IT)/(P&S)/(P&PD)/(Inv.), New Delhi.
5. Director of C&M Services (Income-tax), 1st Floor, Aiwan-e-Ghalib, Mata Sundri Lane, New Delhi (5 copies).
6. All Officers and Sections of I.T. Wing of C.B.D.T.
7. Comptroller & Auditor General of India (20 copies).
8. Bulletin Section of Directorate of Inspection (DSI), New Delhi (5 copies).
9. Director of Training IIT(Direct Taxes), Staff College, Nagpur (5 copies).
10. Shri M.B.Rao, Joint Secy., Ministry of Law, Justice and Company Affairs (Department of Legal Affairs).

Sd/-

( M. SHASTRI )

UNDER SECRETARY TO THE GOVERNMENT OF INDIA

AUTHORISED FOR ISSUE

R.V. RAMANAN )

ASSISTANT DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION (RS&P)

NO. CC/IT.(AI)/1587/424/DSP/76

\*PAHUJA\*

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE & BANKING  
(REVENUE WING)  
NEW DELHI : DATED THE 23rd December, 1976.

NOTIFICATION  
(INCOME-TAX)

NO. 1590 (P.NO.197/52/76-IT(AI)) : In exercise of the powers conferred by clause (v) of sub-section (2G) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Sri Varahalakshmi Narasimha Swamy Devasthanam, Sinhachalam" for the purpose of the said section for and from assessment year 1974-75.

Sd/-  
(M. SEASTRI)

UNDER SECRETARY TO THE GOVERNMENT OF INDIA

TO

The Manager,  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Rajouri Garden), New Delhi.

Copy to:-

1. The Executive Officer, Sri Varaha Laxmi Narasimha Swamy Devasthanam, Sinhachalam-530028 (Visakhapatnam).
2. The Commissioner of Income-tax, Andhra Pradesh-I, Hyderabad, with reference to his letter D.O.NC.PB/Z/75-76 dt. 1.12.76.
3. All Commissioners Of Income-tax.
4. Directors of Inspection (IT)/(R&S)/(P&PR)/(Inv.), New Delhi.
5. Director of OEM Services (Income-tax), 1st floor, Aiwan-e-Shalib, Mata Sundri Lane, New Delhi (5 copies).
6. All Officers & Sections of I.T.Wing of C.B.D.T.
7. Comptroller & Auditor General of India (20 copies).
8. Bulletin Section of Directorate of Inspection (IT), New Delhi (5 copies).
9. Director of Training, Irs (Direct Taxes), Staff College, Nagpur (5 copies).
10. Shri M.B.Rao, Joint Secy., Ministry of Law, Justice & Co.Affairs, (Department of Legal Affairs), New Delhi.

Sd/-

( M. SEASTRI )

UNDER SECRETARY TO THE GOVERNMENT OF INDIA

APPROVED FOR ISSUE.

R.V. RAMANAN  
Assistant Director of Inspection  
(R&S).\*

NO. CC /ITAI/1569/425/RSP/76.

\* SHARMA \*

TO BE PUBLISHED IN PART II SECTION 3 (ii) of the GAZETTE OF INDIA

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE & BANKING  
(REVENUE WING)  
NEW DELHI: DATED THE 23rd December, 1976.

NOTIFICATION  
(INCOME-TAX)

No. 1591 (F.NG.197/32/76-IT(AI)): In exercise of the powers conferred by clause (iv) of sub-section (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies the following institutions for the purposes of the said section for and from the assessment year 1976-77:-

- "(i) IAF Benevolent Association,
- (ii) Airforce Officers Contributory Education Fund,
- (iii) Airforce Wives Welfare Association,
- (iv) IAF Central Welfare Fund,
- (v) Airforce Group Insurance Society."

Sl/-

( M. SHASTRI )

UNDER SECRETARY TO THE GOVERNMENT OF INDIA

To

The Manager,  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Bajouri Garden), New Delhi.

Copy to:-

1. Shri S. Nair, Air Cadre, Director of Accounts, Air Force I/C Administration, Air Headquarters, New Delhi.
2. The Commissioner of Income-tax, Delhi-II, C.R. Building, New Delhi-110001, with reference to his letter D.O. No. CTR-II/TE(18)/76/24846 dated 20.10.76.
3. All Commissioners of Income-tax.
4. Directors of Inspection (IT)/(RS&P)/(PiPR)/(Inv.), New Delhi.
5. Director of OEM Services (Income-tax) 1st Floor, Aiwan-e-Ghalib, Mata Sundri, New Delhi (5 copies).
6. All Officers and Sections of I.T. Wing of C.B.D.T.
7. Comptroller & Auditor General of India (20 copies).
8. Bulletin Section of Directorate of Inspection (RS&P), New Delhi (5 copies).
9. Director of Training, IRS (Direct Taxes) Staff College, Nagpur (5 copies).
10. Shri M.R. Rao, Joint Secy., Ministry of Law, Justice and Company Affairs (Department of Legal Affairs).

Sl/-

( M. SHASTRI )

UNDER SECRETARY TO THE GOVERNMENT OF INDIA

AUTHORISED FOR ISSUE

(R.V. RAMANAN)

ASSISTANT DIRECTOR OF INSPECTION  
(RS&P).

NO.CC/IT(AI)/1570/426/RSP/76.

\* SHARMA \*

TO BE PUBLISHED IN PART II SECTION 3 (ii) OF THE GAZETTE OF INDIA.

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE & BANKING  
(REVENUE WING)  
NEW DELHI: DATED THE 23rd December, 1976.

NOTIFICATION  
(INCOME-TAX)

NO. 1592 (F.NO.197/91/76-IT(AI)) : In exercise of the powers conferred by clause (v) of sub-section (23) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Sri Bharanaramba Malleswara Swami Vari Devasthanam, Pedakakani" for the purpose of the said section for and from assessment year 1973-74.

Se/-  
( M. SHASTRI )  
UNDER SECRETARIAL TO THE GOVERNMENT OF INDIA

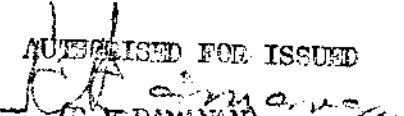
To  
The Manager,  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Dajouri Garden), New Delhi.

Copy to:-

1. The Executive Officer, Sri Bharanaramba Malleswara Swami-Vari Devasthanam, Guntur Tq., Andhra Pradesh.
2. The Commissioner of Income-tax, Andhra Pradesh-III, Hyderabad, with reference to his letter P.R.NoK/9/76-77 dt. 25.11.76.
3. All Commissioners of Income-tax.
4. Directors of Inspection (II)/(RS&S)/(PAR)/(Inv.), New Delhi.
5. Director of OEM Services (Income-tax), 1st Floor, Aiwan-e-Ghalib, Mata Sundri Lane, New Delhi (5 copies).
6. Comptroller & Auditor General of India (20 copies).
7. All Officers & Sections of I.T.Wing of C.I.D.T.
8. Bulletin Section of Directorate of Inspection (RS&P), New Delhi (5 copies).
9. Director of Training, IRS (Direct Taxes), Staff College, Nagpur (5 copies).
10. Shri M.B.Rao, Joint Secy. Ministry of Law, Justice and Company Affairs (Department of Legal Affairs).

Se/-  
( M. SHASTRI )  
UNDER SECRETARIAL TO THE GOVERNMENT OF INDIA

AUTHORISED FOR ISSUED

  
(D.V. RAMANAN)  
ASSISTANT DIRECTORATE OF INSPECTION  
(RS&P).

No. CC/ITAL/1571/426/RSF/76.

\*SEARMA\*

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE AND BANKING  
(REVENUE WING)  
NEW DELHI: DATED THE 23rd December., 1976.

\*\*\*\*\*  
NOTIFICATION  
INCOME TAX

No.1594 (F.No.197/128/76-IT(AI): In exercise of the powers conferred by clause (v) of sub-section (23C) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "The India Bible Society Trust Association, Bangalore" for the purpose of the said section for and from assessment year 1975-76.

Sd/-  
( M. SEASTRI )  
UNDER SECRETARY TO THE GOVERNMENT OF INDIA

TO

The Manager,  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Rajouri Garden), New Delhi.

Copy to:-

1. The Secretary, The India Bible Society Trust Association,  
20, Mahatma Gandhi Road, Bangalore-560001.
2. The Commissioner of Income-tax, Karnataka-I, Bangalore with reference to his letter No.CIB-718/91/76-CIT-I dt. 1.12.76.
3. All Commissioners of Income-tax.
4. Directors of Inspection (IT)/(DAS)/(PAPR)/(Inv.), New Delhi.
5. Director of OEM Services (Income-tax), 1st Floor, Aiwan-e-Ghalib, Mata Sundri Lane, New Delhi(5 copies).
6. All Officers and Sections of I.T.Wing of C.B.D.T.
7. Comptroller & Auditor General of India(20 copies).
8. Bulletin Section of Directorate of Inspection(DS&P), New Delhi (5 copies).
9. Director of Training, DDC(Direct Taxes), Staff College, Nagpur (5 copies).
10. Shri M.P.Rao, Joint Secretary, Ministry of Law, Justice and Company Affairs(Department of Legal Affairs), New Delhi.

Sd/-  
(M.SASTRI )  
UNDER SECRETARY TO THE GOVERNMENT OF INDIA

AUTHORISED FOR ISSUE

E.V.D/M/NAN

ASSISTANT DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION (DS&P)

NO.CC/ITAI/1572/427/DSP/76

\*PARUJA\*  
30/12/76

THE GOVERNMENT OF INDIA IN THE NAME OF INDIA

GOVERNMENT OF INDIA  
IN THE NAME OF INDIA  
(Central Government)

27/11/1976 December, 1976.

No. 211267-A  
(1976-1977)

No. 1595 (F.O. 107/14/76-11-1) : In exercise of the powers conferred by clause (b) of subsection (2B) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Hindoo Lore, Library and Research Centre, Calcutta" for the purposes of the said section for one from the assessment year 1974-75.

Sd

( R. SHASTRI )  
COMPTROLLER TO THE GOVERNMENT OF INDIA

To

The Manager,  
Government of India Press,  
Ring Road, Pashupati Industrial Area,  
Shantiniketan, West Bengal, India.

Copy to :-

1. The copy, As per 6 copies, 11th Copy, Story and Research Centre, 10/2, Chatter Street, Calcutta-700016, No. 3.
2. The Comptroller of Income-tax, set. Ganguli-VII, Calcutta with reference to his letter Comptroller/832/1, dated 27/2/ Nov. 1976.  
4/123/76-77
3. All Commissioners of Income-tax.
4. Directors of the section (15)/(20)/(20B)/(Inv.), New Delhi.
5. Director of the Services (Income-tax), Int. 11, 11th Floor, Chanakya Lodge, New Delhi (5 copies).
6. All Officers & Sections of Calcutta, pt. Cal. etc.
7. Controller & Auditor General of India (20 copies).
8. Bulletin section of Direct Tax of Inspection (L.T.), New Delhi (5 copies).
9. Director of Training, & Direct Taxes, Staff College, Nagpur (5 copies).
10. Legal Adviser, Int. Dept., Ministry of Law, Justice and Company Affairs (Department of Legal Affairs), New Delhi.

( R. SHASTRI )

Comptroller to the Government of India

232

1596

5d

6.  $\phi \circ f$  is a homeomorphism.

10

१०८५०

3-700

卷之三



M. 1601

# भारत का राजपत्र

## The Gazette of India

असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उपखण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं. 564] नई दिल्ली, बृहस्पतिवार, दिसम्बर 30, 1976/पौष 9, 1898

No. 564] NEW DELHI, THURSDAY, DECEMBER 30, 1976/PAUSA 9, 1898

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed  
as a separate compilation

### CENTRAL BOARD OF DIRECT TAXES

#### NOTIFICATION

#### INTEREST-TAX

New Delhi, the 30th December 1976

S.O. 843(E).—In exercise of the powers conferred by section 27 of the Interest-tax Act, 1974 (46 of 1974), the Central Board of Direct Taxes hereby makes the following rules further to amend the Interest-tax Rules, 1974, namely:—

1. (1) These rules may be called the Interest-tax (Amendment) Rules, 1976.
2. They shall come into force on the 1st day of April, 1977.
3. In the Appendix to the Interest-tax Rules, 1974,—
  - (a) in Form No. 1, in Part I, for item 1, the following item shall be substituted, namely:—
    1. Interest on loans and advances made in India (other than interest on loans and advances made to scheduled banks); interest on

securities chargeable to income-tax under the Income-tax Act, 1961 under the head "Interest on securities"; and interest on moneys lent for the creation of a capital asset in India where the agreement under which such moneys are lent provides for the repayment thereof during a period of not less than seven years);:

(b) in Form No. 2, in item 1; or sub-item (i), the following sub-item shall be substituted, namely:—

(i) Interest on loans and advances made in India (other than interest on loans and advances made to scheduled banks; interest on securities chargeable to income-tax under the Income-tax Act, 1961 under the head "Interest on securities"; and interest on moneys lent for the creation of a capital asset in India where the agreement under which such moneys are lent provides for the repayment thereof during a period of not less than seven years)."

[No. 1801/F. No. 143(10)/76-TPL]

S. N. SHENDE,

Secretary,

Central Board of Direct Taxes.

