REPORT

OF

The Committee on Subordinate Legislation 1971-72 Fourth Report

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HARYANA VIDHAN SABHA SECRETARIAT, CHANDIGARH JANUARY, 1972

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COMPOSITION OF THE COMMITTEE (1971-72)

Chairman----

Chaudhri Chand Ram

Members-

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*Shrimati Chandravati

Shri Daya Krishan

Chaudhri Raj Singh Dalal

Chaudhri Randhir Singh

Shri Satya Naram Syngol

Chaudhri Surjit Singh

Advocate General

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Secretariat-

Shri Raj Kumar Malhotra, Secretary.

*Nominated by the Speaker on the 9th June, 1971,—vide notification No. HVS-LA(Sub.Leg.)71-40, dated the 10th June, 1971.

INTRODUCTION

1. I, the Chairman of the Committee on Subordinate Legislation, having been authorised by the Committee to submit the report on their behalf, present their Fourth Report.

2. The Committee, consisting of seven members including Advocate General, was nominated by the Speaker, Haryana Vidhan Sabha, under sub-rule (1) of Rule 265-B of the Rules of Procedure and Conduct of Business in the Punjab Legislative Assembly on the 2nd May, 1971,—*vide* notification No. CB-EC-3/71/39, dated the 5th May, 1971, and thereafter the eighth member Shiimati Chandrvati, M.L.A. was nominated by the Speaker, Haryana Vidhan Sabha on the 9th June, 1971,—*vide* notification No. HVS-LA(Sub. Leg.) 71/40, dated the 10th June, 1971.

3. A brief record of the proceedings of each meeting of the Committee has been kept on record of the Haryana Vidhan Sabha Secretariat.

4. The Committee place on record their appreciation of the valuable and willing assistance given by the Administrative Secretaries/Departmental Offic.rs and the representatives of the Law Department in their deliberations.

5. The Committee also place on record their high approciation of wholehearted co-operation and assistance given by the Secretary, Haryana Vidhan Sabha, and his staff.

Chandigarh : The 5th January, 1972.

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CHAND RAM, Chai 1man.

REPORT

1. The Committee on Subordinate Legislation for the year 1971-72, consisting of seven Members including the Chairman and Advocate-General, was nominated by the Speaker, Haryana Vidhan Sabha under sub-rule (1) of Rule 265-B othe Rules of Procedure and Conduct of Business in the Punjab Legislative Assembly on the 2nd May, 1971,—vide notification No. CB-EC-3/71/39, dated the 5th May, 1971, and thereafter the eighth member Shrimati Chandravati, MLA, was nominated by the Speaker, Haryana Vidhan Sabha on the 9th June, 1971,—vide notification No. HVS-LA(Sub. Leg.) 71/40, dated the 10th June, 1971.

2. Chaudhri Chand Ram Was appointed Chairman of the Committee.

3. The Committee held 37 sittings up to the date of presentation of this report. Before scrutinising the Rules, Orders, Bye-laws and Regulations framed under certain Acts, the Committee discussed its functions and procedure for scrutinising rules, regulations, etc.

FUNCTIONS OF THE COMMITTEE

The scope and functions of the Committee are set down in Rules 265-A, 265-I and 265-J of the Rules of Procedure and Conduct of Business in the Punjab Legislative Assembly, as applicable to the Haryana Vidhan Sabha. Rule 265-A enjoins upon the Committee to "scrutinize and report to the House whether powers to make regulations, rules, sub-rules, bye-laws, etc., conferred by the Constitution or delegated by Legislature are being properly exercised within such delegation and consider such other matters as may be referred to it by the Speaker. Further Rule 265-1 lays down that while examining any such set of rules, etc., the Comm ittee shall, in particular, consider :---

- (i) whether it is in accord with the general objects of the Constitution or the Act pursuant to which it is made;
- (ii) whether it contains matter which in the opinion of the Committee should more properly be dealt within an Act of the Legislature;
- (iii) whether it contains imposition of any tax;
- (iv) whether it gives restrospective effect to any of the provisions in respect of which the Constitution or the Act does not expressly give any such power;
- (v) whether it involves expenditure from the Consolidated Fund of the State or the Public Revenue ;
- (vi) whether it directly or indirectly bars the jurisdiction of the courts ;
- (vii) whether it appears to make some unusual or unexpected use of the powers conferred by the Constitution or the Act pursuant to which it is made ;
- (viii) whether there appears to have been unjustifiable delay in the publication or laying it before Legislature ;

(ix) whether for any reason its form or purport calls for any elucidation.

Rule 265-J lays down as follows :---

- (1) If the Committee is of opinion that any order should be annulled wholly or in part, or should be amended in any respect, it shall report that opinion and the grounds thereof to the House.
- (2) If the Committee is of opinion that any other matter relating to any orders should be brought to the notice of the House, it may report that opinion and matter to the House.

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In short, the functions of the Committee are to see if the Rules framed by the Executive are within the scope of the delegation made under the Act and do not go beyond the scope of such delegation. If the Committee find that any rule is beyond the scope of the powers delegated under the Act by the Legislature, the Committee can recommend that the Rule be suitably amended or omitted. But so far as the Act itself is concerned, the Committee cannot do anything.

There are certain rules which are required by the Statute to be laid before the Legislature.But, the Committee are competent to examine all the Rules/Regulations framed by the Government under various Acts, irrespective of the fact whether these have been placed on the Table of the House or not.

The Committee have framed the working rules wherein the detailed procedure has been laid down. Generally, the Committee, from time to time, select certain set of rules framed under the various Acts for their scrutiny and examine them at the first instance at their own level with the assistance of the Law Department and the Vidhan Sabha Secretariat. The Committee then invite the Administrative Secretary concerned for oral examination to explain the discrepancies found in the various rules. After the rules and the departmental representatives have been examined, the Committee prepare the report and present it to the House.

Some of the Parliamentary conventions established in connection with the scrutiny of rules, regulations, bye-laws, etc. are reproduced below :---

- (1) The Committee would scrutinise only such rules as had already been framed and published in the Gazette and not the draft rules.
- (2) The Committee should see that rules are framed under an Act as early as possible after the commencement of the Act and in no case, this period should exceed six months. If the Rules are not framed within six months, the Committee may ask the Department about the reasons for the delay in framing the Rules.
- (3) Executive should ensure that no rule goes beyond the power delegated by Legislature. If the Rules go beyond the power delegated by Legislature, the Committee may examine the same and report to the House.
- (4) The Executive should be impressed upon that whenever Rules are framed or amendments are made in the existing Rules, these should be serially and centrally numbered and should indicate in the margin of each rule the reference of the section—
 - 1. under which the rules are framed, and
 - 2. for carrying out the purposes of which the rules are framed.

GENERAL OBSERVATIONS/RECOMMENDATIONS OF THE COMMITTEE

(i) Reference of sections under which Rules are framed

The function of the Committee on Subordinate Legislation is to scrutinise and report to the House whether the powers given under the Acts, Rules, Sub-Rules, Bye-laws etc., conferred by the Constitution or delegated by Legislature are properly exercised.

The Committee observe that keeping in view the discharging of its functions promptly and smoothly, the reference of relevant sections of the Act, under which the rules are framed, should be indicated in the margin of each rule so that the Committe, may be able to see whether a particular rule does not travel beyond the scope of the provisions of the Act in pursuance of which it is made.

So far as the Rules already framed are concerned, the Committee recommend that whenever the Rules are republished the authority or the relevant section under which a particular rule has been framed should also be mentioned in the margin of each Rule.

(ii) Delay in framing the Rules

The Committee note with regret that the Government framed certain rules, regulations etc. long after the relevant Acts had been enacted. In this connection, a few examples may be quoted. The Punjab Thur and Sem Lands (Reclamation) Act was enacted in the year 1963, whereas the Haryana Thur and Sem Lands (Reclamation) Rules thereunder were framed as late as in the year 1969. The Punjab Co-operative Land Mortgage Banks Act was enacted in the year 1957 whereas the Punjab Co-operative Land Mortgage Banks Rules and the Punjab State Cooperative Land Mortgage Debentures Regulations thereunder were framed in the year 1959.

The Committee observe that it is not understood how in the absence of rules the purposes of the Act could exactly be carried out and are of the view that the delay in framing the Rules actually defeats the very object of the Act under which they are framed.

In this connection, the Committee in para 10 of their Report for the year 1959-60, observed "that in a number of cases rules have been framed long after the promulgation of the relevant Acts and are, therefore, strongly of the view that it is absolutely essential that rules under the Act should be framed as soon as possible after the promulgation of the Acts. In other words, the time lag between the promulgation of 'he Act and framing and enforcement of the Rules made thereunder should be as little as possible. It has further been observed that in some cases delay in framing the rules had actually defeated to some extent the object of the Act under which they have been framed".

The Committee for the year 1969-70, accordingly recommended that a procedure should be evolved by the Administrative Departments by which the delay in framing, publication and enforcement of rules may be minimised. This Committee also reiterate the said recommendation.

The Committee in its First Report had recommended that rules should be framed within six months of the commencement of the Act and reiterated the said recommendation in its Second and Third Reports. The Committee also reiterate the recommendation made earlier that ordinarily the rules should be framed under an Act as early as possible after the commencement of the Act and II no case this period should exceed six months. If no rules are framed within the said period after the commencement of the Act, the Department should bring in each case this fact to the notice of the Committee stating the reasons to the satisfaction of the Committee for not framing the Rules within that period.

(iii) Supply of Printed and Corrected Copies of the Rules

The Committee observed that certain departments supplied cyclostyled copies of the Rules for the scrutiny of the Committee. During the scrutiny of the Rules the Committee came across a large number of typographical/spelling mistakes in the cyclostyled copies as well as printed copies of the Rules, with the result that it was difficult for them to determine whether the errors were typographical or actually existed in the Rules, as originally published in the Gazette. In some cases, the Departments supplied cyclostyled copies of the Rules without comparing them with the Rules published in the Gazette. While scrutinising the Punjab Passengers and Goods Taxation Rules, 1952, the Punjab Land Mortgage Banks Rules, 1959, Bye-laws of Haryana State Co-operative Land Mortgage Bank Limited, Chandigarh, the Punjab Cinemas (Regulations) Rules, 1952, the Punjab Motor Vehicles Taxation Rules, 1959, the Punjab Urban Immovable Property Tax Rules, 1941, etc., the Committee came across with several typing drafting mistakes. Therefore, the Committee desire that such mistakes should be avoided.

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The Committee reiterate their recommendations made earlier that copies of the Rules should be supplied to them by the Department concerned in the form in which the rules are published/republished in the Government Gazette. If, however, it is not possible for the Departments to do so, it should be ensured that the copies of the Rules are up-to-date, meticulously prepared and duly corrected before supplying them to the Committee.

(iv) Certificate regarding supply of copies of the Rules corrected up-to-date

Some of the departments supplied copies of the rules which were not corrected and amended up-to-date. The Committee observed that in the absence of correct and up-to-date : mended copies of the Act, much time of the Committee is wasted and it affects the smooth working of the Committee. This also results in avoidable wastage of valuable time and energy of the Committee and also in postponement of the scrutiny of certain rules.