### केन्द्रीय प्रत्यक्ष कर बोर्ड

प्रधिकरण

द्वाज-कर

तई दिल्ली, 30 दिसम्बर, 1976

फा० आ० 843 (अ)।—केन्द्रीय प्रत्यक्ष कर बोर्ड, द्वाज-कर अधिनियम, 1974 (1974 का 45) की धारा 27 द्वारा प्रदत्त शब्दों का प्रयोग करते हुए, द्वाज-कर नियम, 1974 में प्रीर संशोधन करने के लिए निम्नलिखित नियम बनाता है, अर्थात्:—

1. (1) इन नियमों का नाम द्वाज-कर (संशोधन) नियम, 1976 है।

(2) ये 1 अप्रैल, 1977 से प्रवृत्त होंगे।

2. द्वाज-कर नियम, 1974 के परिशिष्ट में,—

(क) प्रह्लय 1 में, भाग I में, मद 1 के स्थान पर निम्नलिखित मद रखी जाएगी, अर्थात्:—

"1". भारत में दिए गए उधारों और अधिमधनों पर द्वाज (अनुसूचित बैंकों को दिए गए उधारों और अधिमधनों पर द्वाज; आयकर अधिनियम, 1961 के अधीन "प्रतिश्रूतियों पर द्वाज" शीर्ष के अधीन आयकर के लिए प्रत्यार्पण प्रतिभूतियों पर द्वाज; और भारत में पूँजी आस्ति के सूजन के लिए उधार दिए गए धन पर द्वाज से भिन्न, जहाँ ऐसे धनों के उधार देने के करार में उसका सात वर्ष से अनधिक अवधि के भीतर प्रति संदर्भ किए जाने का उपबन्ध है)।"

(ब) प्रलेप 2 में, मद 1 में, उपमद (i) के स्थान पर निम्नलिखित उपमद रखी जाएगी :—

‘(i) भारत में दिए गए उधारों और अग्रिम धनों पर ब्याज (अनुसूचित बैंकों को दिए गये उधारों और अग्रिम धनों पर ब्याज; आयकर अधिनियम, 1961 के अधीन “प्रतिमूर्तियों पर ब्याज” शीर्ष के अधीन आयकर के लिए प्रभार्य प्रतिमूर्तियों पर ब्याज; और भारत में पूँजी आस्ति के सूजन के लिए उधार दिए गए धन पर ब्याज से भिन्न, जहाँ ऐसे धनों के उधार देने के कारार में उसका सात वर्ष से अधिक अवधि के भीतर प्रति संदाय किए जाने का उपबन्ध है)।’

[सं. 1601/झा० सं. 143(10)/76-डीपोएल]

एस० एन० शेन्डे, सचिव,  
केन्द्रीय प्रत्यक्ष कर बोर्ड।

### MINISTRY OF AGRICULTURE AND IRRIGATION

(Department of Food)

#### ERRATUM

In the Order No. F. 7-7/73-SG., dated the 11th October 1976 published in the Gazette of India Extraordinary, Part II—Section 3—Sub-section (ii) dated the 11th October 1976 under Issue No. 449 and S.O. 674(E), the following Correction is to be made in the English Version :—

In the 8th & 9th lines of the opening para for “Coop. 39/73/43” read “Coop. 391/73/43”.

महा प्रबन्धक, भारत सरकार मन्त्रालय, मिन्टो रोड, नई दिल्ली द्वारा मुद्रित तथा  
नियंत्रक, प्रकाशन विभाग, दिल्ली द्वारा प्रकाशित 1976

PRINTED BY THE GENERAL MANAGER, GOVERNMENT OF INDIA PRESS, MINTO ROAD,  
NEW DELHI AND PUBLISHED BY THE CONTROLLER OF PUBLICATIONS, DELHI, 1976



# भारत का राजपत्र

## The Gazette of India

असाधारण

## EXTRAORDINARY

भाग II—खण्ड 3—उपखण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं. 563] नई दिल्ली, बृहस्पतिवार, दिसम्बर 30, 1976/दीप 9, 1898

No. 563] NEW DELHI, THURSDAY, DECEMBER 30, 1976/PAUSA 9, 1898

इस भाग में भिन्न पृष्ठ संलग्न दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed  
as a separate compilation

## CENTRAL BOARD OF DIRECT TAXES

## NOTIFICATION

## INCOME-TAX

New Delhi, the 30th December 1976

S.O. 842(E).—In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the income-tax Rules, 1962, namely:—

1. These rules may be called the Income-tax (Seventh Amendment) Rules, 1976.

2. After rule 9 of the Income-tax Rules, 1962, the following rules shall be inserted, namely:—

## 9A. Deduction in respect of expenditure on production of feature films.—

(1) In computing the profits and gains of the business of production of feature films carried on by a person (the person carrying on such business hereafter in this rule referred to as film producer), the deduction in respect of the cost of production of a feature film certified for release by the Board of Film Censors in a previous year shall be allowed.

(a) in the case of a feature film, being a regional language features film, in accordance with the provisions of sub-rule (2) to sub-rule (4);

- (b) in the case of a feature film (not being a regional language feature film), in accordance with the provisions of sub-rule (5) to sub-rule (7).

*Explanation.*—In this rule,—

- (i) “Board of Film Censors” means the Board of Film Censors constituted under the Cinematograph Act, 1952 (37 of 1952);
  - (ii) “cost of production”, in relation to a feature film, means the expenditure incurred on the production of the film, not being—
    - (a) the expenditure incurred for the preparation of the positive prints of the film; and
    - (b) the expenditure incurred in connection with the advertisement of the film after it is certified for release by the Board of Film Censors;
  - (iii) “regional language feature film” means a feature film made in any language (other than Hindi or Urdu) specified in the Eighth Schedule to the Constitution.
- (2) Where a regional language feature film is certified for release by the Board of Film Censors in any previous year and in such previous year,—
- (a) the film producer sells all rights of exhibition of the film, the entire cost of production of the film shall be allowed as a deduction in computing the profits and gains of such previous year; or
  - (b) the film producer—
    - (i) himself exhibits the film on a commercial basis in all or some of the areas; or
    - (ii) sells the rights of exhibition of the film in respect of some of the areas; or
    - (iii) himself exhibits the film on a commercial basis in certain areas and sells the rights of exhibition of the film in respect of all or some of the remaining areas,
- and the film is released for exhibition on a commercial basis at least ninety days before the end of such previous year, the entire cost of production of the film shall be allowed as a deduction in computing the profits and gains of such previous year.
- (3) Where a regional language feature film is certified for release by the Board of Film Censors in any previous year and in such previous year, the film producer—
- (a) himself exhibits the film on a commercial basis in all or some of the areas; or
  - (b) sells the rights of exhibition of the film in respect of some of the areas; or
  - (c) himself exhibits the film on a commercial basis in certain areas and sells the rights of exhibition of the film in respect of all or some of the remaining areas,
- and the film is not released for exhibition on a commercial basis at least ninety days before the end of such previous year, the cost of production of the film in so far as it does not exceed the amount realised by the film producer by exhibiting the film on a commercial basis or the amount for which the rights of exhibition are sold or, as the case may be, the aggregate of the amounts realised by the film producer by exhibiting the film and by the sale of the rights of exhibition, shall be allowed as a deduction in computing the profits and gains of such previous year; and the balance, if any, shall be carried forward to the next following previous year and allowed as a deduction in that year.
- (4) Where, during the previous year in which a regional language feature film is certified for release by the Board of Film Censors, the film producer does not himself exhibit the film on a commercial basis or does not sell the rights of exhibition of the film, no deduction shall be allowed in respect of the cost of production of the film in computing the profits and gains of such previous year; and the entire

cost of production of the film shall be carried forward to the next following previous year and allowed as a deduction in that year.

(5) Where a feature film (not being a regional language feature film) is certified for release by the Board of Film Censors in any previous year and in such previous year,—

(a) the film producer sells the rights of exhibition of the film in respect of all the Territories specified in the Table below sub-rule (11) (hereafter in this rule referred to as the said Table), the entire cost of production of the film shall be allowed as a deduction in computing the profits and gains of such previous year; or

(b) the film producer—

(i) himself exhibits the film on a commercial basis in all the Territories specified in the said Table; or

(ii) himself exhibits the film on a commercial basis in respect of some of the Territories specified in the said Table and sells the rights of exhibition of the film in respect of the remaining Territories thereof,

the entire cost of production of the film shall be allowed as a deduction in computing the profits and gains of such previous year.

*Explanation.—*For the purposes of this sub-rule and sub-rule (6),—

(a) where the film producer has exhibited the feature film on a commercial basis in, or where the rights of exhibition of such film have been sold by the film producer in respect of, the areas specified in any six or more of the items enumerated under Territory L in *Explanation 1* to the said Table, the film shall be deemed to have been so exhibited or the rights of exhibition of such film shall be deemed to have been so sold in respect of all the areas specified in that Territory;

(b) where the film producer has exhibited the feature film on a commercial basis in, or where the rights of exhibition of such film have been sold by the film producer in respect of, the areas specified in less than six items enumerated under Territory L, the sum specified in column (2) of the said Table against Territory L shall be substituted by the sum arrived at by multiplying the number of such items by the figure “2”.

(6) Where a feature film (not being a regional language feature film) is certified for release by the Board of Film Censors in any previous year and in such previous year, the film producer,—

(a) himself exhibits the film on a commercial basis in some of the Territories specified in the said Table; or

(b) sells the rights of exhibition of the film in respect of some of the Territories specified in the said Table; or

(c) himself exhibits the film on a commercial basis in some of the Territories specified in the said Table and sells the rights of exhibition of the film in respect of some of the remaining Territories thereof,

the cost of production of the film to be allowed as a deduction in computing the profits and gains of such previous year shall be an appropriate fraction of the entire cost of production of the film; and the balance, if any, shall be carried forward to the next following previous year and allowed as a deduction in that year.

*Explanation.—*For the purposes of this sub-rule “appropriate fraction” means the fraction the numerator of which is the sum or, as the case may be, the aggregate of the sums, specified in column (2) of the said Table against the Territory or Territories specified in column (1) thereof in which the film producer has himself exhibited the feature film on a commercial basis, or in respect of which the film producer has sold the rights of exhibition of the feature film, or in which the feature film has been so exhibited and in respect of which the rights of exhibition have been sold during the previous year, and the denominator of which is one hundred.

- (7) Where, during the previous year in which a feature film (not being a regional language feature film) is certified for release by the Board of Film Censors, the film producer does not himself exhibit such feature film in any of the Territories specified in the said Table, or does not sell the rights of exhibition of such feature film in respect of any of the Territories specified in the said Table, no deduction shall be allowed in respect of the cost of production of the film in computing the profits and gains of such previous year; and the entire cost of production of the film shall be carried forward to the next following previous year and allowed as a deduction in that year.
- (8) Notwithstanding anything contained in the foregoing provisions of this rule, the deduction under this rule shall not be allowed unless,—
- in a case where the film producer—
    - has himself exhibited the feature film on a commercial basis; or
    - has sold the rights of exhibition of the feature film; or
    - has himself exhibited the feature film on a commercial basis in some areas or in some of the Territories specified in the said Table, and has sold the rights of exhibition of the feature film in respect of all or some of the remaining areas or Territories,
 the amount realised by exhibiting the film, or the amount for which the rights of exhibition have been sold or, as the case may be, the aggregate of such amounts, is credited in the books of account maintained by him in respect of the year in which the deduction is admissible;
  - in a case where the film producer has transferred the rights of exhibition of the feature film on a minimum guarantee basis, the minimum amount guaranteed and the amount, if any, received or due in excess of the guaranteed amount or where the film producer follows cash system of accounting, the amount received towards the minimum guarantee and the amount, if any, received in excess of the guaranteed amount, are credited in the books of account maintained by him in respect of the year in which the deduction is admissible.
- (9) Where the Income-tax Officer is of opinion that—
- the exhibition of the feature film on a commercial basis by the film producer in, or the sale by the film producer of the rights of exhibition of the feature film in respect of, various Territories does not conform to the classification of Territories in the said Table; or
  - the rights of exhibition of the feature film have been transferred by the film producer by a mode not covered by the provisions of this rule; or
  - having regard to the facts and circumstances of any case, it is not practicable to apply the provisions of this rule to such case,
- deduction in respect of the cost of production of the film may be allowed by the Income-tax Officer in such other manner as he may deem suitable.
- (10) For the purposes of this rule,—
- the sale of the rights of exhibition of a feature film includes the lease of such rights or their transfer on a minimum guarantee basis;
  - the rights of exhibition of a feature film shall be deemed to have been sold only on the date when the positive prints of the film are delivered by the film producer to the purchaser of such rights or where in terms of the agreement between the film producer and the film distributor as defined in rule 9B, the positive prints are to be made by the film distributor, the date on which the negative of the film is delivered by the film producer to the film distributor.

- (11) Nothing contained in sub-rule (1) to sub-rule (10) shall apply—
- in relation to any assessment year commencing on the 1st day of April, 1973, the 1st day of April, 1974, the 1st day of April, 1975, or the 1st day of April, 1976, unless,—
    - in a case where the assessment in respect of that year is pending before the Income-tax Officer, the film producer exercises an option by furnishing a declaration in writing to the Income-tax Officer (such option being final for that assessment year and for every subsequent assessment year) that the cost of production of the feature film may be allowed in accordance with the provisions of sub-rule (1) to sub-rule (10);
    - in a case where the assessment in respect of that year has been completed by the Income-tax Officer and the film producer has preferred or prefers an appeal or revision against the assessment made by the Income-tax Officer, the film producer exercises an option by furnishing a declaration in writing to the Appellate Assistant Commissioner, the Appellate Tribunal or, as the case may be, the Commissioner (such option being final for that assessment year and for every subsequent assessment year) that the cost of production of the feature film may be allowed in accordance with the provisions of sub-rule (1) to sub-rule (10);
  - in relation to any assessment year commencing before the 1st day of April, 1973.

#### THE TABLE

Territory in respect of which the rights of exhibition of the feature film have been sold during the previous year	Sum to be taken into account for determining the cost of production to be allowed as a deduction
(1)	(2)
Territory A	17
Territory B	16
Territory C	17
Territory D	8
Territory E	7
Territory F	4
Territory G	4
Territory H	5
Territory I	4½
Territory J	2½
Territory K	3
Territory L	12

*Explanation 1.—The Territories referred to in the foregoing Table shall have the following meaning, namely:—*

*Territory A:*

- The areas comprised in the districts of Ahmednagar, Greater Bombay, Kolaba, Kolhapur, Nasik, Pune, Ratnagiri, Sangli, Satara, Sholapur and Thane in the State of Maharashtra;
- the whole of the State of Gujarat;
- the areas comprised in the districts of Belgaum, Bijapur, Dharwar and North Kanara in the State of Karnataka;
- the whole of the Union territories of Dadra and Nagar Haveli and Goa, Daman and Diu.

*Territory B:*

- The whole of the Union territory of Delhi;
- the whole of the State of Uttar Pradesh.

**Territory C:**

- (a) The whole of the States of Assam, Bihar, Manipur, Meghalaya, Nagaland, Orissa, Tripura, Sikkim and West Bengal;
- (b) the whole of the Union territories of the Andaman and Nicobar Islands, Arunachal Pradesh and Mizoram.

**Territory D:**

- (a) The whole of the States of Haryana, Himachal Pradesh, Jammu and Kashmir and Punjab;
- (b) the whole of the Union of Chandigarh.

**Territory E:**

- (a) The areas comprised in the districts of Akola, Amravati, Bhandara, Buldhana, Chandrapur, Dhule, Jalgaon, Nagpur, Wardha and Yavatmal in the State of Maharashtra;
- (b) the areas comprised in the districts of Balaghat, Bastar, Betul, Bilaspur, Chhindwara, Damoh, Durg, Hoshangabad, Jabalpur, Khandwa (East Niwar), Mandla, Narsimhapur, Raigarh, Raipur, Raisen, Sagar, Seoni and Surguja in the State of Madhya Pradesh.

**Territory F:**

The areas comprised in the districts of Bhind, Chattarpur, Datia, Dewas, Dhar, Guna, Gwalior, Indore, Jhabua, Khargone (West Niwar), Mandsaur, Morena, Parma, Raigarh, Ratlam, Rewa, Satna, Sehore, Shahdol, Shajapur, Shivpuri, Sidhi, Tikkamgarh, Ujjain and Vidisha in the State of Madhya Pradesh.

**Territory G:**

The whole of the State of Rajasthan.

**Territory H:**

- (a) The areas comprised in the districts of Adilabad, Karimnagar, Khammam, Hyderabad, Medak, Mahbubnagar, Nalgonda, Nizamabad and Warangal in the State of Andhra Pradesh;
- (b) the areas comprised in the districts of Bidar, Gulbarga and Raichur in the State of Karnataka;
- (c) the areas comprised in the districts of Aurangabad, Bhir, Nandad, Osmanabad and Parbhani in the State of Maharashtra.

**Territory I:**

The areas comprised in the districts of Bangalore, Bellary, Chikmagalur, Chittaradurga, Coorg, Hassan, Kolar, Mandy, Mysore, Shimoga, South Kanara and Tumkur in the State of Karnataka.

**Territory J:**

The areas comprised in the districts of Anantapur, Chittoor, Cuddapah, East Godavari, Guntur, Krishna, Kurnool, Nellore, Prakasam, Srikakulam, Vishakapatnam and West Godavari in the State of Andhra Pradesh.

**Territory K:**

- (a) The whole of the States of Kerala and Tamil Nadu;
- (b) the whole of the Union territories of Pandicherry and Lakshadweep.

**Territory L:**

- (i) United Kingdom and Ireland.
- (ii) Western Europe.
- (iii) U.S.S.R. and East European countries.
- (iv) North Africa, including Algeria, Morocco, Tunisia, Libya, Mauritania, Guinea, Senegal, Mali, Upper Volta, Ivory Coast, Gabon, Togo, Dahomey and Gibrâlter.
- (v) West Africa, including Ghana, Nigeria, Sierra Leone, Gambia, Cameroon and Liberia.

- (vi) East Africa, including Kenya, Uganda, Tanzania, Zambia, Malawi, Mozambique, Seychelles, Ethiopia, Somalia, Rwanda and Congo.
- (vii) Mauritius, Madagascar (Malagasy Republic) and Reunion Islands.
- (viii) Aden, Yemen and Djibouti.
- (ix) Middle East, including United Arab Republic, Sudan, Lebanon, Syria, Jordan, Iran, Iraq and Turkey.
- (x) Afghanistan.
- (xi) Israel.
- (xii) Arabian Gulf, including Bahrain, Kuwait, Qatar, Saudi Arabia, United Arab Emirates (formerly called the Trucial States) and Oman.
- (xiii) Sri Lanka.
- (xiv) Bangla Desh.
- (xv) Burma.
- (xvi) Far East, including Singapore, Malaysia, Brunei, Indonesia, Indo-China comprising of North and South Vietnam, Laos, Cambodia, Thailand, Hong-Kong and the Philippines, Japan and Taiwan, Australia and New Zealand.
- (xvii) Fiji Islands.
- (xviii) U.S.A. and Canada.
- (xix) Latin America, including the countries in South America (except Guyana, Surinam and French Guyana) and Cuba.
- (xx) West Indies, including Antigua, Barbados, Jamaica, Trinidad and Tobago, St. Lucia, St. Vincent, Panama, Surinam, Guyana and French Guyana.
- (xxi) Bhutan and Nepal.

*Explanation 2.*—The reference to any district in *Explanation 1* shall be construed as a reference to the areas comprised in that district on the date on which the Income-tax (Seventh Amendment) Rules, 1976 are notified in the Official Gazette.

- 9B. *Deduction in respect of expenditure on acquisition of distribution rights of feature films.*—(1) In computing the profits and gains of the business of distribution of feature films carried on by a person (the person carrying on such business hereafter in this rule referred to as film distributor), the deduction in respect of the cost or acquisition of a feature film shall be allowed in accordance with sub-rule (2) to sub-rule (4).

*Explanation.*—For the purposes of this rule, “cost of acquisition”, in relation to a feature film, means the amount paid by the film distributor to the film producer as defined in rule 9A under an agreement entered into by him with such film producer for acquiring the rights of exhibition and, where the rights of exhibition have been acquired on a minimum guarantee basis, the minimum amount guaranteed, not being

- (i) the amount of expenditure incurred by the film distributor for the preparation of the positive prints of the film; and
- (ii) the expenditure incurred by him in connection with the advertisement of the film.
- (2) Where a feature film is acquired by the film distributor in any previous year and in such previous year,—
  - (a) the film distributor sells all rights of exhibition of the film, the entire cost of acquisition of the film shall be allowed as a deduction in computing the profits and gains of such previous year; or
  - (b) the film distributor,—
    - (i) himself exhibits the film on a commercial basis in all or some of the areas; or
    - (ii) sells the rights of exhibition of the film in respect of some of the areas; or
    - (iii) himself exhibits the film on a commercial basis in certain areas and sells the rights of exhibition of the film in respect of all or some of the remaining areas,

and the film is released for exhibition on a commercial basis at least ninety days before the end of such previous year, the entire cost of acquisition of the film shall be allowed as a deduction in computing the profits and gains of such previous year.

- (3) Where a feature film is acquired by the film distributor in any previous year and in such previous year the film distributor—
- himself exhibits the film on a commercial basis in all or some of the areas; or
  - sells the rights of exhibition of the film in respect of some of the areas; or
  - himself exhibits the film on a commercial basis in certain areas and sells the rights of exhibition of the film in respect of all or some of the remaining areas.

and the film is not released for exhibition on a commercial basis at least ninety days before the end of such previous year, the cost of acquisition of the film in so far as it does not exceed the amount realised by the film distributor by exhibiting the film on a commercial basis or the amount for which the rights of exhibition have been sold or, as the case may be, the aggregate of the amounts realised by the film distributor by exhibiting the film and by the sale of the rights of exhibition, shall be allowed as a deduction in computing the profits and gains of such previous year; and the balance, if any, shall be carried forward to the next following previous year and allowed as a deduction in that year.

- (4) Where, during the previous year in which a feature film is acquired by the film distributor, he does not himself exhibit the film on a commercial basis or does not sell the rights of exhibition of the film, no deduction shall be allowed in respect of the cost of acquisition of the film in computing the profits and gains of such previous year; and the entire cost of acquisition shall be carried forward to the next following previous year and allowed as a deduction in that year.
- (5) Notwithstanding anything contained in the foregoing provisions of this rule, the deduction under this rule shall not be allowed unless—
- in a case where the film distributor—
    - has himself exhibited the feature film on a commercial basis; or
    - has sold the rights of exhibition of the feature film; or
    - has himself exhibited the feature film on a commercial basis in some areas and has sold the rights of exhibition of the feature film in respect of all or some of the remaining areas,
 the amount realised by exhibiting the film, or the amount for which the rights of exhibition have been sold, or, as the case may be, the aggregate of such amounts, is credited in the books of account maintained by him in respect of the year in which the deduction is admissible;
  - in a case where the film distributor has transferred the rights of exhibition of the feature film on a minimum guarantee basis, the minimum amount guaranteed and the amount, if any, received or due in excess of the guaranteed amount, or where the film distributor follows cash system of accounting, the amount received towards the minimum guarantee and the amount, if any, received in excess of the guaranteed amount, are credited in the books of account maintained by him in respect of the year in which the deduction is admissible.
- (6) For the purposes of this rule,—
- the sale of the rights of exhibition of a feature film includes the lease of such rights or their transfer on a minimum guarantee basis;
  - the rights of exhibition of a feature film shall be deemed to have been sold only on the date when the positive prints of the film are delivered by the film distributor to the purchaser of such rights.

- (7) Nothing contained in sub-rule (1) to sub-rule (6) shall apply—
- in relation to any assessment year commencing on the 1st day of April, 1973, the 1st day of April, 1974, the 1st day of April, 1975, on the 1st day of April, 1976, unless—
  - in a case where the assessment in respect of that year is pending before the Income-tax Officer, the film distributor exercises an option by furnishing a declaration in writing to the Income-tax Officer (such option being final for that assessment year and for every subsequent assessment year) that the cost of acquisition of the feature film may be allowed in accordance with the provisions of sub-rule (1) to sub-rule (6);
  - in a case where the assessment in respect of that year has been completed by the Income-tax Officer and the film distributor has preferred or prefers an appeal or revision against the assessment made by the Income-tax Officer, the film distributor exercises an option by furnishing a declaration in writing to the Appellate Assistant Commissioner, the Appellate Tribunal or, as the case may be, the Commissioner (such option being final for that assessment year and for every subsequent assessment year) that the cost of acquisition of the feature film may be allowed in accordance with the provisions of sub-rule (1) to sub-rule (6);
  - in relation to any assessment year commencing before the 1st day of April, 1973.

[No. 1602/F.No.142(21)/76-TPL]

S. N. SHENDE,  
Secy., Central Board of Direct Taxes.

### केन्द्रीय प्रत्यक्ष कर बोर्ड

अधिसूचना

आय कर

नई दिल्ली, 30 दिसम्बर, 1976

सौ. आ० 842(अ).—केन्द्रीय प्रत्यक्षकर बोर्ड, आय-कर अधिनियम, 1961 (1961 का 43) की धारा 295 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, आय-कर नियम, 1962 में और संशोधन करने के लिए निम्नलिखित नियम बनाता है; अर्थात् :—

- इन नियमों का नाम आय-कर (सातवां संशोधन) नियम, 1976 है।
- आय-कर नियम, 1962 के नियम 9 के पश्चात् निम्नलिखित नियम अन्तःस्थापित किए जाएंगे, अर्थात् :—

“9क. कथा वित्तों के निर्माण पर व्यय की बावत कटौती—(1) कथाचित्तों के निर्माण का कारबाह चलाने वाले किसी व्यक्ति (जिसे इस नियम में इसके पश्चात् फिल्म निर्माता कहा गया है), के लाभों और अभिलाभों की संगणना करने में किसी ऐसे कथाचित्त को, जिसे फिल्म सेंसरबोर्ड ने निर्माचन के लिए पूर्व वर्ष में प्रमाणित किया हो, निर्माण लागत की बावत कटौती—

- ऐसे कथाचित्त की दशा में जो प्रावेशिक भाषा कथाचित्त है, उपनियम (2) से उपनियम (4) तक के उपबंधों के अनुसार अनुज्ञात की जाएगी;
- ऐसे कथाचित्त की दशा में (जो प्रावेशिक भाषा का कथाचित्त नहीं है) उपनियम (5) से उपनियम (7) तक के उपबंधों के अनुसार अनुज्ञात की जाएगी।

**स्पष्टीकरण—इस नियम में—**

- (i) “फिल्म सेंसरबोर्ड” से चल चित्र अधिनियम, 1952 (1952 का 37) के अधीन गठित फिल्म सेंसरबोर्ड अभिनेत है;
  - (ii) किसी कथा चित्र के संबंध में “निर्माण लागत” से फिल्म के निर्माण पर उपगत व्यय अभिनेत है। ऐसे व्ययों में निम्नलिखित नहीं ग्राते हैं—
    - (क) फिल्म के पोजीटिव प्रिट तैयार करने में उपगत व्यय; और
    - (ख) फिल्म सेंसरबोर्ड द्वारा फिल्म को निर्माचन के लिए प्रमाणित किए जाने के पश्चात् उसके विज्ञापन के संबंध में उपगत व्यय;
  - (iii) “प्रादेशिक भाषा कथा चित्र” से (हिन्दी या उड़ू से भिन्न) किसी भाषा में, जो संविधान की अष्टम अनुशूली में विनिर्दिष्ट है, बनाया गया कथा चित्र अभिनेत है।
- (2) जहाँ फिल्म सेंसरबोर्ड किसी प्रादेशिक भाषा कथा चित्र को निर्माचन के लिए किसी पूर्व वर्ष में प्रमाणित करता है और ऐसे पर्व वर्ष में—
- (क) फिल्म निर्माता फिल्म के प्रदर्शन के समस्त अभिभारों का विक्रय कर देता है वहाँ ऐसे पूर्व वर्ष के लाभों और अभिलाभों की संगणना करने में फिल्म की समस्त निर्माण लागत कटौती के रूप में अनुज्ञात की जाएगी; अथवा
  - (ख) फिल्म निर्माता,—
    - (i) फिल्म को स्वयं वाणिज्यिक आधार पर सभी या कुछ क्षेत्रों में प्रदर्शित करता है; अथवा
    - (ii) फिल्म के प्रदर्शन के अधिकारों का कुछ क्षेत्रों की बाबत विक्रय कर देता है; अथवा
    - (iii) फिल्म को स्वयं वाणिज्यिक आधार पर कठिपय क्षेत्रों में प्रदर्शित करता है और शेष क्षेत्रों में सभी या कुछ की बाबत फिल्म के प्रदर्शन का अधिकार विक्रय कर देता है, तथा ऐसे पूर्व वर्ष की समाप्ति के कम से कम नव्वे दिन पहले उस फिल्म को वाणिज्यिक आधार पर प्रदर्शन के लिए निर्माचित कर दिया जाता है, वहाँ ऐसे पूर्व वर्ष के लाभों और अभिलाभों की संगणना करने में फिल्म की समस्त लागत कटौती के रूप में अनुज्ञात की जाएगी।
- (3) जहाँ कोई प्रादेशिक भाषा कथा चित्र फिल्म सेंसर बोर्ड द्वारा किसी पूर्व वर्ष में निर्माचन के लिए प्रमाणित किया जाता है और ऐसे पूर्व वर्ष में फिल्म निर्माता,—
- (क) फिल्म को स्वयं वाणिज्यिक आधार पर सभी या कुछ क्षेत्रों में प्रदर्शित करता है; अथवा
  - (ख) फिल्म के प्रदर्शन के अधिकारों का कुछ क्षेत्रों की बाबत विक्रय कर देता है; अथवा

(ग) फिल्म को स्वयं वाणिज्यिक आधार पर कवितय क्षेत्रों में प्रदर्शित करना है और शेष क्षेत्रों में से सभी या कुछ की बाबत फिल्म के प्रदर्शन के अधिकारों का विकल्प कर देता है,