The Committee recommend that the department concerned should supply the up-to-date : nd amended copies of the Act and rules framed thereunder and before the copies of the Acts, Rules and Regulations etc. framed thereunder are supplied, it should ensure that these are thoroughly checked and made up-to-date.

(v) Supply of copies of Rules/Regulations, etc. to the Committee

The Committee observed that most of the departments did not supply the copies of the rules till the finalization of their Report. This obviously hampered the work entrusted to the Committee. Sometimes, the departmental representatives state that the copies of the particular rules are not available with them because original file containing those rules were left in the erstwhile State of Punjab. The Committee observe that this naturally affects the working of the department. It is not understood as to how the work of the department is carried on in the absence of the Rules. This incidentaly means that the Rules are not available even to the public. The Committee, therefore, recommend that the Government departments should furnish the copies of the rules at their earliest.

(vi) Late Supply of information

The Committee, in this behalf, reiterate their recommendations made in their Third Report, which is reproduced below :---

"The Committee, therefore, recommend that in future the information which is specifically meant to be supplied to the Committee should be sent within such period as is agreed to by the representatives of various departments at the meetings of the Committee so that their work may not be withheld on this account.".

(vii) Implementation of recommendations of the Committee

The Committee observe with great regret that the work regarding the implementation of recommendations made by the Committee in their previous reports is very slow. Some of the Departments despite repeated reminders have not even intimated as to what action has so far been taken by them in regard to the implementation of the recommendations of the Committee.

It is felt that the very object with which the Committee was constituted would be defeated if their recommendations are either not implemented at all or are implemented after a long time.

The Committee reiterate its earlier recommendation made in its previous Reports that normally the recommendations/observations made by them should be implemented within a period of three or four months after the presentation of the Report to the House. If, however, any Department is unable to implement the recommendations/observations of the Committee within the prescribed period Government should intimate to the Committee their reasons therefor.

The Committee further reiterate that the Departments concerned should furnish quarterly reports as to the action taken in connection with the implementation of their recommendations made in this report and in their earlier reports.

(viii) Supply of Memorandum

The Committee recommend that a memorandum containing the following information documents should invariably be supplied to the Committee by the department concerned before the scrutiny of a particular set of rules :---

- (1) 25 corrected and amended up-to-date copies of the Act.
- (2) 25 corrected and amended up-to-date copies of the rules.
- (3) Certificate to the effect that the copies of the Act/Rules/regulations, bye-laws etc supplied to the Committee are amended and corrected up-to-date.
- (4) 25 copies each of the notifications issued under the Act and Rules.
- (5) Reasons for the delay, if any. in framing the rules on the expiry of the period of 6 morths from the date of coming into force of the Act in pursuance of which rules are required to be framed.
- (6) Reference of the sections of the Act under which each rule has been framed.

- (7) Whether the rules, which are required to be laid before the Legislature were actually laid before the Legislature for the stipulated period, if any, prescribed in the Act.
- (8) Whether the rules are serially and centrally numbered.
- (9) Reasons for non-framing of rules in certain Acts, whevever necessary.
- (10) Whether any tax has been imposed through the Rules under the powers delegated by the Act.

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(ix) Bringing out of Haryana Code

This Committee recommend to the Government that they should bring out fresh Haryana Code with all the Acts and Rules made thereunder, up-to-date for the convenience of the general public and various Departments.

SCRUTINY OF RULES

The Committee scrutinized the following rules, by e-laws, regulations and order :—

- (i) The Punjab Passengers and Goods Taxation Rules, 1952, framed under the Punjab Passengers and Goods Taxation Act, 1952.
- (ii) The Punjab Co-operative Land Mortgage Banks Rules, 1959 framed under the Punjab Co-operative Land Mortgage Banks Act, 1957.
- (iii) The Bye-Laws of the Haryana State Co-operative Land Mortgage Bank Ltd., Chandigarh.
- (iv) The Punjab State Co-operative Land Mortgage Bank Debentures Regulations, 1959, framed under the Punjab Co-operative Land Mortgage Banks Act, 1957.
 - (v) The Punjab Commercial Crops Cess Rules, 1963 (and Financial Commissioner, Haryana Standing Order No. 3 regarding assessment of commercial crops cess), framed under the Punjab Commercial Crops Cess Act, 1963.
 - (vi) The Punjab General Sales Tax Rules, 1949, framed under the Punjab General Sales Tax Act, 1948.
- (vii) The Punjab Urban Immovable Property Tax Rules 1941, framed under the Punjab Urban Immovable Property Tax Aot, 1940.
- (viii) The Haryana Thur and Sem Lands (Reclamation) Rules, 1969 framed under the Punjab Thur and Sem Lands (Reclamation) Act, 1963.
 - (ix) The Punjab Entertainments Duty Rules, 1956, framed under the Punjab Entertainments Duty Act, 1955.
 - (x) The Punjab Land Revenue (Thur, Sem, Chos and Sand) Remission and Suspension Rules, 1960, framed under the Punjab Land Revenue Act, 1887.
 - (xi) The Punjab Motor Vehicles Taxation Rules, 1925, framed under the Punjab Motor Vehicles Taxation Act, 1924.
- (xii) The Punjab Cinemas (Regulation) Rules, 1952, framed under the Punjab Cinemas (Regulation) Act, 1952.
- (xiii) The Punjab Industrial Establishments (National and Festival Holidays and Casual and Sick Leave) Rules, 1966, framed under the Punjab Industrial Establishments (National and Festival Holidays and Casual and Sick Leave) Act, 1965.
 - (xiv) The East Punjab Conservation of Firewood Supplies (Restriction of Transport) Order, 1949, made under the East Punjab Conservation of Firewood Supplies Act 1940



(i) THE PUNJAB PASSENGERS AND GOODS TAXATION RULES, 1952, FRAMED UNDER THE PUNJAB PASSENGERS AND GOODS TAXATION ACT, 1952

Rule 2---

"2. Definitions.—In these rules, unless there is anything repugnant in the subject or context,—

(m) "place of business" in relation to an owner means the place in Punjab where the accounts of business are kept and if there are more than one such places, the principal place of business in Punjab where the entire accounts are kept and where there is no such place, it means the place in Punjab at which his motor vehicle is registered or his permit counter-signed and where an owner has got his motor vehicle registered in more than one district, such place as is nominated by him as his place of business;

X		х		х		х		х		х		х	
	х		X		x		X		х		х		x".

The Committee wanted to know as to whether a motor vehicle can be registered in more than one district/place, as mentioned in clause (m) of this Rule.

The Departmental representative stated that the intention of the Act and the Rules was that a vehicle should be registered in any one district. But clause (m) of the existing rule raises a wrong implication. The Department would amend this rule.

Accordingly, the Committee recommend that the rules should be amended suitably and Committee informed.

Rule 9-

- "9. Method of payment of tax.—Tax shall be paid in one of the following manners :—
 - (i) By stamping the ticket or receipt with an impressed, embossed, engraved or adhesive stamp not already used is issued by the State Government for the purposes of the Act and denoting that the tax due has been paid.
 - (ii) Where the impressed, embossed, engraved or adhesive stamps are not available or the Commissioner so directs the amounts of tax payable shall be deposited by the owner in cash into the Government Treasury at such intervals and in such manner as laid down in rules :
- Provided that the owner of a public carrier shall pay to the State Government the following lump sum in lieu of the tax chargeable on freight :---
 - (a) Rs. 810 per annum per vehicle, other than one plying under countersignatures of the authorities in the edjoining States under the Motor Vehicles Act. 1939.

- (b) Rs. 1,215 per annum per vehicle registered in the State of Haryana and plying under countersignatures of the authorities in any other State, under the Motor Vehicles Act, 1939.
- (bb) Rs. 600 per annum per vehicle registered in the State of Punjab and plying under countersignatures of the authorities in the State of Haryana under the Motor Vehicles Act, 1939.
- (bbb) Rs. 1,215 per annum per vehicle registered in a Union Territory or State other than the State of Punjab and plying under countersignatures of the authorities in the State of Haryana under the Motor Vehicles Act, 1939.
- (c) Rs. 135 per annum per vehicle plying on Pathankot-Jammu-Srinagar route only;
- (d) Rs. 300 per annum per tractor plying with public cartier permits.
- (e) Rs. 610 per annum per tempo Rickshaw plying with public carrier permit:
- Provided further that the said sum shall be deposited in cash by the owner into Government Treasury or paid by crossed cheque in favour of the appropriate Assessing Authority with due regard to the provisions of Note 4 under rule 25 of the Subsidiary Treasury Rules. The said sum shall be payable in equal quarterly instalments within thirty days of the commencement of the quarter to which the payment relates and the Assessing Authority shall grant a clearance certificate in form P.T.T.5. A in token of having recovered the tax under his signature. The payment of three quarterly instalments will be subject to the following conditions :---
 - (a) For September, 1952, tax shall be paid for a single month after it shall be paid quarterly beginning from 1st October, 1952.
 - (b) Where the owner of a public carrier has not plied his vehicle for a complete calendar quarter and produces an order from the competent authority under the Punjab Motor Vehicles Taxation Act, 1924, that he has been exempted from the payment of the tax for the said quarter, no tax shall be leviable for that quarter.
- (c) The owner of a public carrier shall inform the Assessing Authority concerned as soon as his vehicle goes out of use. In case the vehicle is put on the road within the course of the quarter an intimation to that effect shall be sent to the ASSESSING AU-THORITY concerned immediately.
- (d) If a permit is countersigned for plying a vehicle temporarily in an adjoining State the owner of a public carrier holding the permit shall intimate this fact to the Assessing Authority of the district in which the vehicle is registered.
- (e) When the tax is deposited in a district other than the district of registration, the owner of the public carrier holding the permit shall intimate, within a week of such deposit particulars, etc. of the deposit made in another district to the Assessing Authority of the district in which the vehicle is registered

Provided that the owner of the contract carriage detailed below may pay to the State Government, the following lump sum tax in lieu of the tax chargeable or fare :---

(i) Scooter Rickshaw (two seaters)	Rs 272.00 per annum
(ii) Motor Cycle Rickshaw (four seaters)	Rs 340.00 per annum
(iii) Tempo Rickshaw (six seaters) .	Rs 640.00 per annum
(iv) Taxi car except that plying on Kalka- Simla, Pathankot-Dalhousie, Hoshiarpur-Bharwain, Bharwain- Nangal and Kulu-Mandi routes	Rs 408.00 per annum
(v) Port Costing Winner avant that mining	

(v) Taxi Station Wagon except that plying on routes mentioned in (iv) above Rs 544 00 per annum

The lump sum tax shall be payable in equal quarterly instalments from the quarter beginning from the 1st January, 1962.

The provisions of the second proviso except condition (a) relating to public carriers shall apply *mutatis mutandus* to these contract carriages.".

➤ The Committee was of the view that the tax which was required to be charged in lump sum under first proviso to Rule 9 seemed to be ultra vires of section 3 of the Act. In clause (c) to second proviso to Rule 9, for the word 'immediately' occurring at the end some definite period may be specified.