तथा ऐसे पूर्व वर्ष की समाप्ति के कम से कम तब्दे दिन पहले फिल्म को वाणिज्यिक आधार पर प्रदर्शन के लिए निर्माणित नहीं किया जाता वहाँ फिल्म की निर्माण लागत, वहाँ तक जहाँ तक कि वह फिल्म को वाणिज्यिक आधार पर प्रदर्शित करके फिल्म निर्माता द्वारा प्राप्त की गई रकम से, अथवा उस रकम से जिस पर प्रदर्शन के अधिकारों का विकल्प किया गया है या फिल्म निर्माता द्वारा फिल्म के प्रदर्शन से तथा प्रदर्शन के अधिकारों के विकल्प से प्राप्त की गई रकम के सकल योग से, अधिक नहीं है ऐसे पूर्व वर्ष के लाभों और अभिलाभों की संगणना करने में कटौती के रूप में अनुज्ञात की जाएगी, तथा अतिशेष, यदि कोई ही, ठीक प्रागमी पूर्व वर्ष के लिए अप्रतीति किया जाएगा और उस वर्ष में कटौती के रूप में अनुज्ञात किया जाएगा।

(4) जहाँ, उस वर्ष के दौरान जिसमें किसी प्रादेशिक भाषा कथा चित्र को फिल्म सेंसरबोर्ड ने निर्माण के लिए निर्माचित किया है, फिल्म निर्माता स्वयं वाणिज्यिक आधार पर फिल्म को प्रदर्शित नहीं करता या फिल्म के प्रदर्शन के अधिकारों का विकल्प नहीं करता, वहाँ फिल्म की निर्माण लागत की बाबत कोई भी कटौती ऐसे वर्ष के लाभों और अभिलाभों की संगणना करने में अनुज्ञात नहीं की जाएगी; तथा फिल्म की पूर्ण निर्माण लागत को ठीक प्रागमी पूर्व वर्ष के लिए अप्रतीति किया जाएगा और उस वर्ष में कटौती के रूप में अनुज्ञात किया जाएगा।

(5) जहाँ किसी कथा चित्र को (जो प्रादेशिक भाषा कथा चित्र नहीं है) फिल्म सेंसर बोर्ड द्वारा किसी पूर्व वर्ष में निर्माचन के लिए प्रमाणित किया गया है और ऐसे पूर्व वर्ष में,—

(क) फिल्म निर्माता ऐसी फिल्म के प्रदर्शन के अधिकारों का उपनियम (11) के नीचे सारणी में (जिसे इस नियम में इसके पश्चात उक्त सारणी कहा गया है) विनिर्दिष्ट सभी राज्यक्षेत्रों की बाबत विकल्प करता है वहाँ फिल्म की समस्त निर्माण लागत ऐसे पूर्व वर्ष के लाभों और अभिलाभों की संगणना करने में कटौती के रूप में अनुज्ञात की जाएगी; या

(ख) फिल्म निर्माता—

(i) स्वयं वाणिज्यिक आधार पर फिल्म का प्रदर्शन उक्त सारणी में विनिर्दिष्ट राज्य क्षेत्रों में करता है; या

(ii) स्वयं वाणिज्यिक आधार पर फिल्म का प्रदर्शन उक्त सारणी में विनिर्दिष्ट राज्य क्षेत्रों में से करता है और उक्त सारणी के शेष राज्य क्षेत्रों की बाबत फिल्म के प्रदर्शन के अधिकारों का विकल्प कर देता है,

वहाँ फिल्म के निर्माण की समस्त लागत ऐसे पूर्व वर्ष के लाभों और अभिलाभों की संगणना करने में कटौती के रूप में अनुज्ञात की जाएगी।

**स्पष्टीकरण**—इस नियम और उपनियम (6) के प्रयोजनों के लिए,—

(क) वहां जहां उक्त सारणी के स्पष्टीकरण 1 में 'ठ' राज्य क्षेत्रों के अन्तर्गत गिनाए

गए राज्य क्षेत्रों में से कम से कम छह में विनिर्दिष्ट क्षेत्रों में फ़िल्म निर्माता कथा चित्र को वाणिज्यिक आधार पर प्रदर्शित करता है अथवा ऐसी फ़िल्म के प्रदर्शन के अधिकारों को उक्त क्षेत्रों की बाबत विक्रय कर देता है वहां यह समझा जाएगा कि फ़िल्म का प्रदर्शन या फ़िल्म के प्रदर्शन के अधिकारों का विक्रय उस राज्य क्षेत्र में विनिर्दिष्ट सभी क्षेत्रों में या उनकी वावत कर दिया गया है।

(ख) जहां फ़िल्म निर्माता ने राज्यक्षेत्र 'ठ' के अधीन गिनाए गए छह से कम इन्हों में विनिर्दिष्ट क्षेत्रों में कथाचित्र का वाणिज्यिक आधार पर प्रदर्शन किया है अथवा फ़िल्म के प्रदर्शनों के अधिकारों का विक्रय कर दिया है, वहां उक्त सारणी में 'ठ' राज्यक्षेत्र के सामने स्तंभ (2) में विनिर्दिष्ट राशि के स्थान पर ऐसी मात्र की संख्या से '2' अंक से गुणा करके प्राप्त राशि तिस्थापित की जाएगी। अंक से ऐसे राज्यक्षेत्रों की संख्या का गुणा करके जो संख्या आए उतनी रकम रखी जाएगी।

(6) जहां किसी पूर्व वर्ष में जिसमें किसी कथा चित्र को (जो प्रादेशिक भाषा कथा चित्र नहीं है) फ़िल्म सेसरबोर्ड तरा निर्माचन के लिए प्रमाणित किया गया है और ऐसे पूर्व वर्ष में फ़िल्म निर्माता—

(क) स्वयं वाणिज्यिक आधार पर फ़िल्म का प्रदर्शन उक्त सारणी में विनिर्दिष्ट राज्यक्षेत्रों में से कुछ में करता है; या

(ख) फ़िल्म प्रदर्शन के अधिकारों का उक्त सारणी में विनिर्दिष्ट कुछ राज्यक्षेत्रों की बाबत विक्रय कर देता है; या

(ग) स्वयं वाणिज्यिक आधार पर फ़िल्म का प्रदर्शन उक्त सारणी में विनिर्दिष्ट राज्यक्षेत्रों में से कुछ में करता है और उक्त सारणी के शेष राज्यक्षेत्रों में से कुछ की बाबत फ़िल्म के प्रदर्शन के अधिकारों का विक्रय कर देता है,

वहां ऐसे पूर्व वर्ष के लाभों और अभिलाभों की संगणना करने में फ़िल्म की निर्माण लागत में से जो अंश कटौती के रूप में अनुज्ञात किया जाएगा फ़िल्म की संपूर्ण निर्माण लागत का समुचित अंश होगा; और अतिशेष, यदि कोई हो, ठीक आगामी पूर्व वर्ष के लिए अप्रानीति किया जाएगा और उस वर्ष में कटौती के रूप में अनुज्ञात किया जाएगा।

**स्पष्टीकरण**—इस उपनियम के प्रयोजनों के लिए 'समुचित अंश' से वह अंश अभिप्रेत है जिसका अंश, यथास्थिति, वह राशि या उन राशियों का योग है जो उक्त सारणी के स्तंभ (2) में, सारणी के स्तंभ (1) में विनिर्दिष्ट उस राज्यक्षेत्र या उन राज्यक्षेत्रों के सामने विनिर्दिष्ट है जिनमें फ़िल्म निर्माता ने कथा चित्र का वाणिज्यिक आधार पर प्रदर्शन किया या प्रदर्शन के अधिकार पूर्व वर्ष के दौरान विक्रय कर दिए, अथवा जिसमें कथा चित्र इस प्रकार प्रदर्शित किया गया तथा जिनकी बाबत पूर्व वर्ष के दौरान प्रदर्शन के अधिकार विक्रय कर दिए, तथा जिसका हर एक सी है।

- (7) जहां, उस पूर्व वर्ष के दौरान जिसमें किसी कथाचित्र को (जो प्रोदिशिक भाषा कथाचित्र नहीं है) फ़िल्म सेंसर बोर्ड द्वारा निर्माता चन के लिए प्रमाणित किया गया है फ़िल्म निर्माता स्वयं ऐसे कथाचित्र का प्रदर्शन उक्त सारणी में विनिर्दिष्ट किन्हीं राज्य क्षेत्रों में नहीं करता है, अथवा ऐसे कथाचित्र के प्रदर्शन के अधिकारों का विक्रय उक्त सारणी में विनिर्दिष्ट राज्य क्षेत्रों में से किसी की बाबत नहीं करता है, वहां ऐसे पूर्व वर्ष के लाभों और अभिलाभों की संगणना करने में फ़िल्म की निर्माता लागत की बाबत कोई कटौती अनुज्ञात नहीं की जाएगी; तथा फ़िल्म को पूरी निर्माता लागत ठीक आगामी पूर्व वर्ष को अग्रनीत की जाएगी और उस वर्ष में कटौती के रूप में अनुज्ञात की जाएगी।
- (8) इस नियम के पूर्वगामी उपबंधों के किसी बात के होते हुए भी, इस नियम के अवधीन कटौती जब तक अनुज्ञात नहीं की जाएगी जब तक,—
- (क) ऐसे मामले में जहां फ़िल्म निर्माता ने—
- स्वयं कथाचित्र का वाणिज्यिक आधार पर प्रदर्शन किया है; अथवा
  - कथाचित्र के प्रदर्शन के अधिकारों का विक्रय कर दिया है; अथवा
  - स्वयं कथाचित्र का वाणिज्यिक आधार पर प्रदर्शन कुछ क्षेत्रों में अथवा उक्त सारणी में विनिर्दिष्ट कुछ राज्य क्षेत्रों में किया है, और कथाचित्र के प्रदर्शन के अधिकारों का विक्रय शेष सभी या कुछ क्षेत्रों या राज्य क्षेत्रों की बाबत कर दिया है,
- फ़िल्म के प्रदर्शन से प्राप्त रकम, अथवा वह रकम जिस पर प्रदर्शन के अधिकारों का विक्रय किया गया है श्रद्धा, ऐसी रकमों का सकल बोग, उस वर्ष की बाबत, जिसमें कटौती अनुज्ञय है, उसके द्वारा रखी गई लेखा बहियों में जमा खाते नहीं कर दी जाती;
- (ख) ऐसे मामले में जहां फ़िल्म निर्माता ने न्यूनतम गारंटी के आधार पर कथाचित्र के प्रदर्शन के अधिकारों को अंतरित कर दिया है, गारंटी की गई न्यूनतम रकम और वह रकम, यदि कोई हो, जो गारंटी की गई रकम के अधिक्य में प्राप्त की गई हो या शोष्य हो, अथवा जहां फ़िल्म निर्माता लेखे की नकदी प्रणाली का अनुगमन करता है वहां वह रकम जो न्यूनतम गारंटी महे प्राप्त की गई है तथा वह रकम, यदि कोई हो, जो गारंटी की न्यूनतम रकम के आधिक्य में प्राप्त की गई है, उस वर्ष की बाबत, जिसमें कटौती अनुज्ञय है, उसके द्वारा रखी गई लेखा बहियों में जमा खाते नहीं कर दी जाती।
- (9) जहां आय-कर अधिकारी की यह राय है कि—
- (क) विभिन्न राज्य क्षेत्रों में फ़िल्म निर्माता द्वारा कथाचित्र का वाणिज्यिक आधार पर प्रदर्शन अथवा प्रदर्शन के अधिकारों का विक्रय उक्त सारणी में राज्य क्षेत्रों के वर्गीकरण के अनुसूच नहीं है; अथवा
- (ख) कथाचित्र के प्रदर्शन के अधिकार फ़िल्म निर्माता द्वारा ऐसी रीति से अंतरित किए गए हों जो इस नियम के उपबंधों के अन्तर्गत नहीं आते हैं; अथवा

(ग) किसी मामले के तथ्यों और परिस्थितियों को व्यान में रखते हुए, स नियम के उपबंधों को ऐसे मामले में लागू करना व्यवहार्य नहीं है, वहां वह फ़िल्म की निर्माण-लागत की बाबत कटीती किसी ऐसी अन्य रीति से अनुज्ञात कर सकता है जैसी वह उपयुक्त समझे।

(10) इस नियम के प्रयोजनों के लिए—

- (i) किसी कथाचित्र के प्रदर्शन के अधिकारों के विकाय के अन्तर्गत ऐसे अधिकारों द्वारा दिए पर देना या न्यूनतम गारंटी के आधार पर उन्हें अंतरित करना भी आता है;
- (ii) किसी कथाचित्र के प्रदर्शन के अधिकारों का विकाय उस तारीख से माना जाएगा जिस तारीख को फ़िल्म के पोजिटिव प्रिन्ट फ़िल्म निर्माता द्वारा ऐसे अधिकारों के क्रेता को परिदृष्ट कर दिए जाते हैं अथवा जहां फ़िल्म निर्माता और फ़िल्म वितरक के, जैसा कि नियम 98 में परिभाषित है, बीच करार के निवंधनों के अनुसार पोजिटिव फ़िल्टरों को फ़िल्म वितरक द्वारा बनाया जाना है वहां उस तारीख को माना जाएगा जिसको फ़िल्म का नेगेटिव फ़िल्म निर्माता द्वारा फ़िल्म वितरक को परिदृष्ट कर दिया जाता है।

(11) उप-नियम (1) से उपनियम (10) तक की कोई बात—

(क) 1 अप्रैल, 1973, 1 अप्रैल, 1974, 1 अप्रैल, 1975 या 1 अप्रैल, 1976 को प्रारम्भ होने वाले किसी निर्धारण वर्ष के संबंध में तब तक लागू नहीं होंगे जब तक कि,—

(i) ऐसी दशा में जहां उस वर्ष की बाबत निर्धारण आय-कर अधिकारी के समक्ष लिखित है, फ़िल्म निर्माता आय-कर अधिकारी के समक्ष ऐसी लिखित घोषणा प्रस्तुत करके कि उस कथाचित्र की निर्माण लागत उपनियम (1) से उपनियम (10) के उपबंधों के अनुसार अनुज्ञात की जाए, अपने विकल्प का योग नहीं करता (ऐसा विकल्प उस निर्धारण वर्ष तथा प्रत्येक पश्चात्वर्ती निर्धारण वर्ष के लिए अंतिम होगा);

(ii) ऐसी दशा में जहां आय-कर अधिकारी द्वारा उस वर्ष की बाबत निर्धारण पुरा कर दिया गया है और फ़िल्म निर्माता ने आय-कर अधिकारी द्वारा किए गए निर्धारण के विरुद्ध अपील या पुनरीक्षण का आवेदन किया है या करता है, फ़िल्म निर्माता, यथास्थिति, सहायक आयुक्त (अपील), अपील अधिकरण या आयुक्त के समक्ष ऐसी लिखित घोषणा करके कि कथाचित्र की निर्माण-लागत उपनियम (1) से उपनियम (10) तक के उपबंधों के अनुसार अनुज्ञात की जाए, अपने विकल्प का प्रयोग नहीं करता (ऐसा विकल्प उस निर्धारण वर्ष तथा प्रत्येक पश्चात्वर्ती निर्धारण वर्ष के लिए अंतिम होगा);