The Departmental representative stated that rule 9 has been suitably amend ed,—*vide* notification No. GSR/PA.XVI/52/S.22/Amd/71, dated the 4th June, 1971. As regards the word 'immediately' occurring at the end, in clause (c) of second proviso to rule 9, the observations of the Committee have been noted, and necessary action will be taken at the time of making amendments in the Rules.

2. The Committee further observed that the words 'Pathankot-Dalhousie, Hoshiarpur-Bharwain, Bharwain-Nangal and Kulu-Mandi' occurring in clause (iv) to third proviso of Rule 9 be deleted as these places did not form part of the State of Haryana now.

The Departmental representative stated that the words 'Pathankot-Dalhousie, Hoshiarpur-Bharwain, Bharwain-Nangal and Kulu-Mandi' occurring in clause (iv) to third proviso of rule 9, have since been deleted,—*vide* Haryana Government notification No. GSR.110/P.A.16/52/S.22/Amd./70, dated the 15th October, 1970.

> The Committee recommend that rule 9 be amended in the light of the observations made by the Committee and Committee be supplied with the copies of the notifications of the amendments made in the rule.

Rule 11-

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"11. (1)	*.	*	*	*	*	*
(2)	*	*	*	*	*	*

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(3) The said officer shall render the account of the venalty recovered

Officer of the district concerned and the latter shall deposit the same into the Treasury by the next working day :

Provided that the Divisional Excise and Taxation Officers (Passengers and Goods Tax) shall deposit the amount of penalty recovered by them from ticketless travellers into the Treasury within three days of their return to the headquarters.

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(4) The said Excise and Taxation Officer for the Divisional Excise and Taxation Officer Passengers and Goods Tax, as the case may be, shall maintain the account of the money received and deposited by him into the Treasury in a register in form P.T.T. 19.".

The Committee observed that some period should be specified in the rules to deposit the amount in the Treasury when the amount of penalty was recovered by the Excise and Taxation Officer of the District himself and, therefore, was of the view that proviso to sub-rule (3) of rule 11 should be substituted as follows :---

> "Provided that the Excise and Taxation Officers (Enforcement) attached to the Divisional Wings/Excise and Taxation Officer of the district, shall deposit the amount of penalty recovered by them/him from the ticketless travellers into the Treasury within three days of their/ his return to the headquarters.".

5 The Committee further observed that in sub-rule (4) of rule 11, for the word 'him' be substituted by the word 'them'.

The Departmental representative stated that the observations of the Committee has been noted for compliance.

The Committee accordingly recommend that rule 11 be amended in the light of the observations made by the Committee above.

Rule 12-

- "12. Procedure for the refund of value of unused stamps, or renewal of damaged or spoiled stamps.—(1) Application for grant of refund or renewal of stamps shall be made personally by the registered owner or by registered post or through an agent to the Assessing Authority of the District where they were purchased and shall furnish the following information :
 - (i) Full name, surname (if any), caste and residence of applicant ; and the name of the owner, if any, on whose behalf application is made.

* * * * *

b The Committee observed that in clause (i) of rule 12(1), the word 'caste' be deleted and in its place 'father's name' be added.

The Departmental representative stated that the observations of the Committee had been noted for compliance.

Rule 22-

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"22. Notice of demand.—If any sum is payable by an owner under the Act or these rules, the Assessing Authority shall serve a notice in form P.T.T. 11 and shall also fix a date, not less than 15 days from the date of service, by which the owner shall furnish the receipted challan in proof of such payment.".

In line 3, after "P.T.T." add "together with a copy of the order.".

The Departmental representative stated that the Department would examine this matter.

7 The Committee recommend that this matter should be examined and Committee informed.

Rule 25-

- "25. (1) The memorandum of appeal shall be written on the standard water marked judicial paper and it shall contain the following particulars :---
 - (a) the date of the order appealed against ;
 - (b) the name and designation of the officer who passed the order, and
 - (c) the grounds of appeal briefly but clearly set out.
- (2) It shall be accompanied by a certified copy of the order appealed against;
- (3) It shall be endorsed by the appellant or his agent as follows :----
 - (a) that the amount of tax assessed and penalty, if any, imposed has been paid ; and

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The Committee suggested that in sub-rule (3), clause (a) be omitted.

The Departmental representative agreed with this suggestion of the Committee.

Form P.T.T. 13.—The Committee observed that in spite of the fact that no information is required to be supplied in column 10, yet it has been allowed to be retained in the form.

The Departmental representative stated that the observation of the Committee had been noted for compliance.

9 The Committee recommend to amend this rule accordingly.

Form P.T.T. 14.—The Committee suggested that for 'ten Naya paise', be substituted by 'Ten paise.".

The Departmental representative stated that the observation of the Committee had been noted for compliance.

THE PUNJAB CO-OPERATIVE LAND MORTGAGE BANKS RULES, 1959, FRAMED UNDER THE PUNJAB CO-OPERATIVE LAND MORTGAGE BANKS ACT, 1957.

The Committee, after scrutinising the sules and the written replies to the observations of the Committee furnished by the Department, made the following further observations/recommendations :--

Rule 3-

"3. Form of Application and procedure on receipt thereof.—S. 12 and 39(i).—The application under sub-section (1) of section 12 of the Act shall be in Form 'A' and shall be signed by a person duly authorised by the Board. On receipt of the application the Registrar shall, if satisfied, that the particulars set forth in the application are correct, prepare a demand notice in duplicate in Form 'B' setting forth the name of the defaulter and the amount due together with interest and forward the same to the distrainer concerned.". *

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The Committee observed that in rule 3, the letter "S" be substituted by "Ss".

 \sim The Committee also observed that similar amendments be made in rules 12, 13, 17, 19, 22, 23, 24, 25, 27, 28 and 31.

The Department in their written reply agreed with these observations of the Committee.

Rule 5-

- "5. Distraint of produce.—S.39(2)(i).—Where the property to be distrained is produce of the mortgaged land including the standing crops thereon, the distraint shall be made by affixing a copy of the warrant of distraint :—
 - (a) where such produce is standing crop, on land on which such crop has grown ; or
 - (b) where such produce has been cut or gathered, on the thrashing floor or place for treading out grain or the like or fodder stock on or in which it is deposited ;

and another copy on the outer door or on some other conspicuous part of the house in which the defaulter ord narily resides and the produce shall thereon be deemed to have passed into possession of the distrainer.".

The Committee are of the view that after the words "resides and", the words "one copy shall be pasted on some conspicuous part of the village or Panchayat Ghar and", be inserted.

The Department in their written reply agreed with this view of the Committee.

5 The Committee recommend that this rule be amended accordingly.

The Committee observed that the following additions, alterations, deletions and amendments be made in the rules :---

- (i) In rule 6, after "registered post" the words "with acknowledgement due" be inserted.
- (ii) In rule 7, after "authorised" the words "in writing" be inserted.
- (iii) In rule 12, after "distrainer shall" the words "sell" be inserted.
- (iv) In rule 17(1), after "duly authorised" the words "in writing" be inserted.
- (v) In rule 17(2), for "sale other" the words "sale officer" be substituted.
- (vi) In rule 19(2)(d), for "purchase" the word "purchaser" be sub stituted.
- (vii) In rule 26, for "enter up" the word "ensure" be substituted.
- (viii) In rule 28, after the words "Bank" and "to sale" the sign "," be inserted.
- (ix) In rule 29, after "entitled" the word "to" be inserted.
- (x) In rule 30(1), after the words "therein" and "Act" the sign "," be inserted.
- (y (xi) In sub-rule (3) of rule 30, for "Naya Paise" the word "Paise" be substituted.

The Committee observe that these spelling and grammatical mistakes are found in the printed copies of the rules supplied to the Committee. They further observe that in the absence of the corrected and up-to-date copies of the rules, it is difficult for the Committee to find out whether such mistakes occurred in the original copies of the rules published in the Gazette or in the copies of the rules supplied to the Committee.

The Departmental representative agreed to amend the rules in the light of the said observations of the Committee.

() The Committee note that *inter alia* these are some of the spelling and grammatical mistakes in the rules and the forms and desire that these should be rectified

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(iii) THE BYE-LAWS OF THE HARYANA STATE CO-OPERATIVE LAND MORTGAGE BANK LTD., CHANDIGARH.

The Committee, after scrutinising the bye-laws of the Haryana State Cooperative Land Mortgage Bank Ltd., Chandigarh and written replies furnished by the Department, made the following recommendations/further observations :----Bye-law 8----

"8. Notwithstanding the provision any other bye-law the State Government may contribute to the share capital of the State Bank. The share capital so contributed shall be retired in such period and manner as may be determined by the State Government.". ¥

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/ The Committee observed that in bye-law 8, line 1, after the word "provision" the word 'in' be inserted.

The Department in their written reply agreed to the proposal of the Committee.

The Committee are of the view that this bye-law be amended accordingly.

Similarly, the Committee observed that the following amendments be made in the bye-laws :---

(i) In bye-law 12, part (b) be relettered as part (d).

- (ii) In bye-law 28, for the word "given", the word "give" he substituted.
- (iii) In bye-law 32, for "out of themselves" substitute "from among themselves.".
- (iv) In bye-law 33, after the word "if" the word "he" be inserted.
- (v) In bye-law 59, for the words "Punjab Co-operative Union" the word "Haryana Co-operative Union" be substituted.

The Department in their written reply agreed to these proposals of the Committee.

⁶ The Committee recommend that these bye-laws be amended accordingly. Bye-law 63-

"63. The reserve Fund of the State Bank shall be indivisible and no member shall be entitled to claim a specified share in it. It shall be invested and utilised in such manner as the statutory notified by Government may specify".

The Committee observed that this bye-law had not been properly worded.

The Department, in their written reply, proposed the following amendment in the bye-law :---

"63. It shall be invested and utilized in a manner as laid down in the statutory Rules notified by the State Government".

The Department in their written reply stated that this amendment, will' however, be placed before the next meeting of the General Body of the Bank.

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(iv) THE PUNJAB STATE CO-OPERATIVE LAND MORTGAGE BANK DEBENTURES REGULATIONS, 1959, FRAMED UNDER THE PUNJAB CO-OPERATIVE LAND MORTGAGE BANKS ACT, 1957.

(i) Regulation No. 2-

"2.	Definition	s.— x	C C	x	x	x	x	x
(a)	x	x		x	x	•	x
(b)	x	x		x	x		x
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(c) "Bank" means the Punjab State Co-operative Land Mortgage Bank Limited ; and

(d)	x	x	x	x	x
(c)	x	x	x	x	x.".

The Committee observed that in regulation No. 2 and wherever necessary, for "Punjab" substitute "Haryana".

The Department in their written reply stated that before giving effect to the suggestion, the approval of the State Government and the Trustee was necessary and steps were being taken in that connection.

The Committee recommend this regulation be suitably amended after completing the necessary formalities.

(ii) Regulations No. 4 and 5-

- "4. Interest on deposits.—The interest may be paid on deposits for the purchase of debentures on such rates as may be decided by the Executive Committee from time to time.
- 5. Deposit of amount of debentures.—The applicant shall, after notice of allotment to him, deposit the amount due in respect of such debentures after deducting deposits, if any, already made in respect of such debentures within such period as may be fixed by the Executive Committee.".

² The Committee observed that section 11 of the Punjab Co-operative Land Mortgage Banks Act, 1957, lays down that the Board may, subject to the approval of the Trustee and of the State Government, make regulations for fixing the period of debentures and the rate of interest payable thereon.

3 The Committee further observed that the rate of interest and the period have not been fixed in regulations Nos. 4 and 5 but these have been left to the discretion of the Executive Committee.

7 Therefore, the Committee wanted to know whether it was not worthwhile to fix the rate of interest and the period for repayment in these regulations.

The Department in their written replies stated that section 11 of the Land Mortgage Banks Act, 1957, deals with the fixation of period of debentures and interest payable thereon. Whereas regulation Nos. 4 and 5 of the Debentures Regulaconverted into regular debentures. In view of the above, these are entirely two different matters and the powers vested in the Board and the Executive Committee are clearly demarcated. At present we are not collecting any debenture deposits, wide Regulations Nos. 4 and 5.

5 The Committee recommend that this matter should be thoroughly examined by the Government in consultation with the Legal Remembrancer, Haryana, and the Committee informed.

(iii) The Committee observed that the following amendments be made in the regulations :---

6 (a) In regulation No. 8, for the word "provided" the word "proved" be substituted.

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- 7 (b) In regulation No. 9, for the words "in otherways" the word "otherwise" be substituted and further for "Punjab" substitute "Haryana".
- S (c) In regulations 15 and 16, for "therefore" the word "therefor" be substituted.

(v) THE PUNJAB COMMERCIAL CROPS CESS RULES, 1963 (AND FINANCIAL COMMISSIONER, HARYANA, STANDING ORDER NO. 3 REGARDING ASSESSMENT OF COMMERCIAL CROPS CESS), FRAMED UNDER THE PUNJAB COMMERCIAL CROPS CESS ACT, 1963.

General---

The Committee observe that in the said Act, rules and Standing Orders, wherever necessary, for "Punjab" substitute "Haryana".

Rule 3—

- "3. Exemption from levy of cess of land under commercial crops grown for home use. No cess under section 3 shall be levied on the areas specified below, on which a commercial crop is grown solely for home use :---
 - (a) I kanal in the case of a crop of chillies ; and
 - (b) 2 kanals in the case of crop of sugarcane or cotton.".

The Committee are of the opinion that it is desirable that the area exempted under this rule should be more than what is provided for, so far as cotton and sugarcane are concerned. The Committee would like to have the comments of Department in this regard.

Rule 5----

- "5. (1)
- (2) Three copies of each notice of demand shall be sent to the Patwari who shall, after retaining one copy thereof, deliver them to the Lambardar concerned for distribution to the land owner. The Lambardar

shall within period of five days of the receipt of the notices of demand from the Patwari, deliver a copy of the notice of demand to the land-owner or his agent or some adult male member of his family and obtain the signature of the land-owner or his agent or an adult male member of his family, as the case may be, on the duplicate with him, in token of distribution of the notice of demand to the land owner.

(3) * * * * * * *'

The Committee observe that in sub-rule (2), a period of five days is provided for the delivery of a copy of each of notices of demand by the Lambardar to the land-owners etc., after their receipt from the Patwari.

⁵The Committee feel that this period of five days is insufficient and it should be increased to seven days.

Standing Order No.3-

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"3. Levy of cess.—The commercial crops cess is payable by the owners. For this purpose, mortgagees and lessees should be treated as owners.".

The Committee wanted to know whether this older was in conformity with the Act and the Rules, but the Department did not furnish the replies to the said observations of the Committee till the writing of the Report.

The Revenue Department, *-vide* its letter No. 5524-R-II-71/34218, dated the 4th November, 1971, stated that all the papers relating to the Punjab Commercial Crops Cess Act, 1963/Rules/Standing Orders, had been left in Punjab and in this connection the Deputy Secretary to Government, Punjab, Revenue Department, is being requested to make available the relevant file/record to this State Government enabling to dispose of the observations made by the Committee on Subordinate Legislation, Haryana, in respect of the above said matter. On the direction of the Committee, the Haryana Vidhan Sabha Secretariat addressed a letter to the Revenue Department to expedite the matter.

⁶ The Committee observe that the Revenue Department should expedite the reply to the said observations of the Committee in regard to the Rules and Standing Orders and inform the Committee immediately.

(vi) THE PUNJAB GENERAL SALES TAX RULES, 1949, FRAMED UNDER THE PUNJAB GENERAL SALES TAX ACT, 1948.

General-

The Committee pointed out that there were several printing and grammatical errors in the printed copies of the Punjab General Sales Tax Act, 1948, e.g.:-

- (1) In sections 2(2) and 4(1) for "dealers" the word "dealer's" has been printed.
- (2) In section 2(3) (1), part (1), between the words "Sales" and "Purchase" the word "and " is missing, and further in explanation (2), the spelling of "any" has been printed "ayn" and in explanation (3) the word "an" occurring between "of" and "goods" appears to be superfluous.

- (3) In section 3A (6), for "number" substitute "member".
- (4) In section 3A (9), for "disposal", substitute "disposal".
- (5) For section "(4)" substitute "4".
- (6) In section 4 (2), line 3, for "on" the word "in" has been printed and in its proviso, line 4, for "turnoevr" substitute "turnover".

The Committee, therefore, desired to know whether any errata has been brought out to the said Act.

The Department in their written reply stated that the Legal Remembrancer and the Secretary to Government, Haryana, had informed that an errata had been sent to the Government Printing Press, for publication.

7 The Committee recommend that a copy of the errata when printed may be sent for the information of the Committee.

Rule 3—

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- "3(a) An application for registration shall be in form S.T.I. if made under section 7 or section 8 and in form S.T.I.-A if made under section 8-A and shall be addressed to the appropriate Assessing Authority.
- It shall be signed by the proprietor of the business or in the case of a firm, by a partner or director of the firm or in the case of a Hindu Joint Family business, by the Manager or Karta of the Hindu Joint Family or in the case of a company incorporated under the Indian Companies Act, 1913, or under any other law, by the principal Officer managing the business or in the case of a Government Department by the Head of Department or any other officer/officers duly authorised in writing by him.".

The Committee observed that for the words "Indian Companies Act, 1913" in clause (a) of this rule and also wherever these occur in the Rules the words "Companies Act, 1956" be substituted.

The Department in their written reply stated that the observation made by the Committee was correct and necessary amendment in the Rules would be made.

Y The Committee recommend that the necessary amendments may be made at the earliest.

Rule 11---

- "11 (1) When any dealer, who is registered under section 8, desires to apply for cancellation under sub-section (5) he shall send his application to the appropriate Assessing Authority not less than six months before the end of the year, together with—
 - (1) a statement of his gross turnover during the immediately preceding two years; and
 - (ii) a statement showing the value of goods imported or manufactured

(iii) a declaration whether or not he-

(a) manufactures or produces any goods for sale; or

(b) imports for sale any goods from outside the State.".

The Committee observed that the word "and" occurring at the end of sub-rule (1) (1) of rule 11 be deleted.

The Department in their written reply stated that the observation made by the Committee would be corrected and necessary amendment in the Rules be made.

The Committee recommend that the necessary amendment be made at the earliest.

Rule 27—

The Committee observed that since item No. 76 (reg. rice) of Schedule B of the Act stands deleted, there appeared to be no necessity of retention of part (b) of this rule.

The Department in their written reply stated that the observation made by the Committee was correct. The necessary amendment in the Rules would be made.

 $f \bullet$ The Committee recommend that the necessary amendment may be made at the earliest.

Rule 33—

- "33. When it appears to the appropriate Assessing Authority to be necessary to make an assessment under section 11 in respect of a dealer, he shall serve a notice in Form S.T. XIV upon him—
 - (a) calling upon him to produce his books of accounts and other documents, which such authority wishes to examine together with any objection which the dealer may wish to prefer and any evidence which he may wish to produce in support thereof; and
 - (b) stating the period or the return period or periods in respect of which assessment is proposed;

and he shall fix a date, ordinarily not less than 10 days after the date of the service of the notice for producing such accounts and documents and for considering any objection which the dealer may prefer.".

* The Committee observed that the words "When it appears to the appropriate Assessing Authority to be," be substituted as "when the appropriate Assessing Authority considers it.".

The Department in their written reply stated that the observation made by the Committee is correct and necessary amendment will be made.

The Committee desire that the amendment be made at the earliest.

"55-A. Particulars, etc., to be mentioned in a cash memo —A cash memo or bill to be issued by a registered dealer in respect of goods sold by him or on his behalf exceeding Rs 10 in value in any one transaction shall...

- (i) be serially numbered;
- (ii) bear the registration number and address of the dealer;

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- (iii) bear the date of sale;
- (iv) show the particulars of goods sold ;
- (v) show the price of the goods sold; and
- (vi) bear the signatures of such dealer or his servant, Manager or Agent, as the case may be.".

 \mathcal{V} The Committee desired to know whether issue of cash memos. is compulsory, if not, why the same should not be made compulsory so that Sales Tax may not be evaded, for which purpose this Act was enacted.

"The issue of Cash memorandum or bill is compulsory inasmuch as in clause (a) of sub-section (2) of section 13 of the Punjab General Sales Tax Act, 1948, every registered dealer is required to issue a cash memo. or bill in respect of goods exceeding ten tupees in value in any one transaction sold by him or by his agent. However, under the proviso to the said clause where any registered dealer sells goods to another registered dealer, he is required to issue a cash memo. or bill in respect of all sales irrespective of the value of the goods. It, therefore, follows that cash memos. are not issued in respect of transactions between a registered dealer and an unregistered dealer or consumer where the goods are of the value less than tupees ten. The matter is, however, already under examination to make cash memo. or bill compulsory in respect of all transactions.".

The Committee desire that the decision of the Government in the matter be intimated to them at the earliest.

Rule 65----

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The Committee observed that the following proviso should be added to this Rule:---

"Provided that the summons shall be served ten days before the actual date of appearance or production of document or documents.".

The Department agreed to the proposal of the Committee.

The Committee recommend that necessary amendment in the rules be made at an early date.