(ख) 1 अप्रैल, 1973 से पूर्व प्रारम्भ होने वाले किसी निर्धारण वर्ष का बाबत लागू नहीं होगी।

## सारणी

वह राज्य क्षेत्र जिसकी बाबत कथाचित्क्र के प्रदर्शन के अधिकार पूर्व वर्ष के दौरान विक्रम कर दिए गए हैं वह राशि जो कटौती के रूप में अनुज्ञात की जाने के लिए, निम्नांगत का अवधारण करने के लिए हिसाब में लो जाएगी

	(1)	(2)
राज्यक्षेत्र क		17
राज्यक्षेत्र ख		16
राज्यक्षेत्र ग		17
राज्यक्षेत्र घ		8
राज्यक्षेत्र ङ		7
राज्यक्षेत्र च		4
राज्यक्षेत्र छ		4
राज्यक्षेत्र ज		1
राज्यक्षेत्र झ		4½
राज्यक्षेत्र ञ		2½
राज्यक्षेत्र ट		3
राज्यक्षेत्र ठ		12

स्पष्टीकरण 1.—पूर्वगामी सारणी में निर्दिष्ट राज्यक्षेत्रों का निम्नलिखित अर्थ होगा, अर्थात् :-

- राज्यक्षेत्र क : (क) महाराष्ट्र राज्य में अहमदनगर, बृहत्तर मुम्बई, कोलावा, कोल्हापुर, नासिक, पुणे, रत्नगिरि, सांगली, सतारा, शोलापुर और थाणे जिलों में समाविष्ट क्षेत्र;
- (ख) सम्पूर्ण गुजरात राज्य;
- (ग) कर्नाटक राज्य के बेलगांव, बौजापुर, धारवाड और उत्तर केनारा जिलों में समाविष्ट क्षेत्र ;
- (घ) दादरा और नागर हवेली तथा गोवा, दमण और दीव के सम्पूर्ण संघ राज्यक्षेत्र।

- राज्यक्षेत्र ख :** (क) दिल्ली का सम्पूर्ण संघ राज्यक्षेत्र;  
 (ख) उत्तर प्रदेश का सम्पूर्ण राज्यक्षेत्र।
- राज्यक्षेत्र ग :** (क) असम, बिहार, मणिपुर, मेचालय, नागलैण्ड, उड़ीसा त्रिपुरा, पश्चिम और पश्चिमी बंगाल के सम्पूर्ण राज्य;  
 (ख) आण्डमान और निकोबार द्वीप, अण्णाचल प्रदेश और मिजोरम के संघ राज्यक्षेत्र।
- राज्यक्षेत्र घ :** (क) हरियाणा, हिमाचल प्रदेश, झमू-कश्मीर और पंजाब के सम्पूर्ण राज्य;  
 (ख) चण्डीगढ़ का सम्पूर्ण संघ राज्यक्षेत्र।
- राज्यक्षेत्र ङ :** (क) महाराष्ट्र राज्य के अकोला, अमरावती, भण्डारा, बुलडाणा, चन्दपुर, बुले जलगांव, नागपुर, बर्द्धा और द्यवतमाल जिलों में समाविष्ट क्षेत्र;  
 (ख) मध्यप्रदेश राज्य में बालाघाट, बस्तर, बैतूल, बिलासपुर, छिद्राडा, दमोह, दुर्ग, हीरांगाबाद, जबलपुर, खण्डवा (उत्तर निमाड) मण्डल, नर्सिंहपुर, रायगढ़, रायपुर, रायसेन, साशर, सिवनी और सरगुजा जिलों समाविष्ट क्षेत्र।
- राज्यक्षेत्र च :** (क) मध्य प्रदेश राज्य के भिण्ड, छतरपुर, दतिया, देवास, धार, गुना, ग्वालियर, इंदौर, ज्ञाबुद्धा, खरगोन (पश्चिम निमाड), मंदसौर, मुरैना, पर्मा, राजगढ़, रत्लाम, रीवा, सतना, सीहोर, शहडौल, शाजापुर, शिवपुरी, सीधी, टीकमगढ़, उज्जैन और विदिशा जिलों में समाविष्ट क्षेत्र।
- राज्यक्षेत्र छ :** राजस्थान का सम्पूर्ण राज्य।
- राज्यक्षेत्र ज :** (क) आन्ध्र प्रदेश राज्य में आदिलाबाद, करीमनगर, खंभन, हैदराबाद, भेदक, महबूबनगर, नजफगांव, निजामाबाद और वारंगल जिलों में समाविष्ट क्षेत्र;  
 (ख) कर्नाटक राज्य में बींदर, गुलबर्गा और रायचूर जिलों में समाविष्ट क्षेत्र;  
 (ग) महाराष्ट्र राज्य के औरंगाबाद, भोर, नादेड-उसमानाबाद, और परमानंद जिलों में समाविष्ट क्षेत्र।
- राज्यक्षेत्र झ :** कर्नाटक राज्य के बंगलौर, बेलारी, चिकमगलूर, चिन्नदुर्ग, कुर्ण, हासन, कालार, माण्डया, मैसूर, शिमोगा, दक्षिण केनारा और तुमकूर जिलों में समाविष्ट क्षेत्र।
- राज्यक्षेत्र झा :** आन्ध्र प्रदेश राज्य में अनन्तपुर, चित्तर, कुडुप्पा, पूर्व गोदावरी, गुन्तुरुहण्णा, कुरतुल, नौलौर, प्रकाशम, श्रीकाकुलन, विशाखापट्टनम और पश्चिम गोदावरी जिलों में समाविष्ट क्षेत्र।
- राज्यक्षेत्र ठ :** (क) केरल और तमिलनाडु के सम्पूर्ण राज्य।  
 (ख) पाण्डिचेरी और लक्षदीप का सम्पूर्ण संघ राज्यक्षेत्र।

राज्य क्षेत्र ठ : निम्नलिखित में समाविष्ट क्षेत्र :—

- (i) यूनाइटेड किंगडम और आयरलैण्ड ।
- (ii) पश्चिम योरोप ।
- (iii) सोवियत सनाजवादी गणराज्य संघ और पूर्व योरोप के देश ।
- (iv) उत्तर अफ्रीका जिसके अन्तर्गत अल्जीरिया, मोरक्को, दक्षिणीसिया, लंबिया, मोरितानिया, गिनी, सेनेगल, माली, अररबोलिया, आयरवर्डी कोस्ट, गेबन, दोगो, दहोमे और जिब्राल्टर आते हैं ।
- (v) पश्चिम अफ्रीका जिसके अन्तर्गत थाना, नाइजीरिया, सियरा, लियोन, गोमाबिया, कोमेरुत और लायबेरिया आते हैं ।
- (vi) पूर्व अफ्रीका जिसके अन्तर्गत कीनिया, यूगांडा, तंजानिया, जामिया, मलावी, मोजाम्बिक, सिचेलेस, इथियोपिया, सेमालिया, रुद्रांडा और कांगो आते हैं ।
- (vii) मारीशस, मैडागास्कर (मेलमासी गणराज्य) और यूनियन आईलैण्ड्स ।
- (viii) अदन, यमन और जिबोटी ।
- (ix) मध्य पूर्व जिसके अन्तर्गत संयुक्त अरब गणराज्य, सूडान, क्षेबनोन; सीरीया, जोर्डन, ईरान, ईराक और टर्की आते हैं ।
- (x) अफगानिस्तान ।
- (xi) इजराइल ।
- (xii) अरब की खाड़ी जिसके अन्तर्गत बेहरीन, कुवैत, कतर, साउदी अरबिया; संयुक्त अरब अमीरात (जो पहले द्रृश्य स्टेट्स कहलाते थे) और ओमन आते हैं ।
- (xiii) श्रीलंका ।
- (xiv) बंगला देश ।
- (xv) बर्मा ।
- (xvi) मुद्रर पूर्व जिसके अन्तर्गत सिंगापुर, मलेशिया, शूसी, हिन्दूक्षेत्र, हिन्दूचीन जिसमें उत्तर और दक्षिण वियतनाम, लाओस, कम्बो-दिया, थाईलैण्ड, हांगकांग और फ़िलीपीन समाविष्ट हैं, जापान और ताइवान, आस्ट्रेलिया और न्यूजीलैण्ड आते हैं ।
- (xvii) फ़िज़ी आइलैण्ड ।
- (xviii) संयुक्त राज्य अमरीका और कैनेडा ।
- (xix) लैटिन अमरीका जिसके अन्तर्गत दक्षिण अमरीका के देश (गुयाना, सुरीनाम और फ़ॉरेंस गायना) को छोड़ कर और कृष्णा आते हैं ।

(XX) बैस्ट इंडीज जिनके अन्तर्गत एटेंगुआ, बारवेडोस, जमैका, द्रिनिर्डांड और टोबेको, सेंटलेसिया, सेंट विन्सेंट, पनामा, सुरीनाम, गुयाना और केंच गायना आते हैं।

(XXI) भूटान और नेपाल।

**स्पष्टीकरण 2.**—स्पष्टीकरण 1 में किसी जिले के प्रति निर्देश का यह अर्थ लगाया जाएगा कि वह उस तारों को जिसको आयकर (सातवां संशोधन) नियम, 1976 राजपत्र में अधिसूचित किए जाते हैं, उस जिले में समाविष्ट क्षेत्र के प्रति निर्देश है।

१३. कथाचित्रों के वितरण अधिकारों के अर्जन पर व्यय की बाबत कटौती—(1) किसी ऐसे व्यक्ति के (जिसे इस नियम में इसके प्रश्नात् फ़िल्म वितरक कहा गया है) कथाचित्र वितरण के कारबार के लाभों और अभिलाभों की संगणना करने में कथाचित्र के अर्जन की लागत की बाबत कटौती उपनियम (2) से उपनियम (4) के अनुसार अनुज्ञात की जाएगी।

**स्पष्टीकरण.**—इस नियम के प्रयोजनों के लिए, कथाचित्र के संबंध में “अर्जन की लागत” से वह रकम अभिनेत्र है जो फ़िल्म वितरक द्वारा फ़िल्म निर्माता को, जैसा कि नियम ९क में परिभाषित किया गया है, उसके द्वारा ऐसे फ़िल्म निर्माता के साथ किए गए करार के अन्तर्गत प्रदर्शन अधिकारों के अर्जन के लिए दी जाती है और जहाँ प्रदर्शन के अधिकार न्यूनतम यारंटी के आधार पर अंजित किए गए हों वहाँ गारंटी की गई न्यूनतम रकम अभिनेत्र है किन्तु उसमें—

(i) फ़िल्म वितरक द्वारा फ़िल्म के पोर्जिटिव प्रिन्टों को तैयार करने में उपगत व्यय की रकम नहीं आती; और

(ii) फ़िल्म के विज्ञापन की बाबत उपगत व्यय नहीं आता।

(2) जहाँ किसी कथाचित्र का अर्जन फ़िल्म वितरक द्वारा किसी पूर्व वर्ष में किया जाता है और ऐसे पूर्व वर्ष में—

(क) फ़िल्म वितरक फ़िल्म के प्रदर्शन के अधिकारों का विक्रय कर देता है वहाँ फ़िल्म के अर्जन की समस्त लागत ऐसे पूर्व वर्ष के लाभों और अभिलाभों की संगणना करने में कटौती के रूप में अनुज्ञात की जाएगी; अथवा

(ख) फ़िल्म निर्माता,—

(i) स्वयं फ़िल्म का वाणिज्यिक आधार पर प्रदर्शन सभी या कुछ क्षेत्रों में करता है; प्रथमा

(ii) फ़िल्म के प्रदर्शन के अधिकारों का विक्रय कुछ क्षेत्रों की बाबत कर देता है; प्रथमा

(iii) स्वयं फ़िल्म का प्रदर्शन वाणिज्यिक आधार पर कर्तिपथ क्षेत्रों में करता है और शेष सभी या कुछ क्षेत्रों में फ़िल्म के प्रदर्शन का अधिकार विक्रय कर देता है;

और फ़िल्म उस पूर्व वर्ष की समाप्ति के कम से कम नब्बे दिन पहले वाणिज्यिक आधार पर प्रदर्शन के लिए निर्माचित कर दी जाती है, वहाँ फ़िल्म के अर्जन की समस्त लागत ऐसे पूर्व वर्ष के लाभों और अभिलाभों की संगणना करने में कटौती के रूप में अनुज्ञात की जाएगी।

(3) जहाँ कोई कथाचित् फ़िल्म वितरक द्वारा किसी पूर्व वर्ष में अर्जित किया जाता है और फ़िल्म वितरक ऐसे पूर्व वर्ष में—

(क) स्वयं फ़िल्म का प्रदर्शन वाणिज्यिक आधार पर सभी या कुछ क्षेत्रों में करता है; अथवा

(ख) फ़िल्म के प्रदर्शन के अधिकार का विक्रय कुछ क्षेत्रों की बाबत कर देता है; अथवा

(ग) स्वयं फ़िल्म का प्रदर्शन वाणिज्यिक आधार पर कठिप्रय क्षेत्र में करता है और

शेष सभी या कुछ क्षेत्रों की बाबत फ़िल्म के प्रदर्शन के अधिकार का विक्रय कर देता है;

और वह फ़िल्म उस पूर्व वर्ष के समाप्ति के क्रम से कम नब्बे दिन पहले वाणिज्यिक आधार पर प्रदर्शन के लिए निर्माचित नहीं की जाती तो वहाँ फ़िल्म के अर्जन की लागत, वहाँ तक जहाँ तक कि वह फ़िल्म वितरक द्वारा फ़िल्म के वाणिज्यिक आधार पर प्रदर्शन से प्राप्त की गई रकम से अथवा उस रकम से जिस पर प्रदर्शन के अधिकारों का विक्रय किया गया है अथवा फ़िल्म वितरक द्वारा फ़िल्म के प्रदर्शन से और प्रदर्शन के अधिकार के विक्रय से प्राप्त रकमों के सकल योग से अधिक नहीं है, ऐसे पूर्व वर्ष के लाभों और अभिलाभों की संगणना करने में कटौती के रूप में अनुज्ञात की जाएगी; और अतिशेष, यदि कोई है, ठीक आगामी पूर्व वर्ष को अग्रनीत किया जाएगा और उस वर्ष में कटौती के रूप में अनुज्ञात किया जाएगा।