- "66. Service of notice.—(1) Notices under the Act or under these rules shall be served by one of the following methods:—
 - (a) by delivery by hand of a copy of the notice to the addressee or to any other agent duly authorised in this behalf by him or to a person regularly employed by him in connection with the business in respect of which he is registered as a dealer, or to any adult male member of his family residing with the dealer;
 - (b) by post:
- Provided that if upon an attempt having been made to serve any such notice by either of the above said methods, the authority concerned has reasonable grounds to believe that Ethe addressee is evading the service of notice or that, for any other reason which in the opinion of such authority is sufficient that notice cannot be served by any of the above mentioned methods, the said authority shall after recording the reasons, therefor, cause the notice to be served by affixing a copy thereof—
 - (i) if the addressee is a dealer, on some conspicuous part of the dealer's office or the building in which the dealer's office is located, or upon some conspicuous part of the place of the dealer's business last intimated to the said authority by the dealer or of the place where the dealer is known to have last carried on business; or
 - (ii) if the addressee is not a dealer, on some conspicuous part of his residenc or office or the building in which his residence or office is located and such service shall be deemed to be as effectual as if it has been made on the addressee personally;
- Provided further that, where the officer, at whose instance the notice is to be served is on enquiry satisfied that the said office, building, place or residence is known not to exist or is not traceable, such officer may by order in writing dispense with the requirement of service of the notice under the last preceding proviso.
- (2) When the officer serving a notice delivers or tenders a copy of the notice to the dealer or addressee personally or to his agent or to any of the person referred to in cluase (a) of sub-rule (1), he shall require the signature of the person to whom the copy is so delivered or tendered to an acknowledgment of service endorsed on the original notice. When the notice is served by affixing a copy thereof in accordance with the first proviso to sub-rule (a) the officer serving it shall return the original to the authority which issued the notice with a report endorsed thereon or annexed thereto, stating that he so affixed the copy, the circumstances under which he did so and the name and address of the person, if any, by whom the addressee's office or residence or the building in which his office or residence is located or his place of business was identified and in whose presence the copy was affixed. The said officer shall also obtain the signature or thumb impression of the person identify ing the addressee's residence of office or building or place of business to his report.".
- (i) The Committee observed that in sub-rule (1) for existing part (b),

The Department in their written reply stated that it is considered that clause (b) of sub-rule (1) of rule 66, for the words "by post" the words "by registered post" should be inserted. The word "acknowledgment due" may not inserted as it is quite possible that acknowledgment slips may be lost in trans etc., and thus making the service improper.

19 The Committee agreed to the suggestion of the Department and desire that the amendment be made accordingly.

15 (ii) The Committee observed that in the last two lines for "residence of office" substitute "residence or office".

The Department agreed to the proposal of the Committee.

Rule 77—

- "77. (1) in the case of a dealer having more than one place of business in Punjab-
 - (a) all applications, including applications for the grant or renewal of certificates, shall be made ;
 - (b) all returns of turnover, which shall include the turnover of all such places of business shall be submitted ; and
 - (c) all notices and orders required or permitted by the Act or these rules to be issued to or be served on any dealer shall be issued and served by and on the person in charge of the head office nominated under rule 76.
 - (2) A notice or order, issued to or served on the person in charge of such head office, shall be deemed to have been issued to and served on all branches of the dealer concerned.".

1 The Committee was of the opinion that in part (c) of sub-rule (1), the words "by and on the person in charge of the head office nominated under rule 76" ought to be in a separate line, as they relate to parts (a), (b) and (c).

The Department agreed to the proposal of the Committee.

"Schedule "B"

Entry No. 59-

"Country made shoes (jooties)—When sold by the maker of such shoes himself or by any other member of his family provided that the maker does not employ any outside labour or uses power at any stage for making the shoes.".

The Committee proposed that the words "employ any outside labour" in column 3 in Entry No. 59 of Schedule 'B' be deleted.

The departmental representative stated that the matter would be examined.

17 The Committee desire that the matter be examined at : n carly date and deision intimated to them

Section 3A-

The Committee when invited the attention of the departmental representatives to their notification No. S.O. 18/P.A. 46/48/S. 3A/68, dated the 28th February, 1968, the departmental representative stated that he was of the opinion that part (b) which related to the appointment should not have gone alongwith the constitution of the Tribunal. It should have been separated.

The Committee, therefore, observed that it should have been deleted otherwise someone may go to a court of law.

(The Departmental representative stated that this would be examined.

The Committee desire that this point may be examined at the earliest and the Committee informed.

Section 10(7)-

The Committee observed that the quantum of penalty prescribed in subsection 10(7), i.e. not less than ten percentum but which does not exceed one and a half time of the amount of tax to which he is assessed or is liable to be assessed appear to be excessive. They, therefore, desired that it should be reasonable. In case the assessee wilfully defrauds the Government or conceals the particulars of his sale any duty should be imposed upon him.

The departmental representatives appreciated the view point of the Committee and stated that they would examine it and inform the Committee.

(9 The Committee desire that the matter be examined and they be informed accordingly.

Section 14-B-

The Committee noticed that Mahendragarh and Jind districts did not find place in the list of places where check posts had been established under sub-section (1) of section 14-B.

The departmental representatives stated that they are considering to establish check posts at these places.

The Committee desire that a copy of the notification establishing check posts at Mahendragarh and Jind districts may be supplied to them when issued.

(i1) The Committee also desired to know if any conditions had been prescribed under sub-section (7) of section 14-B.

The Department stated that the conditions to be prescribed under this subsection are under consideration of the State Government.

The Committee desire that decision of the Government be intimated to them when taken.

(vii) THE PUNJAB URBAN IMMOVABLE PROPERTY TAX RULES, 1941, FRAMED UNDER THE PUNJAB URBAN IMMOVABLE PROPERTY TAX ACT, 1940. アイク C P.

The Committee scrutinised the Punjab Urban Immovable Property Tax Rules, 1941, framed under the Punjab Urban Immovable Property Tax Act, 1940, and made the following recommendations/observations :---

General-

(i) The Committee observe that the Punjab Urban Immovable Property Tax Rules were framed in the year 1941 and since these rules have been amended several times, but it appears that these rules have not been got republished after incorporating all the amendments made therein from time to time.

The Committee are of the view that these rules should be republished in a consolidated form after bringing them up-to-date for the convenience of the general public and better administration of the Act and Rules.

The Committee are also of the view that while republishing these rules the reference of the section (s) under which each rule has been framed should be indicated in the margin of each rule.

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(ii) The Committee observed that form 'B' was not correctly typed. Likewise, there were so many spelling mistakes in the body of the rules. It seems that typed copies of the Rules were not properly compared before cyclosuch mistakes be avoided.

(iii) The Committee also observed that the words "District Board" whereever occur be substituted by the words "Zila Parishads".

Rule 1.—

Y The Committee observe that in rule 1(2) (iii) and (vi) and in subsequent rules, wherever necessary, for "Punjab" substitue "Haryana".

Rule 1-A.---

5 The Committee would like to know if any notification has been issued under rule 1-A (1) regarding superintending the administration and the collection of the Urban Immovable Property Tax; if so, a copy each of such notifications be supplied to the Committee.

Rule 4.—

- "4. Preparation and publication of draft valuations list and filing of objections thereto—
- (1) The assessing authority shall in order to prepare a valuation list proceed as under :--
- (a) The rating area shall, if necessary, be divided into sub-divisions or mohallas.

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General Committee recommend that the words "Street, if any" after the words "mohallas" in clause (a) of sub-rule (1) of Rule 4, be added, when these words find place in clause (b) of sub-rule (1) and in clause (a)(i) of sub-rule (3) of this rule.

Rule 6.—

"6. (1) Duty of owner of property to report transfer.—The owner of every property shall within a period of two months from the date of occurrence of any transfer, increase, construction, reconstruction, addition, demolition or destruction of any land or building after the completion of the valuation list, as detailed below, report to the assessing authority of the rating area concerned.—

(a) all transfers thereof by sale, gift, exchange or perpetual lease ;

*	*	*	*	*	*	*	*	*
*	*	*	*	*	*	*	*	***

7 The Committee recommend that it would be desirable to add the word "alteration" between the words "increase" and "construction" in line 3 of Rule 6 (1).

The Committee further recommend that in rule 6(1) (a) after the words "Sale" insert the words "mortgage, inheritance".

Rule 7.—

- "7. Appeal and Revision.—(1) Appeal under sub-section (1) of section 10 shall be preferred by means of a memorandum written on a judicial paper of three rupees be accompanied by a certified copy of the order appealed against and a receipt for the payment of the tax assessed and penalty if any imposed and be presented by appellant in person or through a duly authorised agent, or be sent under registered post :
- Provided that in the case of a new valuation list, if no demand notice has been served on the appellant by the time of his lodging the appeal, he shall not be required to attach therewith any receipt for payment of tax assessed and penalty, if any, imposed on him. He shall, however, furnish a certificate below his appeal to the effect that on tax or penalty has been demanded from him. If during the pendency of the appeal, a demand notice is issued to the appellant, he shall file the receipt for payment of tax and penalty, if any, in continuation of his appeal within a fortnight of the last date of payment allowed to him in the demand notice. Failure to do so shall render the pending appeal liable to be dismissed in limine.
 - (2) * * * * * * * (3) * * * * *
- (4) An application for revision under sub-section (2) of section 10 shall be written on standard water marked plain judicial paper, be stamped with a court-fee of the value of three rupees, be accompanied by a certified copy of the order sought to be revised, and a receipt for the payment of the tax assessed and penalty, if any, imposed and be presented by the applicant in person or through a duly authorised agent, or be sent under registered post :
- Provided that in the case of a new valuation list if no demand notice has been served on the applicant by the time of his filing the application for revision, he shall not be required to attach therewith any receipt for payment of tax assessed and penalty, if any, imposed on him. He shall, however, furnish

below his application to the effect that no tax penalty has been demanded from him, if during the pendency of the application for revision, a demand notice is issue to the applicant he shall file the receipt for payment of tax and penalty, if any, in continuation of his application for revision, within a fortnight of the last date of payment allowed to him in the demand notice. Failure to do so shall render the pending application for revision liable to be dismissed in limine."

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The Committee recommend that at the end of rules 7(1) and 7(4) after the words "registered post" add "with acknowledgement due".

(O The Committee further recommend that in proviso to rule 7(4), for the word "issue" substitute "issued".

Rule 20 ----

- "Mode of service of notice, summons or order.—(1) Any notice, summons, order or other document required or authorised to be sent or served under or for the purposes of the Act or these Rules may be sent (a) * * * * * *
 - (b) * * * * * *
 - (c) by forwarding it by post addressed to that person at his usual or last known place of abode, or in the case of a company at its registered office; or
 - (d) * * * * *
 - (e) without prejudice to the foregoing provisions of this sub-rule where the hereditament to which the document relates is a place of business of the person to, or on whom it is to be sent or served, by leaving it at, or forwarding it by post addressed to that person at the said place of business.".

"The Committee recommend that in rule 20(c) and (e) for the word "post" substitute the words "registered post."

Forms :

In forms 'A' and 'C' and subsequent forms the word 'Caste' wherever occurring, be deleted.

(viii) THE HARYANA THUR AND SEM LANDS (RECLAMATION) RULES, 1969, FRAMED UNDER THE PUNAB THUR AND SEM LANDS (RECLAMATION) ACT, 1963 Revenu Rule 3 —

"3. Mode of publication of notification.—The notification under section 4 of the Act shall be published in the Official Gazette and copy thereof shall be pasted outside the office of the Land Reclamation Officer. A copy of the said notification shall also be delivered to the Gram Panchayat of the area.". 'The Committee observed that at the end of rule 3, after the word "area" the following be added :---

"and another copy of the notification shall be pasted outside the Panchayat Ghar,".

The Department in their written reply stated that the addition proposed by the Committee may instead be worded as under :---

"with a spare copy to be pasted outside the Panchayat Ghar".

The Committee agreed to the proposal of the Department and recommend that the said amendment be made at an early date.

2 The Committee was also of the opinion that if the affected area is situated in an urban area, the notification should be delivered to the Municipal Committee and a copy thereof be also pasted outside the Municipal Committee's Office.

The Department in their written reply stated that this seemed to be in order.

The Committee recommend that their suggestion may be incorporated in the rules at a proper place.

Rule 5 ----

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- "5. Mode of issue of notice.—(1) Every summons, notice, order, requisition and proclamation which under the Act or these rules is required to be served on, or issued, delivered or communicated to any person or published for generalinformation shall be served, issued, delivered, communicated or published, as the case may be, as hereinafter provided.
- (2) Every such summons, notice, order, requisition or proclamation shall be drawn up in Writing and dated and signed by the officer having authority to issue or make the same.
- (3) Every public notice or proclamation shall be issued or made by posting certified copies thereof :---
 - (a) at the office of the officer giving or making the same in such a manner that such notice shall be accessible to the public;
 - (b) at convenient places in the locality or near the residence of the persons affected thereby and by beat of drum or oral proclamation or other customary method.
- (4) Every summons, notice, order or requisition which is required to be served on, delivered or communicated to any person shall, whenever possible, be so served, delivered or communicated :---
 - (a) personally on or to the person to whom it is addressed, or failing him,
 - (b) on or to his recognised agent, or, failing such agent,
 - (c) on an adult male member of his family usually residing with him.

- (5) If service, delivery or communication cannot be so affected or it, acceptance of service, delivery or communication is refused, the summons, notice order or requisition may be served, delivered or communicated by posting a copy thereof at the usual or last known place of residence of the person to whom it is addressed, or if that cannot be done, then in such other manner as the officer authorised to issue or make the same may specifically direct.
- (6) If the summons, notice, order or requisition relate to a case in which persons having the same interest are so numerous that personal service on each one of them is not reasonably practicable, it may be served, delivered or communicated by delivery of a copy thereof to such of those persons as the officer authorised to issue or make the same specially nominates in this behalf, and by proclamation of the contents thereof for the information of the other persons interested.

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- (7) A summon,s notice, order or requisition may be served on or delivered or communicated to the persons named therein either in addition to, or in substitution for, any other mode of service by forwarding the summons, notice, order or requisition by post, in a registered letter addressed to that person.
- (8) When a summons, notice, order or requisition is so forwarded in a letter, and is proved that the letter was properly addressed and duly posted and registered, the officer authorised to issue or make the same may presume that the summons was served at the time when the letter would be delivered in the ordinary course of post.
- (9) In every case in which service of 'any person is not effected personally, the officer authorised to issue the same shall satisfy himself, by examining the process-server or otherwise that such service has been duly affected in the manner required by these rules,".

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The Department in their written reply proposed that in sub-rule (2), the words "and signed by" occurring in line 2 between the words "dated" and the "officer" may be deleted and substituted by the words "over the signatures and seal of".

The Committee agreed to the proposal of the Department and recommend that amendments may be made at the earliest.

(ii) The Department in their written reply suggested that rule 4 (a) and (c) need to be redrafted as under :---

- "(a) personally, i.e. on or to the person to whom it is addressed, or failing that person ;".
- "(c) on or to an adult male member of his family usually residing with that person.".

5 The Committee agreed to the suggestion and desire that the amendments may be made accordingly.

\$ (iii) The committee observed that in sub-rule (7), after the word "latter" add "with acknowledgement due".

The Department in their written reply agreed to the suggestion of the Committee.

(iv) The Department in their written reply of their own suggested that the words "whether or not the acknowledgement slip duly singed by the addressee is received back" may be added between the words "registered" and "the officer", in sub-rule (8).

6 The Committee agreed to the suggestion of the Department and recommend that the rule should be amended accordingly.

Role 6—

"6. Publication of Reclamation Scheme.—The Reclamation Scheme shall be published by affixing a copy of the scheme outside the office of the Land Reclamation Officer and by forwarding to the Gram Panchayat the sketch plan containing the name of the village concerned and other relevant information including the land proposed to be reclaimed. The names and headquarters of the officials from whom further details can be obtained shall also be inducated.".

7 The Department in their written reply of their own suggested that the full stop after the word "reclaimed" in line 6 may be substituted by a comma and the following may be added thereafter and before the start of the next sentence comencing with "The names" in line 7, "togetner with a spare copy to be pasted outside the Panchayat Ghar.".

The Committee agreed to the suggestion of the Department.

The Committee further recommend that if the affected area is situated in an Urban area the notification should also be pasted outside the Municipal Committee's office.

FORM 'B'

(See rule 8 (2))

Disposal Form

"1/we, — — — —	son/daughter/wife of
	tehsil,
our reclaimed area from	, herewith take back possession of my/
tehsil	or overleaf situated in village, district,

I/We further promise to bring this area under crops regularly and pay reclamation charges as apportioned by the Director or any officer authorized by him The land has been properly reclaimed to my/our satisfaction.

No.	Acre	S	Kanal	Marla
8	Signatu	re of land	lowner takin	g the possession of
Address)	the	above rec	claimed area.	B the Possession of
Full address)	Signa	ture of th of t	e officer delive he above recl	ering the possession aimed area."
e Committee o	bserved that afte	er the Wo	rds" land-o	wner" add " or
Department in	their written rep	ly agreed	to the suggest	ion of the Commit-
21(3)—				
)	*	*	*	
2)	*	*	*	
session fo in one s	or a total period ession or in tw the session in w	ouse of th of ten d Vo succes hich it is l	e State legis ays which r ssive sessions aid or the s	ature while it is in
	Address) Full address) e Committee o Department in 21(3)) 3) Every rule made it is made	Address) Full address) Signa e Committee observed that after Department in their written repl 21(3) * 3) Every rule made under this second it is made before each Ho	Address) Signature of factors Full address) Signature of the	Address) Full address) Signature of the officer deliver of the above reclaimed area. Signature of the officer deliver of the above reclaimed area. above reclaimed area. Signature of the officer deliver of the above reclaimed area. above reclaimed area. Signature of the officer deliver of the above reclaimed area. above reclaimed area. Signature of the officer deliver of the above reclaimed area. above reclaimed

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(Reclamation) Rules, 1969, as required by this Section, laid before the Haryana Vidhan Sabha for ten days, if so, when were the same caused to be laid?

The Committee regret to observe that the Department in their written reply stated 'Not Known' which in the opinion of the Committee is an evasive one. The Committee, however, recommend that statutory requirements must be complied with. In a subsequent written reply the Departme t stated that the Rules have not so far been laid before the Haryana Vidh an Sabha and these would be laid before the House now.

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(IX) THE PUNJAB ENTERTAINMENTS DUTY RULES, 1956, FRAMED UNDER THE PUNJAB ENTERTAINMENTS DUTY ACT, 1955.

GENERAL

The Committee wanted to know as to why the relevant sections had not been quoted in the margin of this rule, and desired that this should be done in future in respect of all Rules framed under various Acts.

The Department in their written reply agreed to the proposal of the Committee.

CHAPTERVIII

'Revision'

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The Committee observed that the heading under Chapter VIII should be "Appeal and Revision" instead of "Revision" only.

The Department in their written reply agreed to the proposal of the Committee.

(X) THE PUNJAB LAND REVENUE (THUR, SEM, CHOS AND SAND) REMISSION AND SUSPENSION RULES, 1960, FRAMED UNDER THE PUNJAB LAND REVENUE ACT, 1887.

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FORM 'D'

The Committee were of the view that in column regarding name, age, caste, etc., the word caste be omitted.

The Department in their written reply agreed with the views of the Committee that the word 'Caste' be omitted from this form. However, they proposed that the word 'Caste' in the form should be replaced by the word "grand-father's name" as in all the revenue records the word 'Caste' is omitted, and the word "Grandfather's name" is added by the Punjab Government's Notification No. 737-R-53/3066, dated the 4th September, 1953.

The Committee agreed to the proposal of the Committee and recommend that the form be amended accordingly.

The Committee observed that the counter-foil of this form is not clear and desired the departmental representative to clarify whether the Counter-foil is retained or carbon copy thereof was prepared.

The Departmental representative stated that they would enquire into the matter and inform the Committee accordingly.

(XI) THE PUNJAB MOTOR VEHICLES TAXATION RULES, 1925. FRAMED UNDER THE PUNJAB MOTOR VEHICLES Tymotoci" [" TAXATION ACT, 1924

GENERAL

The Committee observe that in the rules for the word "Punjab" wherever necessary, substitute "Haryana".
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Rule 2—

"2. In these rules :---

(a) (b)

(c) "article" means an article of the Schedule to Punjab Government Transport Department, notification No. 4546/T, dated the 13th July, 1954, published in the Puhjab Government Gazette, dated the 23rd July, 1954, as amended from time to time.".

The Committee noticed that in the Transport Department notification No. 2796-I-HT-63/6745, dated the 21st March, 1963, supplied to the Committee, wherein a reference of amendment in the Punjab Government notification No. 3463/T, dated the 12th July, 1954, had been made, which appeared incorrect.

The Departmental representative during the course of oral examination stated that there was some mistake about giving the reference number in the said notification:

 \sim The Committee desired the Departmental representative to check up this reference number and then inform the Committee the correct number. The Departmental representative agreed to do the needful.

Imposition of taxes.—The Committee wanted to know whether the power to impose taxes on Motor Vehicles is derived from the Act or Rules.

The Departmental representative stated that the ceiling was always fixed by the Legislature. In this case, too, the power to impose taxes was laid down in section 3 of the Act. This amendment of fixing the ceiling was done in 1971. The Committee desired to know whether this ceiling fixed in section 3 was not too high.

The Departmental representative stated that a writ petition had already been filed in the High Court challenging the validity of the said notification fixing the ceiling on imposition of taxes. This writ petition is still pending ibefore the High Court for the Punjab and Haryana States.

↑ The Committee asked the Departmental Representative to furnish a copy of the judgement of this writ petition when decided by the High Court. The Departmental representative agreed to this observation of the Committee.

'The Committee, however, observe that the power to impose taxes should be specifically provided in the Parent Act and its variations should not be delegated to the Government by rules or issuing a notification.

Rule 4-

"4. Under sub-section (1) of section 4 every person who keeps a motor vehicle for use shall fill up and sign a declaration in Form 1. The form may be sent by registered post, or may be presented in person or by an agent to the Licensing Officer.".

> The Committee observed that in this rule, after the word "post" the words 'acknowledgement due" be inserted. The Committee further observed that at the ind of rule 4, the following provisio be also added :---

"Provided that it shall be incumbent on the Licensing Officer to issue a receipt in token of having received the prescribed form."

The Department in their written reply agreed to the proposal of the Committee.