(4) जहाँ उस वर्ष के दौरान जिसमें किसी चित्र को फ़िल्म वितरक द्वारा अर्जित किया गया है, फ़िल्म निर्माता स्वयं वाणिज्यिक आधार पर फ़िल्म को प्रदर्शित नहीं करता है या फ़िल्म के प्रदर्शन के अधिकारों का विक्रय नहीं करता है वहाँ फ़िल्म के अर्जन की लागत की बाबत कोई भी कटौती ऐसे वर्ष के लाभों और अभिलाभों की संगणना करने में अनुज्ञात नहीं की जाएगी; तथा फ़िल्म की पृष्ठ अर्जन लागत ठीक आगामी पूर्व वर्ष के लिए अग्रनीत की जाएगी और उस वर्ष में कटौती के रूप में अनुज्ञात किया जाएगा।

(5) इस नियम के पूर्वगामी उपबन्धों में किसी बात के होते हुए भी इस नियम के अधीन कटौती तब तक कि अनुज्ञात नहीं की जाएगी जब तक कि—

(क) ऐसे सामले में जहाँ फ़िल्म वितरक—

(i) स्वयं कथाचित् का वाणिज्यिक आधार पर प्रदर्शन करता है; अथवा

(ii) कथाचित् के प्रदर्शन के अधिकारों का विक्रय कर देता है; अथवा

(iii) स्वयं कथाचित् का वाणिज्यिक आधार पर प्रदर्शन कुछ क्षेत्रों में और कथाचित् के प्रदर्शन के अधिकारों का विक्रय शेष सभी या कुछ क्षेत्रों की बाबत कर देता है,

फ़िल्म के प्रदर्शन से प्राप्त रकम, अथवा वह रकम जिस पर प्रदर्शन के अधिकारों का विक्रय किया गया है अथवा ऐसी रकमों का सकल योग उस वर्ष की बाबत जिसमें कटौती अनुज्ञेय है, उसके द्वारा रक्षी गई लेखा बहियों में जमा खाते नहीं कर दी जाती;

(ब) ऐसे मामले में जहाँ फ़िल्म वितरक ने न्यूनतम गारंटी के आधार पर कथाचित्र के दर्शन के अधिकारों को अन्तरित कर दिया है, गारंटी की गई न्यूनतम रकम और वह रकम, यदि कोई हो, जो गारंटी की गई रकम के आविष्क्य में प्राप्त की गई हो या शोध्य हो, अथवा जहाँ फ़िल्म वितरक लेखे की नकदी प्रणाली का अनुगमन करता है वहाँ वह रकम जो न्यूनतम गारंटी मढ़े प्राप्त की गई है, तथा वह रकम, यदि कोई हो, जो गारंटी की न्यूनतम रकम के आविष्क्य में प्राप्त की गई है उस वर्ष की बाबत, जिसमें कटौती अनुज्ञेय है उसके द्वारा रखी गई लेखा वहियों में जमा खाते नहीं कर दी जाती।

(6) इस नियम के प्रयोजनों के लिए—

- (i) किसी कथाचित्र के प्रदर्शन के अधिकारों के विकल्प के अन्तर्गत ऐसे अधिकारों को किराये पर देना या न्यूनतम गारंटी के आधार पर उन्हें अन्तरित करना भी आता है;
- (ii) किसी कथाचित्र के प्रदर्शन के अधिकारों का विकल्प उस तारीख से माना जाएगा जिस तारीख को फ़िल्म के पोजिटिव प्रिन्ट फ़िल्म वितरक द्वारा ऐसे अधिकारों के केज़ा को परिवहन कर दिए जाते हैं।

(7) उपनियम (1) से उपनियम (6) तक की कोई बात—

- (क) 1 अप्रैल, 1973, 1 अप्रैल, 1974, 1 अप्रैल, 1975 या 1 अप्रैल, 1976 को प्रारम्भ होने वाली किसी निर्धारण वर्ष के संबंध में तब तक लागू नहीं होगी जब तक कि,—

(i) ऐसी दशा में जहाँ उस वर्ष की बाबत निर्धारण आय-कर अधिकारी के समक्ष लिखित घोषणा प्रस्तुत करके कि उस कथाचित्र की अर्जन सागत उपनियम (1) से उपनियम (6) के उपबन्धों के अनुसार अनुज्ञात की जाए, अपने विकल्प का प्रयोग नहीं करता (ऐसा विकल्प उस निर्धारण वर्ष तथा प्रत्येक पश्चात्वर्ती निर्धारण वर्ष के लिए अनियम होता);

(ii) ऐसी दशा में जहाँ आय-कर अधिकारी द्वारा उस वर्ष की बाबत निर्धारण पूरा कर दिया गया है और फ़िल्म वितरक ने आय-कर अधिकारी द्वारा किए गए निर्धारण के बिन्दु अपील या पुनरीक्षण का आवेदन किया है या करता है फ़िल्म वितरक यात्रास्थिति; सहायक आयुक्त (अपील); अपील अधिकरण या आयुक्त के समक्ष ऐसी लिखित घोषणा करके कि कथाचित्र की अर्जन सागत उपनियम (1) से उपनियम (6) तक के उपबन्धों के अनुसार अनुज्ञात की जाए, अपने विकल्प का प्रयोग नहीं करता (ऐसा विकल्प उस निर्धारण वर्ष तथा प्रत्येक पश्चात्वर्ती निर्धारण वर्ष के लिए अनियम होता).

(ख) 1 अप्रैल, 1973 से पूर्व प्रारम्भ होने वाले किसी निर्वाचन वर्ष की बाबत लागू नहीं होगी।”।

[सं० 1602/एफ० सं० 142(21)/76-टी पी एल]

एस० एन० शेंडे,  
सचिव, प्रथम कर बोर्ड।

महा प्रबन्धक, भारत सरकार मुद्रणालय, मिन्टो रोड, नई दिल्ली द्वारा मुद्रित तथा  
नियंत्रक, प्रकाशन विभाग, दिल्ली द्वारा प्रकाशित 1976

PRINTED BY THE GENERAL MANAGER, GOVERNMENT OF INDIA PRESS, MINTO ROAD,  
NEW DELHI AND PUBLISHED BY THE CONTROLLER OF PUBLICATIONS, DELHI, 1976

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE & BANKING  
(REVENUE WING)  
NEW DELHI : DATED THE 31st December, 1976.

\*\*\*\*\*

NOTIFICATION  
(INCOME-TAX)

No. 1307 (F.NO.197/126/76-IT(AI)) : In exercise of the powers conferred by clause (v) of sub-section (23C) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "The Bible Society of India, Bangalore" for the purpose of the said section for and from assessment year 1976-77.

Sd/-  
(T.P.JEHUNSHUNWALA)  
DIRECTOR, GOVERNMENT OF INDIA

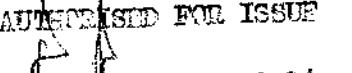
To  
The Manager,  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Rajeuri Garden), New Delhi.

Copy to :-

1. The General Secretary, The Bible Society of India, 20, Mahatma Gandhi Road, Bangalore-560001.
2. The Commissioner of Income-tax, Karnataka-i, Bangalore, with reference to his letter No.CIR.718/90/76-CIT(i) dt. 30.ii.76.
3. All Commissioners of Income-tax.
4. Directors of Inspection (IT)/(R&S)/P&PR)/(Inv.), New Delhi.
5. Director of Old Services (Income-tax) Ist Floor, Aiwan-e-Chalib, Mata Sundri Lane, New Delhi ( 5 copies).
6. All Officers & Sections of I.T.Wing of C.B.D.T.
7. Comptroller & Auditor General of India (20 copies).
8. Bulletin Section of Directorate of Inspection (DSDP), New Delhi (5 copies).
9. Director of Training, IES (Direct Taxes), Staff College, Nagpur ( 5 copies).
10. Sri M.B. Rao, Joint Secy., Ministry of Law, Justice and Company Affairs (Department of Legal Affairs), New Delhi.

Sd/-  
(T.P.JEHUNSHUNWALA)  
DIRECTOR, GOVERNMENT OF INDIA

AUTHORISED FOR ISSUE

  
(R.V. RAMANAN)  
ASSTT. DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION(R&S). No. CC/IT(AI)/1582/431/REP/76.

\* SHAIKH \*

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA.

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE AND BANKING  
(INCOME-TAXING)

NEW DELHI: DATED THE 31st December, 1976.

\*\*\*\*\*

NOTIFICATION  
(INCOME-TAX)

No. 1608 (F.No. 197/122/76-IT(AI)): In exercise of the powers conferred by clause (v) of sub-section (23C) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Shree Rani Satiji Mandir, Jhunjhunu, Rajasthan" for the purpose of the said section for and from the assessment year 1974-75.

Sd/-  
(T.P.JHUNJHUNWALA)  
DIRECTOR, GOVERNMENT OF INDIA

To  
The Manager,  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Rajouri Garden), New Delhi.

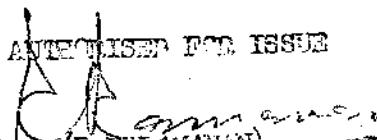
Copy to:-

1. The Trustee, Shree Rani Satiji Mandir, 12, Government Place East, Calcutta-I.
2. The Commissioner of Income-tax, West Bengal-VII, Calcutta with reference to his letter No. Assmnt./7634/CT dt. 11.11.76.  
83/715/73-74

3. All Commissioners of Income-tax.
4. Directors of Inspection (IT)/(R&S)/(P&R)/(Inv.), New Delhi.
5. Director of OEM Services (Income-tax), 1st Floor, Aiwan-e-Ghalib, Mata Sundri Lane, New Delhi (5 copies).
6. All Officer and Sections of I.T.Wing of C.B.D.T.
7. Comptroller & Auditor General of India (20 copies).
8. Bulletin Section of Directorate of Inspection (DSI), New Delhi (5 copies).
9. Director of Training, IRS (Direct Taxes), Staff College, Nagpur (5 copies).
10. Shri M. B. Rao, Joint Secy., Ministry of Law, Justice and Company Affairs (Department of Legal Affairs), New Delhi.

Sd/-  
(T.P.JHUNJHUNWALA)  
DIRECTOR, GOVERNMENT OF INDIA

APPROVED FOR ISSUE

  
(R.V.LAXMANAN)  
ASSTT. DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION (RSI).

No. CC/IT(AI)/1583/432/RSP/76.

\* SEALMA \*

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA.

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE & BANKING  
(REVENUE WING)

NEW DELHI: DATED THE 31st December, 1976.

\*\*\*\*\*

NOTIFICATION  
(INCOME-TAX)

No. 1609 (F.M.D.107/111/76-IT(AI)): In exercise of the powers conferred by clause (iv) of sub-section (23C) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Haryana State Council of Child Welfare, Chandigarh" for the purpose of the said section for and from assessment year 1972-73.

Sd/-

(T.P.JHUNJHUNWALA)  
DIRECTOR, GOVERNMENT OF INDIA

To,  
The Manager,  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Rajouri Garden), New Delhi.

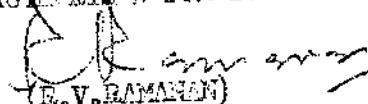
Copy to:-

1. The Secretary, Haryana State Council for Child Welfare, Kothi No.650, Sector 16-D, Chandigarh.
2. The Commissioner of Income-tax, Haryana & Chandigarh, Rohtak, with reference to his letter No. Judl. IV/76-77/10(23C)/6938 dt. 1.12.76.
3. All Commissioners of Income-tax.
4. Directors of Inspection (IT)/(P&S)/P&R)/(Inv.), New Delhi.
5. Director of OEM Services (Income-tax), 1st Floor, Aiwan-e-Ghalib, Mata Sundri Lane, New Delhi, (5 copies).
6. All Officers & Sections of I.T.Wing of C.B.D.T.
7. Comptroller & Auditor General of India (20 copies).
8. Bulletin Section of Directorate of Inspection(DSI), New Delhi (5 copies).
9. Director of Training, DTS (Direct Taxes), Staff College, Nagpur (5 copies).
10. Shri M.B.Rao, Joint Secy., Ministry of Law, Justice and Company Affairs (Department of Legal Affairs), New Delhi.

Sd/-

(T.P.JHUNJHUNWALA)  
DIRECTOR, GOVERNMENT OF INDIA

AUTHORITY FOR ISSUE

  
(E.V. RAMAMANI)

ASSTT. DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION (DSI).

No. CC/IT(AI)/1584/433/RSP/76.

\* SHARMA \*

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE AND BANKING  
(REVENUE WING)

NEW DELHI: DATED THE 31st December, 1976.

\*\*\*\*\*

NOTIFICATION  
(INCOME-TAX)

No. 1610 (F.NO.197/133/76-IT(AI)) : In exercise of the powers conferred by clause (v) of sub-section (23C) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Shree Kavle Math Samsthan (Shree Gowdapadacharyya Samsthan), Bombay" for the purpose of the said section for and from assessment year 1975-76.

Sd/-  
(T.P.JEUNJHUNWALA)  
DIRECTOR, GOVERNMENT OF INDIA

To  
The Manager,  
Government of India Press,  
Ring Road, Mayepuri Industrial Area,  
(Near Rajouri Garden), New Delhi.

Copy to:-

1. The Trustee Secretary, Shree Kavle Math, Samsthan,  
91, Banaganga Road, Walkeshwar, Bombay-6.
2. The Commissioner of Income-tax, Bombay City-IV, Bombay  
with reference to his letter No.BC.TI(289) 11/76-77 dated 28.11.76.
3. All Commissioners of Income-tax.  
4. Directors of Inspection (IT)/(R&G)/(P&PR)/(Inv.), New Delhi.  
5. Director of OEM Services (Income-tax), 1st Floor, Awan-e-Ghalib,  
Mata Sundri Lane, New Delhi (5 copies).  
6. All Officers & Sections of I.T.Wing of C.B.D.T.  
7. Comptroller & Auditor General of India (20 copies).  
8. Bulletin Section of Directorate of Inspection (RS&P),  
New Delhi (5 copies).  
9. Director of Training, IES (Direct Taxes), Staff College,  
Nagpur (5 copies).  
10. Shri M.B.Dao, Joint Secy., Ministry of Law, Justice and  
Company Affairs (Department of Legal Affairs), New Delhi.

Sd/-  
(T.P.JEUNJHUNWALA)  
DIRECTOR, GOVERNMENT OF INDIA

AMENDMENT FOR ISSUE

(R.V. LALANI/H)  
ASSTT. DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION (RS&P).

No. CC/IT(AI)/1585/434/RS&P/76

\* SENIOR \*

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE AND BANKING  
(REVENUE WING)

NEW DELHI: DATED THE 31st December, 1976.

NOTIFICATION  
(ECON-TAX)

No. 1011(F.No.197/116/76-IT(AI)): In exercise of the powers conferred by clause (v) of sub-section (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Shri Kashi Mutt Samsthan, Bombay" for the purpose of the said section for and from the assessment year 1976-77.