Rule 6-

"6. The Licensing Officer, on receiving information that any person keeps a motor vehicle for use, may require him to sign, fill up and deliver the Form of declaration and may serve upon him at once a special notice in Form II. This notice may be sent to the person by post or may be served upon him in person, or if service cannot be made upon him in person upon any adult male member or servant of his family. If the notice cannot be served in the manner aforesaid, it may be served by affixing it to some conspicuous part of his place of residence or business, or in such manner as the Licensing Officer may think fit.".

⁶ The Committee observed that the word "post" be substituted by the words 'registered post acknowledgement due".

The Department in their written reply agreed to the proposal of the Committee.

Rule 8—

"8. Under sub-section (1) of section 13 of the Act, the State Government is pleased to declare that persons who keep for use motor vehicles of the following classes are exempt from liability to pay the tax in respect of such motor vehicles to the extent specified below : ---".

The Committee observe that rule 8 is not suitably worded as it reads "the State Government is pleased to declare that Obviously this language finds place in the rules on account of the fact that contents of notification issued by the Government on the subject have been incorporated in this rule without making necessary modification therein. As such the Committee desires that the rules should be amended suitably.

The Department in their written reply has stated that they have noted this observation of the Committee for necessary action.

7 The Committee recommend that the said rule should be amended suitably and the Committee informed.

"Rule 8A —

"8A No person shall be entitled to exemption under clause (v) of the last preceding rule unless he has paid tax to the Government of another State or to a part B State for the period for which exemption is claumed."

3 The Committee observed that in rule 8-A, as published in the Punjab Taxation Code, the words "Part B State" have been deleted, whereas the same words find place in the cyclostyled copies of the rules supplied to the Committee.

The Committee are of the view that the copies of the rules had yeen cyclostyled very negligently and recommend that this rule should be amended suitably as it is not in consonance with the present set up of the Constitutional position.

Rule 8-B(i)-

"3 3(i). Subject to the condition hereinafter prescribed the Governor of the Punjab is pleased to exempt any person keeping a motor vehicle, other than vehicle let or plied for hire, from liability to pay the tax for any quarter in which the vehicle is used for a peiod not exceeding seven days".

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The Committee observe that the words "the Governor of the Punjab is pleased to exempt" occurring in this rule are defective. As the Department has already agreed with this proposal of the Committee, the Committee hope that the Government would take necessary action to amend the rule suitably at an early date

Rule 10—

"10. Any person making a claim to exemption under sub-section (2) of section 13 or under rule 8 or 9 shall support his claim to exemption by such proof or in such manner as the Licensing Officer may in each case direct."

The Committee enquired whether rule 10 is not ultra vires of section 12 of the Act.

The Department in the written reply stated that the following advice was given by the Legal Remembrancer, Haryana, in this behalf on 18th August, 1971 :---

"In the opinion of this department, the provision made under the proviso to Rule 10 is not according to section 13(2) of the Act as from section 13(2) it appears that even after the expiry of a quarter, the party can get exemption by giving proof to the Licensing Authority. But according to the proviso to Rule 10, the information of not using the vehicle will have to be given before hand and the Registration certificate will have to be deposited which is against the intention and spirit of section 13(2). ".

The Committee are of the view that rule 10 is *ultra vires* of section 13 of the Act. Accordingly, the Committee recommend that rule 10 be amended in the light of the advice given by the Legal Remembrancer, Haryana.

Rule 14.—

"14 . In the event of a licensee losing his licence on an application being made to the Licensing Officer a duplicate licence may be issued on the payment of a fee of four annas.".

The Committee observe that the use of words "four annas" in this rule is not keeping with the coinage system in vogue in the country and, therefore, recommend that it be substituted by "twenty five paise".

Rule 16-

"16. The assessment of vehicles described in articles 4, 5 and 6 depends on the number of persons that can be seated in the vehicle. No difficulty is likely to arise except in the case of vehicles seating four or five persons. In all cases of this sort, the Licensing Officers should check the applicant's declaration by his own judgement as to the seating capacity of the vehicle, bearing in mind that vehicles of the kind known to as 4/5 seaters are to be classed as 5 seaters " (3) The Committee observed that the words "No difficulty is likely to arise except in the case of vehicles seating four or five persons In all cases of this sort", are vague and not in the form of a rule The Committee recommend that this rule should be redrafted.

Rule 24(3)—

"24(3). The fee for the issue of a duplicate token shall be four annas.".

The Committee recommend that in this rule, the words "four annas" be substituted by the words "twenty five paise"

FORM I

(Form of declaration)

(5) The Committee recommend that in entry No. 1 of this form after "father's" insert "husband's"

FORM IV

(The Committee recommend that in this form, the column of "caste" be deleted

The Committee are of the view that since a large number of amendments/ corrections are required to be made in these rules, it would be better if these rules are got republished after amending and bringing them upto-date, to avoid any inconvenience to the public and others cocerned.

(XII) THE PUNJAB CINEMAS (REGULATION) RULES, 1952, FRAMED UNDER THE PUNJAB CINEMAS (REGULATION) ACT, 1952.

Rule 2—

"2. In these rules, unless there is anything repugnant in the context,---

(iii) 'Electric Inspector' means an inspector appointed by the Punjab Government under section 36 of the Indian Electricity Act, 1910;

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(viii) 'Government' means the Government of the State of Punjab ;

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(The Committee are of the view that in rules 2(iii), 2(viii) and in subsequent rules, wherever necessary, for 'Punjab' substitute 'Haryana'.

Rule 10-

"10. The licensing authority or any officer authorised by him in this behalf may at any time enter a place which he has reason to believe is being used or is intended to be used for the purpose of cinematograph exhibitions, in order to satisfy himself that all the provisions of the Act, the rules framed thereunder and the conditions of the licence The Committee are of the view that in rule 10, after the word "him" insert "in writing".

Rule 14—

"14. (i) No addition to or alteration of any portion of any premises licensed under section 5 of the Act, necessitated by fire, any other calamity or any other cause shall be made without the sanction of the licensing authority.

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- (ii) The licensee shall give notice in writing to the licensing authority of his intention to make any such addition or alteration, and such notice shall be accompanied by complete plans, elevations and sections, and specifications of the work proposed to be executed, drawn up in duplicate in the manner prescribed in rule 5, provided that in the case of premises for which a temporary licence has been granted such plans and specifications shall be furnished as the licensing authority may consider necessary.
- (*iii*) The work shall not be commenced until the consent of the licensing authority has been obtained, and the licensing authority shall not given his consent unless the Executive Engineer certifies that the proposed addition or alteration is in accordance with these rules.
- (*iv*) No addition to or alteration of any part of cinematograph and its appurtenances or of the lighting or other electric arrangements shall be made without the sanction of the licensing authority.
- The licensee shall give notice in writing to the licensing authority of his intention to make any such addition or alteration, and the licensing authority shall not give sanction thereto unless the Electric Inspector or an officer deputed by him certifies that the addition or alteration is in accordance with the provisions of these rules."

7 The Committee felt that there should be provision to the effect that sanction for alterations and repairs shall be deemed to have been granted if it is not done within 30 days.

The Department stated that this suggestion would be considered in consultation with the Law Department, Haryana. The Committee recommend that this matter be examined carefully by the Department in consultation with the Legal Remembracer and Committee informed.

Rule 25—

- "25. Seating
 - (i) * * * * *
- Note 1.—The seats in each alternate row shall be staggered in a manner that the line of vision is not obstructed and that the angle of vision does not exceed 35°.
- Note 2.—The slope of the floor of the auditorium shall have average gradient of 1" in 18" except in case of cinemas built before 1st

Note. 3.—In the case of cinemas with dual inclined slopes in the floors of the auditorium, the rear slope shall be 1" in 18" while the front incline shall be 1" in 24".".

4 The Committee recommend that the word "Note" wherever occurring in rule 25 be substituted by "Explanation".

Rule 28----

- "28. Exits.—(i) Every public portion of the building shall be provided with an adequate number of clearly indicated exitsp laced in such position and so maintained as to afford the audience ample means of safe and speedy egress.
- (11) In the auditorium there shall be at least one exit from every tier, floor or gallery for every 100 persons accommodated or part thereof :
- Provided that from every upper floor or gallery there shall be not less than two exits :
- Provided further that an exit on or by way of a stage or platform shall not be reckoned as one of the exits required by this rule.
- (11) Every exit from the auditorium shall provide a clear opening space of not less than 7 feet high and 5 feet wide.
- (*iv*) Exits from the auditorium shall be suitably spaced along with both sides and along the back thereof, and shall deliver into two or more different thoroughfares or open spaces from which there are at all times free means of rapid dispersal.
- (v) Every passage or corridor leading from an exit in the auditorium to a final space of exit from the building shall be of such width as will, in the opinion of the licensing authority, enable the persons who are likely to use it in an emergency to leave the building without danger of crowding or congestion. At no point shall any such passage or corridor be less than 5 feet wide, and it shall not diminish in width in the direction of the final place of exit.
- (vi) The combined width of the final places of exits from the building shall be such that there are at least 5 feet of exit width for every 100 persons that can be accommodated in the building.
- (vii) All exit doors shall open outwards and shall be so fitted that when opened they do not obstruct any gangway, passage, corridor, stairway or landing.
- (viii) All exit doors and doors through which the public have to pass on the way to the open air shall be available for exit during the whole time that the public are in the building and during such time shall not be locked or bolted.
- (1x) All exits from the auditorium and all doors or openings (other than the main entrance) intended for egress from the building shall be clearly indicated by the word "EXIT" in block letters, which shall not be less than seven inches high and shall be so displayed as to be clearly visible in the light as well as in the dark.

(x) All other doors or openings shall be constructed as to be clearly distinguishable from exits. They may be indicated by the words "No thoroughfare" arranged as illustrated in figure below, but notices bearing the words "Not Exit" shall not be used in any part of the building.

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"NO THOROUGHFARE.".

The Committee observe that for the words "exit" and "No thoroughfare" their Hindi equivalents should also be indicated at proper places for the convenience of the Public and a direction to this effect be issued to the licensees. The Departmental representative agreed to this proposal of the Committee.

Rule 32-

- "32. Sanitary provisions.—(1) The building and compound, if any, shall be kept free from effluvia arising from drain, privy or other nuisance.
- (11) Separate latrines and urinals shall be provided for each sex. The latrines shall be cleaned or flushed immediately before and after each performance and shall be washed with phenyle or other sanitary fluid at least twice a day.".

The Committee suggest that a provision be made in the Rules whereby licensee may be asked/compelled to provide drinking water facilities to cinema goers. The Departmental representative agreed to this proposal of the Committee.

Rule 84-A-

"84-A. A place licensed temporarily for exhibitions by means of touring cinematographs---

(a) shall not be within a radious of one furloing from .---

(1)	*	*	×	*
(u)	*	*	*	*
(111)	*	*	*	*
(IV)	*	*	*	*
(v)	*	*	*	٣
(ıv)		*	*	*

(v1) shall in no way offend against traffic laws ".

The Committee, after examining the Departmental representative, recommend that in rule 84-A, one furlong be substituted in the metric system

Rule 85 (ui)---

"85.	(î)	*	*	*	*
	(ii)	*	*	*	*

(111) The Electric Inspector may for reasons to be recorded in writing, withdraw a certificate granted by him "

 \Im The Committee recommend that this power of withdrawing the certificate be given to the District Magistrate.

Rule 94(1v)---

"94.	*	*	*	*
(1)	*	*	*	*
(u)	*	*	*	*
(iii)	*	*	*	*

- (iv) At least 48 hours before any film is exhibited for the first time in a district the licensec shall supply a synopsis of the contents of the film to the District Magistrate of the district in which the licensed building is situated
- Provided that the District Magistrate may for reasons to be recorded in writing relax the provisions of the sub-rule and accept in lieu of a proper synopsis, a hand bill giving a buef account of the film "

9 The Committee are of the opinion that Sub-rule (iv) has lost its utility after the Constitution of Central Board of Film Censors. They, therefore, recommend that this Sub-rule be deleted.

The Department in their written reply agreed to this proposal of the Committee

Sub-rule (ix) of Rule 94 and condition 37 of Form A-

The Committee notice that the relevant provision to this effect should be more appropriately brought in the Act itself

The Departmental representative stated that this matter would be examined in consultation with the Law Department, Haryana

o The Committee observe that this matter be thoroughly examined by the Department in consultation with the Legal Remembrancer and Committee informed.

(XIII) THE PUNJAB INDUSTRIAL ESTABLISHMENTS (NATIONAL AND FESTIVAL HOLIDAYS AND CASUAL AND SICK LEAVE) RULES, 1966, FRAMED UNDER THE PUNJAB INDUSTRIAL ESTABLISHMENTS (NATIONAL AND FESTIVAL HOLIDAYS AND CASUAL AND SICK LEAVE) ACT, 1965.

Section 15					
"15. (1)				х	х
(2)	x	х	х	х	. X
. (3)	x	x	x	х	x

(4) Every rule made under this section shall be laid as soon as may be after it is made before each House of the State Legislature while it is

in session for a total period of ten days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however, that any such modification or annualment shall be without prejudice to the validity of any thing previously done under that rule ".

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The Committee wanted to know whether the Punjab Industrial Establishments (National and Festival Holidays and Casual and Sick leave) Rules, 1966, were laid before the Legislature.

Departmental representative stated that the relevant record was left The in the erstwhile Punjab State and in the absence of the record, the Department was not in a position to say whether those were laid before the Legislature.

After some discussion, the Committee asked the Depaitmental representative to verify the facts about laying of the rules before the Legislature, as required under section 15(4) of the Act, from Punjab State, and, if these were not laid and the provision of the Act not complied with, to refer the matter to the Law Department and the Advocate General for their advice on the following points ---

- (1) whether the provision of section 15(4) of the Act is mandatory and, If so, what is its effect on the validity of the rules ; and
- (2) whether these rules can now be laid before the Haryana Vidhan Sabha to comply with the provision of the Act;

and to intimate the position to the Committee. The Departmental representative promised to do so.

Rule 3-

- "3(1). The four festival holidays required to be allowed under Section 3(1)(b) shall be determined in consultation with the representative of the workers before the 30th November each year for the ensuing calendar year. The holidays so determined shall be notified to the workers before the 31st December each year by exhibiting a copy of the same on a notice board kept at a conspicuous place where the majority of the workers enter the premises of the industrial establishment and also at the Time Keeper's Office, if any; and a copy of the same shall be delivered to the Inspector of the area before the 31st December each vear. Х х Х
- (2)

(3) In case it is not possible to determine the festival holidays under sub-rules (1) and (2) before 30th November, the matter shall be referred by the employer to the Conciliation Officer of the area immediately but not later than the 11st December. The Conciliation Officer shall make efforts to bring about settlement between the employer and the workers. In case the Conciliation Officer, is not able to bring about any settlement between the employer and the workers within 15 days of the receipt of the reference from the employer, he shall refer the matter to the

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Labour Commissioner, Punjab, for his decision. The Labour Commissioner, Punjab, shall give his decision before the 31st December, which shall be final."

(i) The Committee wanted to know as to whether the festival holidays were being determined after consulting the representatives of the workers before the 30th November each year.

The Departmental representative stated that generally the employers consulted the workers' representatives and determine the Festival Holidays and the Festival Holidays were also generally exhibited on the notice board by the Management.

³ The Committee suggest that instructions may be issued by the Department to all concerned to comply with the provisions of the rules in this behalf.

The Departmental representative agreed with the suggestion of the Committee.

4 (ii) The Committee recommend that for the words "Labour Commissioner, Punjab" wherever occurring, substitute "Labour Commission, Haryana".

Rule 4---

"4. Election of representatives of Workers.—Where there is no Works Committee constituted under section 3 of the Industrial Disputes Act, 1947, the representatives of the workers shall be elected from amongst the workers The election shall be arranged by the employer in the month of October each year for which purpose he shall issue seven days' notice and invite nomination whereafter election shall be held by show of hands.".

The Committee wanted to know as to where there was no Works Committee, the representatives of the workers were elected from amongst the workers in the month of October, each year.

The Departmental representative stated that where there were no Works Committees, the management generally entered into agreement with the Unions a nd where there were no Unions, the management entered into agreement with the workers collectively and, thus, the spirit of the rule was maintained.

S The Committee proposed that in order to translate the idea of the Committee necessary instructions may be issued to all concerned.

The Departmental representative agreed to the proposal of the Committee.

(XIV) THE EAST PUNJAB CONSERVATION OF FIREWOOD SUPPLIES (RESTRICTION OF TRANSPORT) ORDER, 1949, MADE UNDER THE EAST PUNJAB CONSERVATION OF FIREWOOD SUPPLIES ACT, 1949.

Clause 2—

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Ford + Supplies.

Definitions.

(The Committee observed that the word "State Government" had not een defined anywhere in the order.

The Departmental Representative stated that the "State" means the Government of Haryana or the Government for the State of Haryana, but this word is not defined anywhere He was of the view that the definition of the State was not required here

 ν The Committee, however, desired that the matter be examined in consultation with the Law Department and Committee informed.

The Departmental Representative stated that the matter would be examined.

Clause 3—

"3 No person shall transport firewood by rail, road or river from any place in any district to any place outside the district except under the authority of and in accordance with the conditions of a permit issued by the District Magistrate of the district from which transport is to be effected : ¥

Provided that no permit shall be required for the transport of firewood and its by products as specified in column I in the table below, from the district /place mentioned in column 2 to the districts/places ir dicated against them in column 3 by means of transport spescified against each in column 4 of the said table :

Description of fire- wood and its by products.	Name of the Dis- trict/place from which the transport	Name of the Dis- trict/places to which the transport can	Means of Transport
produces	can be effected	be effected.	
1	2	3	4
Firewood and charcoal	Karnal District	Amritsar/Jullundur Ludhiana/Ferozepui Rohtak, Hissar and Ambala	Rail or road
Ditto	Ambala District	Amritsar, Ludhiana, Jullundur, Karnal, Rohtak and Hissai Districts	Dıtto
Ditto	Karnal and Ambala Districts	Gurgaon District	Rail
Ditto	Hoshiarpur District	Rupar Tehsil	Rail or Road
Mulberrywood Charcoal	Gurdaspur District, Kalka	Jullundur Simla and Summer Hills	Rail or Road Rail
Chil-Charcoal	Hoshiarpur, Gurdaspur and Kangra Districts	Any places within or outside the Pb. State	Rail or Road

1	2	3	4
Sawdust, Wooden, Chips or Shavings, sideslab (Pharras) measuring 6 feet and above in length	Ambala District	Any places within or outside the Punjab State	Rail or Road
Charcoal	Kalka	Kasauli, Dharampur, Sabathu and Solan	Ditto
Firewood and charcoal	Kangra District	Gurdaspur, Hoshiar- pur, Jullundur, Lud hiana and Amritsar	Ditto

Provided further that no permit shall be required for transport of firewood by rail where the movement has been sponsored by the Director General, Food and Civil Supplies, Director, Civil Supplies, Punjc b acting on their behalf.

Provided further that a permit shall be required for the transport of Charcoal lying at the railway stations of Kelka and Churdigalb (both in the Ambala District) to any place in the Ambala District.".

(i) The Committee were of the view that the table in clause 3 required some suitable amendments regarding the transportation of firewood, charcoal etc., especially in view of the re-organisation of the erstwhile State of Punjab.

The departmental representative stated that the Government was conducting the survey. On the completion of the survey the table under clause 3 will be amended.

The Committee recommend that the table be suitably amended after the completion of the survey and the Committee informed.

(ii) The Committee further recommend that in entries 6 and 7 of the said Table, the words "Haryana State", be substituted for "Punjab State".

(iii) The Committee also observe that in the said Table, most of the Districts mentioned have gone to Punjab State. Therefore, necessary consequential amendments be made in columns 2 and 3 thereof.

(iv) The Committee also recommend that in the second proviso to clause 3, for the words "Civil Supplies Punjab" substitute "Food and Supplies, Haryana".

(v) The Committee also observe that second and third provisos to clause 3 do not appear to be happily worded. These may be-recast in consultation with the Law Department, so that the intention is made clear.

. The departmental representatives undertook to do so.

Clause 8-

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"8. The provincial Government may exempt any person of class of persons from the operation of all of any of the provisions of this order and The Committee propose that the word "Provincial" be substituted by the word "State".

The Departmental Representative agreed with the proposal of the Committee.

FORM "A"

CIVIL SUPPLIES DEPARTMENT, HARYANA

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Clause 5 of the Conservation of Firewood Supplies (Restriction on Transport) Order, 1949.

Permit for the transment of	Firewood
Permit for the transport of	Charcoal
Permit No Da	ted
Period of validity	Days
Quantity	Maunds
Address	***
Station or place of destination	
District	Province
Manner in which the movement is to take place	• Rail
	Road
	River
The permit holder will inform the Dis the 1st of the every month succeeding the m Forewood granted the quantity of actually tra	onth during which the permit was
Charcoal	
	District Magistrate, ————————————————————————————————————
Copy to—	
1. (1) Consignor	· · · · · · · · · · · · · · · · · · ·
Director, Civil Supplies of the	importing province.
(2)	
*District Magistrate of the importing di	strict in the East Puniah
Note:	-

Conservation of Firewood Supplies Ordinance, 1948 is an under :---

"Firewood" means any kind of wood used for burning ard includes, charcoal, saw, dust, charcoal dust, Brushwood, wooden chips or shavings : but does not includes timber classified as such an owner or sold as such by the any Department

*Strike out the words which are inapplicable.

E. N. MANGAT RAI, Additional Secretary to Government, East Punjab, Civil Supplies Department.

The Committee recommend that the following amendments, wherever necessary, be made in Form 'A' :--

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(a) For 'Provincial' substitute 'State'.
(b) For 'Civil Supplies' substitute 'Food and Supplies'.

(c) For 'Province' substitute 'State'.
(d) For "East Punjab" substitute "Haryana."
(e) For "Provincial" substitute "State".

The Departmental representative stated during its oral examination that these amendments are being made.

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