Sd/-  
(T.P.JHUNJHUNWALA)

DIRECTOR, GOVERNMENT OF INDIA

To

The Manager,  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
Near Rajouri Garden, New Delhi.

Copy to:-

1. Sudhindra Bhirsh Swami, Head of the Samsthan, 85, Banganga, Walkeshwar, Bombay-6.
2. The Commissioner of Income-tax, Bombay City-IV, Bombay with reference to his letter No. BC.TI/289(10)/76-77 dt. 27.10.76.
3. All Commissioners of Income-tax.
4. Directors of Inspection (IT)/(RS)/(P&R)/(Inv.), New Delhi.
5. Director of OEM Services (Income-tax), 1st Floor, Niwan-e-Ghalib, Mata Sundri Lane, New Delhi (5 copies).
6. All Officers & Sections of I.T.Wing, of C.B.D.T.
7. Comptroller & Auditor General of India (20 copies).
8. Bulletin Section of Directorate of Inspection (RS&P), New Delhi (5 copies).
9. Director of Training, IRS (Direct Taxes), Staff College, Nagpur (5 copies).
10. Shri M.B.Rao, Joint Secy., Ministry of Law, Justice and Company Affairs (Department of Legal Affairs), New Delhi.

Sd/-  
(T.P.JHUNJHUNWALA)

DIRECTOR, GOVERNMENT OF INDIA

AUTHORISED FOR ISSUE

  
T.P. JHUNJHUNWALA  
ASSIST. DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION(RS&P).

No. CC/IT(AI)/1586/435/RSP/76.

\* SHARMA \*

TO BE PUBLISHED IN PART II SECTION 3(ii) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA  
DEPARTMENT OF REVENUE AND BANKING  
(REVENUE WING)

NEW DELHI: DATED THE 31st December, 1976.

NOTIFICATION  
(INCOME-TAX)

NO.1612 (F.NO.197/66/76-IT(AI)) : In exercise of the powers conferred by clause (v) of sub-section (23C) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Sri Baja Rajeshwara Swamy Devasthanam, Venuawada" for the purpose of the said section for and from assessment years 1974-75 and 1975-76.

Sd/-  
(T.P.JUNGUNWALA)  
DIRECTOR, GOVERNMENT OF INDIA

To  
The Manager,  
Government of India Press,  
Ring Road, Mayapuri Industrial Area,  
(Near Rajouri Garden), New Delhi.

Copy to:-

1. The Executive Officer, Sri Baja Rajeshwara Swamy Devasthanam, Venuawada, Tel. Sarsilla, Distt. Krishna, A.P.).
2. The Commissioner of Income-tax, Andhra Pradesh-I, Hyderabad, with reference to his letter No. P.R.No.X./8/76-77 dt. 25.11.76.
3. All Commissioners of Income-tax.
4. Directors of Inspection (IT)/(D&S)/PSME/(Inv.), New Delhi.
5. Director of OM Services (Income-tax), 1st Floor, Aiwan-e-Ghalib, Mata Sundri Lane, New Delhi (5 copies).
6. All Officers & Sections of I.T.Wing. of C.B.D.T.
7. Comptroller & Auditor General of India (20 copies).
8. Bulletin Section of Directorate of Inspection (DSI), New Delhi (5 copies).
9. Director of Training, IRS (Direct Taxes), Staff College, Nagpur, (5 copies).
10. Shri M.B.Rao, Joint Secy., Ministry of Law, Justice & Company Affairs (Department of Legal Affairs), New Delhi.

Sd/-  
(T.P.JUNGUNWALA)  
DIRECTOR, GOVERNMENT OF INDIA

APPROVED FOR ISSUE

R.V.RAMAN  
(R.V.RAMAN)  
ASSTT. DIRECTOR OF INSPECTION  
DIRECTORATE OF INSPECTION(DSI).

NO.OC/IT(AI)/1587/436/RS/76.

\* SHARMA \*



# भारत का राजपत्र

## The Gazette of India

असाधारण

## EXTRAORDINARY

भाग II—खण्ड 3—उपखण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं. 10] नई दिल्ली, बृहदार, जनवरी 12, 1977/पौष 22, 1898

No. 10] NEW DELHI, WEDNESDAY, JANUARY 12, 1977/PAUSA 22, 1898

इस भाग में भिन्न पृष्ठ संलग्न की जाती है जिससे इक अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed  
as a separate compilation

## CENTRAL BOARD OF DIRECT TAXES

## NOTIFICATION

## WEALTH-TAX

New Delhi, the 12th January 1977

**S.O. 16(E).**—In exercise of the powers conferred by section 46 of the Wealth-tax Act, 1957 (27 of 1957), the Central Board of Direct Taxes hereby makes the following rules further to amend the Wealth-tax Rules, 1957, namely:—

1. (1) These rules may be called the Wealth-tax (Amendment) Rules, 1977.

(2) They shall come into force at once.

2. In the Wealth-tax Rules, 1957, in rule 8A,—

(i) in sub-rule (2),—

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

“(i) he must either be a graduate in civil engineering, architecture or town planning of a recognised university, or possess a qualification recognised by the Central Government for recruitment to superior services or posts under the Central Government in the field of civil engineering, architecture or town planning; and”;

- (b) in clause (ii), in sub-clause (A), in item (c), for the words "an equivalent qualification", the words "any qualification" shall be substituted; ed;
- (ii) in sub-rule (6), for clause (i), the following clause shall be substituted, namely:—
- "(i) he must be a graduate in mining of a recognised university, or must possess a qualification recognised by the Central Government for recruitment to superior services or posts under the Central Government in the field of mining; and";
- (iii) in sub-rule (8),—
- (a) for clause (i), the following clause shall be substituted, namely:—
- "(i) he must either be a graduate in mechanical or electrical engineering of a recognised university, or possess a qualification recognised by the Central Government for recruitment to superior services or posts under the Central Government in the field of mechanical or electrical engineering; and";
- (b) in clause (ii), in sub-clause (A), in item (c), for the words "an equivalent qualification", the words "any qualification" shall be substituted;
- (iv) *Explanation* below sub-rule (14) shall be numbered as *Explanation 1*, and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely:—
- "*Explanation 2:* Where the membership of any institution is recognised by the Central Government as a qualification for the purposes of recruitment to superior services or posts under the Central Government in any field, such membership shall not be regarded as a requisite qualification for the purposes of this rule, unless the membership has been granted on the basis of passing the examinations conducted by the institution."

[No. 1618/F. No. 142(28)/75-TPL.]

S. N. SHENDE, Secy.  
Central Board of Direct Taxes.

केन्द्रीय प्रत्यक्ष-कर बोर्ड

अधिसूचना

धन-कर

नई दिल्ली, 12 जनवरी, 1977

का० आ० 16 (अ).—केन्द्रीय प्रत्यक्ष कर बोर्ड, धन-कर अधिनियम, 1957 (1957 का 27) की धारा 46 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, धन-कर नियम, 1957 में और संशोधन करने के लिए निम्नलिखित नियम बनाता है, ग्रहीत् :—

1. (1) इन नियमों का नाम धन-कर (संशोधन) नियम, 1977 है।
- (2) ये तुरंत प्रवृत्त होंगे।

2. घन-कर नियम, 1957 में, नियम 8क में,

(i) उपनियम (2) में,—

(क) खण्ड (i) के स्थान पर निम्नलिखित खण्ड रखा जाएगा, अर्थात्:—

“(1) उसे सिविल इंजीनियरी, बास्टुकला या नगर योजना में किसी मान्यता-प्राप्त विश्वविद्यालय का स्नातक होना चाहिए या वह सिविल इंजीनियरी, बास्टुकला या नगर योजना के क्षेत्र में केन्द्रीय सरकार के अधीन वरिष्ठ सेवाओं या पदों पर भर्ती के लिए केन्द्रीय सरकार द्वारा मान्यताप्राप्त कोई श्रहता रखता हो; और”;

(ख) खण्ड (ii) में, उपखण्ड (क) में, मद (ग) में, “कोई समतुल्य श्रहता” शब्द के स्थान पर “कोई श्रहता” शब्द रखे जायेंगे ;

(ii) उप नियम (6) में खण्ड (i) के स्थान पर निम्नलिखित खण्ड रखा जाएगा, अर्थात् :—

“(1) उसे खनन (माइनिंग) विषय में किसी मान्यता प्राप्त विश्वविद्यालय का स्नातक होना चाहिए या वह खनन के क्षेत्र में केन्द्रीय सरकार के अधीन वरिष्ठ सेवाओं या पदों पर भर्ती के लिए केन्द्रीय सरकार द्वारा मान्यताप्राप्त कोई श्रहता रखता हो ; और”;

(iii) उप नियम (8) में,

(क) खण्ड (i) के स्थान पर निम्नलिखित खण्ड रखा जाएगा, अर्थात्:—

“(i) उसे किसी मान्यताप्राप्त विश्वविद्यालय से यांत्रिक या बैचुत इंजीनियरी में स्नातक होना चाहिए या यांत्रिक अवश्य वह बैचुत इंजीनियरी के क्षेत्र में केन्द्रीय सरकार के अधीन वरिष्ठ सेवाओं या पदों पर भर्ती के लिए केन्द्रीय सरकार द्वारा मान्यताप्राप्त कोई श्रहता रखता हो; और”;

(ख) खण्ड (ii) में, उपखण्ड (क) में, मद (ग) में “कोई समतुल्य श्रहता” शब्दों के स्थान पर “कोई श्रहता” शब्द रखे जायेंगे ;

(iv) उपनियम (14) के नीचे स्पष्टीकरण को, स्पष्टीकरण 1 के रूप में संख्यांकित किया जाएगा और इस प्रकार संख्यांकित स्पष्टीकरण 1 के पश्चात् निम्नलिखित स्पष्टीकरण अन्तःस्थापित किया जाएगा, अर्थात् :—

“स्पष्टीकरण-2 : जहाँ किसी क्षेत्र में केन्द्रीय सरकार के अधीन वरिष्ठ सेवाओं या पदों पर भर्ती के प्रयोजनों के लिए केन्द्रीय सरकार द्वारा किसी संस्था की सदस्यता को श्रहता के रूप में मान्यता दी गई हो, वहाँ

इस नियम के प्रयोजनों के लिए ऐसी सदस्यता को तब तक ग्राहित अर्हता नहीं माना जाएगा जब तक कि सदस्यता संस्था द्वारा संचालित किसी परीक्षा के उत्तीर्ण होने के आधार पर त वीं गई हो ।”

[सं० 1618/फा० सं० 142(28)/75-टी० पी० एल०]

एस० एन० शेंड, सचिव,  
केन्द्रीय प्रत्यक्ष कर बोर्ड ।

महा प्रबन्धक, भारत सरकार मुद्रणालय, मिन्टो रोड, नई दिल्ली द्वारा  
मुद्रित तथा नियंत्रक, प्रकाशन विभाग, दिल्ली द्वारा प्रकाशित 1977

PRINTED BY THE GENERAL MANAGER, GOVERNMENT OF INDIA PRESS, MINTO ROAD,  
NEW DELHI AND PUBLISHED BY THE CONTROLLER OF PUBLICATIONS, DELHI, 1977



# भारत का राजपत्र

## The Gazette of India

असाधारण

### EXTRAORDINARY

भाग II—खण्ड 3—उपखण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 11] नई दिल्ली, बुधवार, जनवरी 12, 1977/पौष 22, 1898

No. 11] NEW DELHI, WEDNESDAY, JANUARY 12, 1977/PAUSA 22, 1898

इस भाग में भिन्न पृष्ठ संख्या की जाती है जिससे ऐसे यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed  
as a separate compilation

### CENTRAL BOARD OF DIRECT TAXES

#### NOTIFICATION

#### INCOME-TAX

New Delhi, the 12th January 1977

S.O. 17(E).—In exercise of the powers conferred by sub-section (1) of section 44AA of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby notifies for the purposes of the said sub-section the following professions, namely:—

- (a) the profession of authorised representative; and
- (b) the profession of film artist.

*Explanation.*—In this notification,—

- (a) “authorised representative” means a person who represents any other person, on payment of any fee or remuneration, before any tribunal or authority constituted or appointed by or under any law for the time being in force, but does not include an employee of the person so represented or a person carrying on legal profession or a person carrying on the profession of accountancy;

- (b) "film artist" means any person engaged in his professional capacity in the production of a cinematograph film, whether produced by him or by any other person, as—
- (i) an actor;
  - (ii) a cameraman;
  - (iii) a director, including an assistant director;
  - (iv) a music director, including an assistant music director;
  - (v) an art director, including an assistant art director;
  - (vi) a dance director, including an assistant dance director;
  - (vii) an editor;
  - (viii) a singer;
  - (ix) a lyricist;
  - (x) a story writer;
  - (xi) a screen-play writer;
  - (xii) a dialogue writer; and
  - (xiii) a dress designer,

[No. 1619/F. No. 133(97)/76-TPL.1]

S. N. SHENDE, Secy.

Central Board of Direct Taxes.

### केन्द्रीय प्रत्यक्ष-कर बोर्ड

#### अधिसूचना

#### आय-कर

नई दिल्ली, 12 जनवरी, 1977

का० का० 17(अ).—आय-कर अधिनियम, 1961 (1961 का 43) की द्वारा 44क की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय प्रत्यक्ष-कर बोर्ड, उक्त उपधारा के प्रयोजनों के लिए निम्नलिखित वृत्तियों को इस आदेश द्वारा अधिसूचित करती ह, अर्थात् :—

- (क) प्राधिकृत प्रतिनिधि की वृत्ति; और
- (ख) फिल्मी कलाकार की वृत्ति।

#### स्पष्टीकरण—इस अधिसूचना में,—

(क) "प्राधिकृत प्रतिनिधि" से वह व्यक्ति अभिषेत है जो फीस या पारिश्रमिक दिए जाने पर, किसी अधिकरण अथवा तत्समय प्रवृत्त किसी विधि द्वारा अथवा उसके अधीन गठित या नियुक्त किए गए प्राधिकारी के समक्ष किसी अन्य व्यक्ति का प्रतिनिधित्व करता है, किन्तु इसमें इस प्रकार जिस व्यक्ति का प्रतिनिधित्व किया जाता है उसका कर्मचारी या विधिक-कार्य वृत्ति कर रहा अथवा लेखाकार्य वृत्ति कर रहा कोई व्यक्ति नहीं आता ;

(ख) "फिल्मी कलाकार" से सिनेमा फिल्मों के निर्माण में, जिसका निर्माण चाहे वह स्वयं कर रहा हो अथवा किसी अन्य व्यक्ति द्वारा किया जा रहा हो,

निम्नलिखित हैं सियत से अपनी वृत्ति के रूप में अपनाने वाला कोई व्यक्ति अभिप्रेत है, अर्थात्—

- (i) कलाकार ;
- (ii) कौमरामीन ;
- (iii) निदेशक, जिसमें सहायक निदेशक भी आता है ;
- (iv) संगीत निदेशक, जिसमें सहायक संगीत निदेशक भी आता है ;
- (v) कला निदेशक, जिसमें सहायक कला निदेशक भी आता है ;
- (vi) नृत्य निदेशक, जिसमें सहायक नृत्य निदेशक भी आता है ;
- (vii) सम्पादक (एडीटर) ;
- (viii) गायक ;
- (ix) गीतकार ;
- (x) कथा लेखक ;
- (xi) मंच कथा लेखक ;
- (xii) संवाद लेखक, तथा
- (xiii) इंस डिजाइनकर्ता

[सं० 1619/फा० सं० 133(97)/76-टी० पी० एल०]

एस० एन० येंडे,  
सचिव, केन्द्रीय प्रत्यक्ष-कर बोर्ड।

महा प्रबन्धक, भारत सरकार मुद्रणालय, मिन्टो रोड, नई दिल्ली द्वारा मुद्रित तथा  
नियंत्रक, प्रकाशन विभाग, दिल्ली द्वारा प्रकाशित 1977

PRINTED BY THE GENERAL MANAGER, GOVERNMENT OF INDIA PRESS, MINTO ROAD,  
NEW DELHI AND PUBLISHED BY THE CONTROLLER OF PUBLICATIONS, DELHI, 1977



# भारत का राजपत्र

## The Gazette of India

असाधारण

## EXTRAORDINARY

भाग II—खण्ड 3—उपखण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राप्तिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० १२] नई दिल्ली, बूद्धवार, जनवरी १२, १९७७/पौष २२, १८९८

No. १२] NEW DELHI, WEDNESDAY, JANUARY १२, १९७७/PAUSA २२, १८९८

इस भाग में भिन्न पृष्ठ संलग्न ही जाती है जिससे कि वह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed  
as a separate compilation

## CENTRAL BOARD OF DIRECT TAXES

## NOTIFICATION

## INCOME-TAX

New Delhi, the 12th January 1977

S.O. 18(E).—The following draft of certain rules further to amend the Income-tax Rules, 1962, which the Central Board of Direct Taxes proposes to make in exercise of the powers conferred by sub-section (3) of section 44AA, read with section 295, of the Income-tax Act, 1961 (43 of 1961), is hereby published for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 1st day of March, 1977.

2. Any objection or suggestion which may be received from any person with reference to the said draft before the said date will be considered by the Central Board of Direct Taxes.

## DRAFT RULES

1. These rules may be called the Income-tax (Amendment) Rule, 1977.
2. In Part II of the Income-tax Rules, 1962, after rule 6E and before Sub-Part D, the following Sub-Part shall be inserted, namely:—  
*SC. Books of account*

**6F.** Books of account and other documents to be kept and maintained under section 44AA(3) by persons carrying on certain professions.—(1) Every person carrying on legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or authorised representative or film artist shall keep and maintain the books of account and other documents specified in sub-rule (2).

(2) The books of account and other documents referred to in sub-rule (1) shall be the following, namely:—

- (i) a daily cash book;
- (ii) a journal, if the accounts are maintained according to the mercantile system of accounting;
- (iii) a ledger;
- (iv) duplicate copies of machine-numbered bills and receipts issued by the person;
- (v) original bills and receipts in respect of expenditure incurred by the person or, where such bills and receipts are not issued and the expenditure incurred does not exceed twenty-five rupees, payment vouchers prepared and signed by the person.

**Explanation.**—In this rule,—

- (a) “authorised representative” means a person who represents any other person, on payment of any fee or remuneration, before any tribunal or authority constituted or appointed by or under any law for the time being in force, but does not include an employee of the person so represented or a person carrying on legal profession or a person carrying on the profession of accountancy;
- (b) “daily cash book” means a record of all cash receipts and payments, kept and maintained from day to day, and giving the cash balance in hand at the end of each day;
- (c) “film artist” means any person engaged in his professional capacity in the production of a cinematograph film, whether produced by him or by any other person, as—
  - (i) an actor;
  - (ii) a cameraman;
  - (iii) a director, including an assistant director;
  - (iv) a music director, including an assistant music director;
  - (v) an art director, including an assistant art director;
  - (vi) a dance director, including an assistant dance director;
  - (vii) an editor;
  - (viii) a singer;
  - (ix) a lyricist;
  - (x) a story writer;
  - (xi) a screen-play writer;
  - (xii) a dialogue writer; and
  - (xiii) a dress designer.”
- (3) A person carrying on medical profession shall, in addition to the books of account and other documents specified in sub-rule (2), keep and maintain the following, namely:—
  - (i) a daily case register in Form No. 3C;
  - (ii) an inventory, as on the first and the last day of the previous year, of the stock of drugs, medicines and other consumable accessories used for the purpose of his profession.
- (4) The books of account and other documents specified in sub-rule (2) and sub-rule (3) shall be kept and maintained by the person at the place where he is carrying on the profession or, where the profession is carried on in more places than one, at the principal place of his profession:

Provided that where the person keeps and maintains separate books of account in respect of each place where the profession is carried on, such books of account and other documents may be kept and maintained at the respective places at which the profession is carried on".

3. In Appendix II to the Income-tax Rules, 1962, after Form No. 3B, the following Form shall be inserted, namely:—

**"FORM NO. 3C**

[See rule 6F(3)]

*Form of Daily Case Register*

(To be maintained by practitioners of any system of medicine, i.e., physicians, surgeons, dentists, pathologists, radiologists, vaidas, hakims, etc.)

Date	S. No.	Patient's name	Nature of professional services rendered, i.e., general consultation, surgery, injection, visit, etc.	Fees or charges for services rendered	
(1)	(2)	(3)	(4)	By cash Rs.	By cheque Rs.

[No. 1620/F, No. 133(102)/76-TPL]

S. N. SHENDE

**Central Board of Direct Taxes.**

कोन्दीय प्रत्यक्ष-कर बोर्ड

ଅଧିପତୀ

प्राय-कर

नई दिल्ली, 12 जनवरी, 1977

**कांशा० 18 (अ)।**—केन्द्रीय प्रत्यक्ष कर बोर्ड आय-कर अधिनियम 1961 (1961 का 43) की धारा 295 के साथ पठित धारा 44(6) की उपारा (3) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, आय-कर नियम, 1962 में कठिन और संशोधन करता चाहता है। संशोधनों का तिनलिखित प्रारूप उन सभी व्यक्तियों की जानलारी के लिए जिनमें उनसे प्रभावित होने की सम्भावना है, प्रकाशित किया जा रहा है और सूचना दी जाती है कि उक्त प्रारूप पर 1 मार्च, 1977 को या उसके पश्चात विचार किया जाएगा।

2. उक्त प्रारूप के संदर्भ में किसी भी व्यक्ति से उच्चतारीव के पूर्व जो अक्षय या सुखाव प्राप्त होंगे, नेत्रीय प्रत्यक्ष कर बोर्ड उन पर विचार करेगा।

### नियमों का प्राप्त

1. इन नियमों का नाम आयकर (संशोधन) नियम, 1977 है।
2. आयकर नियम, 1962 के भाग 2 में, नियम 60 के पश्चात् और उपभाव व के पूर्व निम्नलिखित उपभाव अन्तःस्थापित किया जाएगा, अर्थात् :—

“गत. लेखा पुस्तके

च 44 (3) के अनुगत उन व्यक्तियों द्वारा, जो कानूनी वृत्तियाँ अपनाए हुए हैं, रखी जाने सथा बनाई रखे जाने वाली लेखा पुस्तके और अन्य दस्तावेज़—

(1) विधिक, विकितसंकीय, इंजीनियरी या वस्तु कलात्मक वृत्ति अथवा लेखा कार्य या तकनीकी परामर्श कार्य या अन्तर सज्जा कार्य संबंधी वृत्तियाँ, प्राधिकृत प्रतिनिधि या फिल्मी कलाकार की वृत्ति अपनाने वाले प्रत्येक व्यक्ति उपनियम (2) में विनियोग लेखा-पुस्तके तथा अन्य दस्तावेज़ रखेगा और बनाए रखेगा।

(2) उपनियम (1) में नियोग लेखा पुस्तके और अन्य दस्तावेज़ निम्नलिखित होंगे, अर्थात् :—

(i) दैनिक रोकड़ बही;

(ii) यदि हिसाब, लेखा विधि की व्यापारिक प्रणाली के अनुसार रखा जाता है तो एक नकलबही (जनरल) ;

(iii) एक खाताबही (लैंजर) ;

(iv) व्यक्ति द्वारा दिए गए मरमिन संख्यांकित बिलों और रसीदों की दूसरी प्रतियाँ;

(v) व्यक्ति द्वारा उपगत व्यय के संबंध में मूल बिल और रसीदें, या जहाँ ऐसे बिल और रसीदें नहीं दी जाती हैं तथा उपगत व्यय पञ्चीस रुपए से अधिक का नहीं है वहाँ व्यक्ति द्वारा तैयार किए गए और हस्ताक्षर किए गए संदाय वालवर।

**स्पष्टीकरण।—**इस नियम में,—

(क) “प्राधिकृत प्रतिनिधि” से वह व्यक्ति अभियेत है जो फीस या पारिश्रमिक दिए जाने पर, किसी अधिकारण अथवा तत्समय प्रवृत्त किसी विधि द्वारा अथवा उसके अधीन गठित या नियुक्त किए गए प्राधिकारी के समस किसी अन्य व्यक्ति का प्रतिनिधित्व करता है, किन्तु इसमें इस प्रकार जिस व्यक्ति का प्रतिनिधित्व किया जाता है उसका कर्मचारी या विधिक कार्य वृत्ति कर रहा अथवा लेखाकार्य वृत्ति कर रहा कोई व्यक्ति नहीं आता;

(ख) “दैनिक रोकड़ बही” से सभी नगदी प्राप्तियों और संदायों का वह अभिलेख अभियेत है जो दिन-प्रति-दिन रखा और बनाए रखा जाता है तथा जिससे प्रत्येक दिन के अन्त में नगदी हाथ रोकड़ प्रकट होती है।

(ग) “फिल्मी कलाकार” से जिनेपा फिल्मों के निर्माण में, जिसका निर्माण चाहे वह स्वयं कर रहा हो अथवा किसी अन्य व्यक्ति द्वारा किया जा रहा हो, निम्नलिखित की हैसियत से अपनी वृत्ति के रूप में अपनाने वाला कोई व्यक्ति अभिप्रेत है, अर्थात् :—

- (i) कलाकार ;
- (ii) कैमरामैन ;
- (iii) निदेशक, जिसमें सहायक निदेशक भी आता है ;
- (iv) संगीत निदेशक, जिसमें सहायक संगीत निदेशक भी आता है ;
- (v) कला निदेशक, जिसमें सहायक कला निदेशक भी आता है ;
- (vi) नृत्य निदेशक, जिसमें सहायक नृत्य निदेशक भी आता है ;
- (vii) सम्पादक (एडीटर) ;
- (viii) गायक ;
- (ix) गीतकार ;
- (x) कथा लेखक ;
- (xi) मंच कथा लेखक ;
- (xii) संवाद लेखक, तथा
- (xiii) ड्रैस डिजाइनर

(3) चिकित्सा वृत्ति अपनाने वाला व्यक्ति उप-नियम (2) में निर्दिष्ट लेबा पुस्तकों और अन्य दस्तावेजों के अतिरिक्त, निम्नलिखित भी रखेगा और बनाए रखेगा, अर्थात् :—

- (i) प्ररूप आ में एक दैनिक रोपी रजिस्टर ;
- (ii) पूर्व वर्ज के प्रथम तथा अन्तिम दिन विश्वामान दवाइयों और अधिकारों तथा अन्य उपयोग्य उपसाधनों के स्टाक की तालिका जो उसने अपने अवधाय के प्रयोगन के लिए उपयोग में की हों।

(4) उप-नियम (2) और उप-नियम (3) में विनिर्दिष्ट लेबा पुस्तकों और अन्य दस्तावेज व्यक्ति द्वारा उस स्थान पर रखे और बनाए रखे जायेंगे जहाँ वह वृत्ति को अपनाए हुए हैं अथवा यदि वृत्ति एक से अधिक स्थानों पर अपनाई जा रही है, तो वृत्ति के प्रधान स्थान पर रखे और बनाए रखे जायेंगे ;

परन्तु जहाँ व्यक्ति ऐसे प्रत्येक स्थान के संबंध में, जहाँ वृत्ति प्रपनाई जा रही है, पूर्वक लेखा पुस्तके रखता है और बनाए रखता है वहाँ ऐसी लेबा पुस्तकों और अन्य दस्तावेज ऐसे संविधित स्थानों पर, जहाँ वृत्ति अपनाई जा रही है, रखे और बनाए रखे जायेंगे ।” ।

3. आय-कर नियम, 1962 के उपावन्ध 2 में, प्रलृप सं० 3व के पश्चात् निम्नलिखित प्रलृप अन्तःस्थापित किया जाएगा, अर्थात् :—

“प्रलृप सं० 3ग

[नियम 6व (3) देखिए]

#### देनिक रोगी-रजिस्टर का प्रलृप

(किसी भी प्रकार की चिकित्सा पद्धति वाल चिकित्सा व्यवसायियों, अर्थात् चिकित्सक, शल्य चिकित्सक, दन्त शल्य चिकित्सक, रोगविज्ञानी विकीर्ण चिकित्सक, वैद्य, हकीम, आदि द्वारा रखा जाएगा)।

तारीख क्रम सं० रोगी का नाम

की गई वृत्तिक सेवा की की गई सेवा के लिए प्रकृति, अर्थात् सामान्य ली-गई फीस या परामर्श, शल्य-चिकित्सा, प्रभार इंजेक्शन लगाना, देखने जाना आदि। नगद में चैक द्वारा

(1) (2) (3)

(4) (5) (6)

[सं० 1620/का० सं० 133(102)/76-टी० पी० एल०]

एस० एन० बैंडे, सचिव,  
केन्द्रीय प्रत्यक्ष कर बोर्ड।

महा प्रबन्धक, भारत सरकार मुद्रणालय, मिन्टो रोड, नई दिल्ली द्वारा  
मुद्रित तथा नियंत्रक, प्रकाशन विभाग, दिल्ली द्वारा प्रकाशित 1977

PRINTED BY THE GENERAL MANAGER, GOVERNMENT OF INDIA PRESS, MINTO ROAD,  
NEW DELHI AND PUBLISHED BY THE CONTROLLER OF PUBLICATIONS, DELHI, 1977